



KENT AND MEDWAY FIRE AND RESCUE AUTHORITY

Meeting of the Authority

Thursday 15th October 2026

10.30am

AGENDA

KENT AND MEDWAY FIRE AND RESCUE AUTHORITY

Thursday 15th October 2026 10.30 am

Ask for: **Kirsty Driver**

Kent Fire and Rescue Service HQ
The Godlands, Straw Mill Hill, Tovil, Maidstone ME15 6XB

Telephone: **(01622) 692121**

UNRESTRICTED ITEMS

(During these items the meeting is likely to be open to the public)

A Routine Business

- A1. Chair's Announcements
- A2. Membership Changes and Apologies for Absence
- A3. Declarations of Interest in Items on this Agenda
- A4. Minutes of the Extraordinary Meeting of the Authority held on 6th August 2026 (for approval) (pg 5)
- A5. Minutes of the Audit and Governance Committee meeting held on 23rd April 2026 (for information) (pg 11)

B For Decision

- B1. Financial Update for 2026/27 (pg 15)
- B2. Development of the Medium-Term Financial Plan 2027-2031 (pg 35)
- B3. 2027/28 Council Tax Consultation (pg 37)
- B4. Community Risk Management Plan Annual Assessment 2026/27 (pg 47)
- B5. Governance and Policy Updates (pg 73)
- B6. Calendar of Meetings 2027/28 (pg 205)

C For Information

- C1. Final External Auditors' Audit Findings Report for 2025/26 (pg 209)
- C2. External Auditors' Annual Report for 2025/26 (pg 245)
- C3. Chair of the Audit and Governance Committee's Annual Report to the Authority (pg 277)
- C4. Mid-year Treasury Management and Investment Update for 2026/27 (pg 283)
- C5. Information Update. (available online)
 - A – Inspection update
 - B – Performance update
 - C – Response & Resilience update
 - D – Protection, Prevention Customer Engagement and Safety update
 - E – Freedom of Information Request update
 - G – Annual update on Members' standards and allowances

D **Urgent Business** *(Other items which the Chairman decides are urgent)*

E **Exempt Items**

Kirsty Driver - Clerk to the Authority
5th October 2026

Please note that any background papers referred to in the accompanying reports may be inspected by arrangement with the Lead/Contact Officer named on each report.

KENT AND MEDWAY FIRE AND RESCUE AUTHORITY

MINUTES of the Annual Meeting of the Kent and Medway Fire and Rescue Authority held on Thursday 6th August 2026 at Kent Fire and Rescue Service HQ, The Godlands, Straw Mill Hill, Tovil Maidstone ME15 6XB.

PRESENT: Cllr T Mallon, Cllr V Maple, Cllr M Prenter, Cllr Z Van-Dyke, Cllr R Ford, Cllr T Prater, Cllr J Finch, Cllr M Munday, Cllr N Williams, Cllr A Brady, Cllr B Fryer, Cllr S Emberson, Cllr T Mole, Cllr T Shonk, Cllr S Roots, Cllr J Baker, Cllr D Burns, Cllr S Dixon, Cllr M Lawes, Cllr R Palmer, Cllr Fraser Moat.

APOLOGIES: Cllr M Sole, Cllr B Kemp, Cllr M Hood, Cllr J Defriend and Mrs J Waterman (Independent Person).

OFFICERS: The Chief Executive, Miss A Millington; Director, Response and Resilience, Mr M Deadman; Director Protection, Prevention and Customer Engagement, Mrs L McMahon; Assistant Director Resilience, Mr S Burwell; Assistant Director Transformation, Mr S Evans and Clerk to the Authority, Mrs K Driver.

ALSO IN ATTENDANCE: Mrs H Ward, Monitoring Officer; Head of Policy, Dr O Thompson; Head of Data & Intelligence Miss N Harryman; Area Manager Operational Services, Mr T Edwards.

UNRESTRICTED ITEMS

1. Chair's Announcements

(Item A1)

- (1) Chair thanked everyone for attending. Reminder to those in the public gallery on the rules around public participation and questions.

2. Membership Changes and Apologies for Absence

(Item A2)

- (1) Chair noted apologies received.
- (2) No membership changes

3. Declarations of Interest in Items on this Agenda

(Item A3)

- (1) No declarations received before the meeting.
- (2) Chair confirmed no declarations to be made.

4. Minutes of the Meeting of the Authority held on 25th June 2026

(Item A4)

- (1) Correction to be made - Election of vice chair, states Chair not Vice-Chair.
- (2) Item B3 – note has been added since publication to confirm a member of the public made a statement nothing their concerns over Grain station.

(3) RESOLVED that:

- (a) With the mentioned amendments, the Minutes of the Authority meeting held on 25th June 2026 be approved and signed as a true record.

5. Report of the Resourcing Review, Cross-Party Working Group and proposed changes for public consultation.

(Item B3 – Chief Executive Officer)

- (1) Chair noted that it has been a useful pause since the June meeting to reflect on the details of the proposals and particular thanks to the Cross-Party Working Group who have worked through all the analysis of the many options in the strategic case. There have been many questions answered over the last few weeks, so it now allows time for debated.
- (2) Chair confirmed with the Clerk, only one request to speak had been made.
- (3) Member of the public made statement noting concerns over Grain and Cliffe.
- (4) Chief Executive Officer gave thanks to the Working Group for their work over the last 6 weeks and confirmed they would be invited back to look at the consultation data prior to the November meeting. The Chief Executive Officer noted that we do understand the tensions between roles on KCC/Medway Council and KMFR. Any closure is aimed at using resources more effectively and improving service. The consultation is there to help the public understand that safety is still the priority but also allow them to have their concerns heard.
- (5) Director of Response & Resilience reminded everyone that increasing day cover is really important for the service right now. These proposals guarantee and extra three appliances during the day. On-call firefighters are important to the service, but day cover is a challenge we have been addressing for a long time now. Adding daytime engines will increase cover to the affected stations. The reliable day cover this provides gives us guaranteed resilience. As we have said, there is a mismatch between when we have the highest demand and when we have the most cover.
- (6) Assistant Director Transformation gave overview of the Working Group meetings and explained the options and proposals.
- (7) Cllr Mole asked if there were any minutes from the Working Group. Confirmed that there are, however, Appendix 2 in the pack has been created from those minutes. Can provide but the detail is all in Appendix 2.
- (8) Cllr Ford noted that ideas raised by the Working Group all cost more money so wouldn't work. Asked if the funding gap affected the Working Group decision. Chief Executive Officer confirmed that there are two issues. Problem A – Costs increasing and funding decreasing. Problem B – lack of daytime cover with the compounding issues of lack of availability, lack of exposure. The proposals aim to fix problem B and help a little towards problem A, but they won't fix A, which will have to be done other ways.
- (9) Cllr Ford – Will new houses affect cover in villages? Director of Response & Resilience responded there is no correlation between new housing and demand. Additional day crewing will help with the peak demand.
- (10) Cllr Williams – Has increased traffic due to new builds been considered? Director of Response & Resilience confirmed that yes, these issues have been considered in this and every other Resourcing Review. Reviews will continue to happen in the future as they always have. Currently 5% of response times are impacted by traffic. Of course it will continue to be monitored, it has to be. Chief Executive Officer increase tends to be in urban areas where you need whole time stations. One of the reasons for the higher demand during the day is traffic accidents, so the increase in day cover would be needed.

- (11) Cllr Mole claimed the funding gap has been made worse by councils giving 100% discount to people on benefits and the Service losing out. Chief Executive Officer confirmed that while the Service has lost money through that, it's a political point.
- (12) Cllr Palmer read a report that stated response times have gone up by an average of 3 minutes. On-Call firefighters give you additional people to call on. Maybe we should try targeted advertising to increase recruitment and just train better for competence. Director of Response & Resilience confirmed that yes, over the last 30-40 years response times nationally have increased. On-Call availability is part of that increase. Additional appliances during the day will help address that. Rural on call can provide resilience, our issue is daytime guaranteed resilience. Within the proposals it is confirmed that one thing we plan to trial is annualised hours contracts which will give us more flexible cover. Assistant Director Resilience confirmed training isn't the issue; we have never been in a better position with training and are very proud of the training we deliver. Competence comes from more than just training, they need experience. We can't create real life emergencies. 10% is core initial training, 20% is coaching and 70% is learned on the job. These low demand areas aren't getting that on-the-job exposure.
- (13) Cllr Palmer – just send them to busier stations to get experience. Chief Executive Officer confirmed we already do this, but they have day jobs. They do weekly drill nights however the more shifts they do in other stations the more of their leave from their other jobs they use up. On-call system doesn't work the way it did 30-40 years ago. The lack of experience leads to crews being in more dangerous situations.
- (14) Cllr Fryer – did the data take into account the major infrastructure such as data centres, BESS sites, Lower Thames Crossing? Director of Response & Resilience yes. These are all high impact, low frequency risks. BESS are being increasingly rolled out, the risk is very low, they are difficult to put out so impactful and often controlled burns, but the risk is still low. There is nothing that materially affects the proposals.
- (15) Cllr Fryer – the report also mentions using London Fire Brigade as a backup in Dartford/Thames-side. Director of Response & Resilience This isn't a main mechanism. Just a well-established option if needed as it is now and it works both ways. On call are more available at nighttime so there will be additional cover from them. London isn't a primary source.
- (16) Cllr Fryer – Will there be any public meetings during the consultation? Chief Executive Officer, we did this previously but this time it will be focus groups run by ORS. The Chief Constable agrees it's not safe now, we will be speaking to the public though. Director Prevention, Protection and Customer Engagement confirmed there would also be consideration of those who are unable to access the consultation online, Home Fire Safety Visits and community work will help reach more people. We will also be utilising libraries, community centres and have printed copies available.
- (17) Cllr Baker raised concerns about new builds and the road infrastructure. Wanted to know if this has been considered. Chief Executive Officer confirmed it has and road traffic accidents are one of the reasons we need additional day time cover.
- (18) Cllr Emberson felt that as the 12 Chief Fire Officers think this is a national problem should we be raising this with government. Also wanted to know how we can predetermine the MCHLG paper. Chief Executive Officer the on-call problem is a national issue because it is a 70–80-year-old model which doesn't work anymore. Won't be solved nationally. As for MCHLG, it has been confirmed we won't get more funding. The on-call issue will at best be looked at by NFCC who will be left to ask each Local Authority to manage the change.
- (19) Cllr Emberson also wanted to know why plans around Grain station changed since last meeting. Chief Executive Officer confirmed this was due to the level of concerns raised. The situation hasn't changed at all, but Grain will be reviewed later to see if anything has changed. The other changes were due to the working group as requested by the Authority members.

- (20) Cllr Lawes was concerned about the process of decisions being made. Agreed to go to the working group at the June 25th meeting. Plans for Grain were changed which undermined the democratic process so agreement to use working group was undermined. Chief Executive Officer changes made to the proposals are not decisions, they were changes made based on members concerns. Other changes were based on the work of the working group. As explained, nothing is final until after the public consultation has concluded.
- (21) Cllr Prater wanted it noted that a year ago, the Service was assessed as outstanding at understanding risk and outstanding at ensuring affordability. It is very hard to think that after just one year the Service was suddenly not considering risk and affordability. The data is there for you to see. It increases daytime cover, the risks people keep mentioning all increase during the day, so you are yourself confirming they need more day cover. As for the budget, you were all there in February when the gap was agreed. If you spend more than you have, you have to cut something. This proposal increases the cover needed and doesn't spend money that isn't there. You need to have trust in the management who know what needs to be done. The consultation allows people to challenge and to ask questions.
- (22) Cllr Brady Disagreed that the previous trial which was said to be similar to the FBU proposal was the same. Director of Response & Resilience confirmed it was similar. Paid extra for additional day cover. Impact was we lost evening and weekend cover. Paying more caused issues with other colleagues who were being paid lower rate, difficult to secure specific skill sets (drivers for example). Didn't increase cover on rota system. The FBU proposal, broken down, each station needed to provide 30 days cover a year. That's their whole team using all the annual leave from their primary employment. Not sustainable. Then there is the additional £1million cost.
- (23) Mr Barrett explained that the FBU proposal was aimed at increasing cover with different option. The previous trial wasn't exactly the same, anyone would be able to join on any day, meaning you could have 20 one day and none the next. The FBU wanted to make it contractual which does put emphasis on on-call to do more. 96% of on-call members were surveyed and liked the idea. It will cost money, does need to be funded. We just wanted to come forward with other options but admittedly it does come with pros and cons.
- (24) Chief Executive Officer asked Mr Barrett if it's fair to say we'd still need to close the stations in order to make the money to fund the FBU proposal? Mr Barrett responded close, take away, go to government, although I have already been told no on that, I tried.
- (25) Director of Response & Resilience commented that we have a very good relationship with the FBU and thanked Mr Barrett for his honesty. Other services, such as Somerset have tried similar and are now undoing it. It disproportionately benefits dual contractors. For solely on-call, making this contractual will lead to them leaving. The option to do this during the summer as it is scalable, the response would be useful but it is not a solution to the existing problems.
- (26) Cllr Shonk commented that the Union and KFRS working together will help create a safer future. Only working together will improve service and keep people safe. Mr Barrett confirmed we work well together, neither of us want to be doing anything that puts people or colleagues at risk of harm. We will sometimes disagree, anyone at work does, but Chief Executive Officer always listens to us, we discuss everything. For the FBU the answer will always be the same when closing stations, no matter the reason, it has to be, but we will always meet, we work together and we have a good relationship.
- (27) Cllr Burns discussed needing the government to do more and considered whether it may be different with a new PM? Mr Barrett confirmed that the FBU met with the Fire Minister and came out with nothing. The Prime Minister may be more sympathetic, but who knows. Right now, saying things like Suffolk can have anything they need is unhelpful as it's the Fire and Rescue Services that are having to find the resources to do that.
- (28) Cllr Burns noted that training takes time and then the experience comes after. Wanted to know if it is possible for staff to go to busier stations to get that experience. Chief Executive Officer confirmed this already happens, they are able to ride with wholetime crews and we support it.

- (29) Cllr Prenter wanted the FBU opinion on changing working patterns and what impact they think it will have. Mr Barrett confirmed the initial plans caused issues and members rejected them. Chief Executive Officer confirmed the process has currently been paused and will be reconsidered after this. We are one of the last few services doing 9-6 shifts. The changes increase cover, increase Home Fire Safety Visits by up to 1000 more visits and increases prevention activity.
- (30) Cllr Prater asked Mr Barrett, if this doesn't go to consultation, does the FBU see any other way to increase day cover? Mr Barrett confirmed we 100% need these additional day pumps, we really do need them, the FBU agree on that. We just don't want it at the expense of night cover. We could possibly work with KFRS to find another way.
- (31) Cllr Brady stated reserves and capital receipts should be there for budget pressures. Has the Matthews money been spent? The increase over 3 years, we don't know what spending looks like in the future. Chief Executive Officer commented that spending doesn't translate to more money, we've seen an exponential increase in costs. Assistant Director Transformation confirmed that the £50 mill reserve isn't unallocated money, it's earmarked for capital projects, fleet. Using reserves to balance ongoing budget pressures is not sustainable. We're not in debt because of excellent financial management.
- (32) Cllr Brady commented that there will be shadow unitaries from May 2027 so there will be different people sitting in this room. Chief Executive Officer commented that we understand wanting to look popular right now, but you're on our watch now and everyone is trying to do what is best now. Is it not better to help the incoming group inherit something better and not leave them with the difficult decisions?
- (33) Cllr Brady stated he is concerned about the consultations ability to reverse the proposal. Chief Executive Officer confirmed that the decision to close stations or not would take place in November, so of course there is the option to reverse.
- (34) Finally, Cllr Brady commented that 4.25% increase in spending power looking forward. The cut is going forward. Chief Executive Officer confirmed that the day cover issue was being looked at a long time before the budget cut.
- (35) Cllr Palmer stated it is clear there is more cover than you need at night and not enough during the day, but I don't agree with you moving the cover from the night. Maybe we should be writing to the Prime Minister as this is a national issue. Chief Executive Officer stated that the inspection outlines all the issues every year and has done for a number of years. Government isn't going to solve it for us, for years it's been sent back to the Fire and Rescue Services to sort the issue. Director of Response & Resilience commented that we wouldn't make a choice to reduce night cover, of course we wouldn't. Everything has a balance; we are comfortable that the stations involved have the support nearby for resilience. Concurrent incidents are accounted for in the data. Assistant Director Transformation noted that these are very rare, when they do happen we have a critical response process in place, but they are extremely rare. Chief Executive Officer commented that the use of annualised contracts would be to assist with things like summer wildfires and waste centre fires.
- (36) Cllr Baker reminded everyone we are here to vote for Kent as a whole, not your local area.

Meeting adjourned 12:06
Meeting reconvened at 12:20

- (37) Cllr Munday commented that members would be voting for the consultation to happen, not for whether or not you agree with the proposals. This gives the public their chance to have their views heard and the opportunity for them to put forward their proposals. Also allows them to scrutinise the proposals. Chief Executive Officer agreed.
- (38) Cllr Maple thanked the Working Group and the FBU for their help. The debate today has been good and healthy all coming from best place in wanting all of Kent and Medway to have the best service. Challenge here is looking at a number of issues each of which would

be challenging on its own. The issue is the price paid to increase day cover even though we all know and agree it's needed. We know on-call is a national issue and needs further discussion. My concern is dealing with all the issues at once. I'm grateful for the Monitoring Officers advice. I will not be supporting the consultation because I think we need to look further at each issue, it may be that some elements don't need consultation.

- (39) Cllr Van-Dyke is pleased about the Grain reprieve but concerned about the other closures on the Peninsula with data centres and battery storage sites and that Cliffe could become very important in a serious incident. Director of Response & Resilience Grain and Cliffe are very different situations, Cliffe isn't one road in and out, there were zero occasions of traffic delaying attendance in Cliffe. We know there are building plans we've discussed BESS sites and their issues. Strood currently attend most incidents in Cliffe. It's about finding that balance.
- (40) The Chair commented that members have had a couple of months to review the paperwork with the extra 6 weeks for the working group. Please go into the vote with an open mind.
- (41) Members are presented with two choices at this meeting:
Option 1 - proceed with the proposals set out in this report or
Option 2 - retain the current arrangements unchanged.
- (42) Members asked to vote.
Votes for Option 1:
2 votes
Cllr Munday and Cllr Prater.
Votes for Option 2:
18 votes.
Cllrs Baker, Brady, Burns, Dixon, Emberson, Finch, Ford, Fraser-Moat, Fryer, Lawes, Maple, Mole, Palmer, Prenter, Roots, Shonk, Van-Dyke and Williams.
Abstained:
1 member
Cllr Mallon (Chair)
- (43) RESOLVED that:
- (a) Option 2 – retain the current arrangements be approved.
 - (b) the contents of the Cross-Party Working Group report be noted.
 - (c) the Chief Officers peer review feedback be noted.
 - (d) the summary of the on-call project be noted.
 - (e) the Community People Impact Assessment be noted.
 - (f) the Workforce People Impact Assessment be noted.

Meeting adjourned at 12:50pm

KENT AND MEDWAY FIRE AND RESCUE AUTHORITY

MINUTES of the Meeting of the Audit and Governance Committee held on Thursday 23rd April 2026, at Kent Fire and Rescue Service Headquarters, The Godlands, Tovil, Maidstone, Kent, ME15 6XB.

PRESENT: - Mr V Maple, Mr B Kemp, Mr M Hood, Mr M Munday, Mr A Brady, Mr J Finch, Mrs S Roots, Mr R Ford, Mr J Baker, Mrs M Lawes.

APOLOGIES: Mr S Dixon, Mr R Palmer, Mr Fraser Moat,

OFFICERS:- Director of Finance, Mr B Fullbrook; Director, Response and Resilience, Mr M Deadman; Director Prevention, Protection and Customer Engagement, Mrs L McMahon; Assistant Director Response, Mr N Scott; Assistant Director Resilience, Mr S Burwell; Assistant Director Transformation, Mr S Evans; Head of Finance, Treasury and Pensions, Mrs N Walker; Head of Finance, Mr M Southern; Head of Policy, Dr O Thompson and Clerk to the Authority, Mrs K Driver.

ALSO IN ATTENDANCE: - Mr R Smith and Ms L Taylor Kent County Council (KCC) Internal Audit; Mr Mr G Ellis, External Audit.

UNRESTRICTED ITEMS

1. Chair's Announcements (Item A1)

- (1) The Chair and Chief Executive Officer welcome the new members of the Corporate Management Board. The Assistant Director Resilience, Assistant Director Response and Assistant Director Transformation.
- (2) The Chair noted this was the last Audit & Governance meeting for the current Head of Finance and thanked her for all her service to the committee and the Authority. He wished her all the best in her new role and welcomes the new Head of Finance.

2. Membership/Apologies (Item A2)

- (1) There have been a number of membership changes since the last meeting.
Four new members to both A&G and the Authority, Matthew Fraser Moat, Richard Palmer, Mary Lawes and John Baker.
They are replacing Jamie Henderson, Nick Wibberley (former vice-chair), Mark Mulvihill and Diane Morton.
Robert Ford has also returned to the Committee.
- (2) Apologies received from Jenny Waterman, Spencer Dixon, Matthew Fraser Moat, Richard Palmer Mary Lawes and John Baker.

3. Declarations of interest in agenda items (item A3)

- (1) None declared prior to meeting. Chair confirmed there were none to be declared.

4. Election of Vice-Chair 2025/26

(Item A4)

- (1) Mr Brady moved, Mr Kemp seconded, that Mr Hood be elected Vice-Chair of the Audit & Governance Committee.
- (2) Mrs Roots moved, Mrs Lawes seconded, that Mr Finch be elected Vice-Chair of the Audit & Governance Committee.
- (3) A vote was taken to determine the position of Vice-Chair. At the time of the vote there were 10 members in attendance.
- (4) The results of the vote were:
 Mr Hood 6 votes
 Mr Finch 4 votes

Mr M Hood was declared the elected Vice-Chair of the Audit & Governance Committee for the remainder of 2025/26.

5. Minutes of the Audit & Governance Committee – 29th January 2026

(Item A5)

- (1) RESOLVED that: -
 - (a) The minutes of the Authority meeting held on 29th January 2026 be approved and signed as a true record.

6. Review of the Local Code of Good Governance 2026

(Item B1 – Chief Executive Officer and Director of Finance)

- (1) The Chair noted that he supportive of the revisions and that it makes sense.
- (2) RESOLVED that: -
 - (a) Subject to any minor amendments by the Monitoring Officer the Authority's revised Local Code of Good Governance be approved.
 - (b) Subject to any minor amendments by the Monitoring Officer the Decision-Making Policy and Framework be approved.

7. External Auditors Audit Plan for 2025/26

(Item B2 – Report by External Audit)

- (1) The Committee considered the report.
- (2) The Chair noted that the timeline in the report is very helpful.
- (3) RESOLVED that:

- (a) Members considered and approved the External Auditors' Audit Plan for the year ending 31st March 2026.

8. External Auditors Audit Risk Assessment, and Accounting Policies and Accounting Estimates to be Applied by Management for 2025/26

(B3 – Report by Head of Finance)

- (1) RESOLVED that:

- (a) Members considered and approved the External Auditors' Audit Risk Assessment
- (b) Members considered and approved the proposed valuations policy for 2025/26 in relation to non-investment asset valuations

9. Treasury Management Indicative Outturn for 2025/26

(Item B4 – Head of Finance)

- (1) Mr Brady wanted more information on how the loan to Greater Yarmouth Borough Council was arranged and how they were selected. Head of Finance explained that our Investment Broker indicates which Local Authorities are looking to borrow. We look at which fit our treasury strategy and carry out our due diligence by checking balance sheet, budget monitoring report, audit report. Once we are happy that we have found a good fit, we contact the broker who arranges the loan. It also meant that we picked up the better rates that were mentioned previously to the Committee by Mr Bason.
- (2) Mr Brady followed up asking if we look at risk and what stressors there are in that Local Authority. Head of Finance confirmed we do. They do have some large debt related to HRA, but nothing that would concern us. Security was the priority, not yield.
- (3) RESOLVED that:
 - (a) The indicative outturn on Treasury Management activity for 2025/26 be approved.

10. Internal Audit Internal Audit Annual Report for 2025/26

(Item B5 – Internal Audit)

- (1) It was noted that most areas for development are related to rosters. The new T&A system is due to go live next year and is currently being user tested. Colleagues are giving their input to changes and Station Leaders are working with us.
- (2) Mr Brady asked when the follow up audit will be and if the new process will be in place by then. Miss Taylor confirmed the audit action plan will be followed up. A date has been agreed with Officers who were comfortable with the date and that implementation will be achieved by then.
- (3) Mr Brady asked, with regards to FS05 – Cyber Security update, it's dated April 2026, when will this be met. Chief Executive Officer confirmed the new Cyber Manager is working on this and it is almost there.
- (4) The Chair noted that given the constantly changing area of cyber security, maybe it would be worth dedicating more training sessions to this topic in the future.
- (5) Mr Hood asked if it's possible for members to see the action plans for things like the mental health audit. Chief Executive Officer felt this is best left with the Officers as there are so

many areas and so much work being done across the Service. The Chair agreed but felt that instead, maybe members could be given more detail on the work being done with regards to mental health. Mr Brady agreed this would be good so members can see if the plans in place are working, by doing things like reducing absence for example. Chief Executive Officer confirmed we can present a portfolio on what we are doing overall.

(6) RESOLVED that:

(a) the 2025/26 Internal Audit Annual Report be approved.

12. Internal Audit Annual Plan for 2026/27 and the Audit Charter

(Item B6 – Internal Audit)

(1) Mr Brady asked if once item 13 on the reserve list (13 – Firesetters) has been audited, will we see improvements in how we tackle this problem. The same for item 20 (water provision) which is obviously important and 2 (Black Box Thinking) which is important to embed across the organisation. Chief Executive Officer commented that there is a fine balance between what we can change and what is out of our hands. Water for example is a national debate so actions are mostly out of our hands. We have however got the new bulk water carriers coming in and we're reasonably comfortable at the moment. There is lots going on across the Service with regards to Black Box Thinking. Director Prevention, Protection and Customer Engagement noted that with regards to fire setters, that was audited in its infancy and needs time to bed in before we can realistically see if it's working.

(2) RESOLVED that: -

(a) the Internal Audit Plan for 2026/27 be approved

(b) the Internal Audit Strategy for 2026/27 be approved

(c) the Internal Audit Charter for 2026/27 be approved

(d) the Key Performance Indicators for 2026/27 be approved

(e) Members agreed to delegate any changes to the proposed Internal Audit Plan for 2026/27 to the Chief Executive in consultation with the Director of Finance and Corporate Services, and the Chair of the Audit and Governance Committee should the outcomes from inspection and/or emerging priorities identify a change in assurance needs

13. Information items

None

14. Urgent Business

None

Meeting adjourned 11:25

By: Director of Finance and Corporate Services

To: Kent and Medway Fire and Rescue Authority – 15 October 2026

Subject: FINANCIAL UPDATE FOR 2026/27

Classification: Unrestricted

FOR DECISION

SUMMARY

This report presents a mid-year financial update for 2026/27, detailing the latest forecast outturn positions across the Authority's revenue and capital budgets. In addition, it reviews progress against planned budget savings, updates on two key projects, details treasury management performance, and provides the latest forecast outturn for the Firefighters' Pension Fund Account.

The Authority's £102.717m revenue budget is currently forecast to underspend by £22k. This represents an overall improvement of £1.569m compared with the budget approved by Members in February 2026, enabling the proposed removal of the £1.547m drawdown from the Insurance and Resource Reserve that was originally required to balance the budget. The forecast underspend therefore reflects a favourable underlying position, as pay budget underspends and higher investment income have absorbed both emerging cost pressures and the reliance on reserve funding to balance the budget. The forecast will remain under close review as recruitment schedules, new vacancies, operational activity levels, interest rates, inflation, and the timing of planned spend may affect the final outturn.

Capital expenditure for 2026/27 is currently forecast at £7.327m against the original approved budget of £8.011m. The budget reduction of £684k reflects a net reduction in capital budget requirements of £538k and a net reduction of £146k due to the rephasing of planned project spend between financial years.

RECOMMENDATION

Members are requested to:

1. Endorse the proposed removal of the £1.547m planned drawdown from the Insurance and Resource Reserve (paragraphs 18 and 19 refer).
2. Note the contents of this report.

LEAD/CONTACT OFFICER: Director of Finance & Corporate Services - Barrie Fullbrook

CONTACT DETAILS: T: 01622 692121 | E: kmfraclerk@kent.fire-uk.org

BACKGROUND PAPERS:

Financial Summary Update for 2026/27 – 25 June 2026

Authority Budget 2026/27 and MTFP 2026-30 – 18 February 2026

COMMENTS

Revenue Budget Excluding Infrastructure Plan

1. **Revenue Budget Adjustments** - Since Members approved the 2026/27 budget in February, a number of budget adjustments (virements) have been processed. These amendments do not alter the Authority's overall net revenue budget but reallocate funding between budget headings. Such adjustments are routinely required to reprofile expenditure across financial years, particularly for infrastructure projects where delivery schedules can change, and are typically matched by a corresponding transfer to or from earmarked reserves to align funding with actual expenditure. Further details of all virements are provided in **Appendices 1, 2 and 6**.
2. **Revenue Budget Summary** - The Authority's net revenue budget for 2026/27 is £102.717m, with the current forecast projecting a year-end underspend of £22k. This represents an overall improvement of £1.569m compared with the budget approved by Members in February 2026, enabling the proposed removal of the £1.547m drawdown from the Insurance and Resource Reserve that was originally required to balance the budget. The underlying forecast comprises a net underspend of £816k on employee budgets (pay, insurance, training, firefighter ill health pensions), a net overspend of £155k across non-pay expenditure headings, and additional income of £908k. Detailed explanations for all forecast variances in excess of £50k are provided in **Appendices 3 and 4**. A high-level summary of the key factors contributing to the forecast outturn position is set out in paragraphs 3 to 8 below.
3. **Pay Awards** - At the 25 June Authority meeting, Members were advised of the proposed 2026/27 nationally negotiated pay awards of 3.8% for operational colleagues (Grey Book) and 3.3% for corporate colleagues (Green Book). These settlements, along with a nationally negotiated 3.8% increase for the Chief Executive and Directors (Gold Book), have now been agreed by the respective Trade Unions and implemented. The approved 2026/27 budget provided for a 3.0% uplift across all employee groups; consequently, the higher agreed settlements generate an additional in-year cost pressure of approximately £370k. As the pay awards for operational colleagues, the Chief Executive, and Directors take effect from 1 July 2026, the full-year recurrent impact (approximately £480k for all pay settlements) will be incorporated into the 2027/28 budget proposals and the Medium-Term Financial Plan (MTFP).
4. **Employee Budget Underspends** - The additional cost of the pay settlements is currently more than offset by gross forecast underspends of £1.186m across operational and corporate employee budgets, resulting in a net forecast employee budget underspend of £816k for the year. This is primarily driven by pay costs being lower than budgeted across a number of establishments, particularly within the On-call Firefighter (£649k) and Part-Time Firefighter (£308k) pay budgets. Whilst this has provided a favourable in-year budget position for 2026/27, these underspends are subject to change as establishment and activity levels fluctuate throughout the year. These budgets will also be reviewed as part of the budget-setting process for 2027/28.

5. **Non-pay Variances** - A net overspend of £155k is forecast across non-pay budgets. The primary expenditure pressures relate to vehicle running costs (£371k), driven by fuel price inflation and increased repair and maintenance expenditure, alongside bought-in services (£170k) supporting strategic project delivery. These pressures are partially mitigated by underspends within supplies and services, including £316k due to rephased implementation timelines for the new Network Fire Services Partnership (NFSP) Control and Command System, and £93k achieved through a re-procured contract for operational equipment used in Home Fire Safety Visits. The remaining net variance is attributable to a number of smaller over and underspends across budget headings and is detailed in **Appendices 3 and 4**.
6. **Income Variances** - As noted in paragraph 2, the original 2026/27 revenue budget relied upon a £1.547m drawdown from the Insurance and Resource Reserve to achieve a balanced position. Due to the strength of the Authority's underlying position, this drawdown is no longer required. Excluding this reserve adjustment, the Authority is forecasting a net favourable income variance of £908k.
7. **Investment Income Performance** - The favourable income variance is primarily attributable to investment income, which is forecast to exceed the budgeted level of £994k by £1.032m. This additional income reflects both higher market interest rates and larger average cash balances throughout the year. Investment performance has benefited from the Bank of England Base Rate holding at 3.75%, compared with the budget assumption of a steady reduction to 3.25%. Furthermore, cash balances have remained elevated due to rephased delivery timelines on elements of the Infrastructure Plan, alongside the receipt of £8.136m in unbudgeted McCloud and Matthews pension grant funding from MHCLG. Consequently, these higher cash reserves have been available for investment at attractive rates for longer than originally projected.
8. **Investment Income Sustainability** - While higher cash balances and a favourable interest rate environment have positively impacted the Authority's 2026/27 position, much of this benefit stems from factors that are expected to be temporary and therefore non-recurrent. The Authority will maintain a prudent approach when forecasting future investment income within the Medium-Term Financial Plan (MTFP), recognising that both cash balances and interest rates are likely to reduce over time as planned expenditure is incurred and market conditions evolve.

Infrastructure Plan including Capital Budgets

9. The Infrastructure Plan includes all planned capital expenditure and significant one-off revenue expenditure, including investment in IT projects. Since the budget was approved by Members in February 2026, the capital element of the Infrastructure Plan has reduced by £684k, from £8.011m to £7.327m. The budget reduction of £684k reflects a net reduction in capital budget requirements of £538k and a net reduction of £146k due to the rephasing of planned project spend between financial years.

10. Conversely, the revenue element of the Infrastructure Plan has increased by £1.139m, from £5.896m to £7.035m. The budget increase of £1.139m reflects a net increase in budget requirements of £204k and a net increase of £935k due to the rephasing of planned project spend between financial years. Detailed explanations of the adjustments to the Infrastructure Plan are provided in **Appendices 5 and 6**.

(£m)	Original Budget	Budget Movements	Revised Budget
Capital Infrastructure Plan	8.011	-0.684	7.327
Revenue Infrastructure Plan	5.896	1.139	7.035
Total Infrastructure Plan	13.907	0.455	14.362

Progress Against Planned Base Budget Savings for 2026/27

11. The 2026/27 Revenue Budget includes savings of £1.983m, of which £554k relates to pay budget savings, and £1.429m relates to non-pay budget savings. The table below provides an update on the delivery of each individual saving identified in the 2026/27 budget, which was approved by Members at the Authority meeting in February 2026.

Pay Budget Savings:

Saving description	£'000	Update on delivery
Deletion of Assistant Director post	-163	Achieved - this saving related to a vacant Assistant Director post, which has now been deleted from the establishment.
Reduction in employer pension contributions due to latest LGPS valuation	-391	Achieved – the LGPS employer contribution rate reduced from 18.5% to 16.5% on 1 April 2026.
Total Pay Budget Savings	-554	

Non-pay Budget Savings:

Saving description	£'000	Update on delivery
Reduced Airwave radio costs following successful national legal challenge on pricing	-537	On target – expected to be achieved through the continuation of lower charges throughout 2026/27.
Premises budget saving – gas	-150	On target – currently forecast to spend to budget. This will continue to be monitored throughout the year.
Premises budget saving – electricity	-68	On target – currently forecast to spend to budget. This will continue to be monitored throughout the year.
Premises budget saving - external rent and room hire	-58	On target – currently forecast to spend to budget. This will continue to be monitored throughout the year.

Reduction to collaborative working budget	-163	On target – only £1.5k remaining in base budget. No commitments. This will continue to be monitored throughout the year.
Vehicle fuel budget saving	-100	Not achieved – there is currently a forecast overspend of £100k on the fuel budget, arising from volatile oil prices.
Saving from colleagues funding their own membership to the Institute of Fire Engineers (IFE)	-99	Achieved - the Authority has stopped paying for colleague subscriptions to the Institute of Fire Engineers (IFE).
IT budget saving - cancelling Wireless Logic SIMS and data analytics tool	-70	Achieved – Wireless Logic SIMS and Data Analytics subscription have both been cancelled.
Other minor budget reductions	-184	Achieved – overall net revenue budget is currently forecast to underspend by £22k.
Total Non-pay Budget Savings	-1,429	
Total 2026/27 Budget Savings	-1,983	

12. Of the £1.983m savings programme approved by Members for 2026/27, £1.883m (approximately 95%) has either been achieved or remains on track for delivery. Progress against the savings programme will continue to be monitored and reported to Members throughout the remainder of the financial year.
13. The only saving currently forecast not to be achieved relates to the £100k reduction in the vehicle fuel budget. This reflects fuel prices remaining above the assumptions used when the budget was set. However, the resulting pressure is currently being offset by favourable variances elsewhere in the revenue budget and has therefore been accommodated within the Authority's overall forecast underspend of £22k.
14. As part of the development of the 2027/28 budget and Medium-Term Financial Plan, all budget lines will be reviewed to ensure they remain aligned to expected expenditure levels and operational requirements. This review will consider the ongoing adequacy of the vehicle fuel budget, alongside the identification of any other recurring variances that could be incorporated into future budget proposals.

Budget Volatility and Risks

15. The current forecast reflects the best estimate at this stage of the financial year, based on activity, establishment levels and income assumptions available to date. The largest areas of potential volatility remain operational pay, particularly overtime and on-call activity; the timing of recruitment to vacancies; vehicle running costs; investment income; confirmation of the Protection Uplift Grant, which currently supports a number of Building Safety posts and remains unconfirmed for 2026/27; and the timing of planned infrastructure spend. Energy,

insurance and legal costs also remain subject to external demand and price pressures. These areas will continue to be monitored closely and reported through future financial updates. Given the scale of the Authority's £102.717m revenue budget, other risks or opportunities may also emerge during the remainder of the year and be reflected in the final outturn position.

Revenue Reserves

16. The Authority maintains a General Reserve equivalent to approximately 5% of its base revenue budget (£5.190m for 2026/27). In addition, the Authority holds five earmarked reserves, primarily to manage the impact of expenditure on the revenue budget over time and to support the funding of specific future commitments. The largest of these is the Infrastructure Reserve, which had an opening balance of £28.216m on 1 April 2026 and is used to fund a significant proportion of the Authority's capital and revenue expenditure on infrastructure assets. Details of all reserves, including opening balances, forecast transfers during the year, and projected closing balances, are provided in **Appendix 7**.

Capital Receipts Reserve

17. The Capital Receipts Reserve had an opening balance of £9.090m on 1 April 2026. The current forecast assumes that £1.546m of capital receipts will be utilised to part-fund the 2026/27 capital programme. Details of the forecast movement on the reserve, including the projected closing balance, are set out in **Appendix 7**.

Removal of Planned Drawdown from the Insurance and Resource Reserve

18. As part of the 2026/27 Revenue Budget approved by the Authority in February 2026, a planned drawdown of £1.547m from the Insurance and Resource Reserve was agreed to balance the overall revenue budget. Due to the favourable underlying variances, primarily additional investment income and pay budget underspends, emerging cost pressures have been fully absorbed in-year. Consequently, reliance on this reserve funding to balance the budget for 2026/27 is no longer required.
19. Removing the planned drawdown from the Insurance and Resource Reserve ensures that the reported position reflects a realistic net forecast outturn (£22k underspend), rather than an inflated in-year surplus of £1.569m. Retaining these funds within the Insurance and Resource Reserve strengthens the Authority's medium-term financial resilience against future cost pressures and funding reductions. Members are therefore asked to endorse this proposed approach.

Firefighters' Pension Fund Account 2026/27

20. The Authority is responsible for administering the Firefighters' Pension Fund Account, including the collection of pension contributions and payment of pension benefits. Whilst injury-related pension costs are funded from the Authority's revenue budget (approximately £2.5m per annum), the majority of firefighter pension costs are met through the Firefighters' Pension Fund Account. As

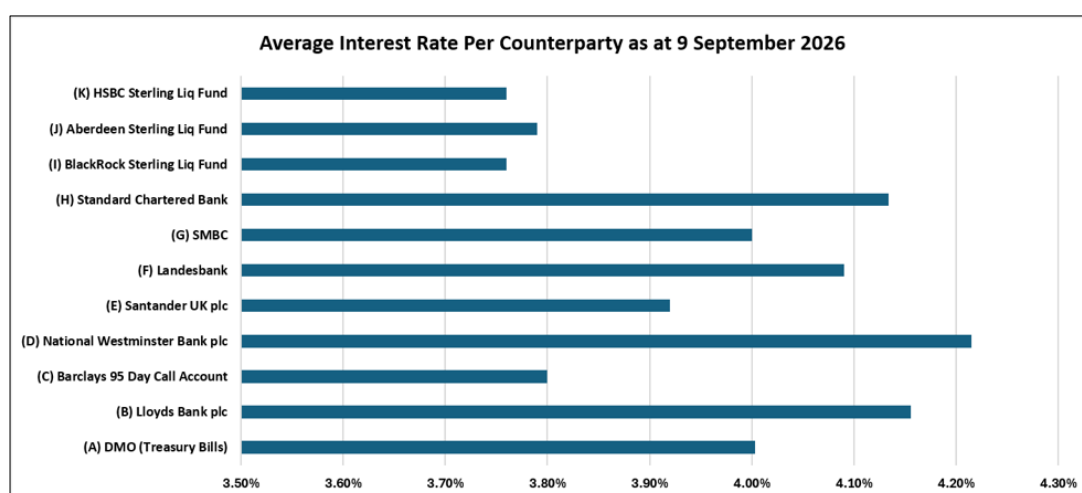
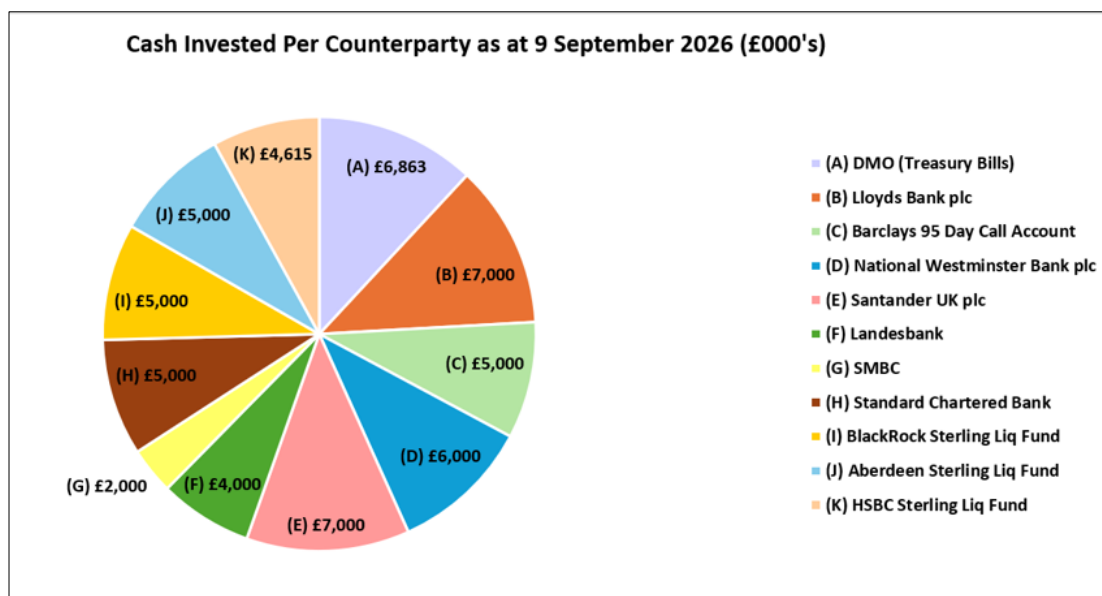
pension benefit payments exceed contributions received, the resultant deficit is funded by an annual top-up grant from Central Government. The latest forecast outturn position for the Firefighters' Pension Fund Account for 2026/27 is set out in **Appendix 8**.

Medium-Term Financial Plan (MTFP) 2027/28 to 2030/31

21. **MTFP Refresh** - Work is currently underway to refresh the Authority's Medium-Term Financial Plan (MTFP) for the period 2027/28 to 2030/31. The updated MTFP will consider the Authority's projected spending requirements, funding outlook and the Authority's overall financial sustainability over the planning period. Members will receive a presentation later on this agenda outlining the initial assumptions, emerging risks and key areas of focus that are informing this work.
22. **Funding Landscape** - Whilst the Local Government Finance Settlement announced in December 2025 introduced a multi-year funding framework covering the period 2026/27 to 2028/29, future funding allocations remain subject to confirmation through subsequent settlements. In addition, MHCLG is reviewing the data and assumptions underpinning the Business Rates Retention scheme, which may result in changes to future funding allocations for fire and rescue authorities. The scale and timing of any impact on the Authority's funding position remains uncertain at this stage.
23. **Cost Pressures** - Alongside funding uncertainty, the MTFP will need to consider a range of spending pressures that continue to affect the Authority's financial position. These include rising pay costs, reflecting recent pay settlements above original budget assumptions, together with continuing inflationary pressures across a number of budget areas, including energy, fleet maintenance, operational equipment and other infrastructure-related expenditure. The extent to which future funding increases keep pace with these underlying cost pressures will be a key consideration in developing a sustainable financial plan.

Cash Invested and Average Interest Rates per Counterparty 2026/27

24. Between 1 April 2026 and 9 September 2026, the Authority invested an average cash balance of £56.300m. The pie chart below shows the balance invested as at 9 September 2026 (£57.478m), and the bar chart details the interest rates currently being achieved on these investments. The forecast investment income for the year has been increased from £994k to £2.026m, reflecting both higher than budgeted investment returns and higher average cash balances available for investment. These factors have benefited from interest rates remaining above budget assumptions and the temporary retention of higher cash balances arising from the timing of infrastructure expenditure and the receipt of pension grant funding.



Other Financial Matters and Updates

25. **External Audit** - The External Auditor's Audit Plan for 2025/26 was presented to the Audit and Governance Committee in April 2026. The audit of the Authority's 2025/26 Statement of Accounts has now been completed and the audited accounts were approved by the Audit and Governance Committee on 24 September 2026. The External Auditor issued an unqualified opinion on the financial statements on 30 September 2026, providing assurance that the accounts present a true and fair view of the Authority's financial position. The audit also considered the Authority's arrangements for securing economy, efficiency and effectiveness in the use of resources, with any findings and recommendations reported to Members through the Audit and Governance Committee.
26. **Ashford Live Fire Training Facility** - All contracted works at Ashford Live Fire are now complete with all parts handed over to the Technical Training and Professionalism team for familiarisation and the development of lesson planning and Breathing Apparatus wear planning, ahead of its launch as a Tier 1 training venue in January 2027. The Validation Report for the remediation works has

been submitted to the Environment Agency and into Planning, closing out the final planning condition and initiating the long-term monitoring programme.

27. **Asset Resource Centre** - Work has continued on the Asset Resource Centre (ARC) project, with site identification progressing and due diligence focused on a site close to the A249 following a Project Board decision on 26 August 2026.
28. Project governance arrangements are now in place, and work is progressing to assess site suitability, develop the detailed operational requirements, and commence workforce transition planning. No capital expenditure has been committed to date. Revenue expenditure of £39k has been incurred to support specialist legal and site advice. The principal capital allocation for 2026/27 remains focused on site acquisition, subject to completion of due diligence and the necessary governance approvals.
29. Key project activity during the period has included sign-off of the spatial requirements as the baseline for the facility, a business case review to reflect the current project status, and confirmation of the financial plan to take account of projected costs, savings, and ongoing financial implications. Planning and quantity surveying support is also being progressed, with a planning consultant appointed and identification of a preferred supplier for quantity surveying services.
30. Premortem risks and threats have been summarised and prioritised, with preventative measures identified to support effective project delivery.
31. **Pay Gap Reporting** - As a public sector employer, Kent Fire and Rescue Service is required by law to publish its gender pay gap each year. The Service has chosen to go further by also publishing its ethnicity and disability pay gaps. Publishing these figures supports our duties under the Public Sector Equality Duty and our commitment to our Code of Ethical Conduct. It also shows that we are serious about building an inclusive workforce that reflects the communities we serve. Fire and rescue services have historically been under-represented by women, ethnic minority, and disabled staff, particularly in operational and senior roles. Analysing pay across all three characteristics helps us understand where gaps exist and what is driving them, whether that is recruitment, progression, retention, or the make-up of different roles. Being open about this data holds us to account, builds trust with staff and the public, and gives us a clear baseline for targeted action and for measuring progress over time. It also prepares the Service for possible future legal requirements to report on ethnicity and disability pay.

IMPACT ASSESSMENT

32. There are no significant financial implications arising from this report that cannot be managed within the Authority's approved budget and available resources. Retaining £1.547m within the Insurance and Resource Reserve directly supports the Authority's Medium-Term Financial Plan (MTFP) by preserving one-off funding capacity to temporarily bridge anticipated budget gaps in 2027/28 and future MTFP years, without impacting service delivery in 2026/27.

RECOMMENDATION

33. Members are requested to:

33.1 Endorse the proposed removal of the £1.547m planned drawdown from the Insurance and Resource Reserve (paragraphs 18 and 19 refer).

33.2 Note the contents of this report.

**Appendix 1 to
Item No: B1**

2026/27 Revenue Budget Adjustments

1. FUNCTIONAL ANALYSIS

1. FUNCTIONAL ANALYSIS		Virements		
	Original Budget	Infrastr-ucture	Non-Infrastr-ucture	Revised Budget
Figures shown are in £'000				
Operational Response and Resilience (R&R)	64,486	1,674	188	66,348
Prevention and Protection (P&P)	9,038	0	-35	9,003
Customer Services (CS)	28,027	-536	-299	27,192
Pensions, Financing and Other Costs (PF)	1,166	-1,138	146	174
Net Revenue Budget	102,717	0	0	102,717

2. SUBJECTIVE ANALYSIS

2. SUBJECTIVE ANALYSIS

			Virements				
	Original Budget	Infrastr-ucture	R&R	P&P	CS	PF	Revised Budget
Figures shown are in £'000							
Salaries and on-costs	83,051	57	61	-314	-192	0	82,663
Training expenses	782	32	0	66	0	0	880
Other employee costs	722	0	0	0	0	0	722
Direct pension costs	2,252	0	0	0	0	0	2,252
Total Employee Costs	86,807	89	61	-248	-192	0	86,517
Repairs and maintenance	3,070	220	0	0	0	0	3,290
Utility costs	3,087	0	0	0	0	0	3,087
Total Premises Costs	6,157	220	0	0	0	0	6,377
Vehicle running costs	2,386	0	0	0	0	0	2,386
Travel expenses	84	0	0	0	5	0	89
Total Transport Costs	2,470	0	0	0	5	0	2,475
Equipment and supplies	4,161	1,509	38	20	2	0	5,730
Fees and services	1,696	0	76	3	179	0	1,954
Comms and computing	7,118	102	0	0	0	0	7,220
Other supplies and services	1,781	-782	-1	0	-53	0	945
Total Supplies and Services	14,756	829	113	23	128	0	15,849
Capital financing costs	1,369	0	0	0	0	0	1,369
Contributions to Capital	4,199	-385	0	0	0	0	3,814
Total Capital Financing	5,568	-385	0	0	0	0	5,183
Grants and contributions	-4,121	0	0	0	-240	0	-4,361
Investment income	-994	0	0	0	0	0	-994
Other income	-199	0	0	0	0	0	-199
Transfers to/-from reserves	-7,727	-753	14	190	0	146	-8,130
Total Income	-13,041	-753	14	190	-240	146	-13,684
Net Revenue Budget	102,717	0	188	-35	-299	146	102,717

2026/27 Revenue Budget (Non-Infrastructure) Adjustments

Individual virements (budget transfers) exceeding £50k are reported to Members in accordance with the Authority's Financial Regulations. Virements that are not technical budget adjustments and exceed £500k require Member approval; no such virements are included within this report. The principal budget movements are summarised below. Further details of infrastructure-related virements are provided in Appendix 6.

Budget Heading	Service Area	Amount	Explanation of most significant virements
(a) Salaries and on-costs	R&R	+£61k	Transfer of Training Centre Administration posts from Customer Services (+£225k). Partially offset by transfer of Associate Training Instructor posts to Customer Services (-£143k).
(b) Salaries and on-costs	P&P	-£314k	Realignment of budgets funded by central Government grants from pay budgets (-£280k) to Training (+£66k), Equipment (£21k), Fees (+£3k) and Reserves (£190k).
(c) Salaries and on-costs	CS	-£192k	Transfer of Training Centre Administration posts to Response and Resilience (-£225k). Reduction in budgets allocated for temporary posts funded from reserve (-£129k). Partially offset by transfer of Associate Training Instructor posts from Response and Resilience (+£143k) and an increase in pay costs associated with the Network Fire Service Partnership, offset by additional external income.
(d) Training Expenses	P&P	+£66k	Realignment of budgets funded by central Government grants from pay budgets (+£66k).
(e) Fees and Services	R&R	+£76k	Increase in consultancy budget for the Asset Resource Centre project, funded from reserves.
(f) Fees and Services	CS	+£179k	Additional budget for legal fees in relation to the National Specialist PPE Project, fully offset by additional external income.
(g) Grants and Contributions	CS	-£240k	Additional external income to fund expenditure on the National Specialist PPE project and pay costs associated with the Network Fire Service Partnership.
(h) Transfers from Reserves	P&P	+£190k	Reduction in reserve funding requirement following budget realignment. See (b).
(i) Transfers from Reserves	PF	+£146k	Reduction in use of Service Transformation and Productivity Reserve to fund temporary posts. See (c).

2026/27 Revenue Budget Forecast

1. FUNCTIONAL ANALYSIS

Figures shown are in £'000	Revised Budget	Variances		Forecast Outturn
		Infrastructure Var.	-Under / Over spend	
Operational Response and Resilience (R&R)	66,348	0	-294	66,054
Prevention and Protection (P&P)	9,003	0	-358	8,645
Customer Services (CS)	27,192	0	1,324	28,516
Pensions, Financing and Other Costs (PF)	174	0	-694	-520
Net Revenue Budget	102,717	0	-22	102,695

2. SUBJECTIVE ANALYSIS

Figures shown are in £'000	Revised Budget	-Underspend / Overspend				Forecast Outturn
		R&R	P&P	CS	PF	
Salaries and on-costs	82,663	-829	-231	-74	0	81,529
Training expenses	880	6	0	-39	0	847
Other employee costs	722	15	0	0	0	737
Direct pension costs	2,252	0	0	0	336	2,588
Total Employee Costs	86,517	-808	-231	-113	336	85,701
Repairs and maintenance	3,290	0	-1	93	0	3,382
Utility costs	3,087	-2	0	-64	0	3,021
Total Premises Costs	6,377	-2	-1	29	0	6,403
Vehicle running costs	2,386	371	0	0	0	2,757
Travel expenses	89	1	0	0	0	90
Total Transport Costs	2,475	372	0	0	0	2,847
Equipment and supplies	5,730	30	-92	-10	0	5,658
Fees and services	1,954	-3	-37	157	0	2,071
Comms and computing	7,220	9	0	-23	0	7,206
Other supplies and services	945	40	0	-316	2	671
Total Supplies and Services	15,849	76	-129	-192	2	15,606
Capital financing costs	1,369	0	0	0	0	1,369
Contributions to Capital	3,814	0	0	0	0	3,814
Total Capital Financing	5,183	0	0	0	0	5,183
Grants and contributions	-4,361	77	3	54	0	-4,227
Investment income	-994	0	0	0	-1,032	-2,026
Other income	-199	-9	0	-1	0	-209
Transfers to/-from reserves	-8,130	0	0	1,547	0	-6,583
Total Income	-13,684	68	3	1,600	-1,032	-13,045
Net Revenue Budget	102,717	-294	-358	1,324	-694	102,695

2026/27 Revenue Budget Forecast - Underspend / Overspend Key Explanations

The current forecast outturn is a net underspend of £22k. The most significant forecast variances are summarised in the table below.

Budget Area	Variance	Key Explanation
Salaries and on-costs	£1.134m underspend	Pay costs are lower than budgeted across a number of areas, partially offset by the impact of nationally agreed pay awards being settled above the budget assumption. Further detail is provided below.
Direct Pension Costs	£336k overspend	Additional firefighter ill-health retirements confirmed in 2025/26, after the budget was set for 2026/27. The Authority must pay a contribution to the Firefighters' Pension Fund Account towards the cost of ill-health retirements. This is paid over 3-years.
Repairs and Maintenance	£92k overspend	Additional remedial works required following compliance surveys in areas of water safety, lightning protection, and fire safety.
Utility Costs	£66k underspend	Underspend due to backdated adjustments on Business Rates bills for 3 on-call fire stations.
Vehicle Running Costs	£371k overspend	Increased fuel, repair and maintenance costs. Further detail is provided below.
Equipment and Supplies	£72k underspend	Savings primarily arising from a change in the supplier of operational equipment used during Home Fire Safety Visits.
Fees and services	£117k overspend	Primarily due to one-off consultancy cost to support delivery of strategic IT projects.
Other Supplies and Services	£274k underspend	Delays in the implementation of the new Network Fire Service Partnership (NFSP) Control and Command System have resulted in an in-year saving in on-going system costs.
Grants and Contributions	£134k adverse variance	Reduction in Fire Pensions Grant funding received from central Government.
Investment Income	£1.032m favourable variance	Higher interest rates and higher average cash balances available for investment. See paragraph 7 of the main report.
Transfer to/- from reserves	£1.547m variance	Lower than budgeted drawdown from Insurance and Resource reserve, due to favourable budget variances across other budget lines, as set out in paragraphs 18 and 19 of the main report.
Net Forecast Position	£22k underspend	Overall forecast favourable position.

2026/27 Revenue Budget Forecast - Further Variance Analysis for Material Items

Salaries and on-costs (£1.134m underspend) - This favourable variance reflects pay costs being lower than budgeted across several areas but particularly within On-call Firefighter (£649k underspend on £7.957m budget) and Part-Time Firefighter (£308k underspend on £723k budget) pay budgets. These underspends are primarily driven by recruitment and retention challenges, which continue to be experienced nationally for these types of roles. Whilst this has contributed positively to the Authority's financial position in 2026/27, maintaining establishment levels remains an ongoing operational priority and recruitment activity continues throughout the year. These budgets will be reviewed as part of the budget-setting process for 2027/28.

In addition, there is an underspend currently forecast against pay budgets allocated for the Building Safety team (£163k underspend on £4.181m budget). This is partly due to some base budgeted posts being intentionally held vacant whilst there remains uncertainty over the Protection Uplift grant. If this central Government funding is reduced or discontinued, the positions currently funded by this grant will need to be absorbed back into the base revenue budget. Some of the Authority's central Government grants are approved by Ministers on an annual basis, normally after the start of the financial year. As such, the Authority is currently awaiting confirmation that the Protection Uplift grant has been approved for 2026/27. The Authority has budgeted to receive a grant of £333k this financial year.

The additional in-year cost pressure of the higher than budgeted pay awards for 2026/27 (c.£370k) has been absorbed by various other pay underspends, primarily due to in-year vacancy savings across various teams.

Vehicle Running Costs (£371k overspend) - This forecast overspend is primarily attributable to increased fuel prices (£100k overspend on £800k budget) and higher vehicle repair and maintenance costs (£291k overspend on £1.209m budget), reflecting both market conditions and pressures associated with maintaining an ageing fleet pending future vehicle replacements. The Authority's Capital Programme includes significant investment in the replacement of operational vehicles over the coming years.

Investment Income (£1.032m favourable variance) - As outlined in paragraph 7 of the main report, this reflects both higher investment returns than anticipated when the budget was set and higher average cash balances available for investment during the year.

Transfer to/-from reserves (£1.547m improved reserves position) – See paragraphs 18 and 19 of the main report. Due to the favourable underlying variances, primarily additional investment income and pay budget underspends, emerging cost pressures have been fully absorbed in-year. Consequently, reliance on this reserve funding to balance the budget for 2026/27 is no longer required.

2026/27 Infrastructure Plan (including Capital) Budget Adjustments

Figures shown are in £'000	Original Budget	Budget Changes	Revised Budget
Infrastructure Revenue Budget			
Premises projects	633	253	886
Information and comms. systems projects	4,821	-624	4,197
Operational equipment projects	442	1,510	1,952
Total Infrastructure Revenue Budget	5,896	1,139	7,035
Capital Budget			
Ashford Fire Station redevelopment	567	1,101	1,668
Asset Resource Centre (ARC) – Vehicle Workshop	1,700	-1,400	300
Estate changes and development	700	258	958
Total Estate Development	2,967	-41	2,926
Roofing works	250	-15	235
Boilers and fuel tanks	30	0	30
Total Other Premises	280	-15	265
Operational Response Project-Hardware upgrade	0	215	215
Total Information and Comms Systems	0	215	215
Appliances	2,400	-380	2020
Light Fleet (inc. Cars and vans)	476	-213	263
Specialist vehicles	1888	-250	1,638
Total Vehicles and Equipment	4,764	-843	3,921
Total Infrastructure Capital Budget	8,011	-684	7,327
Total Infrastructure Revenue and Capital	13,907	455	14,362
Funded from:			
Infrastructure Reserve	-5,857	-754	-6,611
Base Revenue Contributions	-4,238	0	-4,238
Internal Borrowing	-566	-1,401	-1,967
Capital Receipts Applied	-1,546	0	-1,546
External Borrowing	-1,700	1,700	0
Total Infrastructure Funding	-13,907	-455	-14,362

2026/27 Infrastructure Plan (including Capital budget) Budget Adjustments – Explanations

Infrastructure Revenue Budget

Infrastructure Revenue Budget	£000
Original Budget 2026/27	5,896
Rephased from 2025/26	3,166
2026/27 Budget Increases	683
2026/27 Budget Reductions	-479
Rephased to 2027/28	-2,231
Revised Budget 2026/27	7,035

Significant Movements in the Infrastructure Revenue Budget

Project Area	Amount	Key Explanation
Premises Projects	+£253k	Expenditure reprofiled from 2025/26 (+£436k) for the Ashford fire station redecoration works, station compartmentalisation works, and the Uninterrupted Power Supply (UPS) battery replacement programme. Partially offset by the reprofiling of the budget allocated for EV charging into 2027/28.
Information & Comms. Systems Projects	-£624k	Expenditure reprofiled to 2027/28 (-£1.932m) for the command-and-control review and implementation project, the estate wide audio-visual equipment upgrade project, the on-call turnout solution, and the fleet management system replacement. Partially offset by expenditure reprofiled from 2025/26 (+£784k) for the wireless access network refresh, on premises IT backup refresh, time and attendance system project, mobile device replacement project, and additional budget required for the replacement of IT hardware (+£600k).
Operational Equipment Projects	+£1.510m	Expenditure reprofiled from 2025/26 (+£1.946m) for the breathing apparatus upgrade project, and various other equipment upgrades. Partially offset by a reduction in the budget for the breathing apparatus upgrade project (-£353k) due to an underspend and the reprofiling of the budget allocated for replacement gym equipment (-£158k) to 2027/28.

The majority of the revenue budget adjustments relate to changes in project delivery schedules and the reprofiling of expenditure between financial years rather than changes in project scope.

Infrastructure Capital Budget

Infrastructure Capital Budget	£000
Original Budget 2026/27	8,011
Rephased from 2025/26	2,588
Additional Budget in 2026/27	613
Budget Reductions in 2026/27	-1,151
Rephased to/from 2027/28	-2,734
Revised Budget 2026/27	7,327

Significant Movements in the Infrastructure Capital Budget

Project Area	Amount	Key Explanation
Ashford Fire Station Redevelopment	+£1.101m	Expenditure reprofiled from 2025/26 (+£1.910m). Partially offset by lower than anticipated ground contamination costs and the transfer of hot commission training costs to revenue.
Asset Resource Centre Vehicle Workshop	-£1.400m	Expenditure reprofiled to 2027/28 whilst the detailed options appraisal and site selection work is completed to ensure the project proceeds with the most effective and sustainable long-term solution.
Estate Changes and Development	+£258k	Expenditure reprofiled from 2025/26 (+£210k) relating to estate works at Ashford, Folkestone and Tonbridge fire stations. Plus an increase in budget requirements to complete this work.
Operational Response Hardware Upgrade	+£215k	Expenditure reprofiled from 2025/26 (+£269k) for the replacement of Mobile Data Terminals on fire appliances. Partially offset by procurement savings achieved through bulk purchasing.
Appliances	-£380k	Expenditure reprofiled to 2027/28 to align with the revised delivery schedule.
Light Fleet	-£213k	Underspends due to a van being refurbished rather than replaced, and various other changes.
Specialist Vehicles	-£250k	Expenditure reprofiled to 2027/28 (-£954k) due to supplier delays in the delivery of the replacement bulk water carriers and Incident Command Units. Partially offset by expenditure reprofiled from 2025/26 (+£199k) due to delays in the delivery of new multirole vehicles, the animal rescue unit, and driver training appliances. In addition, there is a requirement to increase budgets (+£522k) for various price variations and additional vehicles for the new mobile workshop technicians.

The majority of the capital budget adjustments relate to changes in project delivery schedules and the reprofiling of expenditure between financial years rather than changes in project scope.

2026/27 General and Earmarked Reserves Balances

		Opening Balance 01-Apr-26	Forecast Transfer 2026/27	Forecast Closing Balance 31-Mar-27
Figures shown are in £'000				
General Reserve	(A)	4,890	300	5,190
<i>Earmarked Reserves:</i>				
Government Grants	(B)	437	146	583
Infrastructure	(C)	28,216	-6,611	21,605
Insurance and Resource	(C)	6,209	9	6,218
Rolling Budgets	(C)	1,485	-442	1,043
Service Transformation and Productivity	(C)	279	15	294
Total Earmarked Reserves		36,626	-6,883	29,743
Total Revenue Reserves		41,516	-6,583	34,933
Capital Receipts Reserve	(D)	9,090	-1,546	7,544
Total Usable Reserves		50,606	-8,129	42,477

Figures presented in the table above do not include any year-end reserve transfers that may take place as result of the forecast underspend on the 2026/27 revenue budget.

Notes:

- A. Reserve held to provide a contingency to cushion the impact of unexpected costs.
- B. Resource provided by Government with any unspent amounts rolled forward.
- C. Reserve held to smooth the impact of expenditure on the revenue budget.
- D. Reserve available to fund capital expenditure.

2026/27 Firefighters' Pension Fund Account

Figures shown are in £'000	2026/27 Home Office Return (Aug 2025)	2026/27 Home Office Return (Sept 2026)	2026/27 Current Forecast Outturn	Variance Aug 2025 to Current Forecast
Pension Outgoings:				
Pension payments	32,424	35,195	35,195	2,771
Total Pension Fund Expenditure	32,424	35,195	35,195	2,771
Pension Income:				
Employee contributions	-4,408	-4,789	-4,789	-381
Employer contributions	-12,527	-12,478	-12,478	49
In-year ill-health charge income	-300	-744	-744	-444
Non-abated pension income	-90	-97	-97	-7
Transfer values received	0	-138	-138	-138
*McCloud Grant	0	0	-592	-592
*Matthews Grant	0	0	-7,544	-7,544
*Government top-up grant	-15,099	-16,949	-8,813	6,286
Total Pension Fund Income	-32,424	-35,195	-35,195	-2,771
Pension Fund Account Balance	-	-	-	-

* As expected, in July 2026 the Authority received 80% of the Government top-up grant forecast in August 2025 for 2026/27 (£12.079m), less the £10.948m surplus top-up grant received for 2025/26. The Authority also received additional McCloud and Matthews pension grant funding from central Government, which had not been assumed within previous forecasts and is detailed in the table above.

By: Director of Finance and Corporate Services

To: Kent and Medway Fire and Rescue Authority – 15 October 2026

Subject: DEVELOPMENT OF THE MEDIUM-TERM FINANCIAL PLAN
2027 – 2031

Classification: Unrestricted

FOR DECISION

SUMMARY

A presentation will be given to Members on the development of the Authority's Medium-Term Financial Plan (MTFP) for 2027 – 2031 at the meeting.

RECOMMENDATION

Members are requested to:

1. Approve the recommendations contained within the presentation.

LEAD/CONTACT OFFICER: Director of Finance and Corporate Services – Barrie Fullbrook
CONTACT DETAILS: T: 01622 692121 / E: kmfraclerk@kent.fire-uk.org
BACKGROUND PAPERS: None

By: Chief Executive

To: Kent and Medway Fire and Rescue Authority – 15 October 2026

Subject: 2027/28 COUNCIL TAX CONSULTATION

Classification: Unrestricted

FOR DECISION

SUMMARY

The Kent and Medway Fire and Rescue Authority has a revenue budget of £102.717m for 2026/27, which is funded two-thirds (£68.935m) from Council Tax receipts and the remaining one-third (£33.782m) from Government grants and Business Rates.

As part of the Authority's requirement to consult with the public on Council Tax proposals, this report presents the draft Council Tax consultation for the 2027/28 financial year. The consultation outlines the proposed options for the Council Tax charge for 2027/28, allowing the public to provide their feedback on the level of Council Tax charge they are willing to support.

RECOMMENDATION

Members are requested to:

1. Approve the draft 2027/28 Council Tax consultation, attached at **Appendix 1**, for publication.

LEAD/CONTACT OFFICER: Chief Executive – Ann Millington

CONTACT DETAILS: T: 01622 692121 / E: kmfraclerk@kent.fire-uk.org

BACKGROUND PAPERS: None

COMMENTS

Background

1. The Authority receives approximately two-thirds of its revenue funding, equivalent to around 67 pence in every £1, from Council Tax. The annual Council Tax charge for a Band D property in 2026/27 is £99.81, equivalent to approximately £1.91 per week.
2. The Government's funding framework assumes that local authorities, including standalone fire and rescue authorities, will continue to raise a proportion of their funding through Council Tax increases.
3. Central Government sets an annual referendum limit for Council Tax increases. If the Authority wished to increase Council Tax above that limit, it would be required to hold a local referendum. The confirmed referendum limit for standalone fire and rescue authorities for 2027/28 allows an increase of up to £5 a year for a Band D property without a referendum. This equates to an increase of just under 10 pence per week for a Band D property.
4. Members are asked to approve the draft 2027/28 Council Tax consultation attached at **Appendix 1**, for publication. The consultation presents the proposed Council Tax options and seeks residents' views on the level of Council Tax they would be willing to support.
5. The consultation responses will be analysed and presented to Members at the Authority's budget-setting meeting in February 2027, when the 2027/28 budget and Council Tax level will be considered.

IMPACT ASSESSMENT

6. The costs of publishing and administering the consultation will be met from existing revenue budgets. There are no direct staffing, health and safety or environmental impacts arising from this report. The consultation will be made available in accessible and alternative formats on request, and the consultation responses will be considered as part of the Authority's budget and equality impact assessment processes.

CONCLUSION

7. Members are requested to:
 - 7.1 Approve the draft 2027/28 Council Tax consultation, attached at **Appendix 1**, for publication.

Council Tax: An update report to the public

Introduction

As a public service, we are committed to being both efficient and effective in our duty to help keep you safe. We are proud to have consistently achieved high inspection ratings. Our latest review of the risks facing Kent and Medway has shown that, while most of the risks we described in 2024 have held steady, some are growing quickly, and we need to keep investing to stay ahead of them.

Council Tax is a significant source of funding for the services we provide. It currently funds around **67p in every £1** of our day-to-day spending budget. The Government has agreed a three-year funding settlement for 2026/27 to 2028/29, which gives us more certainty to plan ahead, but it continues to expect local authorities to fund more of their services from local taxation. It therefore expects Council Tax to increase each year to help fund vital services.

The amount you pay for Council Tax is split between different organisations that provide services in your area. The proportion of your Council Tax that goes to Kent Fire and Rescue Service is called a precept. Your local council collects money for all the services (Parish Council, District or Borough Council, Kent County Council, Kent Police, Kent Fire and Rescue Service) and then passes it on to them. You can see a breakdown of what you pay for on your Council Tax bill, which lists the amounts going to each organisation, including Kent Fire and Rescue Service.

Currently, a Band D property pays a precept of £99.81 per year (around £1.91 per week) for Kent Fire and Rescue Service, which is around 4% of your overall Council Tax bill.

This document explains what our latest review of community risk has found, what we have done in response, and how your contribution through Council Tax will help us continue to keep you safe.

Our commitment to efficiency and effectiveness

Our most recent national inspection gave us an “outstanding” rating for “making the Fire and Rescue Service affordable now and in the future”. Among the positive feedback, we were cited as delivering “good use of public money”, our “plans to use reserves sustainably”, and our use of “transformation programmes to improve effectiveness”.

These scores are a testament to the dedication of our teams and the strength of our strategic planning. Our effectiveness is measured by our ability to protect people and property, from rapid response times to our proactive prevention work in our local communities. Our efficiency is judged on how well we manage our resources to deliver these services, ensuring that we provide the best possible value for your money.

This high performance is the result of continuous training, research and development, robust community risk assessments that we now review every year, and a relentless focus on improving our operational capabilities. Our remit is broader and more complex than ever before, from wildfires and water rescues to fires involving batteries and new vehicle technologies.

What our latest risk review tells us

In 2024 more than 1,800 of you responded to our consultation on the risks facing Kent and Medway, and more than nine in ten agreed with our assessment. That became [our Community Risk Management Plan](#) for 2025 to 2029. Risk does not stand still, so each year we test the risks we identified against the latest national and local evidence. Our first annual review, completed in October 2026, looked again at thirteen of our highest-rated risks.

In most cases the picture we described in 2024 has proved accurate. Two risks have increased enough to be of particular note:

1. The last two summers were the two most severe wildfire seasons the UK has ever recorded, one after the other. Impacts, such as loss of homes and businesses, is becoming more much more severe – to the extent that the UK Government issued a national emergency alert.
2. Fires caused by lithium-ion batteries, in homes, in vehicles and at waste sites, have risen faster than almost any other risk we track.

Wildfires and fires caused by alternative fuels in buildings have both moved up to Very High, the highest rating we use.

As a result we have made two changes to our delivery plan. We are prioritising a further review of our wildfire capability, and we have brought forward our planned review of how we deal with fires involving alternative fuels, so that it will start in 2027, rather than 2028.

Our plan is built around seven themes. Below we set out what the review found under each one, and what we have done over the past year.

Climate change and environment

2025 and 2026 were the two worst years for wildfires on record in the UK. By 10 August 2026 the country had already recorded 966 wildfires, more than at the same point in any previous year. 2026 was also the hottest summer the UK has recorded, and by August nearly three-quarters of England was in drought. Wildfires place significant demand on our crews because many happen in a short space of time. Nationally they are also becoming more serious, with fires spreading to homes and forcing people to leave them.

What we have done

- Published our first rural plan, bringing together our wildfire, rural road and rural prevention work.
- Signposted the Fire Severity Index public warning system, which tells communities when the risk of fire is high before anything has started burning.
- Worked with landowners and partner agencies on better management of green spaces, including access points and fire breaks, alongside education and community messaging.
- Invested in vehicles that can reach difficult ground, including new Utility Terrain Vehicles, as well as new lightweight wildfire equipment and more drones to give a rapid overview of fires across large areas.
- Provided lightweight protective clothing for our firefighters to reduce heat stress during long incidents.
- Maintained our mutual aid agreement with Surrey, East Sussex and West Sussex, and gained access to the new national specialist wildfire capability.

Health and society

The volume and complexity of the mental health and safeguarding incidents our crews attend has continued to grow. Pressure on the ambulance service continues to grow and we want to support them to provide better outcomes.

What we have done

- Continued to expand free public training in cardiopulmonary resuscitation (CPR) and defibrillator use.
- Maintained our co-responder agreement with South East Coast Ambulance Service, so that crews can start life-saving treatment when they get there first.
- Worked closely with community safety partnerships, the police, local authorities and community groups to share information and help safeguard people who are vulnerable.
- Strengthened the support we give our own crews who attend these difficult incidents.

Rescues

Kent has a high number of inland water drownings, concentrated in a small number of places. Across the UK, 202 people died in accidental water-related incidents in 2025, up from 193 in 2024, and the heatwaves of 2026 brought a rise in incidents.

What we have done

- Following public consultation, we moved a water rescue fire engine from Sheppey to Rochester, closer to the River Medway and nearby lakes where rescues are more common. We also trained the Rochester crew to provide an enhanced water rescue response.
- Located a new dock and rescue boat on the River Medway near Rochester Bridge.
- Trained more crews in the Tonbridge area and in our busiest areas in water rescue skills.
- Trialled new technology such as remote-controlled rescue devices and battery-powered rescue sleds.
- Ran joint water safety campaigns with the Coastguard and the RNLI and supported Kent Search and Rescue volunteers patrolling high-risk areas at busy times such as Christmas and New Year.

Waste sites and industry

Fire services across the UK attended 1,760 lithium-ion battery fires in 2025, one every five hours and a 147% rise in three years. Many of these start when batteries are thrown away with ordinary rubbish. In April 2026 a single battery that fell from a sorting conveyor at a recycling centre in Ashford started a fire that needed ten fire engines and took crews two days to put out.

What we have done

- Carried out research into how well people understand the safe disposal of batteries.
- Worked with the Environment Agency and waste companies on the safe handling and sorting of batteries at recycling sites.
- Worked with the National Fire Chiefs Council and charities such as Electrical Safety First to encourage safer battery design and clearer disposal advice from retailers.
- Used drones and our firefighting robot to reduce the time and number of firefighters needed at large fires, limiting the impact on local communities and the environment.
- Updated training for firefighters to reflect what we are learning from battery fires.

Buildings and places

Fires caused by alternative fuels in buildings, such as e-bike and e-scooter batteries, have risen sharply. In Kent we have seen house fires with tragic outcomes, caused by faults with lithium-ion batteries. E-bike fires alone reached 520 across the UK in 2025, more than three times the 2022 figure, and almost half of all battery fires happen in people's homes. Cheaper uncertified and converted e-bikes are disproportionately involved, which means the risk falls more heavily on people who cannot afford certified products.

Since April 2026, new regulations have required those responsible for many taller residential buildings to plan for residents who may need help to evacuate in a fire, and we check that these plans are in place.

What we have done

- Carried out 6,211 Safe and Well visits and 5,494 home fire safety visits so far this financial year, more than at the same point last year, using our data to target the people and places at greatest risk.
- Developed, delivered and evaluated a lithium-ion battery public safety campaign.
- Introduced new fire safety talks, in person and online, focused on the groups most at risk, and used our incident data to target campaigns on the most common causes of fires in the home, which are cooking, electrical faults, and smoking.
- Carried out 4,503 fire safety visits and 1,282 regulatory inspections through our risk-based intervention programme, which targets the premises that present the greatest risk to life.
- Responded to 97.1% of building regulation consultations within 21 days, out of 3,073 in total.
- Published or reviewed risk information for 284 sites, so that our firefighters have the information they need when they arrive.

Transport

Across Great Britain, the number of people killed or seriously injured on the roads rose by 4% in 2025, with deaths among motorcyclists rising. Fires involving electric vehicles rose by 133% between 2022 and 2025, although this reflects the rapid growth in the number of electric vehicles on the road. Current data shows electric vehicles are still less likely to catch fire than petrol or diesel vehicles, but they do present new hazards for the public and for firefighters.

What we have done

- Developed and delivered training for firefighters on incidents involving electric vehicles.
- Introduced new and upgraded rescue tools to help free people trapped in vehicles.
- Continued to work with the Kent road safety partnership and with South East Coast Ambulance Service on care for people injured in collisions.
- Supported national research and lobbying on electric vehicles through the National Fire Chiefs Council.

Utilities, fuel and power

The move to renewable energy is creating new infrastructure, such as large battery energy storage sites, which brings new fire risks. The drought and hosepipe restrictions of summer 2026 also showed the pressure on the water supplies we rely on to fight fires.

What we have done

- Wrote the first version of national guidance on battery energy storage systems and contributed heavily to its latest review.
- Continued to give early advice on planning applications for energy infrastructure, including battery storage sites.
- Started replacing our bulk water carriers with more modern vehicles, increasing the number in our fleet from two to five.
- Continued our fire hydrant testing programme and worked with water companies to improve the hydrant information available to our firefighters.

Why your Council Tax is an essential investment

The Government's funding framework assumes that local authorities, including fire and rescue authorities, will continue to raise a proportion of their funding through Council Tax increases. The new three-year funding settlement gives us more certainty, but the guaranteed level of our core government funding reduces in each year of the settlement. Council Tax has therefore become an even more crucial part of our funding, providing the stable and predictable income we need to plan for the future.

We are also honest about what we have not yet fixed. We know that response times matter to you. Our on-call fire engine availability is key to improving them, but it is not yet where it needs to be, particularly during the working day, and we are working to improve it. Funding is an essential part of giving us the options to address this.

The funds generated by your Council Tax contribution are used to run a modern, resilient, professional and effective fire and rescue service. In particular, your money will help us in four ways.

- **Invest in new equipment and capability** to meet the risks our review found are growing fastest, including the further review of our wildfire capability and our continual learning of how we deal with fires involving alternative fuels.
- **Maintain training standards** so that our crews have the skills and knowledge needed to tackle the complexities of modern incidents.
- **Fund prevention and protection** such as home fire safety visits, Safe and Well visits, safety campaigns and fire safety inspections, which stop incidents from happening in the first place.
- **Ensure an effective workforce** by attracting and retaining the best people, improving the availability of our fire engines and giving our people the resources they need to keep you safe.

Conclusion

We are incredibly proud of our team and our high standards of service. Our first annual review of community risk shows that the plan you helped us build remains the right one, but that some risks, particularly wildfires and battery fires, are growing quickly. The Council Tax precept that funds Kent Fire and Rescue Service is vital to ensure we can not only maintain our high performance but also adapt to these challenges. It is a direct investment in your safety and the resilience of our entire community. Thank you for your continued support.

If you have any questions or would like to learn more about our work, please contact us [via this link](#).

Council Tax options

Each option has different implications. A freeze or lower increase would mean a larger budget gap, requiring more savings or reductions in services. A higher increase would raise more funding, therefore, reducing the amount of cost savings or reductions in services that would be required to balance the budget.

Option 1

Freeze Council Tax for one year. (This option would result in a larger budget gap and require significant cuts to services, including firefighters on the front line).

Option 2

Increase Council Tax by an amount just under the referendum limit (for the Fire Authority this limit is expected to be £5 for a Band D household in each year of the Government's three-year settlement). A £5 increase for a Band D household equates to an increase of just under 10p per week. (This option would reduce the level of cuts that would be required to balance the budget).

Option 3

As an alternative option, having read about the significant challenges we face over the medium term, what Council Tax increase would you be prepared to pay in 2027/28? (To give you some context, every 1% increase in the Council Tax charge equates to just under 2p per week for a Band D household).

By: Chief Executive

To: Kent and Medway Fire and Rescue Authority – October 15th 2026

Subject: COMMUNITY RISK MANAGEMENT PLAN 2025–2029:
ANNUAL REVIEW 2026/27

Classification: Open

FOR DECISION

SUMMARY

This report presents an Annual Review of the Authority's progress against the Community Risk Management Plan (CRMP) 2025–2029, 'Creating a Safer Future, Together'. The Annual Review details the outcomes of the risk assessments due for review in 2026 and notes actions completed so far in this strategy period against those risks and thematic areas.

The review draws on publications and information including the National Risk Register (2026); National Fire Chiefs Council's National Community Risk Management Plan 2026–2030; and the 2025 English Indices of Multiple Deprivation. It updates and develops the People Impact Assessments against each risk area, as well as identifying where we need to re-prioritise actions to keep pace with developing risks.

Members are asked to note the review outcomes and approve its publication on our public website.

Members are requested to:

1. Note the review outcomes.
2. Approve the review for publication on the public website.

COMMENTS

Background

1. The Authority plans in four-year strategy cycles. A ten-year horizon scan of emerging risks was undertaken in 2021, followed by a comprehensive risk assessment approved by Members in October 2023 and consulted on between November 2023 and February 2024. More than 1,800 people responded, with over 90% agreeing with the Service's assessment of risk.
2. Following approval in July 2024, the CRMP 2025–2029 set out seven strategic areas of focus: climate change and environment; health and society; rescues; major industry; buildings and places; transport; and utilities, fuel and power. The refreshed Prevention and Protection Strategy and Response and Resilience Strategy that deliver against these themes were approved by the Authority on 25 June 2026.
3. The Fire and Rescue National Framework for England requires the Authority to keep its CRMP under review and to reflect up-to-date risk analysis and the changing national context.
4. Rather than waiting for the next four-year cycle, the Service proposes to bring an Annual Review to the Authority each year so that Members can see, in one place, how the plan stands against current national evidence and where effort is being directed in the year ahead. The review at Appendix 1 is the first of these.
5. We have also assessed actions completed since the CRMP was agreed and will transparently make the outcomes available on our website, so the trust of our customers is maintained regarding our ability to keep meeting the risks we consulted with them on.

IMPACT ASSESSMENT

6. **Financial:** there are no direct financial implications arising from this report. The priority actions for 2026/27 will be delivered within existing budgets and the approved Medium-Term Financial Plan 2026–30.
7. **Legal:** the Annual Review supports the Authority's duties under the Fire and Rescue Services Act 2004 and the Fire and Rescue National Framework for England to identify and assess foreseeable risk and to keep its CRMP under review.
8. **Equality:** the review is underpinned by the Service's Key Risk Groups and Equality of Access evidence and supports the Authority's compliance with the Public Sector Equality Duty under the Equality Act 2010. People Impact Assessments have been completed for each risk assessment and will be tailored for individual priority actions as they are developed.

CONCLUSION/RECOMMENDATION

Members are requested to:

1. Note the review outcomes.
2. Approve the review for publication on the public website.

Creating a safer future together: CRMP Annual Review 2026-27

A review of our Community Risk Management Plan 2025-2029, one
year on

October 2026



Kent Fire &
Rescue Service

together

About this review

In 2024, after consulting more than 1,800 people across Kent and Medway, the Fire Authority agreed a four-year Community Risk Management Plan. This document is the first annual review of that plan. It is not a new plan and it does not replace anything the Authority has already agreed.

Its job is to answer four questions. Is the risk picture we described in 2024 still the right one? What has changed in the year just gone? What have we done about it? And what happens next?

Where the review has found that a risk has grown, we say so and we say what we are changing. Where it has found that our original assessment still holds, we say that too.

Published in accordance with the Fire and Rescue National Framework for England, the Equality Act 2010 and the Public Sector Equality Duty.

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Foreword

Two years ago we asked the people of Kent and Medway a direct question. These are the risks we think you face over the next four years. Have we got it right? More than 1,800 of you answered, and more than nine in ten agreed with our assessment. That agreement became our Community Risk Management Plan for 2025 to 2029.

A plan built on a judgement made in 2024 cannot simply be left to run for four years without being tested. Risk does not stand still, and this year it has moved faster than most. So each year we go back to the risks we identified, put the most recent evidence against them, and ask honestly whether our judgement still holds.

This first annual review covers thirteen of our highest-rated risks. In most cases the picture we described in 2024 has proved accurate. In a small number it has not, and those are the ones we want to make you aware of. The last two summers have been the two most severe wildfire seasons the United Kingdom has ever recorded, one after the other. Fires caused by lithium-ion batteries, in homes, in vehicles and in the waste that carries them away, have risen faster than almost any other risk we track. These two risks have moved up to the highest rating we use.

You will also find in these pages what we have done in return. A new Response and Resilience Strategy and a new Prevention and Protection Strategy, both published within the last year. A rural plan, the first we have written. A renewed Risk Based Intervention Programme, now in its second year.

For the most part, the risks here do not change at pace. Substantial variances in risk are often measures in decades rather than months. Consequently, most of the actions we identified in our delivery plan remain fit for purpose to address the risks they mitigate. However, there are two notable changes we have made to our delivery plan. The increase in wildfire risk means we will be prioritising a further review of our capability – we completed one in 2025 but feel it is prudent to take another look. The other change is to fires involving alternative fuels. The risks they present to occupants of buildings is such that, following our review of the risk assessment, we have brought forward a planned capability review in this area from 2028 to 2027.

We are honest in this review about the things we have not yet fixed. We know that response times matter to you and we are striving to improve them. Our on-call fire engine availability is key to this but is not where it needs to be, particularly during the working day. Those are the problems we are working on now, and next year we will report back on them.

Thank you for the part you play in keeping Kent and Medway safe.

Thomas Mallon

Chair of Kent and Medway Fire and Rescue Authority

1. Where we are in the plan

Everything in this review sits underneath a single ambition, agreed by the Fire Authority and unchanged by this year's work.

Our vision

A future where no one is killed or seriously injured by a fire or other emergency.

Our aim

Working together, saving lives, reducing harm.

Our four objectives

Responding effectively in times of need.

Promoting behaviours to help everyone stay safe and well in their home.

Encouraging safer behaviours on the roads and near inland water.

Supporting businesses to keep their buildings safe and comply with legislation.

How the four-year cycle works

We plan in four-year periods because the risks we deal with take longer than a single year to shift. Every cycle starts with a ten-year horizon scan, then narrows to a detailed risk assessment which we consult on publicly. From that we build a delivery plan, then the strategies and enabling plans that put it into practice. Each year of the cycle we draw out the actions to be delivered and review whether the risks still look the way we said they did.

2026/27 is the second full year of delivery. The strategic direction was set in 2024 and the detailed plans were approved in 2025. This year is about delivery, and about checking our assumptions still meet the risks.

When	What happened
October 2023	We consulted on the risks our customers face.
February 2024	The Fire Authority agreed the risks following consultation.
July 2024	Strategic plans and overarching priorities for 2025 to 2029 presented to the Authority.
October 2024	Council tax consultation, performance standards consultation, and the four-year delivery plan.
July 2025	Public consultation on the detailed plans and proposals.
October 2025	Final detailed plans and medium-term financial planning assumptions approved.

When	What happened
February 2026	Medium-term financial plan agreed.
October 2026	This annual review, alongside the reviewed risk assessments.

The development of the next full CRMP, including long term horizon scan, is due in 2029 ahead of the following strategy period.

2. The year in review - how the risk picture has changed

How we test our risks

Our risk register holds 52 risks. Each one carries a rating, and that rating sets how often it must be reviewed. The higher the risk, the shorter the gap between reviews. This year thirteen risk assessments fell due, all of them carrying a high risk-based priority score and all last formally assessed in October 2024. The remaining risks are not due until October 2027 or later and have not been reopened.

For each of the thirteen we gathered the national and local evidence published since the last review, tested the original judgement against it, and updated the assessment. We also reviewed the People Impact Assessment (PIA) that sits with each one. Where the evidence highlighted the need for a change in our assessment we amended it. This resulted in changes to factors such as impact, likelihood, or our current capability assessment.

What the review found

Three patterns run through this year's work, and they matter more than any individual risk.

The first is climate. Not as a distant projection, but as two consecutive summers that broke records. The 2025 and 2026 wildfire seasons were the two most severe on record in the United Kingdom, in successive years. By 4 September 2025 the country had recorded 996 wildfires, a record at the time. By 10 August 2026 it had already recorded 966, ahead of the equivalent point in any previous year including 2025. 2026 was also the hottest summer the UK has recorded, with three separate months passing 35 degrees. The Met Office issued only its second ever Red Extreme Heat Warning on 24 June 2026, when the temperature reached a June record of 36.1 degrees, and by August nearly three-quarters of England was in drought. A study by Imperial College London, the London School of Hygiene and Tropical Medicine and the Met Office estimated between 2,100 and 2,200 heat-related deaths in England during that June heatwave alone.

The second is lithium-ion batteries. These are now a thread running through four separate risks on our register, and all four moved this year. Fire services across the UK attended 1,760 lithium-ion battery fires in 2025, one every five hours, a rise of

147 per cent in three years. Almost half of those happened in people's homes. E-bike fires alone reached 520 in 2025, more than triple the 2022 figure. Electric vehicle fires rose 133 per cent between 2022 and 2025, broadly in step with a 206 per cent growth in the electric vehicle fleet. The Environmental Services Association puts the annual cost of battery fires in the waste stream at more than a billion pounds.

The third is regulation. The Fire Safety (Residential Evacuation Plans) (England) Regulations came into force on 6 April 2026, placing a new duty on those responsible for qualifying buildings to plan for residents who may need help to evacuate. As a regulator, we need to work to understand and support the changes that this brings about.

Kent's own experience

National figures matter, but our assessments are built on what happens here. We use our own incident data trends to understand how what the country is experiencing is being lived here in Kent. For example, we have seen significant demand placed on our resources as a result of wildfires, which occur in large numbers within a small space of time. We are also seeing large incidents occurring in line with the risks we identified. For example, on 7 April 2026 a lithium-ion battery fell from a sorting conveyor at a recycling centre in Ashford and started a fire that took ten fire engines, a height vehicle and two bulk water carriers, with crews working across two days to put it out and our Volunteer Response Team supporting them throughout. It was not an unusual incident by the standards of what waste sites now produce, and that is the point – our CRMP is about identifying the new normal and establishing how we will reduce risk in that environment.

What changed, risk by risk

The table below summarises the outcome of each of the thirteen reviews. Scoring changes shown here were recommended to the Corporate Management Board in September 2026.

Ref	Risk	What the review found	Rating
CR01	Wildfires	Two record wildfire seasons in succession. Customer welfare impact raised from 2 to 4 and economic impact from 2 to 3, reflecting spread of fire to homes. Likelihood already at maximum.	Very High (increased from High)
CR04	Extremes of temperature	Three record-breaking heatwaves in a single year. Likelihood raised from 4 to 5.	High
CR08	Mental health and safeguarding	Continued high volume of mental health and safeguarding work. Responder impact indicator raised	High

Ref	Risk	What the review found	Rating
		from 2 to 3. No change to the overall score.	
CR09	Medical emergencies	No change to scoring.	High
CR14	Water rescues	202 accidental water-related deaths across the UK in 2025, up from 193. Customer impact raised to 4. Now at the top of the 'High' score banding.	High
CR22	Waste sites	Battery-linked fires rising steeply. Likelihood raised to 5. Now at the top of the 'High' score banding.	High
CR23	Alternative fuels in buildings	E-bike and battery fires in homes rising sharply. Likelihood raised from 3 to 5, and our confidence in that judgement has also increased.	Very High (increased from High)
CR24	Fires in homes	National fire deaths volatile, 271 then 254. No scoring change. New evacuation regulations apply.	High
CR25	Residential buildings under the The Fire Safety (Residential Evacuation Plans) (England) Regulations	New Regulations results in further compliance and potential enforcement activity following routine or targeted fire safety interventions at in-scope residential buildings.	High
CR28	Commercial to residential conversion	Same regulatory changes apply wherever a conversion creates a qualifying building. No scoring change.	High
CR33	Care homes	New national statistics on care home fires now published for the first time. We have been undertaking targeted activity across prevention, protection, and response for some years now.	High
CR36	Road traffic collisions	Killed or seriously injured casualties up 4 per cent nationally in 2025, fatalities down 3 per cent, motorcyclist deaths rising. No scoring change.	High
CR38	Alternative fuelled vehicles	Electric vehicle fires up 133 per cent since 2022. Likelihood raised from 2 to 3.	High

The two risks that moved to Very High

Wildfires and fires caused by alternative fuels in buildings both moved into the highest rating we use. That has a practical consequence. A Very High rating shortens the review cycle, so both will be reassessed within twelve months rather than waiting for the normal interval.

For wildfires, the change is not about how likely a wildfire is. That was already scored at the maximum. It is about what happens when one starts. Two seasons of national incidents in which fire spread to homes, forcing evacuation and the provision of emergency accommodation, told us our assessment of the consequences was too low.

For alternative fuels in buildings, the change is about likelihood, and it is a large one. We moved from 3 to 5. Three years of consistent national data, and a growing body of evidence that cheaper uncertified and retrofitted equipment is disproportionately involved, mean we are now more confident in this judgement than we were in 2024, not less.

The Kent and Medway Resilience Forum is debriefing the summer of 2026 in October, covering wildfire and utilities outages together. That debrief will determine whether the wildfire rating in the Kent Community Risk Register changes to match, and we will be part of that assessment.

3. Who is most at risk, and where

Fire, water and road emergencies are not spread evenly across Kent and Medway. They happen more often in some places than others, and they harm some people more than others. That is the starting point for everything we do in prevention and protection, and it is why we do not wait for people to contact us.

Two different problems

When we say a community is under-served, we mean one of two quite different things, and they need different responses.

Some people face a higher risk of harm. The evidence puts them there. Age, health conditions, disability, smoking, living alone, poor housing. For these groups the answer is to find them and reach them before something happens.

Others are not over-represented in our incident data at all, but face barriers that stop them getting our help. Language, digital exclusion, low trust in uniformed services, past negative experience, or practical obstacles we had not thought about. For these groups the answer is different. It means active outreach, trusted partners and communication designed for how people actually live.

Confusing the two leads to bad decisions, so we keep them separate throughout our work.

Where the risk of harm is higher

This year's review reinforced the groups we already prioritise rather than changing them.

- Older people. Those aged 65 and over account for around 39 per cent of fire deaths nationally. For men aged 80 and over the fatality rate is 18.5 per million, more than triple the all-age male rate.
- People living alone. In 2024/25, 71 per cent of those who died in dwelling fires lived in single-occupancy homes. Almost twice as many men living alone died as women.
- People living with dementia, and people with mental health conditions, where standard fire safety advice becomes harder to retain and act on.
- People with disabilities or limited mobility. Nationally, 38 per cent of home fire safety visits in 2024/25 went to households containing at least one disabled person. Mobility issues can affect a person's ability to escape or help themselves in an emergency.
- People who smoke. Smoking materials remain the single leading cause of fire death in the home, and the risk rises sharply when combined with alcohol or medication that causes drowsiness.
- People facing financial hardship, and young families in poor-quality or overcrowded housing. Children from the most disadvantaged families are far more likely to die in a house fire than those from affluent backgrounds.

Where the barrier is access, not risk

Our Level 1 equality of access work, developed with community organisations and research bodies and refreshed regularly, covers Gypsy, Roma and Traveller communities, Black and Asian communities, LGBT+ communities, autistic and neurodiverse people, Jewish communities, digitally excluded residents, veterans and the armed forces community, and seasonal agricultural workers.

The barriers are specific and practical rather than general. As an example, for Jewish communities, engagement often runs through trusted internal networks rather than public service channels, and Sabbath and festival observance creates windows when visits are not possible. For strictly Orthodox households, digital exclusion is a deliberate religious choice rather than a skills gap, which matters as more of our services move online. For veterans, a culture of self-sufficiency can make asking for a home visit feel like a loss of independence. For seasonal agricultural workers, much of Kent's summer workforce lives in temporary accommodation that has not always been subject to routine fire safety inspection, and English is often not a first language.

We also recognise that risk levels for some communities can move in response to events well outside Kent, and we keep that under review with partners rather than assuming a fixed picture.

Where deprivation puts risk

Deprivation is one of the most consistent predictors of fire risk we have. It travels with older housing stock, riskier heating and cooking, higher rates of smoking, overcrowding and fewer working smoke alarms. Research on Greater Manchester covering 2013 to 2024 found residents in the most health-deprived decile experienced roughly three times the accidental dwelling fire rate of the least deprived.

The 2025 English Indices of Deprivation changed the Kent picture, and not for the better. More than 70 neighbourhoods across Kent now sit within England's most deprived ten per cent, up from 51 in 2019.

KFRS have developed a HFSV targeting profile which uses our internal Accidental Dwelling Fire Model (ADFM) as its core data. The ADFM uses historic incident and casualty analysis alongside socio-demographic profiling to identify those with a potentially greater risk of fire. The ADFM provides fifteen sociodemographic groups in blocks of three (quintiles) Each postcode area is then profiled by its dominant sociodemographic group and allocated the relevant quintile score from the ADFM.

Our HFSV targeting profile builds on the postcode scoring by aligning the data with additional influencing factors which include, Indices of Multiple Deprivation (IMD), over 65 demographic profile, lone living demographic profile and Urban and Rural Classifications.

This model and scoring system allows us to identify where there is a predominance of the highest scoring factors which in turn identify areas where we predict there may be a higher risk from fires. The targeting activity is undertaken in our urban areas by operational wholtime crews and by the HFSV Task Force Teams in our rural areas.

Rurality cuts across all of this. Around 85 per cent of the land in Kent and Medway is rural, one in three people live in a rural community, and 40 per cent of our businesses are rurally based. Isolation can conceal intense pockets of deprivation, and rural areas carry a higher proportion of older residents alongside a large rural road network. Our rural plan, the first we have published, brings that work together.

What the 2026 People Impact Assessments added

People Impact Assessments are how we test whether a decision or a service works as well for one group as another. They operate at four levels, from the foundational equality of access evidence documents, through thematic assessments covering areas like dwelling fires and water rescue, to every report going to the Corporate Management Board and every new policy or significant project.

This year we completed assessments across our risks. Most of what they identified reflects standing features of those risks rather than anything new. Four findings were genuinely new and time-linked, and they are worth naming.

- For mental health and safeguarding, the previous assessment was too narrow. It has been substantially rewritten to cover race, religion, sexual orientation and gender reassignment, reflecting discrimination and hate-motivated abuse encountered at incidents.

- For water rescues, the previous assessment asked only who was more likely to be involved in an incident. The revised version also asks who is harmed more when one happens, which broadens the picture to include race, religion, disability and poverty.
- For alternative fuels in buildings and for alternative fuelled vehicles, economic status has become a live consideration rather than a standing one. Lower-cost, uncertified and retrofitted equipment is disproportionately involved in these fires, which means the risk now falls more heavily on people who cannot afford certified products.
- For residential buildings which fall under the The Fire Safety (Residential Evacuation Plans) (England) Regulations, new Regulations place further requirements on those responsible for the building, and they require further compliance and potential enforcement activity following routine or targeted fire safety interventions, which did not exist prior to April 2026.

4. The seven themes - what we said, what changed, what we did

The 2024 consultation grouped our areas of focus under seven themes. Those themes are unchanged. What follows is an account of each one, taking the commitment we made, the evidence this year's review produced, the work delivered so far in the strategy period, and what happens next. The actions described sit within our published delivery plan and supporting strategies. This review does not create a separate set of actions.

Climate change and environment

Risks covered CR01 Wildfires, CR04 Extremes of temperature

What we said

Extreme weather is becoming more frequent and our demand more seasonal, and wildfires are growing in scale and intensity. We committed to matching our resources to seasonal demand, improving resilience during periods of high demand, and designing a specific approach to wildfire.

What has changed

This is where the risk picture moved most. Two record wildfire seasons in succession, and the hottest UK summer on record, pushed wildfire to Very High and raised the likelihood of extremes of temperature from 4 to 5. Kent's exposure is well understood and specific, with Dartford Heath, Lydd Ranges, Blean Woods, Clowes Woods, Rough Common, Farningham Woods and the Greensands Commons among our known wildfire locations. Heat is now a county-wide risk, while cold concentrates on the strategic road network and rail.

What we have done

- Signposted the Fire Severity Index public warning system in May 2025, using Met Office and Natural England data to tell communities when the fire risk is high before anything has started burning.
- Maintained the 4F Regional Risk Information and Mutual Aid Agreement with Surrey, East Sussex and West Sussex in January 2025, giving Kent access to neighbouring resources during sustained incidents.
- Undertaken significant prevention activity, working with partner agencies in established forums to plan for wildfire. This has included better green space management with landowners, including access points and fire breaks, as well as a programme of education and community messaging.
- Maintained specialist wildfire response teams at strategic locations, with wildfire tactical advisors developed through local, national and international routes.
- Provided lightweight Personal Protective Equipment (PPE) to our firefighters, helping to reduce heat stress and improve working duration.
- Continued investment in vehicles able to reach difficult ground and respond to wildfires, including new Utility Terrain Vehicles, and new Unimog capability.
- Introduced new wildfire equipment including lightweight hose and small tools.
- Continued to invest in our drone capability, introducing additional units and renewing legacy ones helping to give a rapid overview of wildfires over large areas.
- Gained access, through National Resilience mutual aid, to the specialist wildfire capability supported by the 97 million pound national investment announced in 2026.
- Published our first rural plan, bringing together wildfire, rural road and rural prevention work that had previously been run separately.

What comes next

The Kent and Medway Resilience Forum debriefs the summer of 2026 in October, covering wildfire and utilities outages together, and that will determine whether the county risk register rating changes to match ours. Within the delivery plan, the wildfire prevention plan, digital risk mapping, the review of attendance time standards for seasonality and rurality, and the workforce redesign that allows us to scale quickly all continue. Because wildfire now sits at Very High, it returns for reassessment within twelve months rather than waiting for the normal interval.

Health and society

Risks covered CR08 Mental health and safeguarding, CR09 Medical emergencies

What we said

More people are experiencing mental health difficulties and we are attending more suicide-related incidents, while an ageing population is increasing requests to assist the ambulance service. We committed to understanding the impact of our interventions on customers' mental health and to improving our capacity to help the ambulance service.

What has changed

The volume and complexity of mental health and safeguarding work we encounter has continued to grow, and we have raised the impact score for the effect on responders from 2 to 3. The overall risk score is unchanged. The Cabinet Office's Chronic Risks Analysis for 2025/26 now identifies disproportionate impact on vulnerable people as a chronic risk in its own right. For medical emergencies, nothing in the evidence warranted a change to any score, and improving our capacity and capability here remains a stated CRMP priority.

What we have done

- Substantially rewritten the People Impact Assessment for mental health and safeguarding, which had been too narrow, adding race, religion, sexual orientation and gender reassignment to reflect the discrimination and hate-motivated abuse our crews encounter.
- Continued to expand public cardiopulmonary resuscitation and defibrillator training, including a case in which a member of the public used skills learned on one of our courses to save her husband's life.
- Maintained the co-responder agreement with South East Coast Ambulance Service.
- Set out a three-level approach to colleague wellbeing in the People and Culture Enabling Plan, covering prevention, early intervention and post-intervention support for crews attending these incidents.
- Collaborated with other agencies regarding community intelligence and partnerships including Community Safety Partnerships, Police neighbourhood task forces, Community Safety Units, Local Authorities, community groups, regional and national organisations etc.

What comes next

The delivery plan commitments continue, including the review of how we provide assistance to the ambulance service and the changes to policy, training and equipment that follow from it. We also want to explore joint protocols with health partners, Safe and Well follow-up after hospital discharge, and improving the data we hold on mental health related incidents so our messaging and training can be built on evidence rather than impression.

Rescues

Risks covered CR14 Water rescues

What we said

Kent has a high number of inland water drownings, concentrated in a small number of hotspots. We committed to reducing deaths and injuries in inland waterways through prevention, partnership and putting specialist skills in the right places.

What has changed

The national picture worsened for a second consecutive year. The National Water Safety Forum recorded 202 accidental water-related deaths across the UK in 2025,

up from 193 in 2024 and continuing a rise since 2019. Combined with a heatwave-driven surge in incidents, this led us to raise the impact on customers to 4. Likelihood was already at its highest level. The risk stays within the High banding but now sits at the top of it.

What we have done

- Rewritten the People Impact Assessment. The previous version asked only who was more likely to be involved in a water incident. The revised version also asks who is harmed more when one happens, which brought race, religion, disability and poverty into scope.
- Relocated a Water Rescue Appliance from Sheppey to Rochester after public consultation. This area that has seen a number of water rescues in the previous strategy period. This aligns to the geographical risk in the Medway area, both from the River Medway but also population near to water risk from lakes. Rochester crew trained to provide enhanced water rescue response.
- Researched enhancing water rescue and flooding response with the use of emerging technology. Equipment such as underwater drones, remote powered rescue devices and battery powered rescue sleds trialled and critiqued.
- Located a new dock and rescue boat on the River Medway near Rochester bridge, moving capability closer to where the need is.
- Enhanced our capability in the Tonbridge area by upskilling local crews
- Continued joint public safety campaigns with the Coastguard and the Royal National Lifeboat Institution focused on the locations where drownings cluster.
- Maintained support for Kent Search and Rescue volunteers, including proactive patrolling of high-risk areas during periods such as Christmas and New Year.
- Sustained our group of specially trained Water Incident Managers and increased water entry skills among crews in the busiest areas.

What comes next

The water safety partnership commitment in the delivery plan continues, alongside information exchange with partners on common causes, campaigns targeted at hotspots and high-risk groups, promotion of physical measures such as life rings, signage and barriers at locations with a history of incidents, and the review of policy and training to keep our tactics safe and effective.

Major industry

Risks covered CR22 Waste sites

What we said

Fires at waste sites are becoming more common, driven by batteries entering the recycling stream, and they burn for a long time and tie up large numbers of firefighters. We committed to improving customer awareness of safe battery disposal and to reducing the community and environmental impact of these fires.

What has changed

This risk moved to the top of its banding. We raised the likelihood to 5 on the strength of national data showing 1,760 lithium-ion battery fires attended by UK fire services in 2025, one every five hours, a 147 per cent rise in three years, with the Environmental Services Association putting the cost to the waste sector at over a billion pounds a year. Kent's own experience matches it. A recycling centre fire in Ashford in April 2026 began with a single battery falling from a conveyor and took two days to extinguish with ten fire engines, a height vehicle and two bulk water carriers.

What we have done

- Carried out research to understand customer awareness of how to safely dispose of batteries.
- Maintained the waste fire tactical advisor role and our working relationship with the Environment Agency as a statutory consultee on fire prevention plans and permits.
- Worked in partnership with the Environment Agency and waste management companies to ensure proper handling and sorting of battery products in recycling facilities.
- Worked with the National Fire Chiefs Council, and charities, such as Electrical Safety First, to encourage manufacturers to design batteries with safer disposal in mind, and with retailers to issue clear instructions on the disposal of electrical products at the point of sale.
- Supported the NFCC to lobby government on changes to building regulations to implement stricter regulations on battery disposal and waste site operations, with penalties for non-compliance.
- Renewed the risk-based intervention programme for 2025 to 2028, the first to incorporate emerging national guidance on built environment risk and higher-risk occupancies, and recognised that it can be extended it beyond places to cover people and spaces.
- Utilised drones and the firefighting robot to reduce the impact of incidents on communities and the environment by minimising KFRS resources required and the duration of firefighting operations.
- Reviewed training materials and support for firefighters to reflect new information from battery-related fires, including safety procedures and environmental considerations.

What comes next

The delivery plan commitments run on, covering the review of firefighting tactics and technology for waste fires, training and safety procedures built on what battery fires actually do, research into customer awareness of safe disposal, prevention campaigns with partners, and work with the Environment Agency, waste operators, local government and the National Fire Chiefs Council on handling, sorting and manufacturer responsibility.

Building on the success of previous programmes, the RBIP will be expanded beyond “places” in 2026/27 which ensured KFRS prioritises resources towards premises presenting the greatest risk to life from non-compliance with fire safety law, to support KFRS's Prevention and Protection Strategy 2025-2029, demonstrating a coordinated, intelligence-led approach to protecting people, property and the environment. Delivered by Protection, Prevention and Operational teams, the extended RBIP covers proactive and reactive interventions relating to:

- People
- Places
- Spaces

Buildings and places

Risks covered CR23 Alternative fuels in buildings, CR24 Fires in homes, CR25 Building Safety Act residential buildings, CR28 Commercial to residential conversion, CR33 Care homes

What we said

Fires in buildings and places are being driven by risks including battery fires in the home, faster fire development from alternative fuels, growth in residential conversions and higher-risk buildings, and an ageing population increasing demand for care homes. We committed to reducing fires in the home and the harm they cause, and to designing our response, building safety and prevention work around these challenges.

What has changed

This is the busiest theme in the review and it moved in two directions at once. Fires caused by alternative fuels in buildings rose to Very High, with likelihood raised from 3 to 5 and our confidence in that judgement higher than before. E-bike fires alone reached 520 nationally in 2025, more than triple the 2022 figure, and 46 per cent of all UK lithium-ion battery fires in 2025 happened in domestic properties. Separately, the regulatory ground shifted. The Fire Safety (Residential Evacuation Plans) (England) Regulations came into force on 6 April 2026, creating a new duty on responsible persons to plan for residents who need support to evacuate, and fire safety policy moved to the Ministry of Housing, Communities and Local Government in April 2025. National fire deaths were volatile over the period, rising to 271 in the year to March 2025 before falling to 254 in the year to March 2026, with people aged 65 and over continuing to account for around 39 per cent of them.

What we have done

- Delivered the first year of the risk-based intervention programme, with 4,503 response assessment visits and 1,282 regulatory inspections recorded across the programme to date.
- Completed 97.1% of building regulation consultations in 21 days with 3073 consultations completed in total.
- Delivered 6211 Safe and Well and 5494 home fire safety visits so far this financial year, an increase on the same point last year.

- Published site-specific risk information on a risk-weighted basis, with 284 newly published or reviewed since the start of the CRMP..
- Identified through incident data that cooking causes 29 per cent and electrical causes 23 per cent of accidental dwelling fires, with smoking a further 10 per cent, giving campaign targeting a firmer evidence base.
- Enhanced the interventions carried out by Operational Crews, introducing the Skills For Justice Level 2 Award in Fire Safety, a mandatory requirements for the managers on fire stations, and the delivery to date is 50% complete.
- Developed, delivered and evaluated a lithium-ion battery safety campaign.
- Researched, created, and implemented a new Fire Safety Talk package (in person and digital) that prioritises groups most at risk from fire related injury or incidents, and that includes relevant risks as outlined in our CRMP e.g lithium ion.

What comes next

In light of the increase in risk rating of Alternative Fuels in Buildings from High to Very High, we are bringing forward our capability review in this area from 2028 to 2027. The Fire Safety (Residential Evacuation Plans) (England) Regulations are enforced by KFRS, and compliance will be checked during routine or targeted fire safety interventions at in-scope residential buildings. We will also use the new national care home fire statistics, published for the first time this year, to benchmark our own experience. Within the delivery plan, work continues on firefighting tactics for battery fires, the Safer Living and Safer Care initiatives, and support to responsible persons.

Transport

Risks covered CR36 Road traffic collisions, CR38 Alternative fuelled vehicle fires

What we said

Vehicle technology has changed substantially, with growth in alternative fuels and automation presenting new hazards to the public and to firefighters. We committed to redesigning our approach to fire and rescue incidents involving road vehicles.

What has changed

Road casualties have not improved. Provisional Department for Transport figures for 2025 show killed or seriously injured casualties up 4 per cent across Great Britain, with fatalities down 3 per cent but motorcyclist deaths rising. People aged 17 to 49 accounted for over half of all killed or seriously injured casualties, while those aged 70 and over had the highest proportion classified as seriously injured once involved in a collision. On vehicle fires, we raised the likelihood for alternative fuelled vehicles from 2 to 3, reflecting a 133 per cent rise in electric vehicle fires between 2022 and 2025 alongside 206 per cent growth in the fleet. Neither change altered the overall rating for either risk. It should be noted that this rise does not mean electric vehicles are at higher risk of fire – current data tells us that electric vehicles are still less likely to catch fire than conventionally fuelled vehicles.

What we have done

- Maintained membership of the Kent road safety partnership and continued joint work with South East Coast Ambulance Service on casualty care at collisions.
- Continued technical and industry analysis of new vehicle types and the hazards they present, feeding into operational policy.
- Completed a People Impact Assessment for road traffic collisions covering age, disability and rurality, and one for alternative fuelled vehicles which identified economic status as a live consideration because cheaper uncertified and retrofitted equipment is disproportionately involved.
- Developed and delivered training packages for firefighters on incidents including electric vehicles.
- Supported the NFCC with research and the development of a position statement with which to lobby government on changes regarding electric vehicles and the built environment.
- Introduced new and upgraded power tools and rescue tools for improved extrication capability.

What comes next

The delivery plan commitments continue, including the review of extrication policy, equipment and specialist roles, our capability for fighting fires in alternatively fuelled vehicles, review of clinically governed trauma training, and reviewed recovery arrangements given the impact of prolonged closures on Kent's strategic road network.

Utilities, fuel and power

Risks covered CR50 Energy storage and renewables, CR52 Loss of public water services

What we said

The shift from fossil fuels to renewable energy is creating new infrastructure and new hazards, including battery energy storage systems, while new development is placing pressure on the water supplies we need for firefighting. We committed to redesigning our approach to commercial energy infrastructure and to safeguarding emergency water supplies.

What has changed

Neither risk fell due for review this year, so neither has been reassessed. Both remain on the register with their existing ratings and review dates. However, the wider context has moved, so we are flagging our ongoing mitigation activity here. The June 2026 heatwave brought drought and hosepipe restrictions to Kent alongside heat-related strain on the electricity network, and by August nearly three-quarters of England was in drought. The National Risk Register for 2026 rates water infrastructure failure among the highest whole-system risks, and the Kent and Medway Resilience Forum is debriefing utilities outages alongside wildfire in October 2026.

What we have done

- Maintained early engagement on energy infrastructure planning applications, including battery energy storage systems.
- Supported the National Fire Chiefs Council (NFCC) in undertaking research and developing a position statement on the sector's perspective on battery energy storage systems in both domestic and grid-scale settings.
- Wrote the initial version of the national guidance on battery energy storage systems, and contributed heavily to the latest review.
- Developed and delivered a range of training materials for firefighters on incidents involving battery energy storage systems.
- Continued the fire hydrant testing programme and work with water companies and developers on emergency water supplies in areas where provision or pressure is poor.
- Supported the NFCC in lobbying government for improvements to water network system resilience.
- Improved the information available to firefighters regarding the location and capability of hydrants across Kent, working with water companies to make this data available.
- Started the programme to replace our current bulk water carriers with more modern vehicles, improving our capability by increasing the number in the fleet from 2 to 5.
- Maintained the Business Continuity Framework and mutual aid arrangements for high-demand periods, tested in practice during the summer of 2026.

What comes next

The delivery plan commitments run on, covering technical analysis of new energy infrastructure, the ongoing review of the risk-based inspection programme to take account of developing risks associated utilities sites, completing the replacement of bulk water carriers, and introducing equipment that achieves the same effect using less water. Both risks return for scheduled review in line with their ratings.

5. How Kent lines up with the national picture

Our plan does not sit on its own. The Fire and Rescue Services Act 2004 places duties on every fire and rescue authority, and the Fire and Rescue National Framework for England requires us to produce and maintain a community risk management plan. Around that sit the National Risk Register, the National Fire Chiefs Council's national community risk management plan, the Building Safety Act 2022, and the Grenfell Tower Inquiry recommendations.

The table below sets out where the national picture reinforces what this review found locally. In every case the national evidence supports work already committed in our delivery plan rather than pointing somewhere new.

National development	Kent risks	What it means here
Fire Safety (Residential Evacuation Plans) (England) Regulations, in force 6 April 2026	CR25, CR28, CR33	A new duty on responsible persons to plan for residents needing support to evacuate, enforced by KFRS where compliance is checked during routine or targeted fire safety interventions at in-scope residential buildings
Fire Safety (Residential Evacuation Plans) Regulations 2025	CR25, CR28, CR33	In force from April 2026, the Regulations apply to residential buildings 18m+ or 7+ storeys, and buildings over 11m with a simultaneous evacuation strategy.
Lithium-ion battery fires as a sector priority	CR22, CR23, CR24, CR38	Matches the largest movement in this year's review. Four Kent risks moved on battery evidence, two of them on likelihood alone.
National Risk Register 2026, water infrastructure failure and pandemic as highest whole-system risks	CR52	Tested with the Kent and Medway Resilience Forum, including the October 2026 summer debrief covering utilities outages.
National investment in specialist wildfire capability, announced 2026	CR01, CR04	Accessible to Kent through National Resilience mutual aid, alongside our own 4F regional agreement.
Grenfell Tower Inquiry Phase 2 recommendations	CR25, CR28, CR52	Reflected in our building safety work, evacuation planning, water supply management and incident command development.
HMICFRS inspection 2023 to 2025	All themes	Kent rated adequate at responding to fires and other emergencies, with on-call fire engine availability identified as an area for improvement. Addressed through the on-call model review and the resourcing review.
Environmental Permitting Regulations and Environment Agency fire prevention plans	CR22	Provides the regulatory framework for permitted waste activities, with KFRS supporting environmental regulators on fire safety matters at higher-risk sites, including waste, recycling and chemical processing facilities.
Department for Transport casualty figures and current extrication guidance	CR36, CR38	Supports the delivery plan review of extrication policy, equipment and training already under way.

6. What happens next

Review cycle

Wildfires and alternative fuels in buildings return for reassessment within twelve months because of their Very High rating. The remaining eleven risks reviewed this year return in October 2027. The 39 risks not reviewed this year keep their existing review dates. The Kent and Medway Resilience Forum debrief in October 2026 may change the county-level wildfire rating, and we will report the outcome.

Governance

- Progress against this review is reported to Kent and Medway Fire and Rescue Authority annually.
- The review is refreshed each year alongside any update to the national risk register and national community risk management plan.
- The Audit and Governance Committee provides independent scrutiny of risk management and equality compliance, and the Chief Executive holds overall accountability for compliance with the Public Sector Equality Duty.

7. References and evidence base

- Kent and Medway Fire and Rescue Authority (2024). Community Risk Management Plan 2025 to 2029.
- Kent Fire and Rescue Service (2025). Creating a Safer Future, Together - Our Delivery Plan 2025 to 2029.
- Kent Fire and Rescue Service (2025). Response and Resilience Strategy 2025 to 2029.
- Kent Fire and Rescue Service (2025). Prevention and Protection Strategy 2025 to 2029.
- Kent Fire and Rescue Service (2025). Supporting our rural communities - our rural plan.
- Kent Fire and Rescue Service (2025). CRMP Measurement Framework 2025 to 2029, including the corporate performance scorecard.
- Kent Fire and Rescue Service (2026). CRMP Risk Assessments and Supporting Information 2026/27.
- HMICFRS (2025). Kent Fire and Rescue Service 2023 to 2025 assessment.
- Cabinet Office (2026). National Risk Register 2026, and Chronic Risks Analysis 2025/26.
- Ministry of Housing, Communities and Local Government (2025). English Indices of Deprivation 2025.
- Ministry of Housing, Communities and Local Government (2026). Fire Statistics, England.

- Department for Transport (2026). Reported road casualties Great Britain, provisional results 2025.
- National Water Safety Forum (2026). Water Incident Database, 2025 figures.
- QBE (2026). Freedom of information survey of UK fire and rescue services, lithium-ion battery fires.
- Environmental Services Association (2026). Cost of battery fires in the waste stream.
- Imperial College London, London School of Hygiene and Tropical Medicine and the Met Office (2026). Rapid attribution study, June 2026 heatwave.
- Grenfell Tower Inquiry (2024). Phase 2 Report.
- Kent County Council Analytics (2025). Children in Poverty Statistical Bulletin.

By: Chief Executive

To: Kent and Medway Fire and Rescue Authority – 15 October 2026

Subject: GOVERNANCE AND POLICY UPDATES

Classification: Unrestricted

FOR DECISION

SUMMARY

This report covers the following governance issues:

- A.** Statement of Assurance 2025/26 (Fire and Rescue National Framework)
- B.** Annual Review of Compliance with the Local Government Transparency Code 2015 and the Trade Union (Facility Time Publication Requirements) Regulations 2017
- C.** Arrangements for Dealing with Member Code of Conduct Complaints
- D.** Policy Update

RECOMMENDATIONS

Members are requested to:

1. Approve the Statement of Assurance 2025/26. Paragraphs 1 to 4 and **Appendix 1** refer.
2. Approve the Annual Review of Compliance with the Local Government Transparency Code 2015 and the Trade Union (Facility Time Publication Requirements) Regulations 2017. Paragraphs 5 to 7 and **Appendix 2** refer.
3. Approve the changes to the Arrangements for Dealing with Member Code of Conduct Complaints. Paragraphs 8 and 9 and **Appendix 3** refer.
4. Approve the following policies: the AI (Artificial Intelligence) Policy (V5), the Pensions Policy (V1); the Risk Based Intervention Programme Policy (V1), the Enforcement Policy (V1), and the Primary Authority Scheme Policy (V1). Paragraphs 10 to 15 and **Appendices 4, 5, 6, 7 and 8** refer.
5. Note the remaining contents of the report.

LEAD/CONTACT OFFICER: Head of Policy - Owain Thompson

TELEPHONE NUMBER: 01622 692121 EMAIL: kmfracclerk@kent.fire-uk.org

BACKGROUND PAPERS: None

COMMENTS

A. Statement of Assurance 2025/26 (Fire and Rescue National Framework)

Lead/contact officer: Owain Thompson, Head of Policy

1. The Statement of Assurance sets out the Authority's compliance with the requirements of the [Fire and Rescue National Framework for England](#). The publication of an annual statement of assurance of compliance with the Framework is a requirement set out within section 1.4 of the National Framework itself. In previous years the Statement of Assurance was combined with the Annual Governance Statement and taken to the Authority as a single document. However, because these two documents are written to meet the needs of two entirely different sets of legislative requirements (the Accounts and Audit Regulations 2015 for the Annual Governance Statement, and the Fire and Rescue National Framework 2018 for the Statement of Assurance), in 2022 they were separated into two separate, stand-alone documents. The Annual Governance Statement was brought to Members for approval at the meeting of the Audit and Governance Committee on 24 September 2026.
2. The reason the Statement of Assurance year is dated for the previous financial year (i.e. 2025/26) is because it provides an assessment based on evidence from the preceding financial year.
3. There is no standard measure of assessment for fire and rescue authorities' degree of compliance with the National Framework. Consequently, to be as robust as possible, for the Statement of Assurance the Authority employs a level of assessment assessed against a five-tier rating. The criteria that inform this rating are drawn from the definitions in the assurance levels used by Kent County Council's Internal Audit Team. This ensures consistency with the reporting methodology used during these other assessments of the Authority's effectiveness.
4. Based on our self-assessment, operational performance against the requirements of the National Framework for the 2025/26 financial year has been assessed as HIGH. This indicates that arrangements against each of the seven sections are extremely well designed and applied effectively. Processes are robust and well-established; there is a sound system of control operating effectively and consistently applied to achieve service/system objectives and there are examples of best practice. No significant weaknesses have been identified. This year's Statement of Assurance is attached at **Appendix 1** for Members' approval.

B. Annual review of compliance with the Local Government Transparency Code 2015 and the Trade Union (Facility Time Publication Requirements) Regulations 2017

Lead/contact officer: Owain Thompson, Head of Policy

5. This Local Government Transparency Code 2015 applies to all local authorities and sets out a series of requirements to publish open data. The Code comprises 15 separate categories for which there is a mandatory requirement to publish certain types of information. Of these 15 mandatory categories, 11 contain additional information that is recommended for publication. As part of ensuring good governance the Authority undertakes an annual review of its compliance with the Code. The Authority is fully compliant 9 of the 11 relevant mandatory categories (4 of the 15 categories are not applicable to this Authority). Within the 'Procurement information' category, the Authority is fully aligned with the statutory requirements set out in the Public Contracts Regulations 2015 (PCR 2015) and the Procurement Act 2023, and work is underway to meet the additional compliance standards for the Local Government Transparency Code. Within the 'Senior salaries' category, the Authority deliberately chooses not to publish some of the information as it of the view that to do so would breach principle 1(a) of Article 5 of the UK GDPR. To that end, the Authority has a clear position statement on this.
6. Among the categories for which information is recommended for publication, seven are relevant to the Authority and the Authority is fully compliant with four of these. Of the three recommended categories that remain outstanding (3. Procurement information, 4. Local Authority Land, and 7. Organisation Chart), work is underway to meet compliance standards with the 'Local Authority Land' category. Within the 'Procurement' category, the Authority has a clear position statement, which is that for low value opportunities, we will follow the process as detailed in the Procurement Policy, which is proportionate to the value and risk of the requirement. Within the 'Organisation Chart' category, the Authority deliberately chooses not to publish some of the recommended information as it of the view that to do so would breach the principles set out in Article 5(1)(a)(b) and (c) of the UK GDPR. To that end, the Authority has a clear position statement on this.
7. The annual transparency review also considers the requirements of the Trade Union (Facility Time) Regulations 2017, of which the Authority is fully compliant. The end part of the document provides a summary overview of compliance with each category. This year's transparency review is attached at **Appendix 2** for Members' approval.

C. Arrangements for Dealing With Member Code of Conduct Complaints

8. We have in place a Code of Conduct for Members of the Fire Authority. This establishes the requirement for all Members of the Authority to conduct themselves, when undertaking the business of the Authority, in accordance with our values and ethics. This is supported by a clear and robust process for dealing with complaints

that an appointed or co-opted Member for the Fire Authority has failed to comply with the Members' Code of Conduct. The Arrangements for Dealing With Code of Conduct Complaints is drawn from and aligned to the Kent County Council Code.

9. To ensure the procedure remains up-to-date and effective, our arrangements for dealing with Code of Conduct complaints has been reviewed by the Monitoring Officer. This has determined that the procedure remains satisfactory, but recommended three minor amendments to sections 1.1, 2.1 and 4.5(a) in Annex 1 of the procedure. Annex 1 containing the recommended amendments is attached at **Appendix 3** for Members' approval.

D. Policy Update

Lead/contact officer: Owain Thompson, Head of Policy

Policies that require Members' approval

10. Since the last scheduled meeting of the Authority in June (excluding the extraordinary meeting held on 06 August), one existing policy has been updated: the AI (Artificial Intelligence) Policy. In addition, four new policies have been developed: the Pensions Policy (developed by the Finance Team); and three policies developed by the Building Safety Team: the Risk Based Intervention Programme Policy, the Enforcement Policy, and the Primary Authority Scheme Policy).
11. These three Building Safety policies will replace the four existing Building Safety policies: the Intervention and Enforcement Policy, the Business Engagement Policy, the Licensing and Events Policy, and the Firefighter Access and Buildings Policy.
12. The current suite of Building Safety policies is being replaced to ensure the Service has an up-to-date policy framework that supports the delivery of its statutory fire safety responsibilities. The three new policies provide a clear and coherent approach to regulating fire safety. They reflect current legislation, national guidance, and best practice.
13. The Risk Based Intervention Programme Policy establishes a more intelligence-led and risk-based approach to prevention and protection activity. This enables resources to be directed towards the people, places and spaces that present the greatest risk. It supports delivery of the Services Prevention and Protection Strategy by ensuring activity is targeted where it can have the greatest impact. This approach also ensures interventions remain proportionate, consistent and transparent.
14. The Enforcement Policy and Primary Authority Scheme Policy complement this approach by setting out how Kent Fire and Rescue Service will undertake enforcement activity and work with businesses and partner organisations. Together, the three policies provide a consistent framework for delivering regulatory functions. They support public safety and enable a coordinated approach across both prevention and protection.

15. These have passed through the appropriate governance processes (including scrutiny through the Policy Steering Group and approval from the Corporate Management Board) and it has been determined that they meet the threshold for requiring Members' approval. The table below summarises the policies, the reason for their development/update and the reason for them being brought to Members for approval. A copy of each policy is attached at **Appendices 4, 5, 6, 7 and 8** for Members' approval.

Policy	Summary of why developed or key updates if existing policy	Reason for KMFRA approval	Team
Artificial intelligence (AI) Policy (V5)	Policy taken to KMFRA for scheduled annual review and approval. No changes to content required at this time.	Oversight Agreed at KMFRA on 17/10/2024 this would be brought for a scheduled annual review due to the fast moving nature of the area. Relates to an area that has significant societal and technological impact.	Policy and Governance
Pensions Policy (V1)	New policy published to further improve transparency and governance in this area.	Falls within areas covered by Scheme of Delegations - 1.2c (All matters relating to the appointment, and terms and conditions of employment Chief Exec and Directors [SOACC])	Finance
Risk Based Intervention Programme Policy (V1)	This forms part of a revised Business Safety policy framework, which replaces the following existing Tier 2 policies: • Intervention and Enforcement Policy • Business Engagement Policy • Licensing and Events Policy	'Oversight' as directly relates to regulatory activity undertaken by the Authority.	Building Safety

	- Firefighter Access and Buildings Policy Under the revised framework, Business Safety will be supported by three Tier 2 policies: - Risk Based Intervention Programme Policy (this policy) - Enforcement Policy - Primary Authority Partnership Scheme Policy		
Enforcement Policy (V1)	As per description above for Risk Based Intervention Programme Policy	'Oversight' as directly relates to regulatory activity undertaken by the Authority.	Building Safety
Primary Authority Scheme Policy (V1)	As per description above for Risk Based Intervention Programme Policy	'Oversight' as directly relates to regulatory activity undertaken by the Authority.	Building Safety

Policies for Members' information

16. To ensure that they remain up-to-date and effective, the Authority's policies are revised as required based on a variety of factors, which may include changes to legislation, changes to procedures and practices, and the scheduled policy review dates. This may also include the development of new policies. The table below summarises new policies, or policies that have been revised or undergone review since the last meeting of the Authority. Copies of these policies can be made available to Members upon request.

Policy	Summary of why developed or key updates if existing policy	Team
Casualty Care Policy (V1)	New policy introduced to set out clear principles for providing safe, effective and compassionate casualty care during operational incidents.	Ops Policy
CES Volunteers Policy (V1)	New policy introduced to further improve clarity and structure over volunteers	CES
Customer Feedback Policy (V3)	Addition of wording covering process for complaints about Members of the Fire Authority.	Customer Experience and Support Team
Equality of Access to Services Policy (V1)	New policy introduced to further improve how KFRS finds people most at risk of fire and other harm,	CES

	understand the barriers that prevent them from accessing our help, and then remove those barriers.	
Firefighting Policy (V1)	New policy introduced to set out clear the core principles that govern all firefighting operations conducted by KFRS.	Ops Policy
Gifts and Hospitality Policy (V5)	Value threshold for declaring gifts and non-gift items increased from £10 to £25. Reason is because current £10 threshold no longer reflects the value of routine, low-level business hospitality. Increasing the threshold to £25 maintains appropriate standards of transparency whilst reducing administrative burden and enabling management oversight to focus on gifts and hospitality that present a more meaningful risk of influence or perceived conflicts of interest.	Policy and Governance
Incident Command Policy (V5)	Reference added to data protection principles being used to inform design and application of relevant QA processes. Added to ensure compliance with Fire Standard for Data Management.	Ops Policy
National Resilience Policy (V1)	New policy created to clarify Service's approach to national resilience and ensure alignment with latest national resilience mutual aid rates for international incidents.	Ops Policy
Physical Fitness Policy (V1)	New policy developed to update and clarify fitness standards. This is supported by the newly developed Supporting Performance for Fitness Issues Policy.	HR
Supporting Performance for Fitness Issues Policy (V1)	New policy developed to update and clarify support for colleagues to achieve the required fitness standards. This is supported by the newly developed Physical Fitness Policy.	HR

IMPACT ASSESSMENT

17. There are no direct impacts from the contents of this paper which cannot be contained within existing budgetary provision. A people impact assessment has been completed for each policy referenced in this report. There are a range of data associated with each policy which, if falling within the scope of the Equality Act 2010 will be appropriately protected by the Authority. It is important that the Authority has strong processes in place to protect customers, and colleagues have confidence in using these policies.

RECOMMENDATIONS

18. Members are requested to:

18.1 Approve the Statement of Assurance 2025/26. Paragraphs 1 to 4 and **Appendix 1** refer.

18.2 Approve the Annual Review of Compliance with the Local Government Transparency Code 2015 and the Trade Union (Facility Time Publication Requirements) Regulations 2017. Paragraphs 5 to 7 and **Appendix 2** refer.

18.3 Approve the changes to the Arrangements for Dealing with Member Code of Conduct Complaints. Paragraphs 8 and 9 and **Appendix 3** refer.

18.4 Approve the following policies: the AI (Artificial Intelligence) Policy (V5), the Pensions Policy (V1); the Risk Based Intervention Programme Policy (V1), the Enforcement Policy (V1), and the Primary Authority Scheme Policy (V1). Paragraphs 10 to 15 and **Appendices 4, 5, 6, 7 and 8** refer.

18.5 Note the remaining contents of the report.

Statement of Assurance 2025/26 for the Kent and Medway Fire and Rescue Authority (Prepared August 2026)

Government guidance requires the Authority to undertake a separate self-assessment of operational performance (known as the Statement of Assurance). [Section 21 of the Fire and Rescue Services Act 2004](#) requires the Secretary of State to prepare a [Fire and Rescue National Framework](#) which sets priorities and objectives for fire and rescue authorities (FRAs) in England. FRAs have a statutory duty to have regard to the National Framework. The Statement of Assurance is the assessment of the position of this Authority against the National Framework. The revised Fire and Rescue National Framework for England came into effect on 1 June 2018 and is organised around the following seven sections:

Section 1. Introduction

This highlights five priorities for all FRAs in England. These are to:

- Make appropriate provision for fire prevention and protection activities and response to fire and rescue related incidents.
- Identify and assess the full range of foreseeable fire and rescue related risks their areas face.
- Collaborate with emergency services and other local and national partners to increase the efficiency and effectiveness of the service they provide.
- Be accountable to communities for the service they provide.
- Develop and maintain a workforce that is professional, resilient, skilled, flexible and diverse.

Section 2. Delivery of functions

This section deals with risk assessment and countywide resilience, and how the FRA plans to mitigate these risks through either operational response, or prevention activities, something that FRAs are required to set out within their 'integrated risk management plan', or as it is referred to now within the sector, a 'community risk management plan' (CRMP). The Framework also sets a number of expectations of what a CRMP should contain.

Section 3. National Resilience

This section requires FRAs to make arrangements to support national resilience, including working across borders and responding to terrorist incidents.

Section 4. Governance

Fire and rescue authorities operate with a range of different locally determined governance arrangements including an individual – either a police, fire and crime commissioner (PFCC) or a mayor – having sole responsibility for being the fire and rescue authority for an area. Each fire and rescue authority has a statutory duty to ensure provision of their core functions as required by the Fire and Rescue Services Act 2004.

Section 5. Achieving value for money

This section contains a number of recommendations regarding reserves. It also makes engagement in national procurement schemes mandatory, but only where appropriate. For example, if a national procurement of goods or services has been recently undertaken, FRAs will be expected to use any framework contract that results. If they choose not to, there is an expectation they will need to account for that decision.

Section 6. Workforce

All FRAs are expected to have a workforce strategy which aligns with the national workforce strategy. Following a consultation early in 2017, the Government has included wording in the draft Framework which limits the practice of re-engaging retired employees at senior levels of the workforce, except in absolutely exceptional circumstances. Enhancing professionalism within the fire sector, applying principles of fitness that account for the physically demanding nature of the role. Ensuring FRAs comply with the fitness principles within Annex C of the Fire and Rescue Service National framework. This section also states the FRAs are to implement the new professional standards that are now being developed and published by the Fire Standards Board.

Section 7. Inspection, intervention and accountability

This section sets out the responsibilities on FRAs to cooperate with the inspection process that is delivered by HMICFRS (His Majesty's Inspectorate of Constabulary and Fire & Rescue Services) and requests from the inspectorate for information and data. It also requires FRAs to give due regard to the reports published by HMICFRS. This section restates the powers of intervention into a failing (or at risk of failing) FRA which are available to the Secretary of State under Section 22 of the Fire and Rescue Services Act 2004. This edition of the framework makes meeting the transparency code relevant to each FRA mandatory (for this Authority this is the Local Government Transparency Code 2015).

The level of assurance for 2025/26

There is no standard measure of assessment for FRAs' degree of compliance with the National Framework. Consequently, to be as robust as possible, the Authority employs a level of assessment assessed against a five-tier rating and provides an assessment based on evidence from the preceding financial year. The criteria that inform this rating are drawn from the definitions in the assurance levels used by Internal Audit – this ensures consistency with the reporting methodology used during these other assessments of the Authority's effectiveness. These are displayed on page 42 of this statement.

On the basis of our self-assessment of operational performance against the requirements of the National Framework for the 2025/26 financial year has been assessed as **HIGH**. This indicates that arrangements against each of the seven sections are extremely well designed and applied effectively. Processes are robust and well-established, there is a sound system of control operating effectively and consistently applied to achieve service/system objectives and there are examples of best practice. No significant weaknesses have been identified.

Section 1. Introduction

1.1 Powers

Under section 21 of the Fire and Rescue Services Act 2004 (“the 2004 Act”), the Secretary of State must prepare a Fire and Rescue National Framework. The Framework:

- a) must set out priorities and objectives for fire and rescue authorities in connection with the discharge of their functions.
- b) may contain guidance to fire and rescue authorities in connection with the discharge of any of their functions; and
- c) may contain any other matter relating to fire and rescue authorities or their functions that the Secretary of State considers appropriate.

1.2 Priorities

The priorities in this Framework are for fire and rescue authorities to:

- make appropriate provision for fire prevention and protection activities and response to fire and rescue related incidents.
- identify and assess the full range of foreseeable fire and rescue related risks their areas face.
- collaborate with emergency services and other local and national partners to increase the efficiency and effectiveness of the service they provide.
- be accountable to communities for the service they provide; and
- develop and maintain a workforce that is professional, resilient, skilled, flexible and diverse.

How do we meet these requirements and get assurance?

The Fire and Rescue National Framework for England requires every fire and rescue authority to assess all foreseeable fire and rescue related risks that could affect their communities, whether they are local, cross-border, multi-authority and/or national, and prepare an ‘integrated risk management plan’, or as it is now referred to within the sector, a ‘Community Risk Management Plan’ (CRMP). In 2022 we consulted with our customers on a 10-year analysis of the key societal, economic, technological, and environmental changes that were emerging in Kent and Medway and could present risks to local communities.

The next stage of our CRMP process was a comprehensive risk analysis and assessment. Undertaken in line with the National Fire Chiefs’ Council’s “Community Risk Management Planning Strategic Framework”, this risk assessment utilised a robust, evidence-based methodology. The results were published in our [CRMP risk analysis and assessment document](#). We called this document “Creating a Safer Future – Together”. This was approved by the [Fire Authority at the meeting on 19 October 2023](#).

Between 01 November 2023 and 01 February 2024, we undertook public consultation on the “Creating a Safer Future – Together” document. This also included consultation on the council tax options for 2024/25. The consultation generated a total of 1,859 responses. This is the highest number of responses of any recent CRMP consultation undertaken by the Authority and reflects our carefully planned approach and the effort of our Engagement Team to raise awareness of the CRMP with our stakeholders and customers. There was overwhelming support for both the risks identified and the areas of focus set out in the CRMP document. This was approved by the [Fire Authority at the meeting on 20 February 2024](#).

In addition over 120 members of the public participated in our CRMP feedback sessions, focusing on response times and council tax, we engaged with groups in urban and rural areas, ensuring under-represented perspectives are incorporated in this key process

Recognising the clear support expressed through the consultation responses for the identified risks and areas of focus, we moved forward to the next stage and formed actions under each strategic area. In the strategy period 2025 to 2029, we are ensuring effective integration of actions from our Building Safety, Prevention, and Response and Resilience teams. Our CRMP consultation identified seven areas of focus: Climate change and environment; Health and society; Rescues; Major industry; Buildings and places; and Transport, Utilities fuel and Power.

We work in four-year strategy cycles, so following this, we put together our [CRMP Delivery Plan for 2025 to 2029](#), which sets out the strategic priorities and actions required to address the risks and strategic challenges. This sets out seven strategic areas of focus which dictate our allocation of resources and service delivery:

1. Climate Change and Environment
2. Health and Society
3. Rescues
4. Major Industry
5. Buildings and Places
6. Transport
7. Utilities, Fuel and Power

To enable delivery of our customer facing strategic priorities we also defined the enabling internal plans for every area. There are clear long-term priorities and measures which will help us evaluate progress. Each team has an annual plan which details their roles in delivering against the main priorities. This allows for clear alignment of activities and our medium-term financial plan. The CRMP Delivery Plan was approved by the [Fire Authority at the meeting on 05 July 2024](#).

In October 2024 we then consulted the public on changes to our response time definitions, changes to our response time targets, and the council tax options for 2025/26. The consultation generated a total of 1,833 responses., This was approved by the [Fire Authority at the meeting on 18 February 2025](#).

We made progress against the actions within our delivery plan, and in July 2025 we undertook further consultation to seek the views and feedback on the proposal to move one of our Water Safety Units from Sheppey fire station to Rochester fire station and replace the rigid boat currently located on the dock in Strood with a personal watercraft, and the introduction of our new Rural Plan. The consultation ran from July 2025 to October 2025 and generated a total of 1,337 responses. This continues the trend of active public involvement for our CRMP consultations and, considering the more specific nature of this consultation, compares favourably to the previous two public consultations on the current CRMP (November 2023 to February 2024; and October 2024 to January 2025). This was approved at [the meeting of KMFRA on 15 October 2025](#).

At the meeting of [KMFRA on 25 June 2026](#), Members approved the two refreshed strategies: the Response and Resilience Strategy and the Protection and Prevention Strategy. Together these provide an updated framework of actions to deliver our Community Risk Management Plan, which will further improve risk mitigation and outcomes for our customers.

We have also developed two main risk assessments:

- i. The detailed CRMP risk assessment which sets out current actions and mitigations.
- ii. The Corporate Risk register which is a live document and details risks for the organisation and how to mitigate them, so we can effectively deliver the CRMP.

Every year of the four-year period, we draw out actions for delivery which meet our strategic priorities, including areas for further consultation with our customers.

To assist delivery of our two frontline strategies (Response and Resilience Strategy, and Prevention and Protection Strategy) we have developed Strategy Enabling Plans 2025-2029 structured into four areas: People; Digital and Data; Transformation; and Customer. We have a portfolio of programmes and projects which are managed through our Portfolio Management Office (PMO) to deliver new actions to meet our plans.

In addition to all of the above, we have conducted an [extensive evaluation of the last strategic period, 2021 to 2024](#) which considered the effectiveness of the previous [Customer Safety Plan 2021-2031](#) (the term we previously used to describe the CRMP).

When it comes to collaborating with partners, we are key organisation within the [Kent Resilience Forum \(KRF\)](#) and host it at our headquarters. The KRF is a local resilience forum which has been set up to ensure that agencies and organisations plan and work together, to ensure a co-ordinated response to emergencies that could have a significant impact on communities in Kent. For example, it was fundamental to coordinating the response to both the coronavirus pandemic and the UK's departure from the EU.

Partnership working is a key feature of how the Authority operates, and we continue to develop strong and lasting working relationships with Kent Police, SECamb (South East Coast Ambulance Service), other fire and rescue services, local authorities, NHS clinical commissioning groups, and many other agencies.

Section 2. Delivery of functions

2.1 Identify and Assess

Every fire and rescue authority must assess all foreseeable fire and rescue related risks that could affect their communities, whether they are local, cross-border, multi-authority and/or national in nature from fires to terrorist attacks. Regard must be had to Community Risk Registers produced by Local Resilience Forums and any other local risk analyses as appropriate.

Fire and rescue authorities must put in place arrangements to prevent and mitigate these risks, either through adjusting existing provision, effective collaboration and partnership working, or building new capability. Fire and rescue authorities should work through the Strategic Resilience Board where appropriate when determining what arrangements to put in place.

How do we meet these requirements and get assurance?

Between 01 November 2023 and 01 February 2024, we undertook public consultation on the “Creating a Safer Future – Together” document. This also included consultation on the council tax options for 2024/25. The consultation generated a total of 1,859 responses. This is the highest number of responses of any recent CRMP consultation undertaken by the Authority and reflects our carefully planned approach and the effort of our Engagement Team to raise awareness of the CRMP with our stakeholders and customers. There was overwhelming support for both the risks identified and the areas of focus set out in the CRMP document. This was approved by the [Fire Authority at the meeting on 20 February 2024](#).

Following this, we put together our [CRMP Delivery Plan for 2025 to 2029](#), which sets out the strategic priorities and actions required to address the risks and strategic challenges. This sets out seven strategic areas of focus which dictate our allocation of resources and service delivery:

1. Climate Change and Environment
2. Health and Society
3. Rescues
4. Major Industry
5. Buildings and Places
6. Transport
7. Utilities, Fuel and Power

To enable delivery of our customer facing strategic priorities we also defined the enabling internal plans for every area. There are clear long-term priorities and measures which will help us evaluate progress. Each team has an annual plan which details their roles in delivering against the main priorities. This allows for clear alignment of activities and our medium-term financial plan. The CRMP Delivery Plan was approved by the [Fire Authority at the meeting on 05 July 2024](#).

Proposals for changes to the Authority are drawn up and consulted upon with employees, members of the public, businesses and community groups. We also provide a summary of what the public receive for the money they pay in council tax to help run the fire and rescue service across

Kent and Medway. Responses to the proposals in the plan are analysed and then presented to the Fire Authority, for example with the move of one of our Water Safety Units from Sheppey fire station to Rochester fire station and replace the rigid boat currently located on the dock in Strood with a personal watercraft, and the introduction of our new Rural Plan, both of which were approved by Members at the meeting of the Fire Authority on 15 October 2025.

Once agreed by Members, the outcomes of the CRMP consultation are used to inform the development of actions against each identified strategic area. We monitor the delivery of the strategic priorities and actions required to address the risks and strategic challenges and report updates to the meetings of the [Fire Authority](#). Over and above that, we have a suite of performance indicators which form the basis of a 'balanced scorecard', drawing from all the strategies and other measures we use. This is used to give assurance to all that we are delivering what we promise in this plan.

In order to further improve our ability to use the data we collect and, from that, improve performance reporting, we worked with a specialised data consultancy to assist us in undertaking comprehensive data mapping.

At the meeting of KMFRA on 25 June 2026, Members approved our refreshed Protection and Prevention Strategy and the Response and Resilience Strategy. Together these provide an updated framework of actions to deliver our Community Risk Management Plan, which will further improve risk mitigation and outcomes for our customers.

We have also developed two main risk assessments:

1. The detailed CRMP risk assessment which sets out current actions and mitigations.
2. The Corporate Risk register which is a live document and details risks for the organisation and how to mitigate them, so we can effectively deliver the CRMP.

Every year of the four-year period, we draw out actions for delivery which meet our strategic priorities, including areas for further consultation with our customers.

To assist delivery of our two frontline strategies (Response and Resilience Strategy, and Prevention and Protection Strategy) we have developed Strategy Enabling Plans 2025-2029 structured into four areas: People; Digital and Data; Transformation; and Customer. We have a portfolio of programmes and projects which are managed through our Portfolio Management Office (PMO) to deliver new actions to meet our plans.

The Authority maintains a corporate risk register. Twice yearly updates about the corporate risk register are taken to the Authority's [Audit and Governance Committee in January and September](#). The corporate risk register is kept under regular review, updated as required and key stakeholders kept informed.

In relation to operational (as opposed to corporate) risk, the Authority undertakes and has published a comprehensive [CRMP risk analysis](#), which is an analysis of risk Kent and Medway and how this relates to demand for the Authority's services. We have a mature risk assessment process which draws in data from a variety of internal databases and external sources, including the [Kent Community Risk Register](#).

In 2024 we undertook a significant refresh of our approach to risk management, enhancing our approach to strategic and corporate risks. This included researching approaches in other organisations, consulting with the Institute of Risk Management and liaising with our external auditors on our updated approach. The key components of our revised approach to integrated risk management are as follows:

- A detailed document outlining our approach to both internal risks and the Community Risk Management Plan (CRMP) risks
- A refreshed Risk Management Policy
- A Risk Appetite Statement and a Risk Tolerance Matrix. The Authority's Corporate Management Board determine and continuously assess the nature and extent of the principal risks that the Authority is exposed to, and is willing to take, to achieve its objectives (risk appetite) and ensure that planning and decision-making reflects this assessment. The Audit and Governance Committee provide a scrutiny role in relation to highlighted risks and as such monitor the delivery of the action plans.
- Following advice from the Institute of Risk Management, the separation of risks into the top strategic risks and other significant corporate risks. The two full risk registers are available on request for public scrutiny.
- Setting the plan of work for internal audit reviews so that it is based on the necessary controls set out in the strategic and corporate risk registers. This will allow our internal audit to provide an independent evaluation of the effectiveness of risk management and our internal control arrangements.
- This approach also ensures the Authority is in line with best practice as set out in the Institute of Internal Auditors' 'Three Lines Model'.
- The establishment of a dedicated Corporate Risk manager, which gives the Authority the capacity to fully assess, evaluate, and manage the enhanced risk management approach.

This revised and enhanced approach was approved by Members at the [meeting of the Audit and Governance Committee on 25 April 2024](#). Updates are then provided to Members at subsequent meetings of the Audit and Governance Committee.

In September 2025 Members were provided with an update on the approach to corporate and strategic risks, which aim to further improve risk mitigation and organisational resilience. Key developments include: a refreshed Risk Appetite Statement, a new Risk Tolerance Matrix, an updated Corporate Risk Management Policy, and the introduction of a Risk Diagnostic tool.

In response to updated CIPFA guidance (published October 2025), on designing assurance frameworks that bring together governance, risk, and control evidence to support accountability, the Authority developed a new [Code of Good Governance](#). This builds on its existing Code of Corporate Governance, so that rather than replacing previous arrangements, the new code integrates the original principles and structures, while providing a clearer, more comprehensive account of what good governance means in practice across the Authority. This was approved by Members at Audit and Governance Committee on 23 April 2026.

2.2 Prevent and Protect

Fire and rescue authorities must make provision for promoting fire safety, including fire prevention, and have a locally determined risk-based inspection programme in place for enforcing compliance with the provisions of the Regulatory Reform (Fire Safety) Order 2005 in premises to which it applies.

How do we meet these requirements and get assurance?

Our [CRMP delivery plan for 2025 to 2029](#) sets out the strategic priorities and actions required to address the risks and strategic challenges. To enable delivery of our customer facing strategic priorities we have also defined the enabling internal plans for every area. There are clear long-term priorities and measures which will help us evaluate progress. The areas of focus are grouped under the following seven themes:

1. Climate change and environment
2. Health and society
3. Rescues
4. Major industry
5. Buildings and places
6. Transport
7. Utilities, fuel, and power

These act as a focus for change and innovation across the organisation. Our actions are integrated across our Building Safety, prevention, operational response, resilience, and internal customer teams. This ensures that the investments we make and activities we undertake are complementary, and directly contribute to risk reduction for customers and the communities they live in.

Over the past ten years we have seen a steady reduction in the number of fires across Kent and Medway – albeit with spikes in the summers of 2020, 2022 and 2026 due to the exceptionally hot, dry weather. We are also working to reduce the number of deaths on the roads. We will remain proactive in this as we work towards a future where no one is killed or seriously injured by a fire or other emergency. For the first time, we have brought together our protection, prevention, customer experience, collaboration, equality of access to services and engagement work into one strategy. This is because we recognise that by having these areas work more closely, we can be more effective and efficient.

The Authority has a specialist team of [Safe and Well Officers](#) working across Kent and Medway. We deliver approximately 20,000 Safe and Well visits and Home Fire Safety visits annually, using referrals from other agencies and direct mail to help recruit and target those at most risk. Our Customer Safety teams and stations are now using Dynamics 365 for recording Home Fire Safety Visits, with training provided before the launch in November 2024. This means we now have one single system to store and share risk information and replaces a number of legacy platforms and systems. This means KFRS is one of the only FRS in the country sharing all customer and risk information across one system. To meet the needs of the NFCC person-centred framework competency for home fire safety visits, we are sharing e-learning alongside face-to-face training for new firefighters

Our Education Intervention and Life Skills team have engaged with 410 schools across the county, delivered 334 fire safety interventions with children and young people and 80 education sessions for community groups during the academic year. In relation to fire cadets, 47 young people joined the Fire Cadets programme in 2025/2026. In addition, online learning materials have been launched including a new mini series which aims to increase accessibility and engagement.

We have a Community Intelligence and Partnerships Team. This team has two main areas of focus: Gathering Intelligence from under-represented communities; and working closely with community partners across Kent and Medway at strategic, operational and tactical levels. We know that one size doesn't fit all, so by learning from our communities, we aim to ensure our services are tailored to meet everyone's needs. This allows us to be more effective at gathering information from underrepresented groups and supporting communities through partnership working. Though our work on behaviour change we developed a framework and methodology for embedding behaviour change practices into our work and the ability to evaluate the programme of Safe and Well visits.

We operate a team called the Risk Information Team who are responsible for collating and assessing information from special risk sites and ensuring site specific risk information is consistent, accurate and available to crews. In conjunction with this, the Risk Information Team also use Microsoft Dynamics to collect, store and share risk information. As with our Customer Safety teams, this means there is now a single solution for the storing and sharing of risk information relating to customers and premises across the organisation, which is leading to an increased visibility of risk data. Dynamics replaces the three separate Microsoft CRM systems that were previously in use; one each for Building Safety, Customer Safety and Operational Response. Information was not easily or routinely shared amongst these systems or teams and in some instances the same premises or site would be in all three systems.

Dynamics has allowed us to address these issues, to provide an even more effective means of accessing and disseminating critical information, changing the way the Authority approaches risk information. With this new system a premises only needs to be added once, all activities are then processed from this one place. For example, if Building Safety issue a prohibition notice for a premises this is then made available to all employees including operational colleagues. Dynamics also stores plans, images and evacuation information, which the Risk Information team collect as part of their inspection, to support crews in planning for and responding to an incident.

2.3 Respond

Fire and rescue authorities must make provision to respond to incidents such as fires, road traffic collisions and other emergencies within their area and in other areas in line with their mutual aid agreements. Fire and rescue authorities must have effective business continuity arrangements in place in accordance with their duties under the Civil Contingencies Act 2004.

How do we meet these requirements and get assurance?

As set out in section 2.2, our [CRMP delivery plan for 2025 to 2029](#) sets out the strategic priorities and actions required to address the risks and strategic challenges. It outlines how we will prepare for emergencies and how we will respond to them.

Business continuity plans (including recovery plans) are in place for all reasonably foreseeable risks to the Authority. Our plans are designed to enable us to respond effectively to emergencies which may affect the delivery of our core functions.

As part of this, we have a suite of emergency planning and resilience policies. Collectively they ensure the key resilience-related areas are adequately covered at a policy level and that KFRS meets its statutory responsibilities under the Civil Contingencies Act 2004.

All business continuity plans are validated through exercises (both live and table-top) to ensure they are comprehensive, fit for purpose and realistic. These exercises allow us to test our procedures and responses to a variety of events, ensuring a cohesive response whilst being able to maintain our front line emergency response and Service critical support functions.

KFRS participated in 160 Exercises during 2025/2026. Of these, 47 involved multi-agency partners (Kent Police, SECamb, Local Authority) and 23 were undertaken with other fire and rescue services as part of our cross-border arrangements or through National Resilience. A number of the exercises included colleagues from Ministry of Housing, Communities & Local Government (MHCLG). To date, 25 exercises have been delivered and 43 booked/planned for 2026/2027.

So far in 2026, we have attended 26 high-risk sites across Kent and Medway to raise awareness and ensure colleagues are familiar with the site-specific plans for each of the premises.

In May 2026, KFRS and the other emergency services undertook a large-scale joint training exercise designed to strengthen command, communication and coordination during major incidents. The multi-agency training event, hosted by KFRS in partnership with Kent Police and SECamb, brought together Operational and Control Room Commanders to develop their skills in managing complex and dynamic incidents.

The exercise focused on JESIP principles improving joint decision-making, situational awareness and interoperability between emergency services, ensuring the best possible response for the communities of Kent and Medway. Participants worked through a realistic incident scenarios designed to test command structures, communication pathways and the sharing of critical information between control rooms and incident grounds.

The Authority also participates in a national annual exercise on Business Continuity Awareness Week.

As part of our commitment to continually seek to improve our response capability, we introduced new water rescue vehicles to our fleet of emergency vehicles in order to provide quicker and more effective rescue response when someone is struggling in water or mud. These vehicles are strategically based at fire stations where crews are trained in flood, water and mud rescues and include a variety of improved features to help firefighters respond to those types of emergencies. One of the key changes is the units can transport inflatable motorised boats on-board, rather than towing them, which means they can leave the station quickly and travel at blue light speed. The inflatable boats, which can be used with or without a motor, can also be easily transported and inflated anywhere, enabling the crew to enter the water as close as possible to the person in need of help.

In mid 2026 we took delivery of A replacement All Terrain Rescue Unit (ATRU). The ATRU provides water supply, winching and heavy-lifting capability at off-road incidents.

We have introduced modern cordless power tools and lighting provides lighter, more portable and safer equipment.

In April 2026, we awarded a contract for new fire engines, with first delivery expected in July 2027. These will be based on an 18 tonne chassis with 5-star direct vision standard, between 1,750 and 3,300 litres of water and improved welfare for colleagues, such as air conditioning, fridge for water and the facility to separate contaminated PPE (personal protective equipment).

In late 2025 a new National Resilience Enhanced Logistics Support vehicle was introduced as the new Command Support Unit (CSU) at Thames-side, bringing with it better functionality and technology.

As outlined in section 2.2, we operate a team called the Risk Information Team who are responsible for collating and assessing information from special risk sites and ensuring site specific risk information is consistent, accurate and available to crews. The risk data is also shared with partners across borders enhancing risk data awareness for neighbouring services. In conjunction with this, the Authority has moved to one single system called Microsoft Dynamics to collect, store and share risk information across teams and services.

To further improve the relevance and quality of our risk information, in 2022 we introduced 'Response Assessment Intelligence Visits' (RAV INT). This is an intelligence gathering process whereby operational colleagues record Building Safety, firefighter or Customer Safety concerns and send them to the relevant team for action. These are carried out at non-domestic premises that meet a risk threshold within the Building Safety Risk Based Intervention Programme, or as a result of local knowledge, or when attending premises as a result of an incident. Since 2022, over 15,582 RAV INTs have been completed; the breakdown of these is 7,482 proactive visits (as a result of gathering intelligence) and 8,100 reactive visits (as a result of attending a premises). This programme has been recognised nationally and by HMICFRS for its innovation and effectiveness.

We continue to be committed to learning from the experiences of our customers, partners, and colleagues. We will continue to embed a culture of learning that allows us to deal with new situations and problems. This drives innovation and allows us to become more skilled and experienced. We proactively seek out feedback and use our operational learning activities to understand and measure the effectiveness of changes we make. To this end, we play an active role in the [National Operational Learning](#) process and had adopted the [National Operational Learning Good Practice Guide](#), and comply with the [Fire Standard for Operational Learning](#).

In February 2024, the Authority made the decision to withdraw from the contract with GetLink (formerly Eurotunnel) to provide the first line of response (FLOR) to any emergency inside the Channel Tunnel. This was a contractual arrangement that was sperate to the Authority's day-to-day services, however it was no longer viable for the Authority to continue. However, we continue to work closely with GetLink and Falck, who have been appointed to take over the FLOR arrangements. The Authority continues to deliver the second line of response (SLOR) role as we still have the statutory responsibility to attend incidents at the tunnel, and firefighters at stations nearest to the crossing, such as Dover, Folkestone and Ashford, will continue to respond to emergencies at the site when called out via 999.

In July 2026, we opened our new live fire training facility. Located at Ashford fire station, this is one of the most significant projects KFRS has undertaken. The state-of-the-art facility, whose capabilities allow for live fire exercises and training using specialist rescue technology. provides firefighters with a realistic, safe and controlled environment in which to train for increasingly complex emergency incidents. The five-storey building has been purpose-built to support a wide range of realistic training scenarios across residential, commercial and industrial settings. It includes eight burn rooms, dedicated spaces for synthetic smoke and rescue training, and specialist systems designed to manage smoke safely during exercises.

2.4 Collaboration

The Policing and Crime Act 2017 created a statutory duty on fire and rescue authorities, police forces, and ambulance trusts to:

- keep collaboration opportunities under review.
- notify other emergency services of proposed collaborations that could be in the interests of their mutual efficiency or effectiveness; and
- give effect to a proposed collaboration where the proposed parties agree that it would be in the interests of their efficiency or effectiveness and that it does not have an adverse effect on public safety.

Fire and rescue authorities must collaborate with other fire and rescue authorities to deliver interoperability (between fire and rescue authorities) and interoperability (with other responders such as other emergency services, wider Category 1 and 2 responders and Local Resilience Forums) in line with the Joint Emergency Services Interoperability Principles (JESIP). Fire and rescue authorities must collaborate with the National Resilience Lead Authority to ensure interoperability is maintained for National Resilience assets.

How do we meet these requirements and get assurance?

Collaboration and partnership working is a key feature of how the Authority operates and we continue to develop strong and lasting working relationships with Kent Police, SECamb, other fire and rescue services, local authorities, NHS clinical commissioning groups, and many other agencies. Updates on collaboration with partners are taken to the meetings of the [Fire Authority](#).

To increase efficiency and effectiveness of partnership working, the Collaboration Team and Behaviour Team were merged to form a new Community Intelligence and Partnerships Team. This allows us to be more effective at gathering information from underrepresented groups and supporting communities through partnership working. Wherever possible we consider collaboration with our partner organisations, such as Kent Police and SECamb and progress any other possible collaboration opportunities that may present themselves to enable greater efficiencies and improvements to the service.

We are key organisation within the [Kent Resilience Forum \(KRF\)](#). The KRF is a local resilience forum which has been set up to ensure that agencies and organisations plan and work together, to ensure a co-ordinated response to emergencies that could have a significant impact on communities in Kent.

The Authority also hosts and manages the Kent Resilience Team (KRT). The KRT is part of the KRF and is a multi-agency initiative to transform the delivery of emergency planning services in order to achieve better outcomes for the people of Kent. It does so by improving the effectiveness of the planning, response and recovery from emergencies.

To ensure we develop better inter-agency working and to help save public money, we have proactively opened up our premises for use by other agencies, particularly SECamb and Kent Police. SECamb mobilise resources from a number of KFRS owned premises and we support them by responding to life-threatening medical emergencies when our crews or officers are available to do so.

We are part of the [Joint Emergency Services Interoperability Programme \(JESIP\)](#) with Kent Police and SECamb. The JESIP programme sets out a standard approach at incidents to multi-agency working between emergency services and other response organisations.

We operate a shared 999 control room with Kent Police. Working in partnership with Kent Police, we implemented the UK's first inter-agency command and control solution. In 2024 we moved into a brand-new purpose-built fire and police control room at Coldharbour, just outside of Maidstone.

In addition, mutual assistance and incident support agreements have been signed with all of our neighbouring fire and rescue authorities (these are often referred to as Section 13 and 16 Agreements after the powers granted to FRA by these sections in the Fire and Rescue Services Act 2004). To ensure our effectiveness, we also undertake familiarisation and training with our neighbouring FRAs.

Following approval from our fire Authority in October 2022, we formally applied and were accepted as a member of the Networked Fire Service Partnership (NFSP). The NFSP is a partnership between Devon and Somerset Fire and Rescue Service, Dorset and Wiltshire Fire and Rescue Service, and Hampshire and Isle of Wight Fire and Rescue Service, which gives them the capability to handle each other's 999 calls during periods of high operational activity. Having this capability was one of the outcomes from the Grenfell Tower Inquiry, which identified the importance of fire and rescue services being able to work closely from a fire command and control perspective.

In practical terms, this will mean that once a new mobilising system is procured, calls that are not answered within six seconds will be passed to another specialist fire control room, if the call is then not answered in ten seconds it is transferred to two further specialist fire control rooms. This means that during a major incident we will have access to a minimum of 16 specialist fire control operators who can give lifesaving fire survival guidance advice to our customers.

We actively consider opportunities for collaboration with other services and ensure arrangements are in place to effectively evaluate opportunities and to review and monitor collaboration activities to ensure continued benefits and cost-effectiveness. The Authority has been at the forefront of collaboration and leads the fire service national collaboration project for procurement.

Section 3. National Resilience

3.1 Gap Analysis

Fire and rescue authorities' risk assessments must include an analysis of any gaps between their existing capability and that needed to ensure national resilience. Fire and rescue authorities are required to assess the risk of emergencies occurring and use this to inform contingency planning. To do this effectively, fire and rescue authorities are expected to assess their existing capability and identify any gaps as part of the integrated risk management planning process.

How do we meet these requirements and get assurance?

The Authority undertakes and has published a comprehensive [CRMP risk analysis](#), which is an analysis of risk Kent and Medway and how this relates to demand for the Authority's services. We have a mature risk assessment process which draws in data from a variety of internal databases and external sources, including the [Kent Community Risk Register](#).

Under the Civil Contingencies Act 2004, partner agencies in the Kent Resilience Forum (KRF) are required to assess the risks in their area. KRF partners achieve this by working together to develop the 'Kent Community Risk Register'. The risk register is informed by national guidance and developed locally with partners and subject matter experts to list hazards and threats identified by government departments and local agencies. Prior to approval the risk register is then endorsed by the strategic representatives of all KRF partners.

We are a key organisation within the [Kent Resilience Forum](#). The KRF is a local resilience forum, one of a number across England, which has been set up to ensure that agencies and organisations plan and work together, to ensure a co-ordinated response to emergencies that could have a significant impact on communities in Kent.

The Authority also works with partners in South East England and nationally on a number of projects to support national resilience. Issues regarding this are reported to Members of the Fire Authority, however, due to the sensitive nature of this area, limited information is detailed in the public domain.

The Authority plans and undertakes regular operational exercises against the current risks and threats in Kent and Medway. These test the efficacy of our emergency planning and the use of joint emergency services interoperability principles (JESIP). The scenarios and location of the service level exercises are determined by giving close consideration to risks in the National Risk Register, our multi-agency Kent Community Risk Register and the information the Authority holds relating to specific premises within its risk management system.

We undertake numerous exercises, which are made up of practical and tabletop exercises as well as professional discussions following RAV-Int (Response Assessment Intelligence) visits. In 2022 we established an Exercise Planning Group to ensure that we are conforming to the legislative requirements for exercising and training. As part of this RAV-Int visits and exercise processes are incorporated into one streamlined process to

ensure that all high and very high-risk sites in Kent and Medway are visited and exercised against. In addition, there were several National Resilience led exercises, plus some held outside of Kent and Medway.

3.2 National Co-ordination and Advisory Framework (NCAF)

The NCAF has been designed to provide robust and flexible response arrangements to major emergencies that can be adapted to the nature, scale and requirements of the incident. Fire and rescue authorities must proactively engage with, and support, the NCAF arrangements including the NFCC's (National Fire Chiefs Council) lead operational role.

How do we meet these requirements and get assurance?

Kent Fire and Rescue Service maintains a critical incident framework that ensures we are able to respond to critical and major incidents and continue to maintain essential services. The framework ensures that KFRS has suitable management and coordination arrangements in place to respond to such incidents. These include arrangements for categorising and escalating incidents. Within this the links to local, regional, and national coordination processes are set out.

This includes identifying the need to report trigger incidents into the [National Coordination and Advisory Framework \(NCAF\) Electronic Support System](#).

The KFRS procedure for reporting trigger incidents is managed through the KFRS control room. A Standard Operating Procedure (SOP) is held on the control system. This SOP lists the trigger incident types that require reporting to NCAF. A prompt to consider activation of this SOP is also listed against the incident type within the mobilising system, ensuring that NCAF reporting is carried out at the point at which the incident type is defined and confirmed.

The critical incident framework arrangements are tested annually as part of the KFRS Strategic Exercise. This includes consideration of NCAF reporting. These exercises are subject to a full and robust debrief and operational learning process.

We are able to offer resources via the National Resilience Fire Control. This includes our range of national resilience assets.

3.3 Response to Terrorist Attacks or MTFA

Fire and rescue services must be able to respond to the threat of terrorism and be ready to respond to incidents within their areas and across England. Fire and rescue services should also be interoperable to provide operational support across the UK to terrorist events as required.

How do we meet these requirements and get assurance?

The Authority plans and undertakes regular operational exercises throughout the year. These test the efficacy of our emergency planning, the use of joint emergency services interoperability principles (JESIP).

The issues raised in the recommendations of the Kerslake Report and the government inquiry into the terrorist attack at Manchester Arena on May 2017, are supported by the Authority's plans and activities. For example, we have amended talkgroups on airwaves radios in line with the recommendations of the Kerslake Report.

We hold live and tabletop exercises based on scenarios related to marauding terrorist attacks. These have included on board Eurotunnel passenger trains, in the Bluewater shopping centre and at other significant sites across Kent and Medway. Doing so allows us to test the multi-agency binational emergency plan, as well as individual organisational plans for a major terrorist incidents in significant locations.

Further commentary and information relating to this section is withheld due to the sensitivity of the area.

3.4 National Resilience Assurance

Fire and rescue authorities must continue to work collectively and with the Fire and Rescue Strategic Resilience Board and the national resilience lead authority to provide assurance to government that:

- existing national resilience capabilities are fit for purpose and robust; and
- risks and plans are assessed and any gaps in capability that are needed to ensure national resilience are identified.

Fire and rescue authorities with MTFA teams must work with police forces and ambulance trusts to provide tri-service assurance of this capability.

How do we meet these requirements and get assurance?

The Authority remains at the forefront of managing fire related incidents at sea and alongside, leading the NFCC National Maritime Response Group and having considerable knowledge and expertise in marine operations. We work with colleagues in France, Belgium and the Netherlands on agreed procedures for incidents in the English Channel.

The Authority continues to hold a large number of National Resilience assets, which are both utilised and exercised, locally and nationally. These include: Urban Search and Rescue; Enhanced Logistics Support; High Volume Pumping; Detection, Identification and Monitoring (centred around hazardous materials); a number of resources to support CBRN incidents and resources for flooding/water rescue. We have nationally trained officers specialising in National Inter-Agency Liaison, Marine operations, Flooding/Water Rescue, Wildfire, Communications, CBRN, Urban Search and Rescue and Waste fires.

We have deployed both National Resilience assets and the Authority's own to support incidents across the country, primarily in the last year for Wildfires, where demand across the sector is growing.

Due to the unique responsibilities relating to the Channel Tunnel, exercises are undertaken with the Authority's counterparts in France, Belgium and the Netherlands. As set out in section 2.3, since Falck have taken over the FLOR arrangements from February 2025, we have continued to work closely with them and GetLink (formerly Eurotunnel).

We are key organisation within the [Kent Resilience Forum \(KRF\)](#). The KRF is a local resilience forum which has been set up to ensure that agencies and organisations plan and work together, to ensure a co-ordinated response to emergencies that could have a significant impact on communities in Kent. It was fundamental to coordinating the response to both the coronavirus pandemic and the UK's departure from the EU.

The Authority also hosts and manages the Kent Resilience Team (KRT). Part of the KRF, the KRT is a multi-agency initiative to transform the delivery of emergency planning services in order to achieve better outcomes for the people of Kent. It does so by improving the effectiveness of the planning, response and recovery from emergencies. This is in line with both the [National Resilience Standards for Local Resilience Forums](#) and the [National Coordination and Advisory Framework for England](#).

Section 4. Governance

4.1 Managing the Fire and Rescue Service/Chief Fire Officer

Each fire and rescue authority will appoint an individual – commonly known as a Chief Fire Officer – who has responsibility for managing the fire and rescue service. Each fire and rescue authority must hold this person to account for the exercise of their functions and the functions of persons under their direction and control.

How do we meet these requirements and get assurance?

Kent Fire and Rescue Service is overseen and run by a dedicated local authority called the [Kent and Medway Fire and Rescue Authority](#) ('the Authority'). The Authority is the governing body of Kent Fire and Rescue Service (KFRS) and responsible for the provision of the service.

KMFRA took over responsibility for Kent Fire Brigade (as it was formerly known) from Kent County Council on 1 April 1998. KMFRA was established as a local authority covering the Kent County Council and Medway Council area, whose sole purpose is the provision of the Kent Fire and Rescue Service.

As per the Fire Authority Members Guide published by the Local Government Association, the primary aim of the Authority is '*...to provide a good service to communities that is built on a thorough understanding of local risks and tailored to community needs*'.

The Authority meets three times a year (normally February, June, October) and comprises 25 elected councillors appointed by Kent County Council (21 councillors) and Medway Council (4 councillors) as well as the Kent Police and Crime Commissioner and an Independent Person for Standards.

The Authority also has an Audit and Governance Committee. Comprising 10 elected councillors from the Authority who serve as members, The purpose of this committee is to provide independent assurance to the Authority of the adequacy of the risk management framework and the internal control environment. It is also chaired by an opposition Member, which demonstrates good governance around scrutiny.

Meeting three times per year (normally January, April, September), it provides an independent review of the Authority's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. Additionally, it oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place. It also has responsibility for signing off the final accounts and the annual governance statement.

Meetings of the Fire Authority and Audit and Governance Committee are open to the public and agenda packs, [reports and minutes are made publicly available on our website](#).

The Authority's [core meeting documents](#) set out how the Fire Authority operates, how decisions are made, and the rules and procedures governing Authority meetings and decision-taking. These include the following:

- The Kent Fire Services (Combination Scheme) Order 1997. This is the Order made by Parliament which first established the Authority. It prescribes the arrangements for the Authority to take over responsibility for Kent Fire Brigade from Kent County Council on 1 April 1998.
- Kent and Medway Fire and Rescue Authority Standing Orders. These are rules for the operation of Authority and Committee meetings.
- Committee Terms of Reference for the Audit and Governance Committee; Hearings Panel; and Senior Officer Appointments, Conditions and Conduct Committee.
- Scheme of delegation of powers to the Chief Executive. This sets out those decisions which can only be taken by the Authority or one of its committees (i.e. by Members of the Authority), and those which can be taken by the Chief Executive or other officers.
- Convention on Member and Officer relationships. This deals with the working relationships between Members (both as individuals and collectively within their political groups) and the officers (i.e. the paid employees) of the Authority.

The Chief Executive has management responsibility for ensuring that effective controls and processes are implemented across the Authority in compliance with the Code of Good Governance. Our controls are regularly reviewed and updated with reports submitted to the Fire Authority. The Chief Executive will engage with the Authority to provide professional and technical advice, so that Members can take strategic policy decisions from a well informed and evidence-based position. The CE will implement the strategic decisions that Members have taken in an efficient, effective and timely manner and report progress on implementation of the strategy, and the extent to which they are achieving their intended objectives.

The Director of Finance is responsible for ensuring the efficient financial management of Kent Fire and Rescue Service and acts as the principal financial adviser and Chief Financial Officer to the Authority (this role is also known as a Section 151 Officer pursuant to section 151 of the Local Government Act 1972), providing specialist advice where necessary, ensuring the authority's financial affairs meet all legal and financial obligations. In addition, the corporate leadership team has collective responsibility for setting the strategic direction and management of the finances.

All of the above is brought together and set out in the Authority's constitution. This is not a single document, but a collection of key documents and information that present the governance and operation of KMFRA in a transparent and efficient manner.

As part of the Authority's ongoing commitment to good governance and continuous organisational improvement, in 2026 this framework was reviewed and strengthened by expanding the existing narrative into a more comprehensive, cohesive and structured document. The revised constitution was approved at the meeting of KMFRA on 25 June 2026.

By bringing together the core information regarding how KMFRA functions into a single, accessible space, our constitution achieves the following aims:

- Assists Members to discharge their roles as decision-makers efficiently and effectively
- Ensures transparency, making decision-making processes clearly identifiable to the public and the communities we serve
- Enables officers of the Authority to deliver the agreed key priorities and strategic outcomes set out in the Community Risk Management Plan (CRMP);
- Enhances democratic accountability across all services delivered by the Authority to the communities we serve.

We publish an [annual governance statement](#). This is the report of the review of the Authority's governance and systems of internal control, along with an assessment of their effectiveness. The legal requirement to undertake this annual review is set out in [Section 6 of the Accounts and Audit Regulations 2015](#) and each year this is taken to the September meeting of the of the Authority's Audit and Governance Committee.

In relation to our governance of meetings, all of the scheduled meetings that take place across KFRS (including those of the Fire Authority and the Audit and Governance Committee) are mapped out and accompanied by up-to-date terms of reference. These are set out within the Service's Meetings Policy and its accompanying Tier 3 procedure.

All local authorities are required by the Local Government and Housing Act 1989 to appoint a Monitoring Officer, who is responsible for ensuring that decisions are made fairly and lawfully, and that the Authority and its Members adhere to high standards of conduct. Following the decision by the previous Monitoring Officer to stand down from the role, [in July 2025 the Authority approved the proposal for the appointment of a new Monitoring Officer](#) from Mid Kent Legal Services (a partnership which was formed in 2008 by Maidstone Borough Council, Tunbridge Wells Borough Council and Swale Borough Council).

Each year the Authority's external auditor (Grant Thornton) undertake an assessment and provide opinion on the Authority's 'Value for Money' arrangements that are in place. This covers the key criteria of financial sustainability, governance and how we have improved economy, efficiency and effectiveness. The most recent annual audit report for year ended 31 March 2025 was approved at the meeting of the [Audit and Governance Committee in January 2026](#). Having reviewed the Authority's arrangements, no significant weakness identified in any of the three reporting criteria (Financial sustainability; Governance; Improving economy, efficiency and effectiveness).

In the auditor's report, issued on 12/02/2026, for the year ended 31 March 2025, Grant Thornton reported an unqualified opinion on the Authority's financial statements. In late August 2026, our external auditors formally concluded their audit and [issued an audit certificate for the year ended 31 March 2025](#).

At the time of writing, the Authority's 2025/26 Financial Statements remain subject to review by the external auditor. The external auditor presented the Audit Plan for 2025/26 to the Audit and Governance Committee in April 2026, which set out that audit fieldwork would start in June 2026 and is scheduled to conclude by September 2026.

In addition to the opinions from our external auditors, at the meeting of the [Audit and Governance Committee on 23 April 2026](#), KCC Internal Audit service presented their annual report summarising the work they completed during 2025/26. In their overall assurance and opinion they concluded that 'Substantial' assurance can be assigned in relation to the Authority's corporate governance, risk management and internal control arrangements. They further pointed out that the assignment of an overall "Substantial" assurance opinion in 2025-26 is consistent with the overall opinion since 2019-20.

4.2 Documents to be prepared

Each FRA is expected to produce an Integrated Risk Management Plan (IRMP), Annual statement of assurance, financial plans (a medium-term financial strategy, an efficiency plan and a reserves strategy).

How do we meet these requirements and get assurance?

The Fire and Rescue National Framework for England requires every fire and rescue authority to assess all foreseeable fire and rescue related risks that could affect their communities, whether they are local, cross-border, multi-authority and/or national, and prepare an 'integrated risk management plan', or as it is now referred to within the sector, a 'Community Risk Management Plan' (CRMP). In 2022 we consulted with our customers on a 10-year analysis of the key societal, economic, technological, and environmental changes that were emerging in Kent and Medway and could present risks to local communities.

The next stage of our CRMP process was a comprehensive risk analysis and assessment. Undertaken in line with the National Fire Chiefs' Council's "Community Risk Management Planning Strategic Framework", this risk assessment utilised a robust, evidence-based methodology. The results were published in our [CRMP risk analysis and assessment document](#). We called this document "Creating a Safer Future – Together". This was approved by the [Fire Authority at the meeting on 19 October 2023](#).

Between 01 November 2023 and 01 February 2024, we undertook public consultation on the "Creating a Safer Future – Together" document. This also included consultation on the council tax options for 2024/25. The consultation generated a total of 1,859 responses. This is the highest number of responses of any recent CRMP consultation undertaken by the Authority and reflects our carefully planned approach and the effort of our Engagement Team to raise awareness of the CRMP with our stakeholders and customers. There was overwhelming support for both the risks identified and the areas of focus set out in the CRMP document. This was approved by the [Fire Authority at the meeting on 20 February 2024](#).

Recognising the clear support expressed through the consultation responses for the identified risks and areas of focus, we moved forward to the next stage and formed actions under each strategic area. In the strategy period 2025 to 2029, we are ensuring effective integration of actions from our Building Safety, Prevention, and Response and Resilience teams. Our CRMP consultation identified seven areas of focus: Climate change and environment; Health and society; Rescues; Major industry; Buildings and places; and Transport, Utilities fuel and Power.

Following this, we put together our [CRMP delivery plan for 2025 to 2029](#), which sets out the strategic priorities and actions required to address the risks and strategic challenges. To enable delivery of our customer facing strategic priorities we have also defined the enabling internal plans for every area. There are clear long-term priorities and measures which will help us evaluate progress. Each team has an annual plan which details their roles in delivering against the main priorities. This allows for clear alignment of activities and our medium-term financial plan. This was approved by the [Fire Authority at the meeting on 05 July 2024](#).

In October 2024 we then consulted the public on changes to our response time definitions, changes to our response time targets, and the council tax options for 2025/26. The consultation generated a total of 1,833 responses, which compares favourably with the number received for the November 2024 to February 2024 public consultation. This was approved by the [Fire Authority at the meeting on 18 February 2025](#).

We made progress against the actions within our delivery plan, and in July 2025 we undertook further consultation to seek the views and feedback on the proposal to move one of our Water Safety Units from Sheppey fire station to Rochester fire station and replace the rigid boat currently located on the dock in Strood with a personal watercraft, and the introduction of our new Rural Plan. The consultation ran from July 2025 to October 2025 and generated a total of 1,337 responses. This continues the trend of active public involvement for our CRMP consultations and, considering the more specific nature of this consultation, compares favourably to the previous two public consultations on the current CRMP (November 2023 to February 2024; and October 2024 to January 2025). This was approved at [the meeting of KMFRA on 15 October 2025](#).

At the meeting of [KMFRA on 25 June 2026](#), Members approved the two refreshed strategies: the Response and Resilience Strategy and the Protection and Prevention Strategy. Together these provide an updated framework of actions to deliver our Community Risk Management Plan, which will further improve risk mitigation and outcomes for our customers.

In addition to all of the above, we have conducted an [extensive evaluation of the last strategic period, 2021 to 2024](#) which considered the effectiveness of the outgoing [Customer Safety Plan 2021-2031](#) (the term we previously used to describe the CRMP).

In relation to financial plans, we publish the following documents:

[Medium Term Financial Plan](#). Our approach to budgeting is sustainable and business-led and is detailed in a document called the Medium-Term Financial Plan. The latest document covers the four-year period from 2026/27 to 2029/30 and provides an update on the work of the service and our future plans. Our Budget Book and Medium-Term Financial Plan 2026/27 to 2029/30 was approved at the [meeting of the Fire Authority in February 2026](#).

[Treasury Management and Investment Strategy](#). The CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code require the Authority to determine and set the Treasury Management and Investment Strategy for the financial year ahead as part of the annual budget papers in February of each year. Our Treasury Management and Investment Strategy 2026/27 was approved at the [meeting of the Fire Authority in February 2026](#).

[Reserves Strategy](#). Every year the Authority's Reserves Strategy is reviewed and updated to ensure that it remains relevant and appropriate. There are five earmarked reserves, with by far the largest being the Infrastructure Reserve, which is used to help fund the Authority's capital programme and large one-off IT investments. In challenging financial times, it is prudent to maintain an appropriate level of reserves which will help bridge the gap of any shortfall. Our Reserves Strategy 2025/26 was approved at the [meeting of the Fire Authority in February 2026](#).

[Capital Strategy](#). The most recent [CIPFA Prudential Code for Capital Finance in Local Authorities](#) was issued in December 2021. Its key objectives remain ensuring that decisions made around local authority capital programmes are affordable, prudent and sustainable. The Authority continues to use the Code as required under [Part 1 of the Local Government Act 2003](#), as a framework to demonstrate effective planning and proper appraisal of its capital finances. A requirement of the Code is that authorities should produce a Capital Strategy which sets out an outline of the reporting requirements that it should be meeting. Our updated Capital Strategy was approved at the [meeting of the Fire Authority in February 2026](#).

Information about the Authority's reserves is also provided in the external auditor's annual report for 2023/24. This was approved at the [meeting of the Fire Authority in February 2026](#).

Each year, the Authority also publishes a Productivity and Efficiency Plan in accordance with sections 4.6 and 5.3 of the Fire and Rescue National Framework for England, which require that fire and rescue authorities publish an annual efficiency plan (now called a 'Productivity and Efficiency Plan'). In 2026, responsibility for coordinating these annual plans moved from the Home Office to the Ministry of Housing, Communities & Local Government (MHCLG), who issued updated guidance about how they are to be prepared.

KFRS has prepared the Productivity and Efficiency Plan April 2026 in accordance with the new guidance and submitted it to MHCLG in line with their deadline of 30 April 2026. This was then taken as an information item to the [June 2026 meeting of the Fire Authority](#). This covers our efficiencies and productivity initiatives in 2025/26, and our intentions for continuing efficiencies and productivity into 2026/27 onwards. As well as the efficiency information, it contains the required information in the 'productivity' narrative section, covering the productivity initiatives enacted across the areas of collaboration, asset management, IT investment and resourcing.

The aim is to offer a degree of context about the way we undertake our financial planning but to also set out that our focus is to ensure the efficient and effective delivery of our services to all our customers. Ensuring our services are delivered as efficiently as possible whilst also considering our outputs and outcomes is an important driver to improving productivity.

4.3 National Fire Chief's Council (NFCC)

The NFCC is the first line of operational advice to central and local government during major incidents. This is outlined within the National Coordination and Advisory Framework (NCAF), which fire and rescue services must proactively engage with. The NFCC has a role to drive continuous improvement and development throughout the sector. Fire and rescue services should consult the NFCC for advice and support when developing improvement plans, particularly in response to inspections. The expectation is that fire and rescue services in England engage with the NFCC and, in turn, that the NFCC works to support and represent every service.

How do we meet these requirements and get assurance?

Through widespread involvement in the National Fire Chiefs Council (NFCC), we play an active role in sector improvement at the regional and national level.

- The Chief Executive is an active member of the NFCC council, mentors new chief fire officers and regularly contributes knowledge and new products from KFRS into the whole sector.
- The Director Response and Resilience is the NFCC Programme Lead for Operational Transport and Infrastructure, coordinating activities across operational sectors for: road, rail, air, maritime, nuclear, and alternative fuels.
- The Director of Response and Resilience and Head of Resilience, attend the Operational Preparedness, Response and Resilience (OPRR) Committee to provide working group updates and seek approval on workstream decisions being undertaken across the sector.
- The Director of Finance and Corporate Services plays a significant role in the Fire Finance network.
- The Director Prevention and Protection chairs the NFCC South East Prevention Group, is the NFCC Prevention Learning Lead (which is part of the NFCC Organisational Learning Board) and Chairs the NFCC Road Safety Practitioners Group. She is also the NFCC 'Post Incident' lead for Road Safety and the Vice Chair for the NFCC Road Safety Group.
- The Assistant Director Resilience is chair of SEOTEG (Southeast Operational Training and Education Group) under SEORRG (South East Operational Response and Resilience Group) and sits on NFCC OTEG group. They also sit on the NFCC NERDSG National Emergency Response Driving Strategic Group, as NFCC OTEG lead, and the NFCC MTA specialist response national working group.
- The Assistant Director Response is the KFRS Strategic Lead for On Call and attends the NFCC Strategic Group, and attends the Urban Search and Rescue National Working Group.
- The Area Manager Customer and Building Safety is a board member of the NFCC Protection Committee Steering Group and a board member of the Building Safety Regulator Project.
- The Area Manager Operational Services is Chair of ICTAS (Incident Command Training and Assessment Subgroup) under SEORRG (South East Operational Response and Resilience Group) and sits on NCCUG (National Command and Control User Group).
- The Head of Prevention and Protection is a member of the NFCC Strategic Protection Forum, Building Safety Regulator strategic meetings, and regional Protection working groups. They are also a member of the KMRF Emerging Hazards Group and KMRF Risk Assessment Group.
- The Head of Inclusion is a member of the NFCC Leadership and Organisational Development Board.
- The Fire Risk Inspection Team Manager is a member of NOLUG (National Operational Learning User Group, a strategic-level committee within the NFCC that oversees how operational learning is taken forward across fire services).
- The Group Manager Service Delivery is an active member of the NFCC On-Call Practitioners' Group.
- The Group Manager Operational Development is the NFCC Firefighting Media lead and oversees the NFCC Water Officers Group and other firefighting media workstreams.
- The Group Manager Service Delivery (On Call) is the NFCC Lead Officer for Maritime Response.
- The Head of Resilience is the Chair of the NFCC and Home Office Resilience Group; Chair of the NFCC Business Continuity and Resilience Group; represents the NFCC Business Continuity and Resilience Group at the NFCC Resources Forum and at the NFCC Digital, Technology and Cyber (DTC) Board.
- The Customer Safety Lead is a member of the Home Fire Safety Visit Group.

- The Community Intelligence and Partnerships Team Lead is Derelict Building Lead, which is part of the NFCC Prevention Committee, and Water Safety Group Lead.
- The Education and Fire Setter Intervention (FSI) lead is vice chair of the Regional FSI group and plays an active role in the Children and Young People Group.
- The Road Safety Manager is the NFCC Road Safety 'Driving for Better Business' thematic lead and Chairs the South East Regional Road Safety Group.
- The Water Services Manager plays a significant role within the NFCC Water Officer Group.
- The Safe and Well Lead is NFCC Lead for Dementia, part of the Prevention Committee.
- The Senior L&D Consultant sits on NFCC Competence Sub-Group that feeds into NFCC OTEG (Operational Training and Education Group).
- A senior Prevention and Protection colleague is currently seconded to the NFCC to support the development of the Building Safety Regulator and fire and rescue services partnership. They are also a board member of the NFCC Protection Committee Steering Group and a board member of the Building Safety Regulator Project.
- The Station Manager Organisation Learning Manager chairs the South East Organisational Learning Group

Section 5. Achieving value for money

5.1 Reserves

Sections 31A, 32, 42A and 43 of the Local Government Finance Act 1992 requires billing and precepting authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. Each fire and rescue authority should publish their reserves strategy on their website, either as part of their medium-term financial plan or in a separate reserves strategy document. The information on each reserve should make clear how much of the funding falls into the following three categories:

- a. Funding for planned expenditure on projects and programmes over the period of the current medium term financial plan.
- b. Funding for specific projects and programmes beyond the current planning period.
- c. As a general contingency or resource to meet other expenditure needs held in accordance with sound principles of good financial management (e.g. insurance).

How do we meet these requirements and get assurance?

We have a robust and complaint financial framework, as part of this the following documents are published:

[Medium Term Financial Plan](#). Our approach to budgeting is sustainable and business-led and is detailed in a document called the Medium-Term Financial Plan. The latest document covers the four-year period from 2026/27 to 2029/30 and provides an update on the work of the service and our future plans. Our Budget Book and Medium-Term Financial Plan 2026/27 to 2028/29 was approved at the [meeting of the Fire Authority in February 2026](#).

[Treasury Management and Investment Strategy](#). The CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code require the Authority to determine and set the Treasury Management and Investment Strategy for the financial year ahead as part of the annual budget papers in February of each year. Our Treasury Management and Investment Strategy 2026/27 was approved at the [meeting of the Fire Authority in February 2026](#).

[Reserves Strategy](#). Every year the Authority's Reserves Strategy is reviewed and updated to ensure that it remains relevant and appropriate. There are five earmarked reserves, with by far the largest being the Infrastructure Reserve, which is used to help fund the Authority's capital programme and large one-off IT investments. In challenging financial times, it is prudent to maintain an appropriate level of reserves which will help bridge the gap of any shortfall. Our Reserves Strategy 2026/27 was approved at the [meeting of the Fire Authority in February 2026](#).

[Capital Strategy](#). The most recent [CIPFA Prudential Code for Capital Finance in Local Authorities](#) was issued in December 2021. Its key objectives remain ensuring that decisions made around local authority capital programmes are affordable, prudent and sustainable. The Authority continues to use the Code as required under [Part 1 of the Local Government Act 2003](#), as a framework to demonstrate effective planning and proper appraisal of its capital finances. A requirement of the Code is that authorities should produce a Capital Strategy which sets out an outline of the reporting requirements that it should be meeting. Our updated Capital Strategy was approved at the [meeting of the Fire Authority in February 2026](#).

Information about the Authority's reserves is also provided in the external auditor's annual report for the year ending 31 March 2025. This was approved at the [meeting of the Fire Authority in February 2026](#).

Each year, the Authority also publishes a Productivity and Efficiency Plan in accordance with sections 4.6 and 5.3 of the Fire and Rescue National Framework for England, which require that fire and rescue authorities publish an annual efficiency plan (now called a 'Productivity and Efficiency Plan'). In 2026, responsibility for coordinating these annual plans moved from the Home Office to the Ministry of Housing, Communities & Local Government (MHCLG), who issued updated guidance about how they are to be prepared.

KFRS has prepared the Productivity and Efficiency Plan April 2026 in accordance with the new guidance and submitted it to MHCLG in line with their deadline of 30 April 2026. This was then taken as an information item to the [June 2026 meeting of the Fire Authority](#). This covers our efficiencies and productivity initiatives in 2025/26, and our intentions for continuing efficiencies and productivity into 2026/27 onwards. As well as the efficiency information, it contains the required information in the 'productivity' narrative section, covering the productivity initiatives enacted across the areas of collaboration, asset management, IT investment and resourcing.

The aim is to offer a degree of context about the way we undertake our financial planning but to also set out that our focus is to ensure the efficient and effective delivery of our services to all our customers. Ensuring our services are delivered as efficiently as possible whilst also considering our outputs and outcomes is an important driver to improving productivity.

5.2 Commercial Transformation

Each fire and rescue authority must demonstrate that it is achieving value for money for the goods and services it receives. Every fire and rescue authority should look at ways to improve its commercial practices including whether they can aggregate their procurement with other fire and rescue authorities and other local services (e.g. police) to achieve efficiencies.

Fire and rescue authorities must demonstrate and support national and local commercial transformation programmes where appropriate. Each fire and rescue authority should be able to demonstrate full awareness of the objectives to standardise requirements, aggregate demand and manage suppliers of products and services within their commercial arrangements.

Fire and rescue authorities must ensure that their commercial activities, be that the placement of new contracts or the use of existing contracts, is in line with their legal obligations, including but not limited to the Public Contracts Regulations, the Public Services (Social Value) Act 2012, the Modern Slavery Act 2015 and transparency commitments.

How do we meet these requirements and get assurance?

Our Procurement Regulations set out the legislative framework through which the Authority conducts and authorises the procurement of goods, works and services, providing a clear commitment to ensuring that all goods, services, and contracts are procured efficiently, cost-effectively, and in compliance with legal and regulatory requirements. With the introduction of new public procurement legislation in the form of the Procurement Act 2023, our Procurement Regulations have been updated to bring them in line with the requirements of the Act. These were approved by Members at [the July 2025 meeting of the Fire Authority](#).

We apply an approach called category management. The principle, as defined by the [Chartered Institute of Procurement and Supply](#), is that category management is an approach which organises our resources to focus on specific areas of spend. The results can be greater than traditional transactional based purchasing methods. A structured category management approach helps us generate savings, but also improve supplier performance, reduce supply risks, and drive innovation and continuous improvement. We profile, benchmark, research and assess the market, and look for any risks and trends and new opportunities constantly. We have developed an expert level of knowledge in each category and we will maintain this approach.

As an organisation that procures a large amount of goods and services and spends time working closely across all communities throughout Kent and Medway, we are highly aware of the issue of modern slavery. Our [Modern Slavery and Transparency in Supply Chains Statement 2025/26](#) articulates our commitment to helping to eradicate this crime.

In accordance with the Modern Slavery Act 2015, we have a zero-tolerance approach to modern slavery and its presence within our organisation and supply chains. We welcome the increasing momentum towards mandatory human-rights due diligence and are therefore fully committed to supporting the government in tackling modern slavery. Our Modern Slavery and Transparency in Supply Chains Statement is a reflection of our commitment to this.

In practice we demonstrate this through our procurement and purchasing processes and an active commitment to upholding and protecting the human rights of our customers, supply chain workers, local communities, and employees. We have set out the standards, values and behaviours we expect from our suppliers in our [Supplier Code of Conduct](#). This is also underpinned by our [Modern Slavery Policy](#) which is the mechanism through we ensure that modern slavery is not taking place anywhere in our own business or our supply chains. We also ensure that,

when delivering our customer services, our employees are appropriately trained to be able identify potential modern slavery and raise those concerns accordingly.

[Equality in Procurement at Kent Fire and Rescue Service](#). In accordance with our responsibilities under the Equality Act 2010 and our own values in promoting equality in everything we do, we want people who work with us to also demonstrate the same commitment to fairness and equality. The procurement opportunities we publish are inclusive and accessible, and our evaluation of proposals is undertaken using objective and non-discriminatory criteria. We have a formalised approach to equality in procurement at Kent Fire and Rescue Service. We consider it necessary for organisations who intend to supply goods, works or services to us or on our behalf to demonstrate that reasonably practicable steps have been taken to allow equal access and treatment in employment and services for all and can give evidence of their approach to meeting the requirements of the law.

5.3 Research and Development

Fire and rescue authorities should engage with national research and development programmes, including those overseen by the NFCC, unless there is a good reason not to.

How do we meet these requirements and get assurance?

We have a dedicated research role within the Community Intelligence and Partnerships Team who supports the development and evaluation of services within Prevention, Protection, Customer Engagement and Safety.

A key function of this is to ensure our prevention and protection interventions are underpinned by evidence through undertaking research and evaluation. Our approach to research and development is supported by an Evaluation Framework to help ensure our approach to intervention evaluation follows best practice and is of suitable quality.

Research is currently supporting a number of corporate projects and initiatives within the Customer Engagement and Safety Team, which feed into wider strategic and corporate objectives. We use behavioural theories and models (such as the COM-B model of behaviour and the Theory of Planned Behaviour) to structure our research and to evaluate our initiatives, ensuring we are as effective as possible in our approach. We research behaviours in relation to fire safety in the home to tailor our customer safety activities and improve the advice we give to people about staying safe. The Authority also sponsored world-leading doctoral research on human behaviour in dwelling fires, the outcomes of which supported several areas of Service activity.

Recent examples of research include a survey conducted with Kent and Medway residents exploring their awareness, attitudes and behaviours relating to the safe charging, use, and disposal of rechargeable batteries (including lithium ion) and electrical devices. The findings are being used to shape the target behaviour, messaging, and behaviour change techniques for an upcoming battery disposal public safety campaign. This is with the aim of encouraging people to recycle these items correctly rather than dispose of them in household bins, with the primary goal of reducing fires within the waste system. Regarding evaluation, we have recently assessed the impact of several initiatives including our 'Biker Down!' sessions, and public safety events such as our family open days and water safety event. Since April 2026 we rolled out our new Home Fire Safety Visit and Safe

and Well visit evaluation surveys, which involves a post visit and follow-up survey to measure customer's memory of advice received, attitudes, and behaviour change. Additionally, we are currently developing an evaluation methodology for our in-person primary education sessions, with data collection due to commence shortly.

Our Community Intelligence and Partnerships Team collaborates with partners and KFRS colleagues to gather risk-based insight from our communities and under-represented groups, ensuring our joint initiatives and partnership working deliver targeted, effective support where it is needed most.

5.4 Trading

Fire and rescue authorities have the power to trade and make a profit but they must ensure that their commercial activities are performed in accordance with the requirements of the Local Government Act 2003, the Fire and Rescue Services Act 2004 (as amended by the Localism Act 2011), the Local Government Order 2009 and the Local Authorities (Goods and Services) Act 1970. Fire and rescue authorities must also ensure that such commercial activities are exercised through a company within the meaning of Part 5 of the Local Government and Housing Act 1989.

How do we meet these requirements and get assurance?

At the current time the Authority does not have a trading arm. However, where we feel it is appropriate to do so and is consistent with our values, we will consider income generation activities and will explore what opportunities exist to do so in a way that is sustainable and effective, recognising that people already pay for us through the tax system.

Section 6. Workforce

6.1 People Strategy

Each fire and rescue authority should have in place a people strategy that has been designed in collaboration with the workforce.

How do we meet these requirements and get assurance?

Our people strategy (referred to as our [People Plan](#)) is one of the [Enabling Plans that sit under our CRMP Delivery Plan](#). The People Plan sets out aim to develop a culture of continuous learning and growth to empower our colleagues by fostering a supportive environment that enhances their skills, resilience and well-being, ensuring they are prepared and able to serve and protect our community effectively. The People Plan for this period has a focus on three key areas: 1. Prioritising colleague attendance and wellbeing via a productive wellbeing and management program; 2. Technical training and professionalism; 3. Leadership and learning. Delivery of this plan will ensure that the highest standards of leadership and management are in place to sustain a motivated and engaged workforce. We believe this will foster an organisational culture which truly embraces the diversity and individuality of people and the need for inclusiveness.

6.2 Professional Standards

To enhance professionalism of fire and rescue services, a coherent and comprehensive set of professional standards across all areas of fire and rescue services' work will be developed, drawing on existing standards where appropriate. The development of new standards will be on an ongoing basis.

How do we meet these requirements and get assurance?

At the time of writing, the [Fire Standards Board](#) have approved and published the following 19 fire standards:

- Code of Ethics
- Communication and Engagement
- Community Risk Management Planning
- Data Management
- Digital and Cyber
- Emergency Preparedness and Resilience
- Emergency Response Driving
- Fire Control
- Fire Investigation
- Internal Governance and Assurance
- Leading the Service
- Leading and Developing People
- Operational Competence
- Operational Learning
- Operational Preparedness
- Prevention
- Procurement and Commercial
- Protection
- Safeguarding

The Fire Standards Board are in the process of revising and republishing the Fire Standards, with eight of the above already republished. They are also exploring the potential for new Fire Standards, including Health and Wellbeing and Artificial Intelligence.

During the consultation periods for each, the Authority has been an active participant and engaged with, and responded ahead of the deadline, to each of the consultations on the proposed Fire Standards. When consultation opens on additional standards, we will continue to engage actively with the process.

The Authority has undertaken a gap analysis of its position against each of the published fire standards. This has identified that the Authority is aligned with the clear majority of the key areas and criteria of each of these Standards, and substantial evidence has been included to support the assessments. When the assessments of the republished Fire Standards have been completed, actions to address any identified gaps are logged and monitored until they have been delivered. Completed assessments of the republished Fire Standards are then sent to neighbouring Fire Services for peer review.

We continue to provide substantial advice to other Fire Services about our process for assessing the Fire Standards and the evidence we include.

Within KFRS there already exists a well-established culture of professional standards, which is underpinned by and codified in a small number of key documents. The conduct of employees, volunteers and Members is taken very seriously, and we have a Code of Ethical Conduct for All KFRS Colleagues, a Code of Ethical Conduct for Senior Managers and a separate Code of Conduct for Members of the Fire Authority. Each of these clearly set out the standards of ethical and professional behaviour we expect. To further enhance the Authority's commitment to continually improve standards, accountability and behaviour, in early 2024 we introduced a disciplinary policy that specifically addresses the higher level of responsibility and associated expectations that would be required of either the Chief Executive, a member of the Corporate Management Board or one of the Authority's Statutory Officers.

We place the utmost importance on holding ourselves to high standards of behaviour and integrity as embodied in the [Seven Principles of Public Life](#) (also known as the Nolan Principles): 1. Selflessness; 2. Integrity; 3. Objectivity; 4. Accountability; 5. Openness; 6. Honesty; 7. Leadership.

In relation to ethical standards, in 2021 the Authority introduced the [Code of Ethical Conduct for All Colleagues](#) and made it a requirement for all employees to sign it. This presents the Authority's values and commitment to fairness and equality. This was most recently updated and approved by the Fire Authority in February 2026. We also have a [Code of Ethical Conduct for Senior Managers](#) which expands upon the requirements in the Code of Ethical Conduct, requiring senior managers to hold to an even more robust set of standards (again, this was updated and approved by Members in February 2026). As with the Code of Ethical Conduct, this supports the strategic aim of "Customer - saving lives and reducing harm" by making clear the requirement to uphold ethical standards rooted in the Nolan Principles. It requires colleagues to act with integrity, accountability, transparency, and fairness, creating a workplace where respect and inclusivity are at the core.

As part of good governance arrangements, CIPFA (the Chartered Institute of Public Finance and Accountancy) and SOLACE (the Society of Local Authority Chief Executives and Senior Managers) recommend that local authorities develop their own code of corporate governance, which demonstrates how an authority's governance arrangements meet the seven principles of good governance as set out in the [CIPFA Delivering Good Governance in Local Government Framework](#). These seven principles of good governance are themselves based upon the Seven Principles of Public Life (also known as the Nolan Principles). Following the publication of this guidance by CIPFA and SOLACE in 2016, the Authority introduced its own code of corporate governance. In 2020, our Code of Corporate Governance was updated to ensure that it incorporated the requirements of new guidance contained within the [CIPFA Financial Management Code \(2019\)](#).

In response to updated CIPFA guidance (published October 2025), on designing assurance frameworks that bring together governance, risk, and control evidence to support accountability, the Authority developed a new [Code of Good Governance](#). This builds on its existing Code of Corporate

Governance, so that rather than replacing previous arrangements, the new code integrates the original principles and structures, while providing a clearer, more comprehensive account of what good governance means in practice across the Authority. This was approved by Members at Audit and Governance Committee on 23 April 2026.

[Code of Conduct for Members of the Fire Authority](#). This establishes the requirement for all Members of the Authority to conduct themselves, when undertaking the business of the Authority, in accordance with our values and ethics. We also have in place a clear and robust process for dealing with [complaints that an appointed or co-opted Member for the Fire Authority has failed to comply with the Members' Code of Conduct](#). This is aligned to the Kent Code, which in addition to being the Kent County Council Code, has been adopted by the majority of district councils in Kent.

Each October we publish an [annual report on Members' standards, allowances and travel expenses](#) and bring this to the meeting of the Fire Authority. No complaints alleging that a Member of the fire authority has breached the Code of Conduct have been made to the Authority during the past year.

All local authorities are required by the Local Government and Housing Act 1989 to appoint a Monitoring Officer whose statutory duty is to report to the Authority on any proposed actions which may contravene the law or constitute maladministration. Following the decision by the previous Monitoring Officer to stand down from the role, [in July 2025 the Authority approved the proposal for the appointment of a new Monitoring Officer](#) from Mid Kent Legal Services (a partnership which was formed in 2008 by Maidstone Borough Council, Tunbridge Wells Borough Council and Swale Borough Council).

Under [Section 28 of the Localism Act 2011](#), the Authority must include provision for the appointment of at least one Independent Person whose views must be sought, and considered, before a decision is made on any allegation of misconduct against a Member of the Authority. In addition, the [Combined Authorities \(Overview and Scrutiny Committees, Access to Information and Audit Committees\) Order 2017](#) sets out the requirement on audit committees of a combined authority to have at least one independent person on its membership. At the [meeting of the Fire Authority in July 2024](#), the Authority's current Independent Person was reappointed for another four-year term. This will run up to the Authority's AGM in July 2028.

6.3 Fitness Principles

Fire and rescue authorities have an important role in helping to ensure their firefighters remain fit and are supported in remaining in employment. Each fire and rescue authority must comply with the fitness principles set out at Annex C.

How do we meet these requirements and get assurance?

The Authority has established clear fitness standards required for all operational personnel, alongside a robust process for monitoring and testing these standards. This is done through our Health and Wellbeing Policy, which is available upon request.

All new trainee firefighters, both wholetime and on-call, attend a 12 week detailed physical training programme designed to enhance their fitness, teamwork and operational readiness. All operational colleagues are subject to annual fitness testing and support is given to anyone falling below the required fitness level. We will also be introducing a strength and conditioning programme to help reduce musculoskeletal injuries among firefighters.

We have a team of Physical Training Coaches who are coordinated by two Physical Fitness Consultants, who oversee fitness activities and support for all operational colleagues. Our Physical Fitness Consultants deliver physical training-based workshops and continuing professional development sessions. They also play a key role in assisting with return-to-work programmes by addressing any potential reductions in physical fitness, thereby assisting a smooth and safe reintegration for colleagues who have been away from work.

The working day is structured to allow one hour per day fitness training for all operational colleagues (subject to operational demands). Gyms or fitness equipment is provided on all stations.

We have in place a Physical Fitness Policy, which sets out the required standards. This is supplemented by the Supporting Performance for Fitness Issues Policy, which provides for a process of adjustment and redeployment where an individual cannot maintain or regain the required fitness level. A number of colleagues have already been redeployed under this policy. The Medical Advisory Group within the Authority is a collaboration between our occupational health provider, inclusion, health, safety and wellbeing to ensure tailored support is given to those requiring reasonable adjustments in their role.

In addition to physical health, the Authority has a strong focus on actively supporting colleagues' mental well-being. KFRS takes the issue of mental health very seriously, particularly as in the course of their work, firefighters can be exposed to potentially distressing scenes. We are committed to fostering a culture that challenges the stigma around mental health and removes barriers to seeking help.

We are signatories to the [Government's Workplace Wellbeing Charter](#) and we have in place all the appropriate support arrangements, and referral systems into our occupational health provider (available to operational and customer service colleagues).

Our Employee Assistance Programme (EAP) offers year round access to trained counsellors providing professional, friendly, and non-judgmental support. This is supplemented by a network of Wellbeing Champions and Mental Health First Aiders. These are volunteers among our colleagues who provide a confidential support and guidance, helping colleagues access the resources they need for both physical and mental well-being.

In May 2025, we were awarded the platinum level in the Medway Workplace Wellbeing award. Run by Medway Council's Public Health team, this considers guidance of best practice from Public Health England, Business in the Community and NICE (National Institute for Clinical and Health Excellence) and has been developed with feedback from local business. The award looks at leadership, culture and communication, health and safety and the following health and wellbeing initiatives in place to foster a healthy workplace environment.

6.4 Re-engagement of Senior Officers

Fire and rescue authorities must not re-appoint principal fire officers after retirement to their previous, or a similar, post save for in exceptional circumstances when such a decision is necessary in the interests of public safety. Any such appointment must be transparent, justifiable and time limited.

How do we meet these requirements and get assurance?

The Authority responded to the Government's original consultation on the draft Fire and Rescue National Framework and stated its commitment to not re-appointing principal fire officers after retirement to their previous or a similar post. Since that time, our position remains unchanged.

KMFRA oversight of senior appointments through the [Senior Officer Appointments, Conditions and Conduct Committee](#).

The Localism Act 2011 requires the Authority to publish a [Pay Policy Statement](#) for each financial year. The Pay Policy Statement describes the arrangements in place for setting and amending the pay of its employees and contains a section covering the rules around the re-engagement of former employees. The 2026/27 Pay Policy Statement was approved at the [February 2026 meeting of the Fire Authority](#).

When an employee retires from the Authority, they may choose to set themselves up as a consultant. On occasions there has been a need to reengage that individual for their specific expertise and skills.

If this option is taken up, then a taxation test called IR35 needs to be applied. If the consultant meets the thresholds for IR35 to apply, meaning that the consultant is effectively an employee, it is officers' recommendation that abatement rules should also then be applied. At the meeting of the Fire Authority in April 2019, the Authority approved the proposal that abatement will be applied where ex-employees return to the Authority as consultants.

Section 7. Inspection, intervention and accountability

7.1 Inspection

All fire and rescue authorities must cooperate with the inspectorate and its inspectors to enable them to deliver their statutory function. This includes providing relevant data and information to inform inspections. The Home Office and HMICFRS will work together to align data and information collections where possible to avoid duplication. Fire and rescue authorities must give due regard to reports and recommendations made by HMICFRS and – if recommendations are made – prepare, update and regularly publish an action plan detailing how the recommendations are being actioned.

How do we meet these requirements and get assurance?

HMICFRS have now begun the 2025-2027 round of inspections. It is expected that our next inspection will be, as usual, at the very end of the inspection programme and likely to be in spring 2027.

In March 2025 the inspection fieldwork began for our Round 3 inspection by HMICFRS (His Majesty's Inspectorate of Constabulary and Fire & Rescue Services). In August 2025 the results were published we were delighted to be praised by HMICFRS for outstanding performance in protecting the public and understanding risk.

HMICFRS graded KFRS' performance across 11 areas. It found the service was 'outstanding' in three areas, 'good' in five areas and 'adequate' in three areas.

The inspectorate found KFRS maintained its outstanding performance in understanding risk. It recognised how we understand, collect and use community risk information to make sure our operational colleagues are well prepared to respond to incidents. In addition, the service was found to be outstanding at how it protects the public through regulation of fire safety, with recognition of our risk-based inspection programme which allows us to focus effectively on the highest-risk buildings. Inspectors also graded our future financial planning as outstanding, stating that KFRS works to make sure it is affordable and sustainable now and in the future, maintaining value for money through detailed project planning and monitoring.

This latest result continues the recognition by HMICFRS of the strong performance of KFRS and our commitment to continuous improvement and learning from the result of previous inspections.

In relation to previous reports, HMICFRS published their report 'Values and culture in fire and rescue services' in March 2023, which contained 35 recommendations, 20 of which were directed at England's fire and rescue services (the rest were directed towards the government). The Authority has completed all 20 of these recommendations.

The Round 2 inspection by HMICFRS was undertaken over a period of six weeks running from July to August 2022 and provided an exhaustive and robust external validation and accreditation of the effectiveness and efficiency of KFRS.

When the [results of the inspection were published in January 2023](#), we were judged by HMICFRS as 'Outstanding' in the pillar around 'Efficiency' – which is about how everyone in the service spends public money and uses resources – and 'Good' in the two pillars of 'Effective emergency response' and 'People.' 22. Furthermore, within the Efficiency pillar itself, as well as an overall 'Outstanding' judgement, KFRS was also graded as 'Outstanding' against both of the pillar's underlying categories ('Making best use of resources' and 'Making the fire and rescue service affordable now and in the future').

Among the findings presented by HMICFRS is that KFRS is judged to be: *"Outstanding in the way that it uses its resources and manages its budgets to provide an efficient fire and rescue service for the public."*

In 2020, HMICFRS undertook an inspection of fire and rescue authorities' responses to the coronavirus pandemic. This was a stand-alone thematic inspection that sat outside of its routine round based inspections. In January 2021, [HMICFRS published the results of this inspection](#). The inspectorate praised the Authority's ability to meet the significant demands placed on it by the pandemic whilst maintaining its statutory duties and acting as the national lead for PPE distribution. Consequently, the arrangements and systems of control employed by the Authority have been shown to be robust and effective, which have allowed it to adapt to the significant challenges presented by the coronavirus pandemic.

In 2019 the Authority received its first inspection by HMICFRS (Round 1 inspection). [The inspectorate rated KFRS as 'Good' across the three inspection pillars of Effectiveness, Efficiency and People](#), reflecting the high standard of service provided by the Authority. Of the 45 FRAs which were inspected in 2018/19, the Authority was one of only 16 to have been awarded 'good' in all three pillars. The Inspectorate did not identify any

'causes of concern' (the most serious level) and identified just eight areas for improvement (the least serious level). The breakdown of these eight areas of improvement across the three pillars is as follows: six in the Effectiveness pillar; and one each in the Efficiency and People pillars. Although there was no requirement placed on the Authority to do so, following the inspection by HMICFRS, we prepared an action plan that addressed each of the eight areas for improvement.

The Inspectorate identified several areas where the Authority was showing notably good practice, particular highlights included the Authority's ability to respond to incidents effectively and to spend public money appropriately and responsibly. The report also found that the Authority offers 'excellent wellbeing support' for employees, noting a culture of 'trust and empowerment'.

In the [HMICFRS press release following their inspection of KFRS](#), HM Inspector of Fire and Rescue Services stated:

"I am pleased that we have rated Kent Fire and Rescue Service as 'good' across all three areas of our inspection, in terms of its efficiency, effectiveness and the way it looks after its staff. This is a modern and innovative fire service that is prepared to find new ways of doing things. Many other fire and rescue services could learn from the example it sets. The service performs well in one of its primary duties: responding to fires and other emergencies. We found good collaboration with other local emergency services, including the ambulance service and the police, which improves the service given to the people of Kent."

7.2 Intervention

Section 22 of the Fire and Rescue Services Act 2004 gives powers to the Secretary of State to intervene should a fire and rescue authority fail, or be likely to fail, to act in accordance with this Framework.

How do we meet these requirements and get assurance?

The Authority is not in this position, therefore this section is not relevant in this context.

7.3 Accountability

Fire and rescue authorities are expected to have governance and accountability arrangements in place covering issues such as financial management and transparency, complaints and discipline arrangements, and compliance with the seven principles of public life.

In demonstrating their accountability to communities for the service they provide, fire and rescue authorities need to:

- be transparent and accountable to their communities for their decisions and actions.
- provide the opportunity for communities to help to plan their local service through effective consultation and involvement; and
- have scrutiny arrangements in place that reflect the high standard communities expect for an important public safety service.

How do we meet these requirements and get assurance?

[Meetings of the Fire Authority are open to the public](#) and agenda packs, reports and minutes are made publicly available. In addition, the following documents relating to the governance of the Fire Authority are publicly available on the Authority section of our website:

- The Kent Fire Services (Combination Scheme) Order 1997. This is the Order made by Parliament which first established the Authority. It prescribes the arrangements for the Authority to take over responsibility for Kent Fire Brigade from Kent County Council on 1 April 1998.
- Kent and Medway Fire and Rescue Authority Standing Orders. These are rules for the operation of Authority and Committee meetings.
- Scheme of delegation of powers to the Chief Executive. This sets out those decisions which can only be taken by the Authority or one of its committees (i.e. by Members of the Authority), and those which can be taken by the Chief Executive or other officers.
- Convention on Member and Officer relationships. This deals with the working relationships between Members (both as individuals and collectively within their political groups) and the officers (i.e. the paid employees) of the Authority.

As stated in Section 4.1, all of the above is brought together and set out in the Authority's constitution. This is not a single document, but a collection of key documents and information that present the governance and operation of KMFRA in a transparent and efficient manner.

As part of the Authority's ongoing commitment to good governance and continuous organisational improvement, in 2026 this framework was reviewed and strengthened by expanding the existing narrative into a more comprehensive, cohesive and structured document. The revised constitution was approved at the meeting of KMFRA on 25 June 2026.

By bringing together the core information regarding how KMFRA functions into a single, accessible space, our constitution ensures transparency, making decision-making processes clearly identifiable, and enhances democratic accountability across all services delivered by the Authority to the communities we serve.

Consultation with the public and partners is an essential aspect of how the Authority operates. Proposals for changes to the Authority are drawn up and consulted upon with employees, members of the public, businesses and community groups (please see section 1 for further information about this). We also provide a summary of what the public receive for the money they pay in council tax to help run the fire and rescue service across Kent and Medway. Responses to the proposals in the plan are analysed and then presented to the Fire Authority.

In relation to standards, in 2021 the Authority wrote a Code of Ethical Conduct for All Colleagues and made it a requirement for all employees to sign it. This sets out the Authority's values and commitment to fairness and equality. We also have a Code of Ethical Conduct for Senior Managers and a separate Code of Conduct for Members of the Fire Authority. Each of these clearly set out the standards of ethical and professional behaviour we expect.

[Code of Conduct for Members of the Fire Authority](#). This establishes the requirement for all Members of the Authority to conduct themselves, when undertaking the business of the Authority, in accordance with our values and ethics. It also contains the mechanism by which inappropriate or unethical behaviour can be reported and investigated. This is aligned to the Kent Code, which in addition to being the Kent County Council Code, has been adopted by the majority of district councils in Kent.

Each October we publish an [annual report on Members' standards, allowances and travel expenses](#) and bring this to the meeting of the Fire Authority. No complaints alleging that a Member of the fire authority has breached the Code of Conduct have been made to the Authority during the past year.

As stated in section 6.2, all local authorities are required by the Local Government and Housing Act 1989 to appoint a Monitoring Officer whose statutory duty is to report to the Authority on any proposed actions which may contravene the law or constitute maladministration. Following the decision by the previous Monitoring Officer to stand down from the role, [in July 2025 the Authority approved the proposal for the appointment of a new Monitoring Officer](#) from Mid Kent Legal Services (a partnership which was formed in 2008 by Maidstone Borough Council, Tunbridge Wells Borough Council and Swale Borough Council).

Under [Section 28 of the Localism Act 2011](#), the Authority must include provision for the appointment of at least one Independent Person whose views must be sought, and considered, before a decision is made on any allegation of misconduct against a Member of the Authority. In addition, the [Combined Authorities \(Overview and Scrutiny Committees, Access to Information and Audit Committees\) Order 2017](#) sets out the requirement on audit committees of a combined authority to have at least one independent person on its membership. At the [meeting of the Fire Authority in July 2024](#), the Authority's current Independent Person was reappointed for another four-year term. This will run up to the Authority's AGM in July 2028.

Our [Code of Good Governance](#) sets out the seven key principles of good governance which the Authority has adopted and the means by which these principles are adhered to and evidenced. This builds on the existing Code of Corporate Governance, so that rather than replacing previous arrangements, the new code integrates the original principles and structures, while providing a clearer, more comprehensive account of what good governance means in practice across the Authority. This was approved by Members at Audit and Governance Committee on 23 April 2026.

The Authority has an effective and up-to-date suite of policies covering anti-fraud bribery, anti-fraud and corruption and anti-money laundering. The Speak Up Policy ensures arrangements are in place to give colleagues the confidence to challenge and report allegations of inappropriate behaviour and the gives the Authority the means to investigate such reports. The Bullying and Harassment Policy makes clear the expectations on all of all employees and ensures we understand our responsibilities. Its purpose is to promote and support a working environment and culture free from intimidation. There is also a formalised process for managing allegations against employees of KFRS.

To further enhance the Authority's commitment to continually improve standards, accountability and behaviour, in early 2024 we introduced a [Disciplinary Procedure for dealing with an allegation of misconduct by a senior officer](#). This is specifically aligned with the higher level of responsibility and associated expectations that would be required of either the Chief Executive, a member of the Corporate Management Board or one of the Authority's Statutory Officers.

The Customer Feedback Policy ensures that feedback received by the Authority is dealt with fairly and properly. The Authority is committed to transparency and an analysis of feedback received is reported annually to the [June meeting of the Fire Authority](#). We also offer several communications channels, including social media, through which the public are able to [get in contact, provide feedback and offer their views](#).

7.4 Transparency

Each fire and rescue authority must comply with their statutory transparency requirements. The nature of the requirements is dependent on the legal basis of the authority; for example, combined fire and rescue authorities would be subject to the Local Authority Transparency Code 2015 while PCC FRAs must comply with requirements under section 11 of the Police Reform and Social Responsibility Act 2011 and the Elected Local Policing Bodies (Specified Information) Order 2011. All fire and rescue authorities should therefore publish certain information, including senior salaries; register of interests; staffing; income and expenditure; property; rights and liabilities; and decisions of significant public interest. Fire and rescue authorities must make their communities aware of how they can access data and information on their performance.

How do we meet these requirements and get assurance?

We have a Transparency Policy that commits KFRS to ensuring the public has clear, accessible, and accurate information about our services, decisions, and performance. By promoting transparency, public engagement, and informed decision-making, the policy helps individuals and communities understand risks, access safety resources, and hold KFRS accountable for delivering life-saving services effectively.

[Making information publicly available on our website](#). In line with the requirements of Local Government Transparency Code 2015 and the Trade Union (Facility Time Publication Requirements) Regulations 2017, we publish a comprehensive and detailed range of information on our website. This covers information including monthly spend reports, register of suppliers, and senior officers' pay.

As per the requirements of the Freedom of Information Act 2000, the Authority maintains a [Publication and Retention Scheme](#). This sets out the classes of information held and the duration (retention period) for which information will be kept.

We publish a full range of [financial information about the Authority](#). This includes, but is not limited to, the statement of accounts, medium term financial plan, monthly spend reports and the capital strategy.

We set out on [our website how people can request information](#) from the Authority through a Freedom of Information Act request, subject access request or general request for information. We also offer a clear explanation about the differences between these three types of request.

External audit. The Authority is statutorily obliged to have a yearly financial audit conducted by an external audit firm. Grant Thornton is currently the Authority's auditors and their key responsibilities are two-fold: firstly, to give an opinion on the authority's financial statements; and secondly to assess the authority's arrangements for securing economy, efficiency and effectiveness in its use of resources, this is the value for money conclusion.

The annual audit reports, draft statement of accounts and the audited annual statement of accounts are all [publicly available on our website](#). In the auditor's report, issued on 12/02/2026, for the year ended 31 March 2025, Grant Thornton reported an unqualified opinion on the Authority's financial statements. In late August 2026, our external auditors formally concluded their audit and [issued an audit certificate for the year ended 31 March 2025](#).

At the time of writing, the Authority's 2025/26 Financial Statements remain subject to review by the external auditor. The external auditor presented the Audit Plan for 2025/26 to the Audit and Governance Committee in April 2026, which set out that audit fieldwork would start in June 2026 and is scheduled to conclude by September 2026.

Value for money. As mentioned above, as part of the annual audit of the financial statements Grant Thornton are also required to give a separate opinion on value for money. This focusses on three areas: financial sustainability (how the Authority plans and manages its resources to ensure it can continue to deliver its services); governance (how the Authority ensures that it makes informed decisions and properly manages its risks); and improving economy, efficiency and effectiveness in its use of resources (how the Authority uses information about its costs and performance to improve the way it manages and delivers its services). Against each of these, opinion is provided on the arrangements the Authority has undertaken to secure value for money and any significant weaknesses the auditors have identified are highlighted, along with the auditor's recommendations for any areas where they consider may need improvement.

As described in section 5, for the most recent annual audit report for year ended 31 March 2025, the auditors reported there was no significant weakness identified in any of the three reporting criteria (Financial sustainability; Governance; Improving economy, efficiency and effectiveness).

Internal audit. The Accounts and Audit Regulations 2015 require the Authority to maintain an adequate and effective internal audit process and, as such, this is provided by Kent County Council under a service level agreement.

The role of the internal audit function is to provide Members and KFRS management with independent assurance that the control, risk and governance framework in place within the Authority is effective and supports the Audit and Governance Committee in the achievement of its objectives. The work of the KCC Internal Audit Team should be targeted towards those areas within KFRS that are most at risk of affecting its ability to achieve its objectives. Upon completion of an audit, an assurance opinion is given on the effectiveness of the controls in place. The results of the entire programme of work are then summarised in an opinion in the Annual Internal Audit Report on the effectiveness of internal control within the organisation.

The Head of Internal Audit brings an annual report and progress reports to the Audit and Governance Committee. At the meeting of the [Audit and Governance Committee on 23 April 2026](#), KCC Internal Audit service presented their annual report summarising the work they completed during 2025/26. In their overall assurance and opinion they concluded that 'Substantial' assurance can be assigned in relation to the Authority's corporate governance, risk management and internal control arrangements. They further pointed out that the assignment of an overall "Substantial" assurance opinion in 2025-26 is consistent with the overall opinion since 2019-20.

Based on the outcomes of internal audits, action plans will be developed where appropriate and follow up audits undertaken to review progress against any issues identified. This is reflective of our commitment to a culture of continuous improvement and transparency in our activities.

Joint Statement by the Chair of the Authority and the Chief Executive

We acknowledge our responsibility for ensuring the proper governance of the Authority's affairs and the need to give due regard to the requirements of the Fire and Rescue National Framework. We confirm that this Statement of Assurance represents an honest and full assessment of the levels of assurance we have obtained following the assessment process as described above.

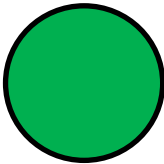
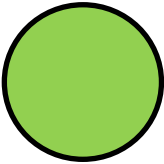
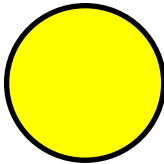
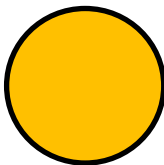
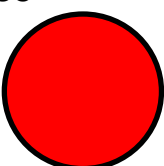
Thomas Mallon

Chair, Kent and Medway Fire and Rescue Authority

Date:

Ann Millington OBE

Chief Executive, Kent and Medway Fire and Rescue Authority

Assurance level	Definition of assurance levels
High 	Internal control, governance and the management of risk are at a high standard. The arrangements to secure governance, risk management and internal controls are extremely well designed and applied effectively. Processes are robust and well-established. There is a sound system of control operating effectively and consistently applied to achieve service/system objectives. There are examples of best practice. No significant weaknesses have been identified.
Substantial 	Internal control, governance and management of risk are sound overall. The arrangements to secure governance, risk management and internal controls are largely suitably designed and applied effectively. Whilst there is a largely sound system of controls there are few matters requiring attention. These do not have a significant impact on residual risk exposure but need to be addressed within a reasonable timescale.
Adequate 	Internal control, governance and management of risk is adequate overall however, there were areas of concern identified where elements of residual risk or weakness with some of the controls may put some of the system objectives at risk. There are some significant matters that require management attention with moderate impact on residual risk exposure until resolved.
Limited 	Internal control, governance and the management of risk are inadequate and result in an unacceptable level of residual risk. Effective controls are not in place to meet all the system/service objectives and/or controls are not being consistently applied. Certain weaknesses require immediate management attention as there is a high risk that objectives will not be achieved.
No Assurance 	Internal control, governance and management of risk is poor. For many risk areas there are significant gaps in the procedures and controls. Due to the absence of effective controls and procedures no reliance can be placed on their operation. Immediate action is required to address the whole control framework before serious issues are realised in this area with high impact on residual risk exposure until resolved.

**August 2026, Annual review of compliance with the Local Government Transparency Code 2015 and the Trade Union
(Facility Time Publication Requirements) Regulations 2017**

Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
1. Expenditure exceeding £500	Quarterly publication Publish details of each individual item of expenditure that exceeds £500, including items of expenditure, consistent with Local Government Association guidance, such as: • individual invoices • grant payments • expense payments • payments for goods and services • grants • grant in aid • rent • credit notes over £500 • transactions with other public bodies. For each individual item of expenditure the following information must be published: • date the expenditure was incurred • local authority department which incurred the expenditure • beneficiary • summary of the purpose of the expenditure • amount • Value Added Tax that cannot be recovered • merchant category (e.g. computers, software etc.).	• Publish information on a monthly instead of quarterly basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as 'real-time' publication). • Publish details of all transactions that exceed £250 instead of £500. For each transaction the details that should be published remain as set out in paragraph 29. • publish the total amount spent on remuneration over the period being reported on. • classify purpose of expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice to enable comparability between local authorities.	INFORMATION THAT MUST BE PUBLISHED Yes The published data meet all the mandatory requirements. Monthly spend reports are published. These are available here: https://www.kent.fire-uk.org/financial-information INFORMATION RECOMMENDED FOR PUBLICATION Yes The published data meet all the recommended requirements. Monthly spend reports are published for all transactions in excess of £250 excluding VAT. See above for the link to the monthly spend reports.
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
2. Government Procurement Card transactions	Quarterly publication Publish details of every transaction on a Government Procurement Card. For each transaction, the following details must be published:	• Publish all transactions on all corporate credit cards, charge cards and procurements, including those that are not a Government Procurement Card. For each transaction the details that should be	INFORMATION THAT MUST BE PUBLISHED Yes

	• date of the transaction • local authority department which incurred the expenditure • beneficiary • amount • Value Added Tax that cannot be recovered • summary of the purpose of the expenditure • merchant category (e.g. computers, software etc).	published remain as set out in paragraph 30.	The published data meet all the mandatory requirements. The Authority publish monthly spend reports for all purchasing card transactions. These are available here: https://www.kent.fire-uk.org/financial-information INFORMATION RECOMMENDED FOR PUBLICATION Yes The published data meet all the recommended requirements. The Authority publish monthly spend reports for all purchasing card transactions. See above for the link to the monthly spend reports.
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
3. Procurement information	Quarterly publication Publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. For each invitation, the following details must be published: • reference number • title • description of the goods and/or services sought • start, end and review dates • local authority department responsible. Quarterly publication Publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published: • reference number • title of agreement • local authority department responsible	Place on Contracts Finder, as well as any other local portal, every invitation to tender or invitation <u>to quote</u> for contracts to provide goods and/or services with a value that exceeds £10,000. In addition, for general publication (i.e. on Authority's own website) publish: • information on a monthly instead of quarterly basis, or ideally, as soon as it is generated and therefore becomes available (commonly known as 'real-time' publication) • every invitation <u>to tender</u> for contracts to provide goods and/or services with a value that exceeds £500 instead of £5,000 • details of invitations <u>to quote</u> where there has not been a formal invitation <u>to tender</u> • all contracts in their entirety where the value of the contract exceeds £5,000 • company registration number at Companies House	INFORMATION THAT MUST BE PUBLISHED "Publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000." Work is underway to fully meet compliance standards for all information that must be published. Since the implementation of the Procurement Act 2023, the Service's Procurement Policy has been aligned with the statutory requirements set out in the Public Contracts Regulations 2015 (PCR 2015) and, from 24 February 2024, the Procurement Act 2023. We have not introduced a separate internal publication threshold (e.g. £5,000) and instead follow the regulatory thresholds. For opportunities under £25k the Authority follows a process as detailed in the Procurement Policy,

	• description of the goods and/or services being provided • supplier name and details • sum to be paid over the length of the contract or the estimated annual spending or budget for the contract • Value Added Tax that cannot be recovered • start, end and review dates • whether or not the contract was the result of an invitation to quote or a published invitation to tender • whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number.	• details of invitations to tender or invitations to quote that are likely to be issued in the next twelve months • details of the geographical (e.g. by ward) coverage of contracts entered into by the local authority • details of performance against contractual key performance indicators • information disaggregated by voluntary and community sector category (e.g. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association, etc.).	which is proportionate to the value and risk of the requirement. Procurements commenced before 24 February 2024 (and any call-offs under frameworks awarded under the Public Contracts Regulations 2015) will follow the transparency rules set out in the Public Contracts Regulations 2015. Procurements commenced on or after 24 February 2024 are subject to the new transparency requirements under the Procurement Act 2023. As well as advertising opportunities on the Central Digital Platform/ Find a Tender Service in line with Procurement Act 2023, the Authority also advertise new opportunities on the Kent Business Portal. Thresholds and Requirements For opportunities under Public Contracts Regulations 2015 (Regulation 110), sub-central contracting Authorities such as Fire and Rescue Services are required to publish contract opportunities and awards on Find a Tender for contracts valued at £25,000 (ex VAT) and above. This applies to contracts awarded via Frameworks let before the 24th of February 2025. Under the Procurement Act 2023, the statutory publication threshold for sub-central authorities remains £25,000 (ex VAT), applying to both opportunity notices and contract award notices. For below-threshold contracts (<£25k), there is no statutory requirement to publish opportunities or tender notices. As a result, KFRS does not propose to take any further action in relation to this.
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			“Quarterly publication Publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000.” The Authority publishes an updated monthly contract register, this includes Supplier name, contract reference, description of the goods and services, anticipated contract value and start and end dates. The ability to conduct an internet search of supplier name against business area mitigates the need to publish further details. Consequently, KFRS does not propose to take any further action in relation to this. Value Added Tax (VAT) that cannot be recovered is published on the monthly spend reports where relevant. It is not on the Contracts Register as it cannot be calculated at the time contracts are issued, therefore it is felt that it would not make sense to have it presented on the Contracts Register. Consequently, KFRS does not propose to take any further action in relation to this. INFORMATION RECOMMENDED FOR PUBLICATION Where appropriate, contracts are added to the Find a Tender service. “Every invitation to tender for contracts to provide goods and/or services with a value that exceeds £500 instead of £5,000” For low value opportunities the Authority follows a process as detailed in the
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			Procurement Policy, which is proportionate to the value and risk of the requirement.
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
4. Local authority land	Annual publication Publish details of all land and building assets including: - all service and office properties occupied or controlled by user bodies, both freehold and leasehold - any properties occupied or run under Private Finance Initiative contracts - all other properties they own or use, for example, hostels, laboratories, investment properties and depots - garages unless rented as part of a housing tenancy agreement - surplus, sublet or vacant properties - undeveloped land - serviced or temporary offices where contractual or actual occupation exceeds three months - all future commitments, for example under an agreement for lease, from when the contractual commitment is made. However, information about the following land and building assets are to be excluded from publication: - rent free properties provided by traders (such as information booths in public places or ports) - operational railways and canals - operational public highways (but any adjoining land not subject to public rights should be included) - assets of national security - information deemed inappropriate for public access because of data protection and/or disclosure controls (e.g. such as refuge houses).	Publish information on a monthly instead of annual basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as 'real-time' publication). It is also recommended that local authorities should publish all the information possible on Electronic Property Information Mapping Service. Publish the following additional information: - the size of the asset measured in Gross Internal Area (m2) for buildings or hectares for land, in accordance with the Royal Institute of Chartered Surveyors Code of Measuring Practice. The Gross Internal Area is the area of a building measured to the internal face of the perimeter walls at each floor level. Local authorities using Net Internal Area (m2) should convert measurements to Gross Internal Area using appropriate conversion factors and state the conversion factor used - the services offered from the asset, using the services listed in the Effective Services Delivery government service function list http://doc.esd.org.uk/FunctionList/1.00.html (listing up to five main services) - the reason for holding asset such as, it is occupied by the local authority or it is providing a service in its behalf, it is an investment property, it supports economic development (e.g. provision of small businesses or incubator space), it is surplus to the authority's requirements, it is awaiting development, it is under construction, it provides infrastructure or it is a community asset - whether or not the asset is either one which is an asset in the authority's ownership that is listed under Part 5 Chapter 3 of the	INFORMATION THAT MUST BE PUBLISHED "Publish details of all land and building assets" Yes The required information is published on the 'Property assets' section of the website. https://www.kent.fire-uk.org/our-buildings-fleet-and-equipment INFORMATION RECOMMENDED FOR PUBLICATION In part Work underway to meet compliance standards with all the recommended requirements. However, given the large amount of information required, this is being addressed as and when resources allow.

	Information on social housing is also excluded from this specific dataset. For each land or building asset, the following information must be published together in one place: • Unique Property Reference Number • Unique asset identity - the local reference identifier used by the local body, sometimes known as local name or building block. There should be one entry per asset or user/owner (e.g. on one site there could be several buildings or in one building there could be several users, floors/rooms etc – where this is the case, each of these will have a separate asset identity). This must include the original reference number from the data source plus authority code • name of the building/land or both • street number or numbers - any sets of 2 or more numbers should be separated with the '-' symbol (eg. 10-15 London Road) • street name – this is the postal road address • post town • United Kingdom postcode • map reference – local authorities may use either Ordnance Survey or ISO6709 systems to identify the location of an asset, but must make clear which is being used. Where an Ordnance Survey mapping system is used (the grid system) then assets will be identified using Eastings before Northings. Where geocoding in accordance with ISO 6709 is being used to identify the centre point of the asset location then that reference must indicate its ISO coordinates • whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local	Localism Act 2011 (assets of community value) and/or an asset where the authority is actively seeking transfer to the community • total building operation (revenue) costs as defined in the corporate value for money indicators for public services • required maintenance - the cost to bring the property from its present state up to the state reasonably required by the authority to deliver the service and/or to meet statutory or contract obligations and maintain it at that standard. This should exclude improvement projects but include works necessary to comply with new legislation (e.g. asbestos and legionella) • functional suitability rating using the scale: ▪ good – performing well and operating efficiently (supports the needs of staff and the delivery of services) ▪ satisfactory – performing well but with minor problems (generally supports the needs of staff and the delivery of services) ▪ poor – showing major problems and/or not operating optimally (impedes the performance of staff and/or the delivery of services) ▪ unsuitable – does not support or actually impedes the delivery of services • energy performance rating as stated on the Display Energy Certificate under the Energy Performance of Buildings (England and Wales) Regulations 2012 (as amended).	
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	authority must list all the characteristics that apply from the options given below: <i>for freehold assets:</i> ▪ occupied by the local authority ▪ ground leasehold ▪ leasehold ▪ licence ▪ vacant (for vacant properties, local authorities should not publish the full address details and should only publish the first part of the postcode) <i>for leasehold assets:</i> ▪ occupied by the local authority ▪ ground leasehold ▪ sub leasehold ▪ licence <i>for other assets:</i> • free text description e.g. rights of way, access etc. • whether or not the asset is land only (without permanent buildings) or it is land with a permanent building.		
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
5. Social housing asset value	Annual publication Publish details on the value of social housing assets within local authorities' Housing Revenue Account. Information to be published using the specified value bands and postal sector: • total number of homes • the aggregate value and mean value of the dwellings for both existing use value (social housing) and market value, and • percentage of homes that are vacant and that are tenanted. Information to be published at a general level:		This is not applicable to the Authority.

	- an explanation of the difference between the tenanted sale value of homes within the Housing Revenue Account and their market sale value, and - an assurance that the publication of this information is not intended to suggest that tenancies should end to realise the market value of properties. Other residential tenanted properties that the authority may hold within their General Fund are excluded from this specific dataset, as is information on other building assets or land that local authorities hold within their Housing Revenue Account.		
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
6. Grants to voluntary, community and social enterprise organisations	Annual publication Publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either: - tagging and hence specifically identifying transactions which relate to voluntary, community and social enterprise organisations within published data on expenditure over £500 or published procurement information, or - by publishing a separate list or register. For each identified grant, the following information must be published as a minimum: - date the grant was awarded - time period for which the grant has been given - local authority department which awarded the grant - beneficiary - beneficiary's registration number - summary of the purpose of the grant - amount	- Publish information on a monthly instead of annual basis where payments are made more frequently than a single annual payment, or ideally, as soon as the data becomes available and therefore known to the authority (commonly known as 'real-time' publication). - information disaggregated by voluntary and community sector category (e.g. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association etc).	INFORMATION THAT MUST BE PUBLISHED Yes The published data meet all the mandatory requirements. The monthly spend reports that are published show 'Grants and Contributions' as an expenses type where relevant. https://www.kent.fire-uk.org/financial-information INFORMATION RECOMMENDED FOR PUBLICATION Yes The published data meet all the recommended requirements. Where grants are made, additional columns are added to the right-hand side of the transparency spend reports identifying additional details in line with the code.
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?

7. Organisation chart	Annual publication Publish an organisation chart covering staff in the top three levels of the organisation. The following information must be included for each member of staff included in the chart: • grade • job title • local authority department and team • whether permanent or temporary staff • contact details • salary in £5,000 brackets, consistent with the details published for Senior Salaries • salary ceiling (the maximum salary for the grade).	Local authorities should publish: • charts including all employees in the local authority whose salary exceeds £50,000 • the salary band for each employee included in the chart(s) • information about current vacant posts, or signpost vacancies that are going to be advertised in the future.	INFORMATION THAT MUST BE PUBLISHED Yes The published data meet all the mandatory requirements. The Authority publishes information about senior employees. This is available via the following link https://www.kent.fire-uk.org/who-we-are and within the statements of accounts. Full pay details of all members of the Corporate Management Board (CMB) are published on the 'Senior officers' pay' section of the website. https://www.kent.fire-uk.org/financial-information INFORMATION RECOMMENDED FOR PUBLICATION In part The published data meet most of the recommended requirements. Full pay details of all members of the Corporate Management Board (CMB) are published on the 'Senior officers' pay' section of the website. https://www.kent.fire-uk.org/financial-information Apart from CMB, the Authority deliberately chooses not to publish details of the individual pay of any employees earning more than £50k. This is because we are of the reasonably held view that it would breach the principles set out in Article 5 (1)(a)(b) and (c) of the UK GDPR. To that end, the Authority has a clear position on this.
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			However, to strike the balance between protecting employees' personal data and transparency, the number of employees receiving more than £50k per year is set out in £5k bands and is published within the statements of accounts. This also includes salary information for CMB. Additionally, in the interests of transparency, to give an idea of the responsibilities someone attracting a salary in excess of £50k has, descriptions of the role-related responsibilities are published on the 'Pay policies' section of the website. https://www.kent.fire-uk.org/financial-information
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
8. Trade union facility time	Annual publication Publish the following information: - total number (absolute number and full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives) - total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union duties - names of all trade unions represented in the local authority - a basic estimate of spending on unions (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary), and - a basic estimate of spending on unions as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary divided by the total pay bill).		INFORMATION THAT MUST BE PUBLISHED Yes The published data meet all the mandatory requirements. The Authority publishes information in line with both the Local Government Transparency Code 2015 and the Trade Union (Facility Time Publication Requirements) Regulations 2017. This is available under the 'Pay policies' section: https://www.kent.fire-uk.org/financial-information
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?

9. Parking account	Annual publication Publish on their website, or place a link on their website to this data published elsewhere: - a breakdown of income and expenditure on the authority's parking account. The breakdown of income must include details of revenue collected from on-street parking, off-street parking and Penalty Charge Notices - a breakdown of how the authority has spent a surplus on its parking account.		This is not relevant to the Authority.
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
10. Parking spaces	Annual publication Publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces.	Local authorities should publish the number of: - free parking spaces available in the local authority's area and which are provided directly by the local authority, and - parking spaces where charges apply that are available in the local authority's area and which are provided directly by the local authority. Where parking space is not marked out in individual parking bays or spaces, local authorities should estimate the number of spaces available for the two categories.	INFORMATION THAT MUST BE PUBLISHED This is not relevant to the Authority. INFORMATION RECOMMENDED FOR PUBLICATION This is not relevant to the Authority.
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
11. Senior salaries	Annual publication Local authorities must place a link on their website to the following data or must place the data itself on their website: - the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000 - details of remuneration and job title of certain senior employees whose salary is at least £50,000 - employees whose salaries are £150,000 or more must also be identified by name.		INFORMATION THAT MUST BE PUBLISHED In part The published data meet most of the mandatory requirements. Full pay details of all members of CMB are published on the 'Senior officers' pay' section of the website. https://www.kent.fire-uk.org/financial-information

	a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and 'benefits in kind', for all employees whose salary exceeds £50,000.		Apart from CMB, the Authority deliberately chooses not to publish details of the individual pay of any employees earning more than £50k. This is because we are of the reasonably held view that it would breach the principles set out in Article 5 (1)(a)(b) and (c) of the UK GDPR. To that end, the Authority has a clear position on this. However, to strike the balance between protecting employees' personal data and transparency, the number of employees receiving more than £50k per year is set out in £5k bands and is published within the statements of accounts. This also includes salary information for CMB. Additionally, in the interests of transparency, to give an idea of the responsibilities someone attracting a salary in excess of £50k has, descriptions of the role-related responsibilities are published on the 'Pay policies' section of the website. https://www.kent.fire-uk.org/financial-information INFORMATION RECOMMENDED FOR PUBLICATION N/A
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
12. Constitution	Annual publication Local authorities must publish their Constitution on their website.		INFORMATION THAT MUST BE PUBLISHED Yes The published data meet all the mandatory requirements. The Kent Fire Services (Combination Scheme) Order 1997 is the Parliamentary Order that established the Authority. A copy of this, along with our

			constitution, is available on the 'Governance' section of our website. https://www.kent.fire-uk.org/fire-authority INFORMATION RECOMMENDED FOR PUBLICATION N/A
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
13. Pay multiple	Annual publication Publish the pay multiple on their website defined as the ratio between the highest taxable earnings for the given year (including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) and the median earnings figure of the whole of the authority's workforce. The measure must: - cover all elements of remuneration that can be valued (e.g. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) - use the median earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year - exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.		INFORMATION THAT MUST BE PUBLISHED Yes This information is published in our annual Pay Policy Statement, which can be found of the 'Pay policies' section of the website. https://www.kent.fire-uk.org/financial-information INFORMATION RECOMMENDED FOR PUBLICATION N/A
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
14. Fraud	Annual publication Publish the following information: number of occasions they use powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers	Local authorities should publish: - total number of cases of irregularity investigated - total number of occasions on which a) fraud and b) irregularity was identified - total monetary value of a) the fraud and b) the irregularity that was detected, and	INFORMATION THAT MUST BE PUBLISHED Yes The published data meet the requirements. This is set out in the 'Fraud Transparency' section of our website.

	- total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud - total number (absolute and full time equivalent) of professionally accredited counter fraud specialists - total amount spent by the authority on the investigation and prosecution of fraud - total number of fraud cases investigated.	total monetary value of a) the fraud and b) the irregularity that was recovered.	https://www.kent.fire-uk.org/financial-information INFORMATION RECOMMENDED FOR PUBLICATION Yes The published data meet the requirements. This is set out in the 'Fraud Transparency' section of our website. https://www.kent.fire-uk.org/financial-information
Information title	Information which must be published	Information recommended for publication	Is KFRS compliant with this?
15. Waste contracts	One-off publication Local authorities must publish details of their existing waste collection contracts, in line with the details contained in paragraphs 32 of the Code, at the point they first publish quarterly contract information under Part 2 of this Code.		INFORMATION THAT MUST BE PUBLISHED This requirement is not relevant to the Authority. INFORMATION RECOMMENDED FOR PUBLICATION N/A

**Compliance Summary document – Local Government Transparency Code 2015 and the
Trade Union (Facility Time Publication Requirements) Regulations 2017**

Information title	Information which must be published	Information recommended for publication	Additional information
1. Expenditure exceeding £500	Yes. The published data meet all the mandatory requirements.	Yes. The published data meet all the recommended requirements.	
Information title	Information which must be published	Information recommended for publication	Additional information
2. Government Procurement Card transactions	Yes. The published data meet all the mandatory requirements.	Yes. The published data meet all the recommended requirements.	
Information title	Information which must be published	Information recommended for publication	Additional information
3. Procurement information	Work is underway to fully meet compliance standards for all information that must be published. Currently, the Authority publishes the required information for every invitation to tender and contract over the value of £25,000 exc VAT. KFRS has a clear position statement regarding non-recoverable VAT	Where appropriate, KFRS adds information to the GOV.UK contracts finder and Kent Business Portal Contracts Finder. KFRS has a clear position statement on low value opportunities.	
Information title	Information which must be published	Information recommended for publication	Additional information
4. Local authority land	Yes. The published data meet all the mandatory requirements.	Work is underway to meet compliance standards with all the recommended requirements. However, given the large amount of information required, this is being addressed as and when resources allow.	
Information title	Information which must be published	Information recommended for publication	Additional information
5. Social housing asset value	This is not applicable to the Authority	This is not applicable to the Authority	

Information title	Information which must be published	Information recommended for publication	Additional information
6. Grants to voluntary, community and social enterprise organisations	Yes. The published data meet all the mandatory requirements. The only outstanding area relates to the time period for which grants are awarded, although this will be dependent upon whether grants are actually time limited.	The published data meet the recommended requirements.	
Information title	Information which must be published	Information recommended for publication	Additional information
7. Organisation chart	Yes. This is published in a format that suits the needs of the website. Nonetheless, the data published meet all the mandatory requirements.	The published data meet the majority of the recommended requirements. The only area where this area is not fully compliant is because the Authority deliberately chooses not to publish details of the individual pay of any Grey or Customer Service (Green Book) employee earning more than £50k. This is because we are of the reasonably held view that it would breach the principles set out in Article 5 (1)(a)(b) and (c) of the UK GDPR. To that end, the Authority has a clear position on this.	
Information title	Information which must be published	Information recommended for publication	Additional information
8. Trade union facility time	Yes. The published data meet all the mandatory requirements.	No recommended information	
Information title	Information which must be published	Information recommended for publication	Additional information
9. Parking account	This is not applicable to the Authority	This is not applicable to the Authority	
Information title	Information which must be published	Information recommended for publication	Additional information

10. Parking spaces	This is not applicable to the Authority	This is not applicable to the Authority	
Information title	Information which must be published	Information recommended for publication	Additional information
11. Senior salaries	The published data meet the majority of the mandatory requirements. The only area where this area is not fully compliant is because the Authority deliberately chooses not to publish details of the individual pay of any Grey or Customer Service (Green Book) employee earning more than £50k. This is because we are of the reasonably held view that it would breach the principles set out in Article 5 (1)(a)(b) and (c) of the UK GDPR. To that end, the Authority has a clear position on this.	No recommended information	
Information title	Information which must be published	Information recommended for publication	Additional information
12. Constitution	Yes. The published data meet all the mandatory requirements.	No recommended information	
Information title	Information which must be published	Information recommended for publication	Additional information
13. Pay multiple	Yes. The published data meet all the mandatory requirements.	No recommended information	
Information title	Information which must be published	Information recommended for publication	Additional information
14. Fraud	Yes. The published data meet all the mandatory requirements.	The published data meet the recommended requirements.	
Information title	Information which must be published	Information recommended for publication	Additional information
15. Waste contracts	This is not applicable to the Authority.	This is not applicable to the Authority.	

Annex 1: Procedure on receipt of a complaint

1. Preliminary Tests

- 1.1. The complaint will be assessed by the Monitoring Officer in consultation with the Independent Person against the legal jurisdiction test in paragraph 1.2 and, if applicable, the local assessment criteria test in paragraph 1.4 below.

1.2. Legal Jurisdiction Criteria Test:

- a) Did the alleged conduct occur before the adoption of the Code of Conduct?
- b) Was the person complained of a Member of the Authority at the time of the alleged conduct?
- c) Was the person complained of acting in an official capacity at the time of the alleged conduct?
- d) Did the alleged conduct occur when the person complained of was acting as a Member of another authority?
- e) If the facts could be established as a matter of evidence, could the alleged conduct be capable of a breach of the Code of Conduct?
- f) Is the complaint about dissatisfaction with the Authority's decisions, policies and priorities, etc?

1.3. Failing the jurisdiction tests

If the complaint fails one or more of the jurisdiction tests, no further action will be taken by the Monitoring Officer and the complaint will be rejected. The Complainant will be notified accordingly with reasons, normally within 10 working days of receipt of the complaint by the Monitoring Officer. There is no right of appeal against the Monitoring Officer's decision.

1.4. Local Assessment Criteria Test

If the complaint satisfies the jurisdiction test, the Monitoring Officer will then apply the following local assessment criteria test:

- a) The complaint is a 'repeat complaint', unless supported by new or further evidence substantiating or indicating that the complaint is exceptionally serious or significant;
- b) The complaint is anonymous;
- c) No or insufficient information/evidence to substantiate the complaint has been submitted by the Complainant;
- d) The complaint is malicious, trivial, politically motivated or 'tit-for-tat';
- e) The Complainant is unreasonably persistent, malicious and/or vexatious;
- f) The alleged misconduct happened more than 3 months ago;
- g) The complaint is relatively minor and dealing with the complaint would have a disproportionate effect on both public money and officers' and Members' time;
- h) The circumstances have changed so much that there would be little benefit arising from an investigation or other action;
- i) The complaint has been the subject of an investigation or other action and there is nothing more to be gained by further action being taken;
- j) The complaint is such that it is unlikely that an investigation will be able to come to a firm conclusion on the matter, e.g. where there is no firm evidence on the matter;
- k) The complaint is about a deceased person;
- l) The complaint is about a person who is no longer an Authority Member.

- 1.5. If one or more of the local assessment criteria applies to the complaint, no further action will be taken by the Monitoring Officer and the complaint will be rejected. The Complainant will be notified accordingly with reasons, normally within 10 working days of receipt of the complaint by the Monitoring Officer. There is no right of appeal against the Monitoring Officer's decision.

2. Notification of Complaint to Subject Member

- 2.1. As a matter of fairness and natural justice, the Subject Member will be told the identity of the complainant and will also be given details of the complaint. The Monitoring Officer has the power to grant anonymity, but only in cases where there is a real risk to the complainant.
- 2.2. The Subject Member may submit initial views on the complaint, normally within 10 working days. These views will be taken into account by the Monitoring Officer when deciding how to deal with the complaint (see paragraph 4 below).

3. Asking for Additional Information

- 3.1. The Monitoring Officer may ask the Complainant and the Subject Member for additional information before deciding how to deal with the complaint.

4. What Process to Apply - Informal Resolution or Investigation and/or No Action?

- 4.1. The Monitoring Officer may at any stage (whether without the need for an investigation or before or after the commencement or conclusion of an investigation) seek to resolve the complaint informally in accordance with paragraph 5 below. Where the Subject Member or the Monitoring Officer make a reasonable offer of informal resolution, but the Complainant is not willing to accept this offer, the Monitoring Officer will take account of this in deciding whether the complaint merits formal investigation.
- 4.2. The Monitoring Officer, in consultation with the Independent Person, may refer the complaint for investigation when:
 - a) it is serious enough, if proven, to justify the range of sanctions available to the Hearings Panel (see paragraph 4 of Annex 3 to these Arrangements);
 - b) the Subject Member's behaviour is part of a continuing pattern of less serious misconduct that is unreasonably disrupting the business of the Authority and there is no other avenue left to deal with it short of investigation. In considering this, the Monitoring Officer may take into account the time that has passed since the alleged conduct occurred.
- 4.3. Where the complaint is referred for investigation, the Monitoring Officer will appoint an Investigating Officer who will conduct the investigation in accordance with the procedure at Annex 2 to these Arrangements.
- 4.4. If the complaint identifies potential criminal conduct or potential breach of other regulations by the Subject Member or any other person, the Complainant may be advised by the Monitoring Officer to report the complaint to the police or other prosecuting or regulatory authority. Alternatively, the Monitoring Officer will consider the complaint against the legal jurisdiction criteria test and, if the complaint passes that test, he may pass the complaint to the police. Where a complainant has been advised to refer a matter to the police, or the Monitoring Officer has referred the matter to the police, the complaints process under these Arrangements will be suspended, pending a decision/action by the police or other prosecuting or regulatory authority. Where the police or other prosecuting or regulatory

authority decide to take no action on the complaint, the Monitoring Officer will lift the suspension and, in consultation with the Independent Person, will apply the local assessment criteria test in paragraph 1.4 above.

4.5. The Monitoring Officer, in consultation with the Independent Person, will take no action on the complaint when one or more of the following apply:

- a) ongoing criminal proceedings or a police investigation into the Subject Member's conduct. Should no criminal proceedings be taken further, the complaint can be considered by the Monitoring Officer;
- b) investigation cannot be proceeded with, without investigating similar alleged conduct or needing to come to conclusions of fact about events which are also the subject of some other investigation or court proceedings;
- c) the investigation might prejudice another investigation or court proceedings;
- d) genuine long term (3 months or more) unavailability of a key party;
- e) serious illness of a key party.

4.6. Normally within 20 working days of receipt of the complaint, the Monitoring Officer will notify the Complainant and Subject Member of his decision and reasons for applying one of the following processes in the format of the Decision Notice template (appended to this Annex 1):

- a) not to refer the complaint for investigation; or
- b) to refer the complaint for investigation; or
- c) to apply the informal resolution process either before or after an investigation; or
- d) to refer the complaint to the relevant political group leader for action.

4.7. The decision notice will be published on the Authority's website. There is no right of appeal against the Monitoring Officer's decision. However, in the event that the Complainant submits additional relevant information, the Monitoring Officer will consider and decide if the matter warrants further consideration under these Arrangements, in which case it shall be treated as a fresh complaint.

5. Informal resolution

5.1. The Monitoring Officer may, after consultation with the Independent Person, seek to resolve a complaint informally at any stage in the process, whether without the need for an investigation or before or after an investigation has been commenced or concluded. In so doing, the Monitoring Officer will consult with the Complainant and the Subject Member to seek to agree what they consider to be a fair resolution, which will help to ensure higher standards of conduct for the future.

5.2. Informal resolution may be the simplest and most cost effective way of resolving the complaint and may be appropriate where:

- a) the Subject Member appears to have a poor understanding of the Code of Conduct and/or related Authority procedures; or
- b) there appears to be a breakdown in the relationship between the Complainant and the Subject Member; or
- c) the conduct complained of appears to be a symptom of wider underlying conflicts which, if unresolved, are likely to lead to further misconduct or allegations of misconduct; or
- d) the conduct complained of appears common to a number of Members of the Authority, demonstrating a lack of awareness, experience or recognition of the particular provisions of the Code of Conduct and/or other Authority procedures, etc; or

- e) the conduct complained of appears to the Monitoring Officer not to require a formal sanction; or
 - f) the complaint appears to reveal a lack of guidance, protocols and procedures within the Authority; or
 - g) the Complainant and the Subject Member are amenable to engaging in an informal resolution; or
 - h) the complaint consists of allegations and retaliatory allegations between Members; or
 - i) the complaint consists of allegations about how formal meetings are conducted; or
 - j) the conduct complained of may be due to misleading, unclear or misunderstood advice from officers.
- 5.3. Informal resolution may consist of one or more of the following actions, which do not have to be limited to the Subject Member, but may extend to other Members including the whole Authority where it may be useful to address systemic behaviour:
- a) training;
 - b) conciliation/mediation;
 - c) mentoring;
 - d) apology;
 - e) instituting changes to the Authority's procedures;
 - f) conflict management;
 - g) development of the Authority's protocols;
 - h) other remedial action by the Authority;
 - i) other steps (other than investigation) if it appears appropriate to the Monitoring Officer in consultation with the Independent Person.
- 5.4. If the Subject Member is agreeable to and complies with the informal resolution process, the Monitoring Officer will report the matter to the General Purposes Committee for information, but will take no further action against the Subject Member.
- 5.5. Where the Subject Member will not participate in the informal resolution process or if, having agreed to one or more actions under the informal resolution process, the Subject Member refuses or fails to carry out any agreed action, the Monitoring Officer will report the matter to the General Purposes Committee.

AI (Artificial Intelligence) Policy



Policy owned by:	Policy and Governance
Tier 2:	Policy
Version:	5
Does policy apply to any of the following groups in addition to colleagues? (Members, Volunteers, Cadets, Contractors)?	Yes Members, Volunteers, Cadets
Related Tier 2 Policies:	Data Protection Policy IT Policy Procurement Policy Code of Ethical Conduct Code of Ethics for Senior Managers

Organisational Aim

An effective AI policy based on principles of Service and benefits, accountability, ethical use, privacy and data protection, and education and training supports the aim of "Customer - Saving lives and reducing harm" by using AI technologies to improve public safety by enhancing the effectiveness of our services. By prioritising AI applications that focus on public benefit and ethical considerations, the policy ensures that the formal use of AI systems will contribute to help save lives and reduce harm. Transparent decision-making processes build trust and confidence in AI-enabled services, while strong data protection measures safeguard colleagues' and customers' privacy rights.

Introduction

Artificial Intelligence (AI) is a branch of computer science that focuses on creating machines or software that can perform tasks that normally require human intelligence. These tasks include things like understanding language, recognising patterns, solving problems, and assisting in decision making processes. Essentially, AI is about teaching computers to think and learn in ways that mimic human thought processes.

KFRS will actively consider the introduction of AI where there is a clear business case based upon improving efficiency, improving inclusivity, and supporting our vision, aim and objectives, and strategic priorities as set out in our CRMP delivery plan.

Examples of where AI is used include the following:

- Content Creation Tools: Tools like Claude, ChatGPT, Google Gemini, and Mistral, which can

help generate text for emails, articles, or social media posts.

- AI programmes that generate images from textual descriptions.
- Smart Email Assistants: Features in email platforms that suggest replies or help draft emails based on the content of the received messages.
- Customer Service Chatbots: Many companies use AI-powered chatbots on their websites to handle customer queries, provide support, and offer product recommendations.
- Microsoft Copilot is a type of AI. It uses advanced machine learning models to help users with various tasks in software like Microsoft Office. For example, it can help write text, generate code, create presentations, and analyse data by understanding and processing natural language inputs. See section below headed 'Microsoft Copilot' for more information about this.

Currently there is no legislation in place that directly refers to the use of AI. However, where an AI system is using or collecting personal data, it will fall within the scope of the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018 and the Data (Use and Access) Act 2025. This would include where personal data is being used as training data for AI.

Service Policy

At the current time KFRS has not formerly adopted any stand-alone AI applications. The opportunities and risks of AI are still developing and being understood. Because this is a rapidly developing area, KFRS has established the following set of principles to govern our approach to the formal procurement, adoption and use of AI in the Service and the deliberate choice to invest in AI or an AI enhanced tool or application.

Benefits the Service and our customers

- Only introduce and use, or permit the use of, AI where there is a clear business case based upon improving efficiency and supporting our vision, aim and objectives, and strategic priorities as set out in our CRMP delivery plan.
- Ensure any AI applications serve the wider public interest and contribute (even if indirectly) to the safety of customers and communities.

Accountability and governance

- Ensure clear governance and accountability mechanisms for the adoption, deployment, management and use of AI systems within KFRS.
- Define roles and responsibilities of stakeholders involved in AI programmes and projects.
- Ensure transparency around the adoption, deployment, management and use of AI systems within KFRS.
- Decisions to adopt AI systems must always follow the established project and procurement processes, including approval from CMB and SLT.

Ethical and fair use

- Embed ethical principles (fairness, transparency, and accountability) into the adoption, deployment, management and use of AI systems within KFRS.
- Understand AI providers' position on any biases in their AI products to ensure decision-making processes and equitable outcomes for all customers and users.
- Colleagues are accountable for anything they produce as part of their work. This includes using AI applications to create content for reports, documents, emails and communications. Therefore, colleagues must use AI with integrity (no plagiarism or

false/misleading representation) and in a way that is in accordance with the values set out in the KFRS Code of Ethical Conduct.

Privacy and data protection

- Uphold privacy rights and comply with data protection regulations (UK GDPR, the Data [Use and Access] Act 2025 and the Data Protection Act 2018). This includes the use of data protection impact assessments.
- Do not use any personal data, organisationally sensitive data (including of partners), or commercially sensitive data in any non-KFRS procured AI applications (for example, ChatGPT, Google Gemini, Mistral, Perplexity).
- Make colleagues, customers and partners aware when personal data we collect, and process will be used in KFRS procured AI applications.

Education and training

- Provide training and resources to colleagues involved in AI projects to enhance their understanding of AI technologies, ethical considerations, and best practice.
- Inform colleagues about the role and impact of AI used within KFRS and encourage colleagues to engage with AI systems effectively.

Microsoft Copilot

Copilot is now integrated into the Microsoft 365 tenant used by KFRS. The Microsoft 365 tenant is KFRS' account and environment within Microsoft 365 (formerly Office 365); this is a secure, isolated area of the Microsoft cloud dedicated to KFRS.

When colleagues are logged into the KFRS network, Copilot operates within our Microsoft 365 tenant. This means that data entered into Copilot stays within our Microsoft 365 tenant and is not used for training future language models. This means it is safe to send it data that you would not share with other AI applications, such as ChatGPT, Google Gemini, and Mistral.

However, decisions on entering any personal data into Copilot would always need to be considered and justified against the data protection principles set out within the [Data Protection Policy](#)

Relevant Legislation and Codes of Practice

Strategy and Government Implementation

- [AI Opportunities Action Plan: One Year On - GOV.UK](#)
- [Artificial Intelligence Playbook for the UK Government \(HTML\) - GOV.UK](#)

Cyber Security

- [Code of Practice for the Cyber Security of AI - GOV.UK](#)
- [National Cyber Security Centre – Guidelines for secure AI system development](#)

Data Protection Law

- [Data Protection Act 2018](#)
- [Data \(Use and Access\) Act 2025](#)
- [UK General Data Protection Regulation \(UK GDPR\)](#)
- [ICO guidance – What are the accountability and governance implications of AI?](#)

Sector Specific

- [NFCC guidance - Framework for the Ethical Use of AI in Fire and Rescue](#)

Underlying Tier 3 Procedure

None yet

Data Inputs and Controls

Contract information

Project documentation

Records of processing activity

Security Marking

Not protectively marked

Policy Audit Information

Policy version	Original approval and revision dates	Author	Changes made (unless new document) Significant or Non-significant amendment
V5	15/10/2026	Owain Thompson, Head of Policy	Policy taken to KMFRA for scheduled annual review and approval. No changes since V4.
V4	09/12/2025	Owain Thompson, Head of Policy	MINOR AMENDMENT Addition of text on Microsoft Copilot.
V3	16/10/2025	Owain Thompson, Head of Policy	Policy taken to KMFRA for scheduled annual review and approval. Addition of reference in Ethical and Fair Use section to colleagues using AI in an ethical way.
V2	30/01/2025	Owain Thompson, Head of Policy	MINOR AMENDMENT Addition of government's 'AI Opportunities Action Plan' and 'Code of Practice for the Cyber Security of AI' to Relevant Legislation section.
V1	17/10/2024	Owain Thompson, Head of Policy	New policy developed and published to cover this area. PIA undertaken and published.

Approval Process (latest version)

Key dates and information	
Approved by (including date)	CMB (08/09/2026) KMFRA (15/10/2026) Audit and Governance Committee (N/A)
First approval (implementation) date	17/10/2024
Latest approval (implementation) date	15/10/2026 (most recent scheduled annual approval from KMFRA)
Review by	15/10/2027 (Rather than the three year standard, AI Policy has a one year review date)
Date came to Policy Steering Group	07/08/2026 (V5) 12/11/2025 (V4) 13/08/2025 (V3)
Reviewers (including date)	Digital, Data, Systems and Processes Steering Group, June and July 2026
Senior responsible manager	Owain Thompson, Head of Policy
Direct enquiries to	Owain Thompson, Head of Policy
People Impact Assessment (PIA)	PIA for AI Policy

Consultation History of Latest Version

T2 policy and its underlying T3 procedure will be consulted on as a package.

Formal consultation as part of development	Date of consultation
Joint Secretaries (Fire Brigades Union)	No consultation required with other parties
FRSA (Fire and Rescue Services Association and FOA (Fire Officers' Association) consulted	No consultation required with other parties
Colleagues via feedback in One Team Update as part of policy development	No consultation required with other parties
Internal services meeting as part of policy development	No consultation required with other parties
Informal consultation post-implementation	Date of consultation

Colleagues via feedback in One Team Update as part of periodic checks	N/A at this point
Internal services meeting as part of periodic checks	N/A at this point

Pensions Policy



Policy owned by:	Finance
Tier 2:	Policy
Version:	1
Does policy apply to any of the following groups in addition to colleagues (Members, Volunteers, Cadets, Contractors)?	Members
Related Tier 2 Policies:	None

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Introduction and Summary

Kent Fire and Rescue Service (KFRS) is committed to supporting the long-term financial wellbeing of all its employees. This Pensions Policy sets out the Service's approach to pension provision, the rights and responsibilities of employees and the employer, and the governance arrangements in place to ensure effective management of pension schemes.

This Policy has been developed in accordance with applicable legislation, including the Pensions Act 2008, the Public Service Pensions Act 2013, and subsequent regulations. It is designed to ensure that all employees are aware of the pension arrangements available to them and can make informed decisions about their retirement planning.

KFRS recognises that pensions are a vital component of the overall employment package and plays an active role in supporting employees to understand and maximise the benefits available to them.

This Policy applies to all employees and Members of Kent Fire and Rescue Service, including:

- Wholetime operational firefighters
- On-call (retained) firefighters
- Fire Control colleagues
- Support colleagues and non-operational employees
- Temporary and fixed-term contract employees (subject to eligibility criteria)
- Fire Authority Members

This Policy does not apply to agency workers or self-employed contractors engaged through a third party, unless explicitly stated otherwise in their contractual arrangements.

Organisational Aim

By providing employees with access to secure and well-governed pension arrangements, this policy supports the recruitment, retention, and wellbeing of a skilled and motivated workforce. A financially supported workforce is better able to deliver effective services to the community, contributing to Kent Fire and Rescue Service's aim of saving lives and reducing harm.

Service Policy

1. Pension Schemes Available

Firefighters' Pension Scheme (FPS)

Operational firefighters are eligible to join the Firefighters' Pension Scheme (FPS) in accordance with national regulations. The Authority administers the FPS under the relevant statutory frameworks, which are all defined benefit schemes. These historically include the final salary frameworks of the legacy Firefighters' Pension Scheme 1992 (FPS 1992) and the New Firefighters' Pension Scheme 2006 (NFPS 2006), both of which are closed to new entrants.

The current active scheme is the Firefighters' Pension Scheme 2015 (FPS 2015), or any subsequent statutory successor scheme enacted by Parliament.

Under the active FPS 2015 framework, the pension is a Career Average Revalued Earnings (CARE) scheme. Benefits accrue, are revalued annually, and are subject to normal retirement ages strictly in accordance with the prevailing statutory rates, indices, and rules set out in the national scheme regulations.

Historical Note (Remedy): In accordance with the Public Service Pensions and Judicial Offices Act 2022, all active membership has been consolidated into the reformed CARE scheme framework, resolving the age discrimination identified in the McCloud judgment. Legacy rights built up in the 1992 and 2006 schemes remain protected and are calculated at retirement according to statutory remedy rules.

Local Government Pension Scheme (LGPS)

Eligible non-operational employees, support colleagues, and Fire Authority Members are entitled to join the Local Government Pension Scheme (LGPS) in accordance with national regulations. The Authority participates in the LGPS under relevant statutory frameworks, which are all defined benefit schemes. These historically include the final salary framework closed to new entrants from 1 April 2014.

The current active scheme is the Local Government Pension Scheme 2014 (LGPS 2014), or any subsequent statutory successor scheme enacted by Parliament.

Under the active LGPS framework, the pension is a Career Average Revalued Earnings (CARE) scheme, administered by the designated local government pension fund authority on behalf of the Service. Benefits accrue, are revalued annually, and are subject to a normal retirement age linked to the member's individual State Pension Age, strictly in accordance with national regulations.

The Service makes employer contributions to the LGPS at the specific rates determined by the Fund's actuary following statutory triennial valuations of the pension fund.

Historical Note (Remedy & Protection): In accordance with national regulatory updates resolving the McCloud judgment within the LGPS, an automatic 'underpin' protects the benefits of qualifying members who were active in the scheme on or before 31 March 2012. Additionally, any pension built up prior to 1 April 2014 retains a statutory link to the member's final salary at the time they leave the scheme or retire.

2. Automatic Enrolment

In accordance with the Pensions Act 2008 and associated automatic enrolment legislation, the Service automatically enrolls all eligible employees into an appropriate workplace pension scheme upon commencement of employment, or at the specific point they meet the statutory eligibility criteria.

An eligible employee is defined in line with prevailing national thresholds and parameters, which require that the individual:

- Has reached the statutory minimum age threshold for automatic enrolment (historically age 22, subject to future statutory reductions to age 18);

- Is under State Pension Age;
- Earns above the national automatic enrolment earnings trigger (as determined by the government for each respective tax year); and
- Is not already an active member of a qualifying workplace pension scheme.

The Service monitors and reassesses employee eligibility at defined statutory intervals. In line with its re-enrolment duties, the Service will automatically re-enrol employees who have previously opted out of scheme membership at the required statutory intervals (at minimum every three years).

3. Employer Contributions

The Authority is committed to meeting its financial obligations by making the appropriate employer pension contributions on behalf of all eligible employees and scheme members.

Contribution rates are dynamically determined by:

- National scheme regulations and statutory actuarial valuations (for the FPS);
- The statutory triennial actuarial valuations carried out by the designated local government pension fund authority (for the LGPS); and
- Prevailing government legislation regarding automatic enrolment minimum contribution parameters.

Current employer contribution rates are maintained and published separately from this policy, as they remain subject to periodic statutory review and adjustment.

The Authority meets its employer contribution obligations in full and on time. All contributions are calculated, processed, and paid to the relevant pension fund or scheme administrator strictly within the timescales mandated by legislation and scheme governance rules.

4. Employee and Scheme Member Contributions

All active members of a workplace pension scheme are required to pay employee contributions as a condition of membership. These contributions are deducted directly from pensionable pay or qualifying allowances before tax, ensuring automatic tax relief.

Contribution Rates and Banding Mechanics

Both the Firefighters' Pension Scheme (FPS) and the Local Government Pension Scheme (LGPS) utilise a tiered, banded contribution structure.

- **Banding Allocation:** A member's specific contribution percentage rate is determined individually for each employment or role held. Allocation is based strictly on the member's

actual pensionable earnings or qualifying allowances in accordance with the prevailing statutory tables.

- **Annual Indexation:** To future-proof the banding thresholds against wage inflation, the earnings brackets for both schemes are uprated annually on 1 April in line with the Consumer Prices Index (CPI), or as mandated by national scheme regulations.
- **Absences and Material Changes:** Deductions are maintained during qualifying statutory absences (such as sick leave or child-related leave) based on the relevant scheme's rules (e.g., Assumed Pensionable Pay). Employers retain the right to re-band a member mid-year if a material, permanent change to their contractual pay occurs.

Current employee contribution percentage bands, along with the optional 50/50 section available under LGPS regulations, are maintained and published separately from this policy document

5. Opting Out of the Pension Scheme

Active scheme members have a statutory right to opt out of workplace pension participation at any time. Members wishing to exercise this right must do so by submitting a valid, signed, and dated official opt-out notice to the Service's payroll team, strictly in accordance with the relevant scheme's external governance procedures:

- **FPS Opt-Outs:** The official opt-out notice must be obtained by the member directly from Kent Fire and Rescue's Payroll Team.
- **LGPS Opt-Outs:** The official opt-out notice must be obtained by the member directly from Kent Fire and Rescue's Payroll Team.

In accordance with scheme regulations and automatic enrolment legislation, rules regarding contribution refunds are determined by the duration of active scheme membership upon receipt of a valid notice:

- **LGPS Rules:** Members who validly opt out with **less than three months** of scheme membership will be treated as never having been a member, and any contributions already deducted will be refunded in full via the next available payroll.
- **FPS Rules:** Members who validly opt out with **less than three months** of scheme membership will be treated as never having been a member, and any contributions already deducted will be refunded in full via the next available payroll.

Important Notice: The Authority strongly encourages all individuals to seek independent financial advice before opting out. Leaving a scheme results in the immediate forfeiture of valuable employer contributions, tax relief benefits, and associated long-term retirement and death-in-service protections.

Re-enrolment and Anti-Inducement Safeguards

Members who opt out will be automatically re-enrolled into the appropriate qualifying scheme at the statutory three-year re-enrolment intervals, provided they meet the eligibility criteria at that date.

The Authority maintains a strict zero-tolerance policy regarding inducement. No manager, officer, or representative of the Service shall ever induce, encourage, or coerce an employee or member to opt out of a workplace pension scheme. Any such conduct is unlawful and must be reported immediately to the Head of HR.

6. Increasing Retirement Benefits

Scheme members may choose to pay additional contributions to increase their retirement benefits or to provide extra financial security for dependants. The mechanisms for making extra contributions are determined strictly by the regulations of the respective scheme.

Local Government Pension Scheme (LGPS) Arrangements

Active LGPS members can boost their benefits through the following statutory routes:

- **Additional Voluntary Contributions (AVCs):** Members can pay additional monthly amounts into an investment pot managed by the pension fund's approved third-party provider.
- **Additional Pension Contributions (APCs):** Members can pay to buy extra regular scheme pension, either as a one-off lump sum or a regular monthly deduction.

Firefighters' Pension Scheme (FPS) Arrangements

Active FPS members can boost their benefits through the following statutory routes:

- **Added Pension:** Under the active FPS regulations, members can choose to purchase a specific amount of extra annual CARE pension, up to a maximum statutory cap set by the Government Actuary's Department (GAD). This can be funded via regular monthly deductions from payroll or via a one-off lump sum payment.

Financial Disclaimer: The Authority facilitates the payroll processing of these deductions in accordance with scheme rules but does not provide financial or investment advice. Members are strongly encouraged to seek independent, regulated financial advice before committing to any additional contribution arrangement.

7. Ill Health Retirement

Where an active scheme member becomes permanently incapable of discharging their duties due to illness or injury, they may be considered for ill-health retirement. Because all versions of the FPS and LGPS are defined benefit schemes, qualifying members will receive immediate, unreduced pension benefits. The calculation of these benefits will account for both legacy final salary rights and active CARE protections where applicable.

Firefighters' Pension Scheme

Decisions regarding medical permanent incapacity are determined by an Independent Qualified Medical Practitioner (IQMP) appointed by the Authority. Under statutory regulations, there are two levels of ill-health award:

- **Lower Tier Award:** Granted where a member is permanently disabled from performing the duties of their regular role as a firefighter. Benefits are based strictly on the pension accrued to the date of retirement, paid immediately with zero early retirement reductions.
- **Higher Tier Award:** Granted where a member meets the criteria for a Lower Tier award and is also found to be permanently disabled from undertaking any other "regular employment" (defined as paid work for at least 30 hours per week over a consecutive 12-month period). This award includes a statutory service enhancement based on prospective service up to age 60.

Active members maintain a statutory right to appeal IQMP medical determinations through a Board of Medical Referees.

Local Government Pension Scheme

Decisions regarding medical permanent incapacity must be certified by an approved Independent Registered Medical Practitioner (IRMP). To qualify, a member must be permanently incapable of efficiently discharging their current local government duties until their individual State Pension Age.

The LGPS utilises a three-tiered benefit system based on the member's prospective likelihood of being capable of undertaking outside "gainful employment" (defined as paid work for at least 30 hours per week for a minimum 12-month period):

- **Tier 1:** The member has no reasonable prospect of obtaining gainful employment before their State Pension Age. Benefits accrued to date are enhanced by 100% of their prospective pension build-up to State Pension Age.
- **Tier 2:** The member is unlikely to obtain gainful employment within three years of leaving, but is likely to be capable of doing so before reaching State Pension Age. Benefits accrued to date are enhanced by 25% of their prospective pension build-up.
- **Tier 3:** The member is likely to be capable of obtaining gainful employment within three years of leaving. Accrued pension is paid immediately with zero enhancement but is a temporary benefit that stops after a maximum of three years or upon securing employment. The Service maintains a statutory duty to formally review Tier 3 recipients 18 months after payment commences.

8. Death Benefits

Both the Firefighters' Pension Scheme (FPS) and the Local Government Pension Scheme (LGPS) provide comprehensive financial protection for dependants in the event of a member's death. Because these are defined benefit frameworks, protection applies from the first day of scheme membership.

Firefighters' Pension Scheme (FPS) Protection

Upon the death of an active scheme member, the following statutory benefits are provided:

- **Lump Sum Death Grant:** A tax-free lump sum equivalent to **three times the member's pensionable pay**, payable at the absolute discretion of the Authority.
- **Adult Survivor's Pension:** A pension payable for life to a surviving spouse, civil partner, or eligible cohabiting partner who meets the statutory criteria at the date of death.
- **Children's Pensions:** Long-term pensions payable to eligible dependent children.

Local Government Pension Scheme (LGPS) Protection

Upon the death of an active employee or scheme member, the following statutory benefits are provided:

- **Lump Sum Death Grant:** A tax-free lump sum equivalent to **three times the member's Assumed Pensionable Pay (APP)** or qualifying allowance average, payable at the absolute discretion of the Authority.
- **Adult Survivor's Pension:** A pension payable for life to a surviving spouse, civil partner, or eligible cohabiting partner who meets the statutory criteria at the date of death.
- **Children's Pensions:** Long-term pensions payable to eligible dependent children.

Important Administrative Rule (Expression of Wish): Under national regulations, a formal nomination form is **not** a mandatory condition for an unmarried cohabiting partner to receive a survivor's pension; eligibility is assessed factually at the time of death based on a minimum two-year period of financial interdependence. However, members are strongly encouraged to maintain an up-to-date **Expression of Wish** nomination to advise the Authority on the distribution of the tax-free Lump Sum Death Grant.

Updating Beneficiaries

Members should periodically review and update their death grant beneficiaries as their personal circumstances change:

- **FPS Members:** Expressions of Wish should be completed and submitted directly to the designated FPS scheme administrator.
- **LGPS Members:** Expressions of Wish can be dynamically updated at any time via the designated pension fund's online member self-service portal.

9. Pension Transfers

Eligible employees and scheme members who have accrued pension benefits in a previous employment may request to transfer the cash equivalent value of those benefits into their active Service pension scheme.

Inward Transfers and the Public Service Transfer Club

The Authority participates in the Public Service Transfer Club (PSTC). This arrangement ensures that individuals transferring benefits between participating public sector schemes (such as the Civil Service, NHS, Armed Forces, Police, or other local government/fire schemes) receive broadly equivalent pension value on a Career Average Revalued Earnings (CARE) or final salary basis.

- **Statutory Time Limits:** To secure preferential Club transfer terms, members must formally apply to initiate the transfer **within 12 months of first joining the Service's scheme**, and prior to reaching the scheme's normal pension age.
- **Non-Club Transfers:** Transfers from private sector or defined contribution arrangements are subject to the receiving scheme's specific statutory acceptance criteria and valuation rules.

Outward Transfers and Safeguarding Rules

Members have a statutory right to transfer their accrued benefits out of the FPS or LGPS to another registered pension arrangement, subject to HM Revenue and Customs (HMRC) limits and scheme regulations.

Statutory Safeguarding Requirement: Under UK legislation, if the cash equivalent transfer value (CETV) of a member's defined benefit pension exceeds **£30,000**, the transfer cannot legally proceed until the member provides verified evidence that they have received independent financial advice from an advisor regulated by the Financial Conduct Authority (FCA).

The time-limited and legally complex nature of pension transfers means early action is vital. Members wishing to explore an inward or outward transfer should contact the Service's pension administration team immediately.

10. Retirement and Flexible Retirement

Normal Retirement

The Normal Pension Age (NPA) is the age at which a member can retire and receive their full, unreduced active scheme benefits:

- **FPS 2015 Framework:** The NPA is strictly set at age **60**.
- **LGPS Framework:** The NPA is dynamically linked to the member's individual **State Pension Age** (ranging between ages 65 and 68 depending on date of birth).

To ensure complex pension calculations and options are processed on time, employees approaching retirement must notify People Services at the earliest opportunity.

Please note that a **formal pension estimate** can only be requested **within six months of a proposed retirement date**. Members may request **one formal pension estimate within any**

rolling 12-month period. Employees are therefore encouraged to consider their preferred retirement date carefully before requesting a formal estimate.

Voluntary Early Retirement

Members may choose to retire voluntarily before their Normal Pension Age, subject to meeting distinct statutory minimum age thresholds:

- **LGPS Members:** Voluntary early retirement is currently available from age **55**. In line with national legislation, this minimum age is scheduled to rise to **57** on 6 April 2028.
- **FPS Members:** Active firefighters retain a statutory **Protected Pension Age**, meaning their minimum voluntary early retirement age remains fixed at age **55** and is exempt from the 2028 national increase.

Voluntary early retirement before a member's NPA will result in a permanent actuarial reduction to their pension benefits to account for early payment, unless a specific statutory exemption or employer-funded waiver applies.

Flexible and Partial Retirement Frameworks

To support workforce retention and phased transitions to retirement, the Authority provides access to flexible retirement mechanisms, subject to strict operational and financial governance.

- **LGPS Flexible Retirement:** Active members aged 55 or over (rising to 57 in 2028) may request to draw some or all of their accrued pension benefits while remaining in employment, provided they permanently reduce their contractual hours or drop to a lower grade.
- **FPS Partial Retirement:** Active firefighters aged 55 or over may request to exercise "Partial Retirement" under active scheme regulations, allowing them to draw their accrued pension benefits while continuing to serve in an operational capacity.

Governance and Financial Safeguard: Neither flexible retirement nor partial retirement is an automatic right. All applications are considered on a case-by-case basis and require formal business case approval by the Authority. Approval is subject to operational necessity and a rigorous financial assessment of any associated employer capital "strain costs" or pension abatement rules.

11. Appeals and Dispute Resolution

If an employee, scheme member, or beneficiary disagrees with a decision made by the Authority (or its designated scheme administrator) regarding their pension rights or entitlements, they have a formal statutory right to have the matter reviewed.

11.1 Medical Appeals (Uniformed FPS Scheme Only)

Disagreements that relate strictly to a medical opinion or determination made by an Independent Qualified Medical Practitioner (IQMP)—such as eligibility for an ill-health retirement award or injury benefit—cannot be processed through the standard dispute resolution procedure.

- These must be appealed via the formal **FPS Medical Appeal Route** to an independent Board of Medical Referees.
- Written notice to appeal a medical determination must be submitted within the strict statutory deadlines set out in the relevant scheme regulations.

11.2 The Internal Dispute Resolution Procedure (IDRP)

For all non-medical grievances, administrative errors, or disputes concerning the exercise of employer discretions, members must utilize the formal, two-stage **Internal Dispute Resolution Procedure (IDRP)**.

- **Stage 1 Review:** The complaint is thoroughly investigated and determined by the Authority's nominated Adjudicator (Specified Person).
 - *LGPS Time Limit:* Applications must normally be made in writing within **six months** of the date of the notification of the decision being contested.
 - *FPS Time Limit:* Applications must be made in writing within a strict window of **28 days** from the date the member was notified of the decision.
 - The Adjudicator will issue a formal written decision within two months of receiving the completed application, or issue an interim letter explaining any delay.
- **Stage 2 Review:** If the member remains dissatisfied with the Stage 1 outcome, they have a right to escalate the dispute for a fresh, independent review.
 - *Escalation Deadline:* The Stage 2 appeal must be lodged in writing within **six months** of receiving the Stage 1 decision letter.
 - For the LGPS, this review is conducted by the designated local government pension fund authority. For the FPS, the review is conducted by the Fire Authority (or its designated appeals panel).

11.3 External Resolution (The Pensions Ombudsman)

The IDRP process is free of charge. If a member exhausts both Stage 1 and Stage 2 of the internal procedure and the dispute remains unresolved, they have the statutory right to refer their case to **The Pensions Ombudsman (TPO)** for a final, binding determination.

Statutory Limitation: Except in exceptional circumstances, a complaint must be referred to The Pensions Ombudsman within **three years** of the event being complained about, or within three years of when the member first became aware (or ought to have become aware) of the matter. Members may also contact the **Money and Pensions Service (MaPS)** at any stage during a dispute to receive free, independent information and guidance before pursuing formal legal escalations.

12. Communication, Information and Support

The Authority is committed to ensuring all employees and scheme members have access to clear, timely, and transparent information regarding their pension entitlements. To support proactive retirement planning, the Service facilitates communication through the following primary channels:

- **Induction Briefings:** All new employees and newly appointed Fire Authority members receive targeted pension information outlining scheme eligibility and opt-in/enrolment mechanics upon commencement.
- **Annual Benefit Statements:** In accordance with strict statutory deadlines, active scheme members are provided with an Annual Benefit Statement (ABS) by **31 August each year**. These statements are delivered via a secure, digital-first approach through the respective pension fund's online member self-service portals, unless a member has formally requested paper communications.
- **Administrative Signposting:** While People Services provides internal support for general, non-complex payroll and pension queries, the Service actively signposts individuals to the **Money and Pensions Service (MaPS)** and **Pension Wise** for free, impartial national guidance.
- **Educational Seminars:** The Service periodically coordinates targeted pension webinars, mid-career financial awareness sessions, and pre-retirement planning seminars delivered by approved scheme administrators and specialists.

Financial Disclaimer: The Authority and its internal teams are strictly prohibited under the Financial Services and Markets Act 2000 from providing regulated financial or investment advice. Employees and scheme members requiring personalized projections, investment advice, or retirement planning strategies must consult an independent financial adviser (IFA) registered with the Financial Conduct Authority (FCA).

13. Data Protection and Confidentiality

KFRS processes personal data relating to pension membership and contributions in accordance with the Service's [Data Protection Policy](#) and the UK General Data Protection Regulation (UK GDPR), Data Protection Act 2018 and the Data (Use and Access) Act 2025. Pension data is processed for the purposes of administering pension arrangements and meeting statutory obligations.

Pension data will be shared with relevant scheme administrators, pension funds, HMRC, and government departments as required by law. KFRS will not share pension data with third parties for marketing purposes.

Employees have the right to access their personal data held in connection with their pension. Data subject access requests should be directed to the Data Protection Officer.

14. Governance and Compliance

KFRS maintains robust governance arrangements for pension management. The Director of Finance (Section 151 Officer) holds lead responsibility for pension strategy and financial compliance. The Head HR is responsible for day-to-day pension administration, policy implementation, and employee communications.

KFRS meets its obligations as a Scheme Manager under the FPS Regulations and as an employing authority under the LGPS Regulations. The Service works closely with Kent County Council as the Administering Authority for the Kent Pension Fund.

The Public Service Pensions Act 2013 requires public service pension schemes to establish Pension Boards to assist in the good governance and administration of the scheme. KFRS operates under two distinct Pension Board arrangements, depending on the scheme concerned.

KFRS Firefighters' Pension Scheme Board

KFRS is required under the Firefighters' Pension Scheme Regulations to establish and maintain a Local Pension Board (LPB) for the Firefighters' Pension Scheme. The KFRS Pension Board is responsible for assisting the Scheme Manager (KFRS) in securing compliance with the FPS Regulations, any other legislation relating to the governance and administration of the scheme, and requirements imposed by the Pensions Regulator.

The KFRS Pension Board's key functions include:

- Assisting KFRS as Scheme Manager in ensuring compliance with the FPS 2015 Regulations and all associated legislation
- Monitoring the administration and governance of the FPS, including the accuracy and timeliness of member records, contribution payments, and benefit calculations
- Reviewing and scrutinising reports and management information on pension administration performance
- Considering and reporting on any breaches of law in accordance with the Pensions Regulator's Code of Practice
- Advising on member communications and ensuring members have access to appropriate information about their pension entitlements
- Maintaining knowledge and understanding of the law relating to pensions and the administration and governance of the FPS

The KFRS Pension Board must consist of equal numbers of employer and member representatives. Member representatives are drawn from eligible active and deferred FPS members employed by KFRS, including representatives from the Fire Brigades Union (FBU) and Fire Officers Association (FOA) where appropriate. Board members are required to have the necessary knowledge and understanding to carry out their role effectively, and must complete appropriate training as required by the Pensions Regulator.

The Board meets at least twice per year and produces an annual report on its activities, which is made available to all FPS members. Minutes of Board meetings are published in accordance with the transparency requirements of the Public Service Pensions Act 2013. The Director of Finance acts as the Board's primary point of contact for scheme administration matters.

Kent County Council Pension Board (LGPS)

The governance of the Local Government Pension Scheme for KFRS's non-operational employees falls within the remit of Kent County Council (KCC) as the Administering Authority for the Kent Pension Fund. KCC maintains a separate Local Pension Board for the LGPS, established in accordance with the LGPS (Amendment) Regulations 2015.

The KCC Pension Board's responsibilities in relation to KFRS LGPS members include:

- Assisting KCC as Administering Authority in securing compliance with the LGPS Regulations and associated legislation across all participating employers, including KFRS
- Overseeing the governance and administration of the Kent Pension Fund, including investment strategy, actuarial matters, and fund performance
- Reviewing the administration of member records, contribution collection, and benefit payments across all employers participating in the Kent Pension Fund
- Reporting on breaches of law and ensuring appropriate escalation to the Pensions Regulator where required

KFRS, as a participating employer in the Kent Pension Fund, is expected to co-operate fully with the KCC Pension Board and the Administering Authority. This includes providing accurate and timely data, adhering to the Fund's administration strategy, and responding to requests for information. KFRS employees who are members of the LGPS may be eligible to stand as member representatives on the KCC Pension Board, in accordance with KCC's published governance arrangements.

KFRS will comply with all reporting and disclosure obligations under relevant legislation, including the requirement to report certain events (such as late payment of contributions) to the Pensions Regulator.

15. Roles and Responsibilities

Role	Responsibility
Director Finance (Section 151 Officer)	Strategic oversight of pension obligations, financial compliance, and reporting to the Local Pensions Board and other Bodies.
Payroll & Pensions Manager	Accurate deduction and timely payment of employee and employer contributions, maintenance of payroll records. Policy ownership, day-to-day administration, employee communications, compliance with scheme regulations.
Line Managers	Supporting employees through ill health, flexible retirement, and changes to working arrangements affecting pension.

All Employees	Maintaining up-to-date personal records, submitting nominations, engaging with pension communications, and seeking advice where needed.
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16. Equality, Diversity and Inclusion

This policy has been developed and will be monitored in accordance with KFRS's commitment to equality, diversity, and inclusion. KFRS will not discriminate on the grounds of any protected characteristic in the administration of pension arrangements.

A people impact assessment has been carried out in respect of this policy. KFRS will monitor the take-up of pension schemes and the use of AVC and flexible retirement options across different employee groups to identify any patterns of inequality and address them appropriately.

Relevant Legislation and Codes of Practice

- [The Firefighters' Pension Scheme \(England\) Regulations 2014](#)
- [The Local Government Pension Scheme Regulations 2013](#)
- [Automatic enrolment detailed guidance](#)

Underlying Tier 3 Procedure

FRA Policy Contribution Rates from 01 April 2026

Data Inputs and Controls

- Payroll records
- Employee HR records
- Regulations and Statutory guidance

Security Marking

Not protectively marked

Policy Audit Information

Policy version	Original approval and revision dates	Author	Changes made (unless new document) Significant or Non-significant amendment
V1	15/10/2026	Emma Gifford, Finance Manager (Deputy Head of Finance)	NEW POLICY New policy published to further improve transparency and governance in this area.

Approval Process (latest version)

Key dates and information	
Approved by (including date)	CMB (14/07/2026) KMFRA (15/10/2026) Audit and Governance Committee (N/A)
First approval (implementation) date	15/10/2026
Latest approval (implementation) date	15/10/2026
Review by (3 years from implementation, unless exception, e.g. 1 year for the Flag Flying Policy)	15/10/2029
Date came to Policy Steering Group	08/07/2026
Reviewers (including date)	Finance Team
Changes required to any related Tier 2 Policy resulting from changes to this Tier 2 Policy?	No
Changes required to any underlying Tier 3 Procedure/Guidance resulting from changes to this Tier 2 Policy?	No
Senior responsible colleague	Matt Southern, Head of Finance
Direct enquiries to	Finance Team
People Impact Assessment (PIA)	PIA CR 26 Finance Global .docx

Consultation History of Latest Version

T2 policy and its underlying T3 procedure will be consulted on as a package.

Formal consultation as part of development	Date of consultation
Joint Secretaries (Fire Brigades Union)	Pensions Board 30/09/2026
FRSA (Fire and Rescue Services Association and FOA (Fire Officers' Association) consulted	Pensions Board 30/09/2026
Colleagues via feedback in One Team Update as part of policy development	No consultation required with other parties
Internal services meeting as part of policy development	No consultation required with other parties
Informal consultation post-implementation	Date of consultation

Colleagues via feedback in One Team Update as part of periodic checks	One Team Update during 2026/27
Internal services meeting as part of periodic checks	No consultation required with other parties

Risk Based Intervention Programme Policy



Policy owned by:	Building Safety
Tier 2:	Policy
Version:	1
Does policy apply to any of the following groups in addition to colleagues (Members, Volunteers, Cadets, Contractors)?	Yes Members, Volunteers
Related Tier 2 Policies:	Data Governance Policy Enforcement Policy Safeguarding Policy

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Introduction and Summary

Kent Fire and Rescue Service is committed to protecting life, property and the environment through a robust, intelligence-led approach to its Prevention and Protection Strategy 2025-2029. We will adhere to the Regulators' Code, ensuring our interventions are:

- **Proportional:** our actions will be scaled to the level of risk identified
- **Accountable:** our decision-making processes will be transparent and open to scrutiny
- **Consistent:** we will apply the law and safety standards fairly across all sectors
- **Targeted:** we will use our legislative responsibilities, data and intelligence to focus our interventions

To achieve this, the Service will maintain a Risk-Based Intervention Programme (RBIP). The RBIP, is delivered by the Protection, Prevention and Operational teams and recognises the proactive and reactive interventions relating to:

- **People**
- **Places**
- **Spaces**

The proactive interventions identified by the RBIP may be regulatory, educational or preventative. By identifying these we can aim to mitigate the associated risks and hazards before any incident or event occurs.

Reactive interventions are those which are triggered by external events or failures in relation to safety and non-compliance and require immediate intervention or investigation.

Organisational aim

This policy supports and contributes to our organisational aim 'Saving lives and reducing harm' - by ensuring that we are:

- responding effectively in times of customer need
- promoting behaviours which help customers stay safe and well in their homes
- encouraging our customers to adopt behaviours which keep them safe on the roads
- supporting businesses to help people to stay safe in their buildings and comply with legislation
- helping our customers and the broader community to stay safe from harm caused by accidents, natural events or people intending harm

Intelligence and targeting principles

The Service will apply the following principles when delivering risk-based intervention, ensuring that the Equality Act 2010, the Public Sector Equality Duty (PSED), and inclusive delivery is adhered to by moving from a 'one size fits all' approach to a data-led strategy. This strategy prioritises the safety of those most at risk, ensures fair distribution of resources across diverse communities, and guarantees that safety information is inclusive and accessible.

Interventions will:

- support delivery of the Community Risk Management Plan (CRMP), Prevention and Protection Strategy and enabling plans
- be informed by risk, vulnerability and evidence, following national best practice and Fire Standards
- be proportionate, consistent and transparent.
- be aligned to provide a coordinated approach to risk reduction.
- The Service will use local, regional and national data, intelligence, partner information and outcomes from learning activities to identify current and emerging risks and therefore interventions.
- Resources will be prioritised to those at greatest risk to maximise impact.

People Impact Assessments (PIAs) will be applied across all policy, project and activity to ensure our approach remains equitable, evidence-based and inclusive. We will review decisions where an intervention could affect one group differently to another.

Governance, learning and evaluation

The Service will monitor and evaluate its risk-based intervention approach to ensure it remains effective, proportionate and aligned with organisational priorities, intelligence and targeting principles

Performance will be measured through established governance arrangements, and this policy will be reviewed periodically to ensure it remains current and continues to reflect legislative requirements and best practice.

Proactive and reactive interventions

People

Proactive interventions

- Provide fire prevention advice and promote fire safety in accordance with Part 2 paragraph 6(2)(a) and (b) of the Fire and Rescue Services Act 2004. Identifying those at greatest risk and prioritising our interventions through a combination of advice and equipment for those who meet specified high-risk criteria.
- Provide proactive safety advice, guidance, equipment and engagement opportunities, remotely and in person, at a range of seminars and events.
- Carry out interventions in educational settings, such as schools, colleges, and early years centres, instilling lifelong fire safety habits during a person's most formative years. Fostering a culture of prevention that extends from an education environment back into the home
- Identify, engage with and educate identified fire setters, and young people who display fire setting behaviours.
- Follow Fire Safety (Residential Evacuation Plans) (England) Regulations 2025 by integrating information about vulnerable residents through our Operational Response.
- Engage and support targeted local, regional and national engagement campaigns and messaging on behalf of the wide Fire Service Sector and its partners.

Reactive interventions

- Respond to requests directly from customers, their family members or carers, and referrals from partner agencies within set timeframes, adhering to the [Person Centred Guidance](#) and NFCC position statements. Applying our professional experience and knowledge, as well as research on human behaviour and fire in the home consistently to prioritise resources.
- Receive and respond to referral requests from partner agencies (e.g. NHS, Police, Social Services, housing providers and care agencies) and other KFRS teams.
- Respond to those who have been threatened with or have been subjected to attempted arson, through a combination of advice and equipment.
- Identify and respond to all forms of safeguarding concerns, collaborating closely with partner agencies to coordinate interventions in relevant safeguarding cases. Attending Safeguarding Boards and relevant sub-groups to enhance outcomes for individuals and communities.
- Carry out fire investigation activities which identify risk, leading to a reduction in incidents, injuries and fatalities. Increasing confidence within the community, justice systems and other interested parties on the outcomes of fire investigations.
- In accordance with the Civil Contingencies Act 2004 and as part of the UK Fire Standard for Communication and Engagement, fulfilling our statutory duty to provide a comprehensive 'warn and inform' service. Providing a continuous, timely, and accurate communication with the people of Kent and Medway during emergencies and major incidents where there is a risk to the wider public.

Places

Proactive interventions

- Engage with developers and Building Control at the planning stage to ensure fire safety is 'designed-in'. Consulting with Local Authorities and Building Control Approvers in relation to planning applications as part of the County of Kent Act 1981, Building Act 1984, the Fire and Rescue Services Act 2004, and the Regulatory Reform (Fire Safety) Order 2005.
- Participate in multi-disciplinary collaboration in alignment with the Building Safety Act 2022. Actively participating in multi-disciplinary teams led by the Building Safety Regulator (BSR) to oversee complex developments.
- Engage with organisations following Statutory Notifications including those from The Dangerous Substances (Notification and Marking of Sites) Regulations and the sharing of information regarding risks from agencies including Local Authorities, the HSE and British Agrochemical Supply Industry Scheme (BASIS).
- Provide proactive fire safety advice, guidance and engagement opportunities, remotely, in person at regulated premises, and at a range of seminars and events.
- Carry out scheduled regulatory inspections as the Enforcing Authority of the Regulatory Reform (Fire Safety) Order 2005. Influenced by the NFCC 'Guidance on risk in the built environment, highest risk occupancies and prioritising fire safety interventions guidance.
- In accordance with sections 7(2)(d) and 8(2)(d) of the Fire and Rescue Services Act 2004, alongside The Fire Safety (England) Regulations 2022 (FSER), we proactively gather Site-Specific Risk Information (SSRI) and risk intelligence. This data is used to determine appropriate pre-determined attendances (PDA) and to ensure operational colleagues receive the most pertinent information both enroute and at the scene of an incident.
- Engage and support targeted local, regional and national engagement campaigns and messaging on behalf of the sector and partners.

Reactive interventions

- Provide proactive fire safety advice, guidance and engagement following queries and concerns, incidents and events.
- Respond to statutory consultations from partner agencies
- Investigate reports of alleged fire safety risks and fire safety concerns from the public, partner agencies, or whistleblowers. Maintaining a 24/7 Duty Fire Safety Manager cover.
- Assess every significant fire post fire incident to determine if safety legislation was breached and if the building's safety measures (fire doors, alarms, etc.) worked as intended.
- Carry out reactive regulatory inspections following escalation as the Enforcing Authority of the Regulatory Reform (Fire Safety) Order 2005.
- Carry out fire investigation activities which identify risk, leading to a reduction in incidents, injuries and fatalities. Increasing confidence within the community, justice systems and other interested parties on the outcomes of fire investigations.
- Consult and make representation with regards to public safety (fire safety) under the Licensing Act 2003, the Marriage (Approved Premises) Regulations 1995, Civil Partnership Act 2004, and Regulatory Reform (Fire Safety) Order 2005, as amended (the Order).
- Offer advice and make representation to those who organise and host events, ensuring they meet their legal obligations across key safety legislation. Our guidance aligns with the Civil Contingencies Act 2004, Health and Safety at Work Act 1974, the Fire and Rescue Services Act 2004 and the security requirements mandated by Martyn's Law..
- In accordance with the Civil Contingencies Act 2004 and as part of the UK Fire Standard for Communication and Engagement, fulfilling our statutory duty to provide a comprehensive 'warn and inform' service. Providing a continuous, timely, and accurate communication with the people of Kent and Medway during emergencies and major incidents where there is a risk to the wider public.

Spaces

Proactive interventions

- Focus on the geographical environment, managing the likelihood and risks associated with wildfires, flooding, and inland water incidents. Designing interventions to reduce the likelihood and impact of emergencies in our most vulnerable rural and geographical environments, promoting long-term customer safety and community resilience.
- Engaging with developers and Building Control at the planning stage to ensure fire safety considerations are incorporated and designed into the building.
- Monitor and identify concerns about (a) derelict, vacant, abandoned and unsecured spaces in order to reduce the risk to other people, and (b) places or spaces being placed at risk from the effects of any fire or rescue. Fostering a culture of proactive prevention and partnership working.
- In accordance with sections 7(2)(d) and 8(2)(d) of the Fire and Rescue Services Act 2004, proactively gather Site-Specific Risk Information (SSRI) and risk intelligence. This data ensures we provide appropriate pre-determined attendances (PDA) and equips operational colleagues with the most pertinent information enroute and at the scene of an incident. Key information relating to spaces include specific spatial layouts and risks, such as water abstraction points for wildfires, rescue boat launch sites and high risk road layouts or tunnels.
- Engage and support targeted local, regional and national engagement campaigns and messaging on behalf of and with the sector and partners.
- Encouraging safer behaviours on the roads, by operating in close coordination with strategic partners, including the Kent and Medway Safer Roads Partnership, Kent Police, and National Highways. Sharing intelligence to deliver targeted educational interventions and high-impact safety messaging. This collaborative approach ensures that our resources and interventions are directed toward the most vulnerable demographics in Kent and Medway, fostering safer behaviours on the roads and reinforcing a culture of prevention that complements our statutory fire safety obligations.

Reactive Interventions

- Respond decisively to emerging risks and safety failures.
- Effective investigatory work into the cause of fire which, in the case of wildfires, subsequently feeds into a national wildfire database.
- Improve information sharing and cooperation with partner organisations and communities to better manage wildfires or flooding incidents that might impact homes. Improving community preparedness and land management to reduce the risks.
- In accordance with the Civil Contingencies Act 2004 and as part of the UK Fire Standard for Communication and Engagement, fulfilling our statutory duty to provide a comprehensive 'warn and inform' service. Providing a continuous, timely, and accurate communication with the people of Kent and Medway during emergencies and major incidents where there is a risk to the wider public.

Connected risk

The greatest risks arise where People, Places and Spaces intersect – for example, a vulnerable person in a high-risk building, or young people accessing derelict land. The Service will prioritise its interventions where these risk factors overlap, ensuring a co-ordinated, joined-up approach across teams and with partners. Intelligence on connected risk will be shared across all functions to ensure no risk is addressed in isolation.

Relevant Legislation and Codes of Practice

- [Regulatory Reform \(Fire Safety\) Order 2005](#)
- [Building Safety Act 2022](#)
- [Fire Safety Act 2021](#)
- [The Fire Safety \(England\) Regulations 2022](#)
- [County of Kent Act 1981 \(publishing.service.gov.uk\)](#)
- [Building Act 1984 \(legislation.gov.uk\)](#)
- [Fire and Rescue Services Act 2004 \(legislation.gov.uk\)](#)
- [The Fire Safety \(Residential Evacuation Plans\) \(England\) Regulations 2025](#)
- Prevention Fire Standard
- Protection Fire Standard
- Civil Contingencies Act 2004
- Health and Safety at Work Act 1974

Underlying Tier 3 Procedure

Guidance - Risk Based Intervention Programme

Data Inputs and Controls

- Dynamics data on regulatory interventions, protection and prevention interventions.
- Statutory Notices served
- National enforcement registers date of Prohibition, Enforcement and Alternations notices served by Kent and Medway Fire and Rescue Authority
- KFRS Person Centred Framework (PCF) and accidental dwelling fire (ADF) model targeting data
- Social Media engagement metrics

Security Marking

Not protectively marked

Policy Audit Information

Policy version	Original approval and revision dates	Author	Changes made (unless new document) Significant or Non-significant amendment
V1	15/10/2026	James Rutherford, Fire Risk Inspection Team Manager	This forms part of a revised Business Safety policy framework, which replaces the following existing Tier 2 policies: • Intervention and Enforcement Policy • Business Engagement Policy • Licensing and Events Policy • Firefighter Access and Buildings Policy Under the revised framework, Business Safety will be supported by three Tier 2 policies: • Risk Based Intervention Programme Policy (this policy) • Enforcement Policy Primary Authority Scheme Policy

Approval Process (latest version)

Key dates and information	
Approved by (including date)	CMB (08/07/2026) KMFRA (15/10/2026) Audit and Governance Committee (N/A)
First approval (implementation) date	15/10/2026
Latest approval (implementation) date	15/10/2026
Review by (3 years from implementation, exception)	15/10/2029
Date came to Policy Steering Group	10/06/2026
Reviewers (including date)	Developed following: • CES Delivery Group – 18/05/2026 • CES Steering Group – 19/05/2026 • CES Away Day – 26/03/2026
Changes required to any related Tier 2 Policy resulting from changes to this Tier 2 Policy?	Yes This forms part of a revised Business Safety policy framework, which replaces the following existing Tier 2 policies: • Intervention and Enforcement Policy • Business Engagement Policy • Licensing and Events Policy • Firefighter Access and Buildings Policy Under the revised framework, Business Safety will be supported by three Tier 2 policies: • Risk Based Intervention Programme Policy (this policy) • Enforcement Policy • Primary Authority Partnership Scheme Policy
Changes required to any underlying Tier 3 Procedure/Guidance resulting from changes to this Tier 2 Policy?	Yes • Guidance - Risk Based Intervention Program • CS GN 05- Responding to imminent arson threats • CS 03 - Smoke alarm procedures • CS G04- Installing specialised equipment for those identified as more at risk • CS GN 07- Fire Risk Associated with Health Equipment • CS GN 01 - Home Fire Safety Visit Targeting • Targeted Schools Programme - CS GN101 • Guidance for the Public Warn and Inform Service (including resilience) Policy
Senior responsible colleague	Daniel Noonan, Head of Protection and Prevention

Direct enquiries to	Building Safety Team
PIA	Risk Based Intervention Programme PIA

Consultation History of Latest Version

T2 policy and its underlying T3 procedure will be consulted on as a package.

Formal consultation as part of development	Date of consultation
Joint Secretaries (Fire Brigades Union)	No consultation required with other parties
FRSA (Fire and Rescue Services Association and FOA (Fire Officers' Association) consulted	No consultation required with other parties
Colleagues via feedback in One Team Update as part of policy development	No consultation required with other parties via this forum, those in the directorate engaged with throughout.
Internal services meeting as part of policy development	No consultation required with other parties
Informal consultation post-implementation	Ongoing consultation planned annually along with Organisational Learning feedback route promoted throughout delivery of the program.
Colleagues via feedback in One Team Update as part of periodic checks	No consultation required with other parties
Internal services meeting as part of periodic checks	No consultation required with other parties over the above.

Enforcement Policy



Policy owned by:	Building Safety
Tier 2:	Policy
Version:	V1
Does policy apply to any of the following groups in addition to colleagues (Members, Volunteers, Cadets, Contractors)?	Yes Members
Related Tier 2 Policies:	Risk Based Intervention Policy

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Introduction and summary

This policy sets out the service that businesses and others being regulated by the Kent Fire and Rescue Authority (the Service) can expect from its regulatory and enforcement function and its appointed inspectors. It goes some way to satisfying the Regulators' Code by committing the Service and appointed Regulators to the principles of good enforcement with the assistance of effective procedures and clear guidance. The primary function of the regulatory part of the Service is to achieve safety in case of fire in premises to which The Regulatory Reform (Fire Safety) Order 2005, as amended (FSO) applies.

The Services Enforcement Policy has been prepared considering the principles of best practice recommended by Government for regulatory bodies. Listed below are the primary guidance and Legislation:

- The Regulators Code
- Enforcement Management Model (EMM) issued by the HSE
- The Regulatory Enforcement and Sanctions Act 2008
- The Legislative and Regulatory Reform Act 2006
- The Legislative and Regulatory Reform (Regulatory Functions) Order 2007
- The Environment and Safety Information Act 1988
- The Regulatory Reform (Fire Safety) Order 2005, as amended.
- The Licensing Act 2003
- Human Rights Act 1998
- Police and Criminal Evidence Act 1984

- Enforcement Concordat
- Environment Protection Act 1990

Organisational Aim

This policy establishes a fair and proportionate regulatory framework that drives up long-term fire safety standards across Kent. By carrying out proportionate and consistent enforcement ensures that buildings across our communities are safe, establishing a clear link between daily regulatory activity and our ultimate aim of saving lives and reducing harm .

Service Policy

Principles of Enforcement

Fire safety regulation is founded on the principle that people should be kept safe in case of fire. Kent FRS regulates to help secure this safety and through regulation, the Service aims to provide a consistently high-quality service to those we regulate. Our regulatory activity generally extends to premises in which there is a trade, business or other undertaking that falls within the scope of the FSO.

Non-compliance with fire safety law will mean that in our view, people are at risk in case of fire. Where we identify people at risk, we will respond proportionately to that risk; taking account of the likelihood and severity of the risk in line with [Our aim and objectives](#).

The Service believes in firm but fair enforcement of fire safety standards. This is achieved by:

- **proportionally** applying the law to secure safety.
- being **consistent** in our approach to regulation.
- **targeting** our resources and enforcement action on the highest risk.
- being **transparent** about how we operate and regulate.
- being **accountable** for our actions.

The Service will have regard to the Regulators Code when developing the policies and procedures that guide our regulatory activities. We will encourage and promote fire safety while minimising the associated costs of providing safety from fire.

The Service believe that by fostering good relationships with our business community and by working with them, we can improve public safety, business resilience, and can remove any unnecessary burdens of complying with fire safety law.

The Service will endeavour to engage with the business community, to seek their views about our policies and practices.

In the most serious cases of danger in case of fire, we will take immediate and decisive action to secure safety, for example by serving a Prohibition Notice that may restrict the use of part of or all of the premises.

The way we approach regulation.

In accordance with the Regulators Code, the Service takes enforcement action (and imposes sanctions and penalties) to:

- change the behaviour that led to non-compliance.
- change societal attitudes to the risks from fire.
- eliminate financial gain or benefit from putting people at risk in case of fire.
- exercise a proportionate response to the nature of the offence and the harm caused.
- restore safety to premises where fire safety risks were found.
- encourage fire safety to be secured in future.
- impose an appropriate sanction, which can include penalty through the courts (and the public stigma that should be associated with a criminal conviction).

Helping those we regulate

The Service will help those responsible for delivering safety in case of fire (responsible persons and duty holders) to understand what is expected of them and what they should expect from the Service.

Legal requirements will be clearly distinguished from best practice or non-statutory fire safety advice. We will publish any guidance and advice in a clear, accessible, concise, format using media appropriate to the target audience, in plain language.

Risk Based Intervention Programme

The Service operates a Risk Based Intervention programme (RBIP) to drive its audits, inspection and compliance. This system utilises data and guidance from the Home Office and the National Fire Chief's Council (NFCC) together with local intelligence and knowledge and incorporates local risk priorities identified from trends in location, types of fire and assessment of vulnerability of groups in local areas within the service area. From time to time, and particularly if any significant changes are proposed, the Service will consult regulated entities on its methodology through consultation on its [Community Risk Management Plan](#)

Audits, inspection and compliance checks will be undertaken by Fire Safety Regulators on the basis of the Service's RBIP. The greatest audit and inspection effort will be allocated to premises where a compliance breach would pose a serious risk to the safety of relevant persons and the Service has reason to believe that there is a high likelihood of noncompliance with the law.

Partnership Working

The Service has entered into a number of agreements with other enforcing authorities to provide clarification about which authority takes the lead for particular premises types where the enforcement regimes overlap. To minimise audit and inspection burdens for regulated entities, the Service will continue to seek to develop, engage in, and foster partnerships working with other enforcers and other stakeholder groups.

When serious fire safety concerns are raised about a property which results in customers having to leave their homes, the Service will work closely with the Local Authority Housing teams to ensure alternative accommodation and support is provided. This process limits the negative impact on people in the community.

Enforcement Options

Where fire is likely and / or the consequences of fire pose a hazard to people, it may become necessary for the Service to take action (against the responsible person / duty holder) to reduce the risk. The Service adheres to the [HSE -Enforcement Management Model](#) when formal action is required to be taken.

Inspectors utilise this process when determining enforcement action. Such judgement is made in accordance with Better Regulation principles which are in accordance with the Regulators Code.

The service has a wide range of enforcement action available to use that includes:

- Educate and inform.
- Informal action (Notification of Deficiencies).
- Statutory Notice (including Enforcement, Alterations and Prohibition).
- Referral to other agencies.
- Simple Caution and Prosecution through the Criminal Justice System

Enforcement Management Model (EMM)

The Service will use discretion in deciding when to enforce. The [HSE - Enforcement Management Model](#) provides a logical system that helps Regulators to make enforcement decisions on when and what enforcement action may be appropriate. Judgement is made in accordance with Better Regulation principles which are in accordance with the Regulators Code.

Principles of Enforcement Action

In assessing necessary and proportionate enforcement action, the application of the Evidence Test and the Public Interest Test will be applied throughout the enforcement and any subsequent investigation process. consideration will be given but not limited to:

a) Seriousness of the Offence

- The more serious the offence, the more likely it is that a prosecution will be required.
- Seriousness must be assessed by considering both the culpability (see below) of the suspect and the harm or potential harm caused.

b) Level of Culpability

Prosecution is more likely where the suspect's culpability is high. Relevant considerations include:

- the level of involvement in the offending;
- whether the offence was deliberate, planned, or repeated;
- whether the suspect benefitted financially or otherwise;
- any history of previous non-compliance, convictions, or enforcement action;
- whether the behaviour is ongoing or escalating;
- the suspect's age and maturity.

Culpability may be reduced where the suspect was coerced, exploited, or compelled, particularly where they are also the victim of related offending.

Mental or physical ill health or disability may also reduce culpability in some cases. This must be balanced against public safety considerations and the seriousness of the offence.

c) Harm to the Victim and Victim Circumstances

The impact on the victim is a key public interest consideration.

Prosecution is more likely where:

- the victim is vulnerable or perceived to be vulnerable;
- a position of trust or authority was abused;
- the victim was serving the public at the time of the offence;
- the offence involved targeting or exploitation;
- the behaviour was motivated by hostility or prejudice.

Victim views about the impact of the offence should be considered, but decisions must reflect the wider public interest. The Service does not act on behalf of victims in the same way as a private solicitor.

Where prosecution may adversely affect the victim's health or wellbeing, this must be carefully weighed alongside the seriousness of the offence and the availability of protective or special measures.

d) Age and Maturity of the Suspect

Significant weight must be attached where the suspect is under 18.

Consideration must be given to:

- the best interests and welfare of the child or young person;
- whether prosecution would have a disproportionate impact on future prospects;
- the aim of preventing re-offending.

Maturity should be considered alongside age, recognising that young adults may still lack full maturity.

As a general principle, the younger the suspect, the less likely prosecution is required. However, prosecution may still be appropriate where the offence is serious, alternatives are unavailable, or there is a relevant history of offending.

e) Impact on the Community

The greater the impact of the offence on the community, the more likely prosecution will be required.

Community impact may relate to:

- public safety and confidence;
- the prevalence of similar offending;
- harm to a specific group, profession, or local area.

f) Proportionality

Prosecution must be a proportionate response to the offending.

This includes considering:

- the seriousness of the offence and level of risk posed;
- the likely outcome of court proceedings;
- whether alternative enforcement options would adequately protect the public and secure compliance.

Proportionality does not mean avoiding prosecution because a case is difficult, time-consuming, or resource-intensive.

g) Protection of Information and Sources

Care must be taken where prosecution could risk:

- exposing sensitive sources of information;
- undermining ongoing investigations;
- impacting national security or other protected interests.

In every case, when we require action to remedy unsafe conditions, we will explain the nature of the unsafe conditions to those responsible and will confirm the same in writing.

Because, subject to any letter or notice we give, work must be done to improve or secure the safety of people in case of fire; we will agree reasonable timescales within which the work must be completed that are agreed with those responsible.

The Service will offer responsible persons and duty holders information and advice both verbally and / or in writing. This will include an explanation of why any specified work is necessary and a time period within which the specified work should be completed. Educating, informing and advising responsible persons and duty holders about their duties under fire safety legislation will form a fundamental element of our enforcement regime. The Service will fulfil its obligation under section 6(2) of the Fire and Rescue Services Act 2004 to give on request, advice on fire safety free of charge.

Fire Safety law gives power to warranted inspectors to take samples of dangerous materials or extracts of recorded safety information and documents. When request materials or documents we will provide an appropriate receipt.

In the most serious of cases we will gather information and conduct an investigation to prepare for a prosecution. The decision to prosecute a case will be taken by those with authority to do so in accordance with our Scheme of Delegations.

All our colleagues that make enforcement decisions will be required to follow the [Regulators Code](#)

When the Service takes enforcement action, we will discuss what is required to achieve safety for relevant persons with the responsible person / duty holder (taking into account the circumstances of the case, if they have been explained to us).

The Service will clearly explain any advice, required actions or decisions taken at the time of our visit and will be willing to discuss such matters on any future occasion to ensure those responsible have clarity of what must be done.

Our letters and notices will provide details in writing of what must be done and how to appeal against any of our regulatory decisions. Our letters and notices will also explain what will happen next, especially if you do not undertake the work. Our website has details of how to complain about our conduct, [contact us](#)

We encourage those responsible for providing safety in case of fire to contact us, especially if there are any questions or comments about our regulatory activity. We will also maintain regular communication (where required) until safety has been provided.

Statutory Enforcement, Prohibition / Restriction and Alterations Notices

Formal action will take the form of serving a Notice (Alterations, Enforcement, and/or Prohibition Notices). Formal action will be taken when the consequences of fire are such that people are likely to be harmed, suffer serious injury or death. It can require specific action to be taken or certain activities to cease.

Notices specify the problem and will either require a remedy as determined by officers or (if the legislation allows) may allow for other action with an equivalent remedial effect. In most cases there is a right of appeal against a Notice. Where there is a right of appeal, advice on the appeal mechanism will be set out in writing to the person on whom the notice is served.

Where a Notice requires changes to a premises in which another enforcing body has a statutory interest, the Service will, so far as is reasonably practicable, consult with such bodies as can reasonably be identified before serving the notice. Any such consultation will not release the person on whom the notice is served from their statutory obligation to consult relevant bodies in respect of works they will undertake as a result of a notice. Any failure by the Service to consult with any particular body or person will not invalidate any notice served under the Regulatory Reform (Fire Safety) Order 2005, as amended.

The following notices are available for use:

Alterations Notices (Article 29)

Where a reasonable known change to premises or to the use of premises could result in a significant increase in the risks to people on the premises, we may serve an Alterations Notice, which requires the responsible person/duty holder to notify us, before making that known change.

Enforcement Notices (Article 30)

Enforcement Notices require improvements in safety and will point out that people are at risk in case of fire; where in the building they are located; what has led to them being put at risk, as well as what should be done to provide safety and how to prevent the same danger from recurring.

Enforcement Notices include a reasonable period of time for safety to be put in place. Failure to respond to a formal Notice can result in escalation to an investigation for prosecution.

Restriction / Prohibition Notices (Article 31)

Where immediate action is considered necessary to keep people safe from fire, (such action will be considered where conditions are found that constitute a serious risk to life or injury to persons in the event of fire), a Prohibition Notice, which can prohibit or restrict the use of premises, can be served. An explanation of why such action is required will be given at the time and confirmed in writing. Whereas a Prohibition Notice requires action to remove imminent and immediate risks in case of fire, an Enforcement Notice might also be served to deal with less imminent risks in case of fire.

Referral to other Agencies

Where other Health and Safety enforcing authorities have a regulatory interest in a particular premises, details will be forwarded to the appropriate agency, for example if apparently dangerous conditions or practices (not related to fire) are noted in a workplace.

Simple Caution and Prosecution

There are a number of offences that can be committed under fire safety law. Among the foremost of these are failure to comply with a formal notice and failing to provide safety in case of fire to such extent that one or more people are put at risk of death or serious injury in case of fire.

Through prosecution and Simple Cautions these legal actions are important ways to bring to account those responsible for alleged legal offences. Where appropriate, we will use one of these measures. The Service will use discretion, legal advice and CMB agreement as part of its decision making process in deciding whether to bring a prosecution.

The decision to prosecute is a serious step. Fair and effective prosecution forms a legitimate element of the Service's strategy to reduce the risk of death and injury in regulated premises by enforcing fire safety law. Any prosecution has serious implications for all involved – including the person prosecuted, casualties, witnesses, and Service's personnel.

All enforcement activities, including investigations and formal actions, will always be conducted in compliance with the statutory powers of the officer and all other relevant legislation, including but not limited to the Police and Criminal Evidence Act 1984, the Criminal Procedure and Investigations Act 1996, the Human Rights Act 1998, and the Regulation of Investigatory Powers Act 2000, and in accordance with any formal procedures and codes of practice made under this legislation so far as they relate to the regulatory activity of the Service.

Failure to Comply with Requirements

Rights of, and routes to appeal, will be clearly set out in writing and issued with our letters.

We can withdraw Alterations, Enforcement and Prohibition Notices at any time, but they will generally be deemed to be in force until such time as the notice is complied with, appealed, withdrawn or cancelled by the court.

A failure to comply with an Alterations, Enforcement or Prohibition Notice constitutes an offence and may result in prosecution.

Publicity

The Service will consider publicising the serving of a Prohibition Notice or any conviction, which could serve to draw attention to the need to comply with fire safety requirements or deter anyone tempted to disregard their duties under fire safety law.

Public Register

The Service will enter details of certain notices (called "relevant notices") into a register to which the public have access. (In accordance with the Environment and Safety Information Act 1988). The register can be accessed via the services website ([Public Register](#)).

Other Duties of The Service

In addition to its primary duties under the Fire Safety Order (FSO), the Service also holds statutory responsibilities for fire safety under other relevant legislation. This includes enforcing specific provisions within the Health and Safety at Work etc. Act 1974, as well as fulfilling its roles as a regulator and statutory consultee under the Building Safety Act 2022.

Wherever appropriate, the Service will endeavour to utilise the FSO as its primary enforcement tool. Where the FSO is not the applicable legislative mechanism, or where overlapping jurisdictions exist, the Service will work collaboratively with or refer matters to the relevant enforcing authority (such as the Building Safety Regulator or the Health and Safety Executive)

Equality and Diversity

All enforcement decisions will be fair, independent and objective. When formal enforcement action is necessary, each case will be considered on its merits. Enforcement outcomes will not be influenced by any of the protected characteristics of the people involved. Such decisions will not be affected by improper or undue pressure from any source.

Although the protected characteristics of those involved do not influence the enforcement outcome, it is acknowledged that our enforcement activity may have a positive impact in relation to improving fire safety standards in certain premises. An example of this would be elderly residents living in a residential care premises who may require mobility assistance to evacuate. As part of the audit process, the specific needs of these occupants would be taken into account and where appropriate, additional control measures identified and implemented.

Data Protection

The Service will comply with the principles of the Data Protection Policy governing the use of personal data received or obtained and will respect the rights and freedoms of those individuals when processing their details.

Details are available on request [contact us](#)

Relevant Legislation and Codes of Practice

All enforcement activities, including investigations and formal actions, will always be conducted in compliance with the statutory powers of the officer and all other relevant legislation, including but not limited to:

- Police and Criminal Evidence Act 1984
- Criminal Procedure and Investigations Act 1996
- Human Rights Act 1998

And in accordance with any formal procedures and codes of practice made under this legislation so far as they relate to the regulatory activity of the Service.

Underlying Tier 3 Procedure

Enforcement - Guidance

Data Inputs and Controls

- Compliance History: Past inspection records, outstanding violations, notices served, and the building management's track record of fixing issues.
- Incident & Call-Out Data: Historical fire data, false alarm rates, and near-miss reports for specific property types or locations.
- AFSR's Complaints and Whistleblower Reports: Intelligence received from the public, tenants, or workers regarding e.g. blocked exits, broken alarms, or hazardous conditions.

Security Marking

Not protectively marked

Policy Audit Information

Procedure version	Original approval and revision dates	Author	Changes made (unless new document)
V1	15/10/2026	James Rutherford, Fire Risk Inspection Team Manager	New policy introduced following approval of Risk Based Intervention Programme (RBIP) Policy through PSG. The Enforcement Policy takes the enforcement elements from the (now rescinded) Intervention and Enforcement Policy and builds them into a stand-alone policy that sits alongside the new RBIP Policy. This forms part of a revised Business Safety policy framework, which replaces the following existing Tier 2 policies: • Intervention and Enforcement Policy • Business Engagement Policy • Licensing and Events Policy • Firefighter Access and Buildings Policy Under the revised framework, Business Safety will be supported by three Tier 2 policies: • Risk Based Intervention Programme Policy (this policy) • Enforcement Policy • Primary Authority Scheme Policy

Approval Process (latest version)

Key dates and information	
Approved by (including date)	CMB (14/07/2026) KMFRA (15/10/2026) Audit and Governance Committee (N/A)
First approval (implementation) date	15/10/2026
Latest approval (implementation) date	15/10/2026
Review by (3 years from implementation, unless exception)	15/10/2029
Date came to Policy Steering Group	08/07/2026
Reviewers (including date)	Enforcement Delivery Group 23/06/2026 Enforcement Steering Group 01/07/2026
Changes required to any related Tier 2 Policy resulting from changes to this Tier 2 Policy?	Yes This forms part of a revised Business Safety policy framework, which replaces the following existing Tier 2 policies: • Intervention and Enforcement Policy • Business Engagement Policy • Licensing and Events Policy • Firefighter Access and Buildings Policy Under the revised framework, Business Safety will be supported by three Tier 2 policies: • Risk Based Intervention Programme Policy (this policy) • Enforcement Policy • Primary Authority Partnership Scheme Policy
Changes required to any underlying Tier 3 Procedure/Guidance resulting from changes to this Tier 2 Policy?	Yes All will need to be reviewed and links changed as all intervention guidance links back to this
Senior responsible colleague	Daniel Noonan, Head of Protection and Prevention
Direct enquiries to	Building Safety Team
PIA	Enforcement PIA

Consultation History of Latest Version

Refer to the 'Consultation History of Latest Version' in the overlying Tier 2 Policy for this, as T2 policy and its underlying T3 procedure will be consulted on as a package.

Formal consultation as part of development	Date of consultation
Joint Secretaries (Fire Brigades Union)	No consultation required with other parties
FRSA (Fire and Rescue Services Association and FOA (Fire Officers' Association) consulted	No consultation required with other parties
Colleagues via feedback in One Team Update as part of policy development	No consultation required with other parties
Internal services meeting as part of policy development	No consultation required with other parties
Informal consultation post-implementation	Date of consultation
Colleagues via feedback in One Team Update as part of periodic checks	No consultation required with other parties
Internal services meeting as part of periodic checks	No consultation required with other parties

Primary Authority Partnership Scheme Policy



Policy owned by:	Building Safety
Tier 2:	Policy
Version:	1
Does policy apply to any of the following groups in addition to colleagues (Members, Volunteers, Cadets, Contractors)?	Yes Volunteers
Related Tier 2 Policies:	Risk Based Intervention Programme Policy

Introduction and Summary

The Authority is an active member of the Primary Authority Scheme (PAS) regulated by the Office for Product Safety and Standards (OPSS).

Primary Authority is a means for businesses to partner with Fire and Rescue Services (FRS) and other Regulators and agree assured and tailored advice on meeting fire safety regulations by providing a single point of contact.

Primary Authority provides a legal partnership between businesses and The Authority. Individual businesses can set up their own partnership or belong to a trade association (or other type of group i.e. 'collaborative partnership' between a variety of trades within a geographical location) with an existing partnership.

Primary Authority was launched in 2009 with the intention to make regulation of businesses operating at multiple premises across the UK more consistent. Building on the success of the scheme, the eligibility criteria for Primary Authority was expanded and from 1 October 2017 all businesses can now benefit from Primary Authority, irrespective of geographical location.

Organisational aim

This policy supports and contributes to our organisational aim ("Customer – Working together with our customers to save lives and reduce harm) by ensuring that, we are continuously engaging and supporting our customers and communities in ways that work for them. Where appropriate to do so, we can support other regulators who undertake inspection and interventions of our partners to reduce the risk of fire in regulated premises and improve public safety and business resilience, working with our Primary Authority partners to achieve sustainable compliance with minimal need for enforcement interventions.

Service Policy

Primary Authority Partnership Scheme Policy

- KFRS will engage with and support customers/communities to save lives and reduce harm.
- KFRS aims to help partners achieve sustainable compliance with fire safety rules while minimizing the need for strict enforcement interventions.
- KFRS will act competently and professionally, actively seeking partnerships with businesses that share their values and helping them meet legal obligations without unnecessary expense.
- KFRS will respect Primary Authority Partnerships established by other Fire Services.

Information

New Primary Authority Partnerships

Every request for a Primary Authority Partnership will be presented to CMB, and will be valued based on:

- The overall benefits of the partnership.
- Alignment with the Community Risk Management Plan, and Prevention and Protection Strategy.
- The direct or indirect positive impact on making the Kent community a safer place to live.

Established Primary Authority Partnerships

KFRS can offer the following to established Primary Authority Scheme (PAS) partnerships:

- Assured and tailored advice, Delivering consistent, reliable guidance on meeting fire safety regulations that is specifically customised to the business's needs.
- A Single Point of Contact, Simplifying communication through a dedicated contact, making regulatory compliance more efficient and direct.
- Supporting against unnecessary expense, Actively assistance to help partnerships meet their legal obligations without incurring avoidable or unnecessary financial burdens.
- Intervention support when interacting with other regulators who undertake inspections, aiming to improve public safety and business resilience.
- Sustainable compliance, developing a collaborative approach focused on achieving long-term compliance with the Regulatory Reform (Fire Safety) Order 2005, prioritising cooperation to minimize the need for formal enforcement actions.
- Regular and ongoing assessment and review of the partnership in line with the Community Risk Management Plan (CRMP) to ensure it continues to effectively manage fire risks and make the Kent community safer.

Roles and Responsibilities

- This policy will apply to all KFRS colleagues engaged in partnership activities and KFRS employees who during their appointed duties are in any way required to enforce requirements of Regulatory Reform (Fire Safety) Order 2005, as amended on behalf of Kent and Medway Fire Authority.
- All employees working in the Authority's Building Fire Safety Team will adhere to the policy set out above and the specific operating procedures relating to their posts.

Primary Authority Partnership Scheme Policy

- The Head of Building Safety will ensure that the Building Safety Team receive adequate guidance, training, and support in order that they can adhere to the policy and Services Regulatory Intervention operating procedures.
- The PAS policy will be regularly reviewed to ensure its effectiveness in supporting business and managing fire risks within the Kent Business Community.
- Corporate Management Board (CMB) will review and approval all new PAS partnerships.

Political Leadership

- KFRS will review current Primary Authority Partnerships annually to ensure it supports the objectives set out in the Community Risk Management Plan.

Relevant Legislation and Codes of Practice

The policy and procedures within Primary Authority will demonstrate compliance with The Regulatory Enforcement and Sanctions Act 2008 and the Primary Authority Statutory Guidance published by Department of Business, Energy and Industrial Strategy which came into effect in 2017 and will be the policy recommended by the National Fire Chiefs Council (NFCC). Where no such policy is available, KFRS may issue an interim policy.

This Policy also conforms with the requirements of the Regulatory Reform (Fire Safety Order 2005), as amended by The Building Safety Act 2022, The Fire Safety Act 2021, The Fire Safety (England) Regulations 2022.

- [Regulatory Enforcement and Sanctions Act 2008](#)
- [Enterprise Act 2016](#)
- [Regulatory Reform \(Fire Safety\) Order 2005](#)
- [Building Safety Act 2022](#)
- [Fire Safety Act 2021](#)
- [The Fire Safety \(England\) Regulations 2022](#)

Underlying Tier 3 Procedure

N/A

Data Inputs and Controls

The following data will be used to inform compliance with, or make assessments relating to, this policy:

- Dynamics data on Prohibition
- Enforcement and alternations notices served
- National enforcement register date of Prohibition, Enforcement and Alternations notices served by Kent and Medway Fire and Rescue Authority

Security Marking

Not protectively marked

Policy Audit Information

Policy version	Original approval and revision dates	Author	Changes made (unless new document) Significant or Non-significant amendment
V1	15/10/2026	Louise Burford, Policy, Training and Engagement Team Lead	New policy created cover the strategic intention of the PAS partnerships as not already covered by other policies in the directorate. This forms part of a revised Business Safety policy framework, which replaces the following existing Tier 2 policies: • Intervention and Enforcement Policy • Business Engagement Policy • Licensing and Events Policy • Firefighter Access and Buildings Policy Under the revised framework, Business Safety will be supported by three Tier 2 policies: • Risk Based Intervention Programme Policy (this policy) • Enforcement Policy Primary Authority Scheme Policy

Approval Process (latest version)

Key dates and information	
Approved by (including date)	CMB (14/07/2026) KMFRA (15/10/2026) Audit and Governance Committee (N/A)
First approval (implementation) date	15/10/2026
Latest approval (implementation) date	15/10/2026
Review by (3 years from implementation, unless exception, e.g. 1 year for the Flag Flying Policy)	15/10/2029
Date came to Policy Steering Group	08/07/2026
Reviewers (including date)	Building Safety Team, May and June 2026
Changes required to any related Tier 2 Policy resulting from changes to this Tier 2 Policy?	Yes This forms part of a revised Business Safety policy framework, which replaces the following existing Tier 2 policies: • Intervention and Enforcement Policy • Business Engagement Policy • Licensing and Events Policy • Firefighter Access and Buildings Policy Under the revised framework, Business Safety will be supported by three Tier 2 policies: • Risk Based Intervention Programme Policy (this policy) • Enforcement Policy Primary Authority Partnership Scheme Policy
Changes required to any underlying Tier 3 Procedure/Guidance resulting from changes to this Tier 2 Policy?	No, upon approval subsequent tier 3 will be linked
Senior responsible colleague	Daniel Noonan, Head of Protection and Prevention
Direct enquiries to	Building Safety Team
People Impact Assessment (PIA)	Risk Based Intervention Programme PIA

Consultation History of Latest Version

T2 policy and its underlying T3 procedure will be consulted on as a package.

Formal consultation as part of development	Date of consultation
Joint Secretaries (Fire Brigades Union)	No consultation required with other parties
FRSA (Fire and Rescue Services Association and FOA (Fire Officers' Association) consulted	No consultation required with other parties
Colleagues via feedback in One Team Update as part of policy development	No consultation required with other parties
Internal services meeting as part of policy development	No consultation required with other parties
Informal consultation post-implementation	Date of consultation
Colleagues via feedback in One Team Update as part of periodic checks	No consultation required with other parties
Internal services meeting as part of periodic checks	No consultation required with other parties

By: Clerk to the Authority

To: Kent and Medway Fire and Rescue Authority – 15 October 2026

Subject: PROPOSED CALENDAR OF MEMBER MEETINGS AND OTHER
EVENTS FOR 2027/28

Classification: Unrestricted

FOR DECISION

SUMMARY

This report sets out for Members' consideration and approval, the proposed Calendar of Member Meetings and Other Events for 2027/28.

RECOMMENDATION

Members are requested to:

1. Approve the proposed Calendar of Member Meetings for 2027/28 as set out in **Appendix 1** (paragraphs 2 and 3 refers).

LEAD/CONTACT OFFICER: Clerk to the Authority – Kirsty Driver
TELEPHONE NUMBER: 01622 692121
EMAIL: kmfraclerk@kent.fire-uk.org
BACKGROUND PAPERS: None

COMMENTS

Introduction

1. It is the Authority's normal practice to approve the programme of Member meetings for the forthcoming municipal year (June to June).

Member Meetings for the Remainder of 2026/27 Calendar Year

2. In October 2025, the Authority set and agreed the dates for its meetings for the remainder of the current Authority year (through to the annual meeting in June 2027) Members are required to note the existing calendar of dates which are identified in Part 1 of **Appendix 1**.

Proposed Meeting Dates for 2027/28

3. Suggested dates for the proposed Authority and Audit and Governance Committee meetings from June 2027 until June 2028 are shown in Part 2 of **Appendix 1** for Members' consideration and approval.
4. All currently known dates which have an influence on the meetings programme (such as local elections, LGA Conferences, and annual meetings of the constituent authorities) are also shown where known.
5. The suggested dates for 2027/28 follow a similar pattern to that adopted for 2026/27, avoiding school holiday periods as far as reasonably possible.
6. As usual, the relevant officers at both Kent County Council and Medway Council have been consulted and confirmed that there are no significant date clashes. As it is often necessary for the constituent Councils to call meetings at short notice, it is inevitable that clashes will occur from time to time, despite the best efforts of all parties.
7. Once Member agreement has been sought to the proposed dates, the Clerk will send out formal calendar invitations.

IMPACT ASSESSMENT

8. All costs associated with the meetings are contained within existing budgetary provisions.

RECOMMENDATION

9. Members are requested to:
 - 9.1 Approve the proposed Calendar of Member Meetings for 2027/28 as set out in **Appendix 1** (paragraphs 2 and 3 refers).

PROPOSED CALENDAR OF MEMBER MEETINGS AND OTHER EVENTS 2027/28

Part 1: Dates for remainder 2026/27 and start of 2027/28 - Previously Approved by the Authority at its meeting on 16th October 2025

2027

Audit and Governance Committee	Thursday 28 January at 10.30am
Kent and Medway Fire and Rescue Authority Budget Meeting	Thursday 18 February at 10.30am
Audit and Governance Committee	Thursday 22 April at 10.30am
Kent and Medway Fire and Rescue Authority Annual Meeting	Thursday 24 June at 10.30am
<i>LGA Annual Fire Conference</i>	<i>TBC</i>
<i>Medway Council Annual Meeting</i>	<i>Wednesday 26th May</i>
<i>Kent County Council Annual Meeting</i>	<i>TBC</i>
<i>LGA Annual Conference and Exhibition</i>	<i>Tuesday 29th June – Thursday 1st July</i>

Part 2 – Proposed dates for remainder of 2026/27 – for Member approval

2027

Audit and Governance Committee	Thursday 23 rd September at 10.30am
Kent and Medway Fire and Rescue Authority	Thursday 14 th October at 10.30am

2028

Audit and Governance Committee	Thursday 27 th January at 10.30am
Kent and Medway Fire and Rescue Authority Budget Meeting	Thursday 17 th February at 10.30am
Audit and Governance Committee	Thursday 20 th April at 10.30am
Kent and Medway Fire and Rescue Authority Annual Meeting	Thursday 22 nd June at 10.30am

Audit Findings Report for Kent and Medway Towns Fire Authority

Year ended 31 March 2026

Final



Kent and Medway Fire and Rescue Authority
The Godlands, Straw Mill Hill
Tovil
Maidstone
Kent
ME15 6XB

Grant Thornton UK LLP
8 Finsbury Circus
London
EC2M 7EA
www.grantthornton.co.uk

Dear Members of the Audit and Governance Committee,

Audit Findings Report for the Kent and Medway Towns Fire Authority for the 31 March 2026

This Audit Findings Report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process and confirmation of auditor independence, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Chartered Accountants

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We encourage you to read our transparency report which sets out how the firm complies with the requirements of the Audit Firm Governance Code and the steps we have taken to manage risk, quality and internal control particularly through our Quality Management Approach. The report includes information on the firm's processes and practices for quality control, for ensuring independence and objectivity, for partner remuneration, our governance, our international network arrangements and our core values, amongst other things. This report is available at [transparency-report-2025-.pdf \(grantthornton.co.uk\)](https://www.grantthornton.co.uk/transparency-report-2025-.pdf).

We would like to take this opportunity to record our appreciation for the kind assistance provided by the finance team and other staff during our audit.

Matthew Dean

Key Audit Partner
For Grant Thornton UK LLP

Chartered Accountants

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Headlines

This page and those following summarise the key findings and other matters arising from the statutory audit of Kent and Medway Towns Fire Authority (the 'Authority') and the preparation of the Authority's financial statements for the year ended 31 March 2026 for the attention of those charged with governance.

Financial statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice (the 'Code'), we are required to report whether, in our opinion, the Authority's financial statements:

- give a true and fair view of the financial position of the Authority and its income and expenditure for the year
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statement (AGS) and Narrative Report), is materially consistent with the financial statements and with our knowledge obtained during the audit, or otherwise whether this information appears to be materially misstated.

Our audit work is now complete and has primarily been undertaken during June to September as planned. Our findings are summarised on pages 10 to 29. Audit adjustments are detailed on page 19. We have also raised recommendations for management, set out on pages 24 to 27, and reported our follow up of prior year recommendations on pages 28-29.

From our work completed, there are no matters of which we are aware that would require modification of our audit opinion.

From our work on other information to be published with the financial statements, including the Annual Governance Statement, we note this is consistent with our knowledge of the Authority and with the financial statements.

Therefore, on this basis, our financial statements audit report opinion will be unmodified.

Headlines

Value for money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice (the 'Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are required to report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Authority's arrangements under the following specified criteria:

- Governance
- Financial sustainability
- Improving economy, efficiency and effectiveness

We have completed our VFM work. A summary is provided on page 30, with detailed commentary in the separate Auditor's Annual Report presented alongside this report. We are satisfied that the Authority has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Headlines

Statutory duties

The Local Audit and Accountability Act 2014 (the ‘Act’) also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act
- certify the closure of the audit.

We have not exercised any of our additional statutory powers or duties.

We have completed the majority of our work required under the Code. However, we cannot formally conclude the audit and issue an audit certificate in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until the following matter(s) are resolved:

- Confirmation has not been received from the NAO that the group audit (Whole of Government Accounts) has been certified by the Comptroller and Audit General, and therefore no further work is required to be undertaken in order to discharge the auditor’s duties in relation to consolidation returns under paragraph 2.11 of the Code

We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2026.

Significant matters

We did not encounter any significant difficulties or identify any significant matters arising during our audit.

Our approach to materiality

As communicated in our Audit Plan dated 23rd April, we determined materiality at the planning stage as **£2.6 million** based on 2.5% of prior year gross expenditure. At year-end, we have reconsidered planning materiality based on the draft financial statements. Due to the reduction in gross expenditure for 2025/26 we have therefore revised our materiality amount, though we have retained the same benchmark.

A recap of our approach to determining materiality is set out below.

Basis for our determination of materiality

We have determined materiality at **£2.3 million** based on professional judgement in the context of our knowledge of the Authority.

We have used 2.5% of gross expenditure as the basis for determining materiality.

We use a benchmark of gross expenditure as the Authority prepares an expenditure based budget for their financial year with the primary objective of providing services to the local community. We note the benchmark percentage is consistent with that applied in 2024/25.

Performance materiality

We have determined performance materiality at **£1.725 million**, based on 75% of headline materiality.

We have revised performance materiality as result of actual gross expenditure for 2025/26 being lower than that of 2024/25 which was utilised for our planning, requiring a reassessment of materiality.

Specific materiality

We have set a lower specific materiality threshold for senior officer's remuneration and exit packages disclosures on an individual basis. This judgement reflects the fact that this note is of particular interest to users of the accounts, as the salaries of senior officers can sometimes attract adverse publicity. The key judgement here is determining the level of error within these disclosures that would lead to a qualification of our opinion.

We have set this threshold at **£100,000** (per officer) for Senior Officer's remuneration and exit packages.

Reporting threshold

We will report to you all misstatements identified in excess of **£115,000** in addition to any matters considered to be qualitatively material.

Our approach to materiality

A summary of our approach to determining materiality is set out below.

	Authority (£)	Qualitative factors considered
Materiality for the financial statements	2,300,000	We considered materiality from the perspective of the users of the financial statements. The Authority prepares an expenditure-based budget for the financial year with the primary objective to provide services to the local community, therefore 2.5% of gross expenditure was deemed the most appropriate benchmark. This benchmark was also used in the prior year.
Performance materiality	1,725,000	Performance Materiality is based on a percentage of the overall materiality. We have determined to apply 75% of overall materiality considering the requirements of ISA 320.
Specific materiality senior officer remuneration	100,000 (per officer)	Senior officer remuneration is an area of interest to readers of financial statements. A lower level of materiality in these areas is appropriate due to the nature of these disclosure notes.
Reporting threshold	115,000	This is based on a % of overall materiality, where we have applied a 5% benchmark which is consistent with the level communicated in the Audit Plan.

Overview of audit risks

The below table summarises the significant risks discussed in more detail on the subsequent pages.

Significant risks are defined by ISAs (UK) as an identified risk of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum due to the degree to which risk factors affect the combination of the likelihood of a misstatement occurring and the magnitude of the potential misstatement if that misstatement occurs.

Risk title	Risk level	Change in risk since Audit Plan	Fraud risk	Level of judgement or estimation uncertainty	Status of work	
Risk 1 Management override of controls	Significant	↔	✓	Low	●	Green
Risk 2 Valuation of land and buildings	Significant	↔	✗	High	●	Green
Risk 3 Valuation of the net pension liability	Significant	↔	✗	High	●	Green

- ↑ Assessed risk increase since Audit Plan
- ↔ Assessed risk consistent with Audit Plan
- ↓ Assessed risk decrease since Audit Plan

- G Not likely to result in material adjustment or change to disclosures within the financial statements
- A Potential to result in material adjustment or significant change to disclosures within the financial statements
- R Likely to result in material adjustment or significant change to disclosures within the financial statements

Significant risks

Risk identified	Audit procedures performed	Key observations
Management override of controls Under ISA (UK) 240, there is a non-rebuttable presumption that the risk of management override of controls is present in all entities.	We have: - evaluated the design and implementation of management controls over journals - analysed the journals listing and determined the criteria for selecting high risk unusual journals - identified and tested unusual journals made during the year and the accounts production stage for appropriateness and corroboration - gained an understanding of the accounting estimates and critical judgements applied by management and considered their reasonableness - Evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions	Our audit work has not identified any issues relating to management override of controls. We are satisfied that judgements made by management are appropriate and have been determined using consistent methodology. Having assessed management judgements and estimates individually and in aggregate we are satisfied that there is no material misstatement arising from management bias across the financial statements.

Significant risks

Risk identified	Audit procedures performed	Key observations
Valuation of land and buildings The valuation of land and buildings represents a significant estimate in the financial statements. It is considered a significant estimate due to its size, complexity and sensitivity to changes in key assumptions. We have therefore identified it as a significant risk for the audit. Other land and buildings comprises £81.567 million which includes a large proportion of specialised assets, such as the fire stations and training facilities. The Authority has engaged Cluttons LLP to complete the valuation of properties as at 31 March 2026 and has updated it's methodology in line with the recent Indexation code requirements.	We have: • documented our understanding management's process and controls for the calculation of the estimate • evaluated the competence, capabilities and objectivity of management's expert • evaluated the consistency of the disclosure with the valuation report • reviewed accounting estimates, judgements and decisions made by management with respect to the code changes due to CIPFA Bulletin 22 • evaluated the basis on which the valuations have been carried out • evaluated the information and assumptions used by the valuer • evaluated the accounting entries for the valuation • evaluated the reasonableness of the assumptions used to form the estimate	Our work in this area is complete. Having assessed management judgements and estimates individually and in aggregate we are satisfied that there is no material misstatement arising from management bias across the financial statements. We note from our work we have identified three recommendations for the Authority, which are detailed on pages 25-27 in relation to the application of indexation for 2025/26. We note that we have not identified any further matters that would require reporting or modification of our audit opinion.

Significant risks

Risk identified	Audit procedures performed	Key observations
Valuation of the net pension liability The valuation of the pension fund net liability, comprising the Local Government Pension Scheme (LGPS) and Firefighter's Pension Scheme (FFPF) represents a significant estimate in the financial statements. It is considered a significant estimate due to its size, complexity and sensitivity to changes in key assumptions. We have therefore identified it as a significant risk for the audit. The Authorities net pension liability at 31 March 2026 is £607.170 million (PY £615.082 million). With £606.803 million (PY £615,082 million) relating to the Firefighters pension scheme (FFPS) and £0.367 million (PY £Nil) for Local Government Pension scheme (LGPS), after accounting for an IFRIC-14 adjustment of £25.333 million, which is applied due to the scheme being in a surplus position.	For both the LGPS and FFPF we will: • Document our understanding management's process and controls • Evaluate the competence, capabilities and objectivity of management's expert • Evaluate the consistency of the disclosure with the actuarial report • Evaluate the reasonableness of the assumptions used to form the estimate For the LGPS Scheme we will: • Obtain assurances from the pension fund auditor on the underlying data shared by the fund to the actuary which has been used in the calculation of this estimate • Where IFRIC 14 is applicable we will review the IFRIC 14 assessment carried out by the actuary and evaluate the reasonableness of the assumptions used as part of the assessment. For the FFPF scheme we will: • Sample test the underlying data which has been provided to the expert and used in the calculation of this estimate to ensure accuracy (Contributions, benefits and lump sum)	Our audit work in this area is now complete. We are satisfied that the judgments and estimates made by management regarding the valuation of net pension liability were appropriate. Furthermore, we found no material misstatement arising from management bias as a result of the judgments and estimates made over the valuation.

Other findings – Information Technology

This section provides an overview of results from our assessment of the Information Technology (IT) environment and controls therein which included identifying risks from IT related business process controls relevant to the financial audit. This table below includes an overall IT General Control (ITGC) rating per IT application and details of the ratings assigned to individual control areas.

IT application	Level of assessment performed	Overall ITGC rating	ITGC control area rating			Related significant risks/other risks
			Security management	Technology acquisition, development and maintenance	Technology infrastructure	
Business World	ITGC assessment (design and implementation effectiveness only)	● Green	● Green	● Green	● Green	Management Override of Controls
iTrent	ITGC assessment (design and implementation effectiveness only)	● Green	● Green	● Green	● Green	N/A

Assessment:

- [Red] Significant deficiencies identified in IT controls relevant to the audit of financial statements
- [Amber] Non-significant deficiencies identified in IT controls relevant to the audit of financial statements/significant deficiencies identified but with sufficient mitigation of relevant risk
- [Green] IT controls relevant to the audit of financial statements judged to be effective at the level of testing in scope
- [Black] Not in scope for assessment

Other communication requirements

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Audit and Governance Committee. We have not been made aware of any other incidents in the period and no other issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	A signed letter of representation will be requested ahead of the auditor's report being signed. We have not identified the need for any specific representations at the time of writing.
Confirmation requests from third parties	We requested from management permission to send confirmation requests to the Authority's banking and treasury partners. This permission was granted and the requests were sent. All requests were returned with positive confirmation.
Disclosures	From our work we have not identified any material omissions in the financial statements. Details of disclosure changes made to the financial statements following audit review have been set out on page 19.
Significant difficulties	From our work, no significant difficulties arose during the audit that we require to bring to the attention of those charged with governance.
Other matters	- When completing our review of the implementation of indexation and the updated valuation methodology applied, we have faced challenges in completing our work. This has resulted in the recommendations raised on pages 25-27. - No other significant difficulties arose during the audit that we require to bring to the attention of those charged with governance.

Other responsibilities

Issue	Commentary
Going concern	In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2024). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies. Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities: • The use of the going concern basis of accounting is not a of significant focus of the auditor’s time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity’s services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities • For many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the Authority’s financial sustainability is addressed by our value for money work, which is covered elsewhere in this report. Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the Authority meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated: • the nature of the Authority and the environment in which it operates • the Authority’s financial reporting framework • The Authority’s system of internal control for identifying events or conditions relevant to going concern • management’s going concern assessment. On the basis of our work, we have obtained sufficient appropriate audit evidence to enable us to conclude that: • a material uncertainty related to going concern has not been identified; and • management’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Other responsibilities

Issue	Commentary
Other information	We are required to give an opinion on whether the other information published together with the audited financial statements (including the Annual Governance Statement and Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. No inconsistencies have been identified from our work.
Matters on which we report by exception	We are required to report on matters by exception in a number of areas: • if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit • if we have applied any of our statutory powers or duties • where we are not satisfied in respect of arrangements to secure value for money and have reported [a] significant weakness/es. We have nothing to report on these matters from our work.

Other responsibilities

Issue	Commentary
Specified procedures for Whole of Government Accounts	We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions. In line with National Audit Office (NAO) guidance, audit certificates are required to remain open pending confirmation that the WGA group audit has been certified by the Comptroller and Auditor General (C&AG), including where no issues exceed reporting thresholds. Accordingly, we cannot formally conclude the audit and issue an audit certificate until this confirmation is received. We are satisfied that this does not have a material effect on the financial statements for the year ended 31 March 2026. This will be reflected in our final audit report.
Certification of the closure of the audit	We intend to delay the certification of the closure of the 2026/27 audit of Kent and Medway Towns Fire Authority in the audit report, due to the WGA matters described above.

Audit adjustments

We are required to report all non-trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

No adjusted misstatements have been identified at the date of drafting our report. We will provide an update to management and the Audit and Governance Committee should any issues be identified from the remaining concluding work.

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure	Misclassification or change identified	Adjusted?
Note 23 – Lease Liabilities Maturity Profile	In review of Note 23, we have noted a restatement to the 2024/25 balances and thus a prior period adjustment. This is due to the prior year calculations including leases that had been excluded from the Lease Liability recognition on the basis of the low-value exemption. This has resulted in a reduction in future lease payments totalling £2.700 million in the restatement to the note from a total of £2.872 million to £0.172 million . We have agreed the updated values to supporting leases and workings with no issues noted. Further, we have confirmed that there is no impact upon the prior year Lease Liability or Right of Use asset balances and thus are content this is confined to just the disclosure Note 23.	✓
Note 4 - Estimation Uncertainty	Further narrative has been added to the estimation uncertainty disclosure to include considerations regarding the application and potential implications, of IFRIC 14 to the Authority's LGPS asset ceiling position.	✓
Throughout	A number of minor typographical errors were identified and corrected throughout the financial statements. In addition, amendments were made to include prior year comparative information within relevant disclosures, improving the consistency, clarity and completeness of the financial statement presentation.	✓

Impact of unadjusted misstatements

No adjusted misstatements have been identified in our work on 2025/26 at the date of drafting our report. We will provide an update to management and the Audit and Governance Committee should any issues be identified from the remaining concluding work.

Impact of unadjusted misstatements in the prior year

The table below provides details of misstatements identified during the prior year audit which were not adjusted for within the final set of financial statements for 2024/25, and the resulting impact upon the 2025/26 financial statements. We also present the cumulative impact of both prior year and current year unadjusted misstatements on the 2025/26 financial statements. The Audit and Governance Committee is required to approve management's proposed treatment of all items recorded within the table below.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on surplus/deficit of the provision of services £'000	Impact on general fund £'000	Reason for not adjusting
Revaluation of Land and Buildings - During our review of the PPE revaluations, we identified an error in the valuer's report relating to the land valuation for Ashford Fire Station. The original report stated a land value of £113,481. Following publication of the financial statements, the valuer issued an addendum confirming that this figure was incorrect and had resulted from a spreadsheet error. The corrected valuation determined a revised land value of £469,005, resulting in an understatement of £355,524 within the draft financial statements. The client has not adjusted the accounts or the Fixed Asset Register for this difference on the basis that the misstatement is considered immaterial, and notification of the error was received after the accounts had been published.	Cr Surplus(-) / Deficit on revaluation of property, plant and equipment (355)	DR Opening Property Plant and Equipment – Land and Buildings 355 CR Opening Revaluation Reserve (355) DR Closing Revaluation Reserve 355	0	0	Immaterial – we note that the updated value has been incorporated into the valuations for this year and thus the movement in valuation through Other Comprehensive Income is overstated by the £355k to resolve the error. We are therefore content that the closing balance for Property Plant and Equipment – Land and Buildings and the Revaluation Reserve are appropriately stated.

Impact of unadjusted misstatements in the prior year

The table below provides details of misstatements identified during the prior year audit which were not adjusted for within the final set of financial statements for 2024/25, and the resulting impact upon the 2025/26 financial statements. We also present the cumulative impact of both prior year and current year unadjusted misstatements on the 2025/26 financial statements. The Audit and Governance Committee is required to approve management's proposed treatment of all items recorded within the table below.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on surplus/deficit of the provision of services £'000	Impact on general fund £'000	Reason for not adjusting
Revaluation of Land and Buildings - Within our detailed testing on revaluation of Property, Plant and Equipment (PPE) in 24/25, we identified that the External valuer had utilised BCIS cost indices from February 2025 when determining the valuations of specialised assets. We therefore completed an assessment of updating the valuations to utilise the March 2025 BCIS indices, and we recalculated the full fire station portfolio on this basis. Our recalculation resulted in an overall overstatement of £511,128 across the portfolio.	Dr Surplus(-) / Deficit on revaluation of property, plant and equipment 511	CR Opening Property Plant and Equipment – Land and Buildings (511) DR Opening Revaluation Reserve 511 CR Closing Revaluation Reserve (511)	0	0	Immaterial – we note that we have agreed the closing Valuations for properties to the Valuation report from the external Valuer. We are therefore content that the closing balance for Property Plant and Equipment – Land and Buildings and the Revaluation Reserve are appropriately stated.

Impact of unadjusted misstatements in the prior year

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on surplus/deficit of the provision of services £'000	Impact on general fund £'000	Reason for not adjusting
Movement in Reserves Statement - In our review of 24/25 Movement in reserves consistency checker we highlighted a variance within the Net retirement benefits being transferred to the Pensions reserve from the General Fund. From discussions with management, this variance was in relation to interest charged in relation to backdated employee pension contributions as a result of the Matthews Case, which then were not treated as contributions but as a reduction in service costs. We note from our work performed that we have agreed the balances to supporting external IAS19 reports provided by the actuary. Though we have challenged the appropriateness of this treatment as a reduction of contributions and note the impact of the misstatement as a £2,129,900 increase to contributions resulting in a reduction in the General Fund of the same quantum.		CR Debtors 2,130 DR Cash 2,130	CR 25/26 Pension Grant income 2,130	DR General Fund Contributions 2,130	Immaterial – In the prior year, backdated Matthews Case pension contributions of £2.130m were accounted for as a reduction in service cost rather than employer pension contributions, resulting in an understatement of the charge to the General Fund. We have reviewed the current year contributions and note the cash has now settled the debtor in relation to these contributions. Thus, the Grant that settles the deficit on the Fire Fighters Pensions for 25/26 incorporates the movement in contributions and thus feeds through to impact the General Fund.

Impact of unadjusted misstatements in the prior year

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on surplus/deficit of the provision of services £'000	Impact on general fund £'000	Reason for not adjusting
Remeasurement of the Net Defined Benefit Liability/(Asset) - In response to our letter the auditors of the Kent Pension Fund (KPF) identified a misstatement of £26,711k in relation to the scheme assets. This arose due to a difference between the updated net asset position reported in the KPF financial statements (£8,451,611k) and the pension fund asset values provided to the actuary (£8,424,900k), resulting in a total variance of £26,711k for the Fund. Kent and Medway Fire and Rescue Authority's (KMFRA) share of the KPF is 1.13% , giving rise to a projected understatement impact of £302k on the Authority's IAS 19 asset valuation.	CR Remeasurement of the Net Defined Benefit Liability/(Asset) (302)	DR Opening Asset Ceiling Adjustment 302	0	0	Immaterial – we note that via undertaking the IAS19 valuations this year, the updated closing valuation of Assets resolves the impact on the opening asset and thus ceiling position. This has been resolved via the in-year movements which are understated and thus the closing position of the Net defined Liability is appropriately stated.
Impact of prior year unadjusted misstatements on the current year's financial statements	0	0	0	2,130	0
Cumulative impact of prior year and current year unadjusted misstatements on 2025/26 financial statements	0	0	0	2,130	0

Action plan

We set out here our recommendations for the Authority which we have identified as a result of issues identified during our audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
● Medium	Nil Net Book Value Assets Upon review of the Fixed Asset Register (FAR) for 2025/26, we have identified £8.009 million of assets being held at nil net book value. These assets held at Nil net book value may misrepresent the true value of the Authority’s assets, leading to an understatement of total assets and potentially affecting the overall financial position of the entity if the assets are still in use. If the Assets are no longer in use, then the Authority may be overstating their assets within the PPE disclosure on a gross book value basis. We note that we raised a recommendation in this area in 2024/25 and due to the continued quantum of these assets we maintain this recommendation for 2025/26.	The Authority undertake a detailed review of all nil NBV assets to understand if these assets are still in use and to then reconsider the appropriateness of the UEL's of these assets. Alternatively, if they are not in use, they should be disposed of within the FAR. Management response Officers have reviewed all nil net book value assets held on the balance sheet and are satisfied that there are no material issues. The historic cost of assets held at nil net book value has reduced since last year following the annual review and subsequent write out of assets no longer held by the Authority. As part of this review, officers also confirm whether assets remain operational and continue to support service delivery. Where assets are identified as no longer being in operational use, they will be considered for disposal and removal from the Fixed Asset Register in accordance with the Authority's asset management processes. A number of the remaining assets held at nil net book value are due for replacement within the Infrastructure Programme and given their age and specialist nature have a nil/scrap residual value. When these assets are replaced, they will be written out of the PPE disclosure note in the usual way. Each year the Finance and Fleet team review the economic useful life of all vehicles, plant and equipment that are within 2 years of the end of their useful economic life to ascertain if they can be utilised for longer given their condition and mileage.

Key

- High – Significant effect on control system and/or financial statements
- Medium – Limited impact on control system and/or financial statements
- Low – Best practice for control systems and financial statements

Action plan (continued)

Assessment	Issue and risk	Recommendations
● Medium	Asset Revaluation Tracking The Authority operates a valuation programme whereby approximately 20% of assets are subject to full valuation and the remaining 80% are indexed annually. During our review, this distinction was not clearly documented within either the valuation reports or the Fixed Asset Register (FAR). As a result, there is limited audit trail demonstrating which assets have received a full valuation, and which have been indexed in any given year. In the absence of a clear record of assets subject to full valuation versus indexation, there is a risk that assets are not effectively monitored against the rolling five-year valuation cycle. This could result in assets inadvertently exceeding the maximum period between full valuations, leading to a risk that carrying values do not reflect current value in accordance with the Code.	Management should maintain a clear and complete record within the Fixed Asset Register and supporting valuation documentation identifying whether each asset has been fully revalued or indexed in the year. The Authority should also maintain a rolling valuation tracker to demonstrate compliance with the five-year cyclical valuation requirement and provide a clear audit trail of assets selected for revaluation each year. Management response The Authority currently maintains a separate schedule detailing which property assets are subject to full valuation each year. This schedule has been agreed with the Authority's external Valuer to enable them to plan their annual cycle of work. The Fixed Asset Register has now been updated to include details of which assets have been subject to a full revaluation or indexed in the year. A tracker will be added to the Fixed Asset Register to provide a clear audit trail of assets selected for revaluation each year and demonstrate evidence of compliance with the Authority's cyclical valuation programme.

Key

- High – Significant effect on control system and/or financial statements
- Medium – Limited impact on control system and/or financial statements
- Low – Best practice for control systems and financial statements

Action plan (continued)

Assessment	Issue and risk	Recommendations
● Medium	Indexation Application date We identified instances where the indices applied to update asset values were not based on information as at 31 March, resulting in values being indexed using data to December 2025. Whilst the impact in 2025/26 was not material, the approach does not reflect a valuation as at the reporting date. Applying indices that do not align to the balance sheet date may result in asset values not being representative of the carrying value as at year-end. Over time, differences may accumulate and result in increasing valuation inaccuracies, particularly where movements in property indices become more volatile.	Management should ensure that all future indexation calculations are based on indices applicable as at the financial year-end reporting date of 31 March. Supporting working papers should clearly evidence the source of the indices used and demonstrate that the valuation reflects conditions existing at the balance sheet date. Where year-end index information is unavailable at the time of valuation, management should document the rationale for the approach adopted and assess any potential impact on reported asset values. Management response In order to meet the statutory deadline for the publication of the draft Statement of Accounts work on property valuations often has to progress ahead of the publication of relevant 31 March indices. The Authority will ensure that supporting working papers clearly evidence the source of the indices used going forward. Where year-end index information is unavailable at the time of valuation, the Authority will document the rationale for the approach adopted and will obtain written confirmation from the external Valuer regarding the estimated impact, if any, of using earlier indexation data.

Key

- High – Significant effect on control system and/or financial statements
- Medium – Limited impact on control system and/or financial statements
- Low – Best practice for control systems and financial statements

Action plan (continued)

Assessment	Issue and risk	Recommendations
● Medium	Indexation Application Method The Authority's current approach to asset indexation does not appear to fully align with the intention of the CIPFA Code Bulletin 22 update, which introduced a pragmatic approach to annual valuation updates through the application of appropriate indices to previously determined asset values. Rather than applying a consistent indexation methodology across classes of assets, individual valuation inputs and assumptions have been refreshed and amended using updated asset-specific information. Whilst this approach may improve the precision of individual asset valuations, it effectively results in a series of partial desktop valuations rather than a straightforward indexation exercise. As a consequence, the methodology applied becomes significantly more complex than a standard indexation approach and is not clearly distinguishable from a formal valuation review.	Management should review the current valuation update methodology and formally determine whether annual updates are being performed through indexation or through a form of desktop valuation. Where indexation is intended, the process should apply clearly defined and consistently applied indices to previously established valuations in line with the approach envisaged by CIPFA Code Bulletin 22. This will improve transparency, enhance auditability, and ensure that valuation methodologies remain both robust and demonstrably compliant with the requirements and intent of the CIPFA Code. Management response The Authority's current approach has been developed to ensure that asset valuations remain as accurate and up to date as possible between full valuation exercises whilst trying to remain compliant with the intent of the CIPFA Code. Officers acknowledge the Auditor's observation that the methodology adopted incorporates consideration of asset-specific information and therefore may not be clearly distinguishable from a traditional indexation approach. During 2026/27 the Authority will review its valuation update methodology in consultation with its external Valuer. The agreed methodology will be applied consistently across the asset portfolio, appropriately documented within valuation working papers, and aligned to the requirements and intent of the CIPFA Code and associated guidance. The review will formally determine the methodology to be adopted going forward and ensure that it is consistently applied and clearly documented within valuation working papers.

Key

- High – Significant effect on control system and/or financial statements
- Medium – Limited impact on control system and/or financial statements
- Low – Best practice for control systems and financial statements

Follow up of prior year recommendations

We identified the following issues in the audit of the Authority’s 2024/25 financial statements, which resulted in 2 recommendations being reported in our 2024/25 Audit Findings Report. Please see below assessment of arrangements from our work in 25/26:

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
✓	Completeness of Expenditure - In our review of the completeness of expenditure, our testing identified an invoice that had been incorrectly removed from the closing Goods Received Not Invoiced (GRNI) accrual assessment and thus was accounted for within the wrong financial year. We therefore reviewed the full breakdown of items excluded from the year-end accrual and note this totalled £37k, including the failed sample. We were therefore content this is isolated to this breakdown and note from our testing of the recognised GRNI within our work on Creditors we did not identify further issues. We recommend that: Management should review and strengthen controls in relation to the preparation of the GRNI accrual and ensure all exclusions are appropriately documented to ensure goods delivered before year-end are appropriately accrued.	In our review of completeness of expenditure and creditors we have noted no issues with respect to GRNI accruals. We have also held discussions with management over the process for determining these accruals and the review process which is undertaken which support the review noted in our recommendation. We are therefore content this action has been completed.

Assessment

- ✓ Action completed
- X Not yet addressed

Follow up of prior year recommendations (continued)

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
X	Nil Net Book Value (NBV) Assets - In our review of the Fixed Asset Register (FAR), we have identified assets with a historic cost of £8.688 million being held at nil net book value. Nil net book value assets may misrepresent the true value of the Authority's assets, leading to an understatement of total assets and potentially affecting the overall financial position of the entity if the assets are still in use. If the Assets are no longer in use, then the Authority may be overstating their assets within the PPE disclosure on a gross book value basis. We recommend that: The Authority undertake a review of the nil NBV assets to understand if these assets are still in use and to then reconsider the appropriateness of the UEL's of these assets. Alternatively, if they are not in use, they should be disposed of within the FAR.	We note from discussions with management that this review remains an ongoing process and that the appropriateness of UEL's is now considered as a part of the year end close down process. Though, upon review of the Fixed Asset Register (FAR) for 25/26, we have identified £8.009 million of assets being held at nil net book value. These assets held at Nil net book value may misrepresent the true value of the Authority's assets, leading to an understatement of total assets and potentially affecting the overall financial position of the entity if the assets are still in use. If the Assets are no longer in use, then the Authority may be overstating their assets within the PPE disclosure on a gross book value basis. Given the quantum of the assets held in this manner we have maintained our recommendation as noted on page 24.

Assessment

- ✓ Action completed
- X Not yet addressed

Value for Money arrangements

Approach to Value for Money work for the year ended 31 March 2026

The National Audit Office issued its latest Value for Money guidance to auditors in March 2026. The Code requires auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Additionally, The Code requires auditors to share a draft of the Auditor's Annual Report (AAR) with those charged with governance by 30th November each year from 2025-26. Our draft AAR accompanies this audit findings report.

In undertaking our work, we are required to have regard to three specified reporting criteria. These are as set out below.



Governance

How the body ensures that it makes informed decisions and properly manages its risks.



Financial sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services.



Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services.

In undertaking this work we have not identified any significant weaknesses in arrangements.

Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers). In this context, there are no independence matters that we would like to report to you.

We confirm that we have implemented policies and procedures to meet the requirement of the Financial Reporting Council's Ethical Standard. Further, we have complied with the requirements of the National Audit Office’s Auditor Guidance Note 01 issued in February 2025 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

As part of our assessment of our independence we note the following matters:

	Conclusions
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Authority that may reasonably be thought to bear on our integrity, independence and objectivity.
Relationships and Investments held by individuals	We have not identified any potential issues in respect of personal relationships with the Authority.
Employment of Grant Thornton staff	We are not aware of any former Grant Thornton partners or staff being employed, or holding discussions in respect of employment, by the Authority or group as a director or in a senior management role covering financial, accounting or control related areas.
Business relationships	We have not identified any business relationships between Grant Thornton and the Authority.
Contingent fees in relation to non-audit services	No contingent fee arrangements are in place for non-audit services provided.
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the Authority/group, senior management or staff (that would exceed the threshold set in the Ethical Standard).

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person and network firms have complied with the Financial Reporting Council’s Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements.

Audit Fees

The following tables below sets out the total fees for audit services that we have been engaged to provide or charged from the beginning of the financial year 25/26, as well as the threats to our independence and safeguards have been applied to mitigate these threats.

The below non-audit services are consistent with the Authority's policy on the allotment of non-audit work to your auditor. None of the below services were provided on a contingent fee basis.

For the purposes of our audit we have made enquiries of all Grant Thornton teams within the Grant Thornton International Limited network member firms providing services to Kent and Medway Towns Fire Authority to ensure all relevant fees have been captured.

Audit fees	£
Audit of Authority	117,608
Fee in relation to additional work on PPE indexation	7,500
Total	125,108

The above fees are exclusive of VAT and out of pocket expenses.
The fees agree to the financial statements.

This covers all services provided by us and our network to the Authority, its senior officers and its affiliates, and other services provided to other known connected parties that may reasonably be thought to bear on our integrity, objectivity or independence.

Appendices

A. Communication of audit matters with those charged with governance

Our communication plan	Audit Plan	Audit Findings Report
Respective responsibilities of auditor and management/those charged with governance	●	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks	●	
Confirmation of independence and objectivity	●	●
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	●	●
Significant matters in relation to going concern	●	●
Views about the qualitative aspects of the Authority's accounting and financial reporting practices including accounting policies, accounting estimates and financial statement disclosures		●
Significant findings from the audit		●
Significant matters and issue arising during the audit and written representations that have been sought		●
Significant difficulties encountered during the audit		●
Significant deficiencies in internal control identified during the audit		●
Significant matters arising in connection with related parties		●

A. Communication of audit matters with those charged with governance

Our communication plan	Audit Plan	Audit Findings Report
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		
Non-compliance with laws and regulations		
Unadjusted misstatements and material disclosure omissions		
Expected modifications to the auditor's report, or emphasis of		

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Audit Findings, outlines those key issues, findings and other matters arising from the audit, which we consider should be communicated in writing rather than orally, together with an explanation as to how these have been resolved.

Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Distribution of this Audit Findings Report

Whilst we seek to ensure our audit findings are distributed to those individuals charged with governance, as a minimum a requirement exists for our findings to be distributed to all the company directors and those members of senior management with significant operational and strategic responsibilities. We are grateful for your specific consideration and onward distribution of our report, to those charged with governance.



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Kent and Medway Towns Fire Authority

Auditor's Annual Report
Year ending 31 March 2026

24 September 2026



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The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting, on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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01 Introduction and context

Introduction

This report brings together a summary of all the work we have undertaken for Kent and Medway Towns Fire Authority during 2025/26 as the appointed external auditor. The core element of the report is the commentary on the Value for Money (VfM) arrangements. The responsibilities of the Fire and Rescue Authority (the Authority) are set out in Appendix A. The Value for Money Auditor responsibilities are set out in Appendix B.

Opinion on the financial statements

Auditors provide an opinion on the financial statements which confirms whether they:

- give a true and fair view of the financial position of the Authority as at 31 March 2026 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2025/26
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014

We also consider the Annual Governance Statement and undertake work relating to the Whole of Government Accounts consolidation exercise.

Auditor's powers

Under the Local Audit and Accountability Act 2014, auditors of an Authority have a duty to consider whether there are any issues arising during their work that require the use of a range of auditor's powers.

These powers are set out on page 8 with a commentary on whether any of these powers have been used during this audit period.

In particular, auditors may issue:

- Statutory recommendations to the full Authority which must be considered publicly.
- A Public Interest Report (PIR)

Value for money

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (referred to as Value for Money). The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:

- financial sustainability
- governance
- improving economy, efficiency and effectiveness.

During 2024/25, the NAO consulted on and updated the Code to align it with accounts backstop legislation. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. The deadline requirement for 2025/26 AARs is 30 November 2026.

02 Executive Summary

Executive Summary – our assessment of value for money arrangements

Our overall summary of our Value for Money assessment of the Authority's arrangements is set out below. Further detail can be found on the following pages.

Criteria	2024/25 Assessment of arrangements	2025/26 Risk assessment	2025/26 Assessment of arrangements
Financial sustainability	Amber No significant weaknesses in arrangements identified, one improvement recommendation in relation to reporting against savings plans.	No risks of significant weakness identified.	Amber No significant weaknesses in arrangements identified, one improvement recommendation retained in relation to reporting against savings plans.
Governance	Green No significant weaknesses identified and no improvement recommendations raised.	No risks of significant weakness identified.	Green No significant weaknesses in arrangements identified and no improvement recommendations made.
Improving economy, efficiency and effectiveness	Amber No significant weaknesses in arrangements identified, one improvement recommendation in relation to the development of a data quality policy and framework.	No risks of significant weakness identified.	Green No significant weaknesses in arrangements identified and no improvement recommendations made.
Green	No significant weaknesses or improvement recommendations.		
Amber	No significant weaknesses, improvement recommendation(s) made.		
Red	Significant weaknesses in arrangements identified and key recommendation(s) made.		

Executive Summary

We set out below the key findings from our commentary on the Authority's arrangements in respect of value for money.



Financial sustainability

The Authority continues to demonstrate good financial management, delivering a surplus of **£1.738 million** in 2025/26 and setting a balanced budget for 2026/27. Beyond 2026/27, the Medium-Term Financial Plan is balanced without use of general reserves, supported by reasonable planning assumptions and quantified sensitivity analysis. Reserves remain at adequate levels, with **£4.890 million** in general reserves and **£6.209 million** in the insurance and resource earmarked reserve at the end of 2025/26. The Authority's financial plans are consistent with other strategic plans and the Community Risk Management Plan.

We have maintained our improvement recommendation with respect to reporting against the achievement of planned savings as detailed on page 19.



Governance

The Authority has established robust governance and financial management arrangements. Strong frameworks are in place for risk management, internal control, budget setting and financial monitoring, including a Risk Management Policy, Risk Appetite Statement, Corporate Risk Register, Financial Framework and Financial Management Policy, which support effective decision making and accountability. Assurance over these arrangements is provided by Internal Audit and counter fraud activity, alongside oversight from the Audit and Governance Committee and Monitoring Officer. The Authority's governance framework, includes schemes of delegation and a clear Code of Conduct and promotes transparency, challenge and compliance with legal and regulatory requirements, while supporting informed decision-making and high standards of behaviour.



Improving economy, efficiency and effectiveness

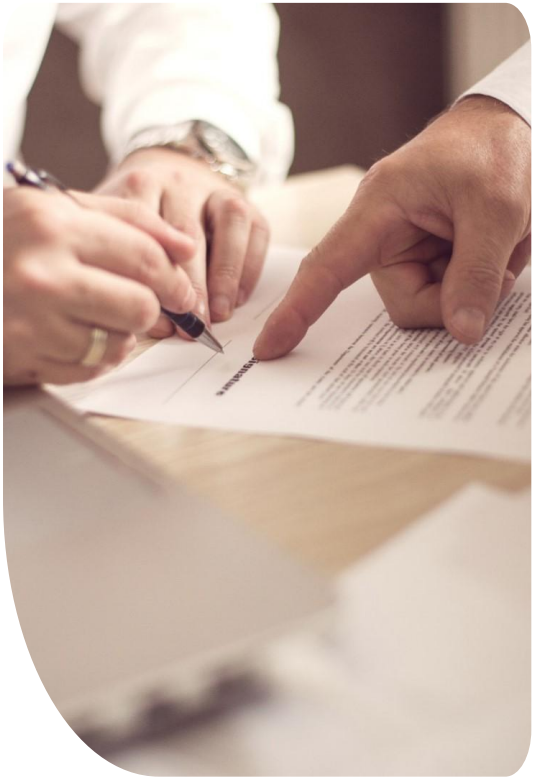
The Authority has satisfactory arrangements for performance monitoring, supporting effective scrutiny and decision making with regular updates to the Fire Authority on progress against strategic objectives, activity levels, and service performance. Procurement and contract management operate within a clear framework, with oversight arrangements in place for major capital projects to ensure transparency and accountability.

We note, in the prior year we had recommended that the Authority develop a data quality policy and framework to meet the Fire Standard for Data Management. From our review, management have now implemented, as of March 2026, a Data Governance Policy that supports how to meet these standards and thus we have closed our recommendation in this area.

Executive summary – auditor’s other responsibilities

This page summarises our opinion on the Authority’s financial statements and sets out whether we have used any of the other powers available to us as the Authority’s auditors.

Auditor’s responsibility	2025/26 outcome
Opinion on the Financial Statements	We plan to complete our audit of your financial statements and issue an unqualified audit opinion, following the Audit and Governance Committee meeting on 24 September 2026. Our findings are set out in further detail on page 10.
Use of auditor’s powers	We have not made any written statutory recommendations under Schedule 7 of the Local Audit and Accountability Act 2014. We did not make an application to the Court or issue any Advisory Notices under Section 28 of the Local Audit and Accountability Act 2014. We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014. We did not identify any issues that required us to issue a Public Interest Report (PIR) under Schedule 7 of the Local Audit and Accountability Act 2014.



03 Opinion on the financial statements and use of auditor's powers

Opinion on the financial statements

These pages set out the key findings from our audit of the Authority's financial statements, and whether we have used any of the other powers available to us as the Authority's auditors.

Audit opinion on the financial statements

We plan to complete our audit of your financial statements and issue an unqualified audit opinion following the Audit & Governance Committee on 24 September 2026.

Grant Thornton provides an independent opinion on whether the Authority's financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2026 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2025/26
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We conducted our audit in accordance with: International Standards on Auditing (UK), the NAO Code of Audit Practice (2024), and applicable law. We are independent of the Authority in accordance with applicable ethical requirements, including the Financial Reporting Council's Ethical Standard.

Findings from the audit of the financial statements

The Authority provided draft accounts in line with the national deadline of 30 June 2026.

Draft financial statements were of a reasonable standard and supported by detailed working papers.

Audit Findings Report

We report the detailed findings from our audit in our Audit Findings Report. A final version of our report will be presented alongside this report to the Authority's Audit and Governance Committee on 24th September 2026. Requests for this Audit Findings Report should be directed to the Authority.

Other reporting requirements

Annual Governance Statement

Under the Code of Audit Practice published by the National Audit Office we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting, or is misleading or inconsistent with the information of which we are aware from our audit.

We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.



Use of auditor's powers

We bring the following matters to your attention:

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make a written recommendation to the Authority under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or;
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report in respect of the above matters.

04 Value for Money commentary on arrangements

Value for Money – commentary on arrangements

This page explains how we undertake the value for money assessment of arrangements and provide a commentary under three specified areas.

The Authority is the statutory governing authority responsible for overseeing fire and rescue services across Kent. Kent Fire and Rescue Service (the Service) carries out day-to-day operations, whilst the Authority sets the strategic direction for the Service and is responsible for governance and oversight of the Service.

All Fire and Rescue Authorities are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Fire and Rescue Authorities report on their arrangements, and the effectiveness of these arrangements, as part of their individual Annual Governance Statements.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:



Financial sustainability

Arrangements for ensuring the Authority can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).



Governance

Arrangements for ensuring that the Authority makes appropriate decisions in the right way. This includes arrangements for budget setting and budget management, risk management, and making decisions based on appropriate information.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the Authority delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

Financial sustainability – commentary on arrangements

We considered how the Authority:	Commentary on arrangements:	Rating
identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them	The Authority delivered a surplus of £1.738 million against its 2025/26 revenue budget and has set a balanced budget for 2026/27. The 2025/26 surplus was principally due to higher investment income and reductions in Airwave (dedicated radio network for Emergency Services) costs. The £1.738 million underspend has been transferred to the Insurance and Resource Reserve. This transfer was intended to help address the 2026/27 budget gap identified within the Medium-Term Financial Plan. The provisional capital outturn for 2025/26 was £10.730 million against a revised capital budget of £13.474 million, creating an underspend of £2.744 million. This was primarily driven by the rephasing of major projects into future years and therefore reflected timing differences rather than a reduction in programme scope. The Authority has set a balanced budget for 2026/27 which includes a £1.524 million draw down from reserves, as above, though beyond 2026/27, the Medium-Term Financial Plan is balanced without use of general reserves, supported by reasonable planning assumptions and quantified sensitivity analysis. Reserves remain at adequate levels, with £4.890 million in general reserves and £36.626 million in earmarked reserves, including £6.209 million in the insurance and resource reserve at the end of 2025/26.	Green

Green	No significant weaknesses or improvement recommendations.
Amber	No significant weaknesses, improvement recommendations made.
Red	Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
plans to bridge its funding gaps and identify achievable savings	The Authority uses a bottom-up approach to identify savings, without setting specific targets for future years. Savings proposals are generated by projects and budget managers via capacity reviews, spending reviews and project tracking. A list of potential savings options is maintained which could be explored if required and therefore we do not consider that future budget gaps represent a significant threat to the Authority's financial sustainability. Confirmed savings are incorporated into the annual budget approved by the Fire Authority each February. In 2025/26, £1.893 million of savings were included in the base budget, with £1.983 million built in for 2026/27. We note that the 25/26 underspend will be drawn down to support the budget gap in 2026/27, though beyond 2026/27, the Medium-Term Financial Plan is balanced without use of general reserves. Further, the Authority has consistently identified savings ahead of the start of each financial year, achieving balanced budgets without using reserves. In our review of the budget reporting, although a revenue budget surplus was achieved in 2025/26, the budget outturn report does not clearly identify the value of delivered savings. We can see from early reporting in 2026/27 that management have now included this narrative within the financial updates though as this was not present within the outturn reporting, we have therefore updated our improvement recommendation as detailed on page 19, which replaces the prior year recommendation on savings reporting.	Amber

Green	No significant weaknesses or improvement recommendations.
Amber	No significant weaknesses, improvement recommendations made.
Red	Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	The Authority's financial planning is aligned closely with the Community Risk Management Plan 2025-29 and 10-year Capital Strategy which is reviewed and considered as a part of the annual budget setting process. This ensures resources are directed towards strategic priorities including operational resilience, digital transformation, workforce development, community safety and infrastructure investment. The Medium-Term Financial Plan and Medium-Term Investment Plan support delivery through investment in estates, fleet replacement, technology, operational capability and service transformation. Due to its statutory obligations under the Fire and Rescue Services Act 2004, the Authority operates with limited discretionary spend, however, growth investments are subject to robust challenge and prioritisation.	Green
ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system	The Authority has established robust arrangements to ensure its financial planning is consistent with workforce, capital, investment, and operational strategies. The 26/27 budget strategy states that financial resources are aligned to the Community Risk Management Plan delivery plan to ensure funding is directed towards the Authority's risk reduction, prevention, protection and operational response priorities. The Medium-Term Financial Plan acts as the central financial framework linking the Authority's strategic objectives with it's financial outlooks. It ensures resources are aligned to delivery of the Community Risk Management Plan while supporting long-term investment in people, property, fleet, technology and collaborative working. This is monitored regularly via reports taken to Authority meetings, that disclose progress against financial performance including that against the capital plan and treasury management to give appropriate oversight and highlight key variances. Further oversight of capital delivery is provided by the Corporate Management Board (CMB), with individual projects managed through dedicated Programme Boards.	Green

Green	No significant weaknesses or improvement recommendations.
Amber	No significant weaknesses, improvement recommendations made.
Red	Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans	Risks to financial resilience are identified and monitored through formal budget monitoring and financial update reports presented regularly to the Fire Authority, supported by forecasting, reserve monitoring and the Authority's wider risk management framework. During 2025/26, the Authority actively reviewed and challenged key assumptions within its financial plans, including operational activity levels, workforce vacancies, funding volatility, collection fund adjustments and programme slippage, with forecasts and budgets updated as risks emerged. The Reserves Strategy for 2026/27 includes a comprehensive annual financial risk assessment that quantifies both the likelihood and financial impact of key risks over the Medium-Term Financial Plan period. To provide resilience against unforeseen pressures, the Authority maintains General Reserves at approximately 5% of the base revenue budget together with a range of earmarked reserves, including the Insurance and Resource Reserve, which is being used to manage funding reform risks and timing differences between savings delivery and expenditure requirements	Green

Green	No significant weaknesses or improvement recommendations.
Amber	No significant weaknesses, improvement recommendations made.
Red	Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability (continued)

Area for Improvement identified: identifying and delivering recurrent savings

Key Finding: Although the revenue budget outturn for 2025/26 was better than planned, reporting to the Fire Authority does not clearly demonstrate whether the individual savings schemes contributing to the **£1.893 million** target were delivered as intended.

Evidence: The budget monitoring and outturn reports for 2025/26 presented to the Fire Authority do not include any specific assessment of whether planned savings are being achieved in accordance with the approved budget for the year.

Impact: Specific reporting against savings would improve transparency and accountability, supporting more informed decision making.

Improvement Recommendation 1

IR1: The Authority should further enhance its outturn reporting by including a clear assessment of progress against planned savings. This should involve tracking whether savings targets are being achieved in line with the approved budget for the year and highlighting and detailing the causes for any variances.

Governance – commentary on arrangements

We considered how the Authority:	Commentary on arrangements:	Rating
monitors and assesses risk and how the Authority gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	The Authority maintains a strong framework for risk management and internal control, supported by a Risk Management Policy, Risk Appetite Statement and Corporate Risk Register, with oversight provided by the Audit and Governance Committee. Assurance is obtained through a risk-based Internal Audit programme and counter-fraud framework, including fraud risk assessments, staff awareness initiatives, participation in the National Fraud Initiative and delivery of the Anti-Fraud and Corruption Action Plan. These arrangements were supported by the reporting of Internal Audit which noted no frauds or irregularities during 2025/26. Further assurance is provided through whistleblowing and customer feedback arrangements, alongside the Monitoring Officer's confirmation that there were no instances of likely unlawful decision-making or maladministration during the year.	Green

Green	No significant weaknesses or improvement recommendations.
Amber	No significant weaknesses, improvement recommendations made.
Red	Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
approaches and carries out its annual budget setting process	The Authority operates a robust budget setting process, underpinned by detailed financial planning, challenge and scrutiny from budget managers, senior finance officers and the Corporate Management Board. Budget assumptions, cost pressures, savings opportunities and long-term infrastructure requirements are reviewed throughout the process before being presented to Members for approval. The budget is informed by public consultation, including engagement on council tax options, ensuring stakeholder views are considered alongside operational and financial priorities. This structured approach supports a balanced and sustainable budget that aligns resources with the Authority's strategic objectives.	Green
ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information; supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships	The Authority has established clear financial management and budgetary control arrangements supported by the updated Financial Framework and Financial Management policy. These define clear responsibilities and budget monitoring requirements. Regular reporting of financial performance is presented to Members and the Corporate Management Board to provide oversight. Financial and non-financial information is communicated through regular budget monitoring, forecast outturn reports, infrastructure plan updates and treasury management reporting, enabling risks, variances and delivery against planned outcomes to be identified and scrutinised in a timely manner. Corrective action is taken where required through budget adjustments, reserve management, capital programme rephasing and active management of emerging financial risks and pressures. These arrangements support the Authority's statutory financial reporting requirements and provide effective oversight of significant projects, partnerships and investment activity.	Green

Green	No significant weaknesses or improvement recommendations.
Amber	No significant weaknesses, improvement recommendations made.
Red	Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee	The Authority has established clear governance arrangements to support informed, transparent decision-making, with decisions underpinned by detailed reports, risk assessments, consultation outcomes and officer advice before Member approval. The Fire Authority and Audit & Governance Committee provide robust challenge and scrutiny through regular meetings, review of key strategic and financial decisions, and formal challenge of officers, with actions and responses recorded in meeting minutes. Governance is strengthened through a statutory Monitoring Officer, Codes of Conduct, schemes of delegation and an Independent Member who provides additional scrutiny and challenge across the Authority and Audit & Governance Committee. These arrangements are supported by a positive challenge culture, evidenced by HMICFRS inspection findings and the absence of any reported governance or conduct concerns during 2025/26.	Green
monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour	Codes of Conduct, declarations of interests, gifts and hospitality arrangements, and Member-Officer protocols set clear standards of behaviour for Members and Officers, with regular review by the Monitoring Officer and Audit & Governance Committee. Formal disciplinary procedures are in place for both Members and staff, providing clear processes for investigating and addressing misconduct. Compliance and governance arrangements are monitored through annual reporting, policy reviews, and scrutiny by the Audit & Governance Committee, with anti-fraud and corruption controls also subject to regular oversight. The Authority also maintains procurement policies and regulations, supported by structured contract management and collaborative procurement arrangements, to ensure compliance with legislative and regulatory requirements.	Green

Green

No significant weaknesses or improvement recommendations.

Amber

No significant weaknesses, improvement recommendations made.

Red

Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements

We considered how the Authority:	Commentary on arrangements:	Rating
uses financial and performance information to assess performance to identify areas for improvement	The Authority uses performance and cost information to monitor service delivery, identify areas of pressure, and inform operational decision-making. Performance reporting, via regular Information Updates for 2025/26 showed strong results across key operational and prevention measures, including maintaining response performance despite increased demand, high customer satisfaction levels, and strong compliance with Safe and Well Visits and building consultation targets. Information is benchmarked both internally against prior years and targets, and externally against other fire and rescue services, with the results used to assess service effectiveness, identify areas for improvement, and support strategic planning. Cost information is also used to inform treasury management decision-making, with benchmarking through the Kent Treasury Forum supporting the review of planned interest and bond returns. The prior year improvement recommendation in this area relating to data governance has been actioned, where we have reviewed the Data Governance Policy, implemented in March 2026, supported by the tier 3 guidance document. This establishes a clear framework for data quality, accountability, retention, security and compliance with the Fire Standard for Data Management. This has been shared through the April 2026 "One Team Update" upon approval of the policy and thus we are content the recommendation has been implemented.	Green

Green	No significant weaknesses or improvement recommendations.
Amber	No significant weaknesses, improvement recommendations made.
Red	Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
evaluates the services it provides to assess performance and identify areas for improvement	The Authority evaluates the effectiveness of its services through external inspection, performance monitoring and continuous improvement activity. In August 2025, HMICFRS most recently assessed Kent Fire and Rescue Service as “Outstanding” in 3 areas (Understanding Fire and Risk; Public Safety Through Fire Regulation; Future Affordability), "Good" on 5 (Preventing Fire and Risk; Responding to Major Incidents; Best Use of Resources; Promoting Values and Culture; Right People, Right Skills), and "Adequate" on 3 (Responding to Fires and Emergencies; Promoting Fairness and Diversity; Managing Performance and Developing Leaders). The Authority also uses the findings and recommendations from national inspections to identify improvement opportunities and strengthen service delivery. Evidence of this is the completion of all 20 recommendations directed to fire and rescue services from thematic reviews such as HMICFRS's 2023 Values and Culture in Fire and Rescue Services report.	Green

Green	No significant weaknesses or improvement recommendations.
Amber	No significant weaknesses, improvement recommendations made.
Red	Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
ensure they deliver their role within significant partnerships and engages with stakeholders they have identified, in order to assess whether they are meeting their objectives	The Authority ensures effective partnership working through formal governance arrangements, including a Partnerships and Collaboration Policy, partnership agreements, data-sharing protocols and due diligence processes that support delivery of statutory duties and strategic objectives. Strategic priorities and the Community Risk Management Plan (CRMP) are shaped through extensive consultation, stakeholder engagement and risk analysis, with progress monitored through annual planning, delivery plans and regular reporting to Members. The Authority works closely with a wide range of partners, including emergency services, local authorities, resilience forums, safeguarding partners and neighbouring fire and rescue services, supported by joint initiatives, exercises and peer reviews. Members receive regular updates on partnership activity and performance, with customer feedback, audit findings and outcome reviews used to evaluate the effectiveness of partnerships and identify areas for improvement.	Green
commissions or procures services, assessing whether it is realising the expected benefits	The Authority has a procurement and contract management framework to assess whether commissioned services and contracts deliver the expected benefits, including a Contract Management Toolkit covering performance monitoring, supplier relationship management, risk management and value-for-money considerations. Procurement activity is supported through contract registers, framework agreements and collaboration with other fire and rescue services and public sector bodies to secure efficiencies. The Authority monitors major commissioned investments and capital projects through regular reporting to Members and Corporate Management Board on risk management arrangements, with project progress, costs, risks and outcomes tracked against approved objectives. Further, during 2025/26, Internal Audit reviewed procurement governance, controls and processes and awarded a High Assurance opinion, providing independent assurance that procurement arrangements were effective and delivering expected benefits.	Green

Green

No significant weaknesses or improvement recommendations.

Amber

No significant weaknesses, improvement recommendations made.

Red

Significant weaknesses in arrangements identified and key recommendation(s) made.

05 Summary of Value for Money Recommendations raised in 2025/26

Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
IR1	The Authority should further enhance its outturn reporting by including a clear assessment of progress against planned savings. This should involve tracking whether savings targets are being achieved in line with the approved budget for the year and highlighting and detailing the causes for any variances.	Financial sustainability (page 16)	Actions: The Authority accepts this recommendation. As noted by the Auditor, the Authority has already introduced reporting on progress against planned savings within its 2026/27 budget monitoring reports. The Authority will continue to report progress against approved savings plans through its published budget monitoring reports and annual outturn reporting, including commentary on any material variances and the actions being taken to address these. Responsible Officer: Head of Finance Due Date: 31 July 2027

06 Appendices

Appendix A: Responsibilities of the Authority

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement.

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the Authority's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the Authority will no longer be provided.

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.



Appendix B: Value for Money Auditor responsibilities

Our work is risk-based and focused on providing a commentary assessment of the Authority’s Value for Money arrangements

Phase 1 – Planning and initial risk assessment

As part of our planning, we assess our knowledge of the Authority’s arrangements and whether we consider there are any indications of risks of significant weakness. This is done against each of the reporting criteria and continues throughout the reporting period.

Phase 2 – Additional risk-based procedures and evaluation

Where we identify risks of significant weakness in arrangements, we will undertake further work to understand whether there are significant weaknesses. We use auditor’s professional judgement in assessing whether there is a significant weakness in arrangements and ensure that we consider any further guidance issued by the NAO.

Phase 3 – Reporting our commentary and recommendations

The Code requires us to provide a commentary on your arrangements which is detailed within this report. Where we identify weaknesses in arrangements we raise recommendations.

**A range of different recommendations can be raised by the auditors as follows:**

Statutory recommendations – recommendations to the Authority under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.

Key recommendations – the actions which should be taken by the Authority where significant weaknesses are identified within arrangements.

Improvement recommendations – actions which are not a result of us identifying significant weaknesses in the Authority’s arrangements, but which if not addressed could increase the risk of a significant weakness in the future.

Information that informs our ongoing risk assessment

Cumulative knowledge of arrangements from the prior year	Key performance and risk management information reported to Senior Officers and the Authority
Interviews and discussions with key stakeholders	External review such as by CIPFA
Progress with implementing recommendations	Regulatory inspections such as from HMICFRS
Findings from our opinion audit	Annual Governance Statement including the Head of Internal Audit annual opinion

Appendix C: Follow up of 2024/25 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR1	The Authority should enhance its budget monitoring and outturn reporting by including a clear and regular assessment of progress against planned savings. This should involve tracking whether savings targets are being achieved in line with the approved budget for the year and highlighting any variances or risks to delivery.	2024/25	The budget monitoring and outturn reports for 25/26 presented to the Fire Authority do not include any specific assessment of whether planned savings are being achieved in accordance with the approved budget for the year. We note that in the first Financial Update in 26/27, presented in June 2026, this narrative against savings progress has been included, though further transparency in the final outturn position for 26/27 will support clear understanding of delivery to plan.	Partially implemented	Improvement recommendation replaced - See IR on page 16
IR2	The Authority should finalise and formally approve a data quality policy and/or framework, ensuring it aligns with the Fire Standard for Data Management. A review schedule should be established, and training provided to members and officers where necessary to support effective implementation.	2024/25	Management have now implemented as of March 2026 a Data Governance Policy that is supported by tier 3 guidance to support how this should be implemented effectively. The policy sets out a clear organisational approach to data governance, including principles covering data collection, quality, retention, security, sharing, ethics, accessibility and accountability. It also links data governance to GDPR principles and recognised sector standards. Within the policy it clearly notes how this has been formulated to support compliance with the Data Management Fire Standard. This was rolled out to the whole Authority via a "One Team Update" in April 2026. This supports the training and sharing element of our recommendation and thus we are content this has been met.	Implemented	None required



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By: Chair of Audit and Governance Committee

To: Kent and Medway Fire and Rescue Authority – 15 October 2026

Subject: ANNUAL REPORT OF THE CHAIR OF THE AUDIT AND
GOVERNANCE COMMITTEE TO THE FIRE AUTHORITY

Classification: Unrestricted

FOR INFORMATION

SUMMARY

This report summarises the work of the Audit and Governance Committee between September 2025 and September 2026. It outlines the Committee's oversight of governance, risk management, internal control, financial reporting and the work of Internal and External Audit. It also describes the training and briefings provided to Members, assesses the Committee's effectiveness during the reporting period and identifies areas for continued development.

CONCLUSION

Members are requested to:

1. Note the contents of this report.

LEAD/CONTACT OFFICER: Director of Finance and Corporate Services – Barrie Fullbrook
CONTACT DETAILS: T: 01622 692121 / E: kmfraclerk@kent.fire-uk.org
BACKGROUND PAPERS: None

COMMENTS

Background

1. The Audit and Governance Committee was established by the Authority in February 2021 to support and strengthen its governance, risk management and assurance arrangements. The Committee's functions and operation are aligned with relevant guidance and recommended practice issued by the Chartered Institute of Public Finance and Accountancy, known as CIPFA.
2. Audit and governance committees are an important component of a local authority's governance framework, providing high-level oversight and challenge in support of good governance and sound public financial management. The Committee provides objective oversight of the adequacy of the Authority's risk management framework, internal control environment, financial reporting and governance arrangements. Through its oversight of Internal and External Audit, the Committee also supports the maintenance of effective and appropriately independent assurance arrangements.
3. This Annual Report covers the work of the Audit and Governance Committee from September 2025 to September 2026. During this period, the Committee met formally in September 2025, January 2026 and April 2026. The Committee's meeting on 24 September 2026 falls at the end of the reporting period, and the business scheduled for that meeting is identified separately in this report. The timing of the Committee's meetings supports the consideration of key governance, risk, audit and financial reporting matters at appropriate points in the Authority's annual reporting cycle.

Audit and Governance Committee

4. The Committee provides an objective oversight and scrutiny function on behalf of the Authority and ordinarily meets three times each year. Membership during the reporting period consisted of elected Members appointed from the Authority. Changes in Authority membership during the year meant that the number of Committee Members varied between ten and thirteen. Councillor Vince Maple served as Chair throughout the reporting period.
5. Meetings were supported, as appropriate, by senior officers, including the Chief Executive, Director of Finance and Corporate Services, Director of Prevention, Protection, Customer Engagement and Safety and Director of Response and Resilience, together with representatives of Internal and External Audit. This attendance enabled Members to seek information, obtain assurance and provide challenge directly to those responsible for the matters under consideration.
6. Ongoing development is important to maintaining an effective Audit and Governance Committee. During the year, Members received a detailed briefing on the key elements of the Authority's financial statements. The Committee also received an

economic update and treasury management benchmarking briefing from MUFG, the Authority's external treasury adviser, together with an overview from the Assistant Director of Transformation of the Authority's strategic approach to managing change and investment.

7. During the year, the Committee maintained appropriate access to Internal and External Audit, including opportunities for discussion independently of officers. These arrangements support auditor independence and enable Members to raise matters concerning the conduct of audit work, management engagement and the overall governance and control environment.
8. The Committee operates through a structured annual work programme that reflects relevant statutory reporting deadlines, cyclical risk updates and Internal and External Audit activity. This supports timely and systematic oversight of the principal matters within the Committee's remit.

Governance, Risk and Control

9. The Committee continued to provide oversight and challenge of the Authority's corporate and strategic risk management arrangements. Members considered updates on the Corporate and Strategic Risk Register in September 2025 and January 2026, including changes in risk exposure, the effectiveness of existing controls and progress in implementing planned mitigating actions.
10. The Committee's work programme for 24 September 2026 includes consideration of the Authority's updated Integrated Risk Management Framework, Corporate Risk Management Policy, Risk Appetite Statement, Risk Tolerance Matrix and Risk Culture Diagnostic. Subject to the Committee's consideration and approval, these documents will provide an updated framework for the identification, assessment, escalation and management of risk across the Authority.
11. In January 2026, the Committee reviewed progress against the two-year Anti-Fraud and Corruption Action Plan for 2025 to 2027. This provided oversight of the Authority's arrangements to prevent and detect fraud and to promote an effective anti-fraud culture.
12. At the same meeting, Members considered the Collaboration and Partnership Update and received a report in response to a Member's request to explore the scope for the Authority to make community interest investments. The report outlined the relevant legislative constraints and the advice received from the Authority's treasury adviser. Having considered this information, the Committee noted the conclusion that community interest investments should not be pursued by the Authority.
13. At its April 2026 meeting, the Committee reviewed the Authority's Local Code of Good Governance and its supporting Decision-Making Policy and Framework. This provided

assurance that the Authority's governance arrangements remained aligned with the principles of the CIPFA/SOLACE Delivering Good Governance in Local Government Framework and that clear arrangements were in place to support lawful, transparent and accountable decision-making.

Internal Audit

14. Internal Audit continued to provide the Committee with independent assurance on the effectiveness of the Authority's governance, risk management and internal control arrangements. In April 2026, the Committee considered the Internal Audit Annual Report for 2025/26, which provided an overall opinion of Substantial Assurance. The Committee also approved the Internal Audit Plan, Strategy, Charter and performance indicators for 2026/27.
15. The Committee considered Internal Audit's work, monitored the implementation of agreed management actions and challenged officers and Internal Audit where further assurance or explanation was required. This supported the Committee in assessing the adequacy of the Authority's control environment and the action taken in response to identified areas for improvement.
16. The Committee's work programme for 24 September 2026 includes an update on delivery of the 2026/27 Internal Audit Plan and progress in implementing outstanding management actions. It also includes consideration of the independent External Quality Assessment of the Internal Audit Service, including the assessor's conclusions on conformance with applicable professional standards and the opportunities identified for further improvement.

External Audit

17. In April 2026, the Committee received the External Auditor's Audit Plan and Audit Risk Assessment for 2025/26. This enabled Members to review the proposed audit approach, principal financial statement risks, materiality levels and planned value for money work and to seek assurance from the External Auditor on the scope and timing of the audit.
18. The Committee's work programme for 24 September 2026 includes consideration of the External Auditor's Audit Findings Report and Auditor's Annual Report. These reports set out the auditor's findings in relation to the financial statements and the Authority's arrangements for governance, financial sustainability and securing economy, efficiency and effectiveness in its use of resources.

Financial Reporting

19. The Committee's work programme for 24 September 2026 includes consideration of the Authority's 2025/26 revenue and capital budget outturn, Annual Governance

Statement and Statement of Accounts, together with the External Auditor's Audit Findings Report, Auditor's Annual Report and Letter of Representation. These reports provide Members with an opportunity to consider the Authority's financial performance and position, the effectiveness of its governance arrangements and the outcome of the external audit before determining whether the Statement of Accounts and associated documents should be approved.

20. Treasury management activity was monitored throughout the year to provide assurance that the Authority's investment and borrowing activities remained consistent with the approved Treasury Management Strategy, Prudential Code requirements and the priorities of security, liquidity and yield.
21. The Committee reviewed the Mid-Year Treasury Management and Investment Update for 2025/26 in September 2025. In January 2026, it considered the Draft Treasury Management and Investment Strategy for 2026/27 to 2029/30 before the strategy was submitted to the Full Authority for approval. The Committee subsequently considered the Treasury Management Indicative Outturn for 2025/26 in April 2026.
22. The Committee's work programme for 24 September 2026 includes consideration of the Mid-Year Treasury Management and Investment Update for 2026/27. This will enable Members to review investment performance, compliance with approved limits, the Authority's liquidity and borrowing position and the effect of economic and interest-rate developments on the treasury management strategy.

Member Training and Development

23. The Committee recognises that effective scrutiny depends upon Members having an appropriate understanding of financial reporting, risk management, governance, treasury management and the respective roles of Internal and External Audit. Training and briefing opportunities were therefore provided during the year to support both new and returning Members in developing the knowledge required to participate effectively in the Committee's work.
24. The training programme supported Members in understanding the Committee's responsibilities and the technical matters presented for consideration. This was particularly important given the changes in Committee membership during the year. Members demonstrated engagement through the questions and challenge raised at meetings, including in relation to treasury investments, corporate risk, audit recommendations, operational assurance and the implementation of management actions.
25. The Committee will continue to review its training and development requirements, taking account of changes in membership, emerging governance risks, developments

in local authority financial reporting and feedback from Members, officers and the internal and external auditors.

Assessment of Committee Effectiveness

26. The Committee's effectiveness during the reporting period is evidenced by its consideration of the Authority's principal financial, governance, risk and assurance reports, its oversight of the work of Internal and External Audit and the questions and challenge raised by Members during meetings. The Committee also monitored agreed audit actions and considered the adequacy of the Authority's governance and risk management arrangements.
27. Changes in Committee membership during the year increased the importance of Member induction, training and continuity of knowledge. The Committee responded by providing targeted briefings and support for new and returning Members. Work will continue during 2026/27 to strengthen the evidence supporting the assessment of the Committee's effectiveness, including monitoring meeting and training attendance, completion of the agreed work programme, and the timeliness of management actions.
28. The reporting period also highlighted areas requiring continued attention. These include maintaining continuity and knowledge following changes in membership, ensuring that outstanding audit actions are completed within agreed or formally revised timescales and sustaining effective scrutiny of significant and emerging risks. The Committee will continue to monitor these matters through its work programme and seek clear assurance where delivery dates are extended, or further management action is required.

IMPACT ASSESSMENT

29. The work described in this report supports the Authority's governance, risk management, internal control and financial reporting arrangements by providing Member oversight, scrutiny and challenge. There are no direct financial, environmental, health and safety, equality or fairness implications arising from this report. The effective operation of the Committee nevertheless supports the Authority's wider ability to manage its resources, risks and statutory responsibilities appropriately.

CONCLUSION

30. Members are requested to:
 - 30.1 Note the contents of this report.

By: Director of Finance and Corporate Services

To: Kent and Medway Fire and Rescue Authority – 15 October 2026

Subject: MID-YEAR TREASURY MANAGEMENT AND INVESTMENT
UPDATE FOR 2026/27

Classification: Unrestricted

FOR INFORMATION

SUMMARY

This mid-year treasury management and investment update for 2026/27 was reviewed at the 24 September 2026 Audit and Governance Committee meeting and is provided to Authority Members for information.

This report provides a mid-year update on the Authority's treasury management activities for 2026/27. It details the treasury activity undertaken and provides an assessment of compliance with the agreed Prudential Indicators. This update is a requirement of the 2026/27 Treasury Management and Investment Strategy, which was approved by Members at the Authority meeting on 18 February 2026, and is set in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management and the CIPFA Prudential Code.

In line with CIPFA guidance, the Authority continues to prioritise security and liquidity over potential yield. At its meeting on 30 July 2026, the Bank of England's Monetary Policy Committee (MPC) voted to keep the Bank Rate unchanged at 3.75%, marking the fifth consecutive meeting at which the rate has been maintained at this level. Consequently, there has been little movement in the interest rates earned on deposits, with returns remaining broadly stable over this period. For the first five months of this financial year average cash balances have been approximately £55.52m, which has resulted in an interest yield of £814k for that period against an annual budget of £994k.

CONCLUSION

Members are requested to:

1. Note the contents of this report.

LEAD/CONTACT OFFICER: Head of Finance – Matt Southern

CONTACT DETAILS: T: 01622 692121 | E: kmfracclerk@kent.fire-uk.org

BACKGROUND PAPERS:

Draft Revenue and Capital Budgets 2026/27 and MTFP 2026-30 – 18 February 2026
Appendix 4 – Annual Treasury Management and Investment Strategy 2026/27

COMMENTS

Introduction

1. The Authority operates a balanced budget, which broadly means that cash raised during the year will meet its cash expenditure, but there is often a timing difference between when cash is received and when expenditure is incurred. As part of its treasury management operations, this cash flow must be adequately planned, with surplus monies being invested in low-risk counterparties, to ensure sufficient funds are available to meet anticipated cash expenditure before any other consideration is given to optimising investment returns.
2. Another key requirement of the treasury management function is to ensure that the necessary cash is available, when needed, to meet the agreed commitments set out in the Authority's Capital Plan, whether that's by using the Authority's own cash balances or by undertaking new external borrowing. Hence, effective treasury management and proactive cashflow planning are essential to enabling the Authority to meet its capital and infrastructure spending commitments.
3. This report has been written in accordance with the requirements of the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management (revised 2021).

Economic Outlook

4. The Bank of England's Monetary Policy Committee (MPC) voted to maintain the Base Rate at 3.75% at its July meeting. Market expectations currently indicate that the Base Rate is likely to remain around current levels for the remainder of 2026, although this remains subject to economic conditions and future MPC decisions.
5. **Inflation** - Consumer Price Inflation (CPI) rose to 2.9% year-on-year in July, up from 2.6% in June, marking a four-month high primarily driven by rising energy costs. Core Consumer Price Inflation (CPI excluding energy, food, alcohol and tobacco) remained unchanged at 2.6% year-on-year in July, indicating that underlying inflationary pressures were broadly stable.
6. **Interest Rate Forecast** - Rates available on deposits from counterparties are lower than those of a year ago, reflecting the phased reduction in the Bank of England's base rate to 3.75% in December 2025 (and down from 4.75% at the start of 2025). However, rates available on deposits have increased modestly over recent months largely due to heightened geopolitical uncertainty arising from the conflict in the Middle East. The Authority is currently forecasting investment income of £2.026m for the year compared to a budget set in February of £994k, but if rates increase, the forecast could increase further. The Authority's Treasury Advisor, MUFG Pension & Market Services, has provided the following interest rate forecasts:

MUFG Corporate Markets Interest Rate View 03.08.26													
	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28	Mar-29	Jun-29	Sep-29
BANK RATE	3.75	3.75	3.75	3.75	3.50	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	3.90	3.80	3.80	3.70	3.50	3.50	3.30	3.30	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	4.20	4.00	3.90	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.50	3.50	3.50
12 month ave earnings	4.50	4.40	4.20	4.20	4.00	4.00	3.80	3.80	3.80	3.80	3.80	3.80	3.80
5 yr PWLB	5.20	5.00	4.80	4.70	4.50	4.30	4.20	4.10	4.10	4.10	4.20	4.20	4.20
10 yr PWLB	5.70	5.50	5.30	5.20	5.00	4.80	4.70	4.60	4.60	4.60	4.70	4.70	4.70
25 yr PWLB	6.30	6.00	5.80	5.70	5.40	5.30	5.20	5.20	5.20	5.20	5.20	5.20	5.30
50 yr PWLB	6.10	5.80	5.60	5.50	5.20	5.10	5.00	5.00	5.00	5.00	5.00	5.00	5.10

(PWLB – Public Works Loan Board is a statutory body of the UK Government that provides loans to public bodies)

Treasury Management Strategy and Annual Investment Update

7. The Treasury Management Strategy (TMS) for 2026/27 was approved by the Authority on 18 February 2026. This report reflects the latest position of the Authority's deposits, and confirms all investments continue to be placed within approved counterparty, duration and monetary limits set within the Treasury Management Strategy. The appropriate Prudential Indicators can be found at paragraph 14 below, within this report.
8. The table below shows the forecast of funds available for investing, reflecting the expectation that the balance reduces over the year. Depending on how projects progress, the investment balance often changes which can result in a higher level of funding being available for depositing with the agreed counterparties.

Table 1 Reserves and Balances	2025/26	2026/27	2026/27
Reserves and Balances	Outturn	Budget	Revised
	£'000	£'000	£'000
General reserve	4,890	5,190	5,190
Earmarked reserves	36,626	23,790	26,894
Insurance & General Provision	137	137	137
Capital Receipts	9,090	5,916	5,916
Total Core Funds	50,743	35,033	38,137
Working Capital (Deficit)/Surplus	16,140*	- 3,566	3,978
Under-borrowing	- 10,921	- 12,079	- 13,779
Expected Investments	55,962	19,388	28,336

*The Authority's working capital levels were elevated above typical operating norms during 2025/26. This was largely due to the receipt of additional grant allocations from central government in respect of the Matthews firefighters' pensions case.

Investment Portfolio

9. The Authority's primary goal is to safeguard its capital, ensure sufficient liquidity, and achieve a return that aligns with the Authority's risk appetite.
10. The Authority held £58.858m of deposits as of 14 August 2026 (£57.099m on 31 March 2026). A breakdown of the Authority's actual deposits and the average interest rates on 31 March 2026 are compared to actual deposits and actual interest rates as at 14 August 2026 in the table below:-

Investments and Average Interest Rates	As At 31.03.26		As At 14.08.26	
	Total Investment (£000's)	Weighted Average Rate	Total Investment (£000's)	Weighted Average Rate
Debt Management Office (Including Treasury Bills)	7,869	3.81%	4,903	3.99%
RBS Group:				
Royal Bank of Scotland & NatWest	5,100	3.96%	3,100	4.06%
Barclays Bank plc	5,000	3.80%	5,000	3.80%
Great Yarmouth Borough Council	5,000	4.75%	5,000	4.75%
Lloyds Bank	7,000	4.06%	7,000	4.16%
Santander	7,000	3.80%	7,000	3.92%
Standard Chartered	5,000	3.71%	5,000	3.89%
Aberdeen Liq. Fund	5,000	3.77%	5,000	3.81%
Goldman Sachs Liq. Reserves	5,000	3.70%	2,855	3.74%
HSBC Liq. Fund	130	3.69%	5,000	3.77%
BlackRock Liq. Fund	5,000	3.69%	5,000	3.75%
Landesbank	-	-	2,000	4.01%
SMBC	-	-	2,000	4.00%
Totals	57,099	3.90%	58,858	3.98%

11. **Compliance with Treasury and Prudential Limits** - The Director of Finance and Corporate Services confirms that the approved limits were within the Annual Investment Strategy and that there is no expectation that these will be breached. All treasury management operations have been conducted in full compliance with the Authority's Treasury Management Practices.

Borrowing

12. The Authority's capital financing requirement (CFR) at the end of 2025/26 was £11.077m. The CFR denotes the Authority's underlying need to borrow for capital purposes. Currently, the Authority's surplus cash balances have been utilised in lieu of externally borrowing for this amount. This is a prudent and cost-effective approach in the current economic climate.

13. The latest forecast for the CFR for the end of 2026/27 is £13.892m. This figure includes spend on the Ashford Live Fire project and anticipated 2026/27 spend on the Asset Resource Centre project, both of which are now expected to be initially financed through internal borrowing.

Prudential Indicators

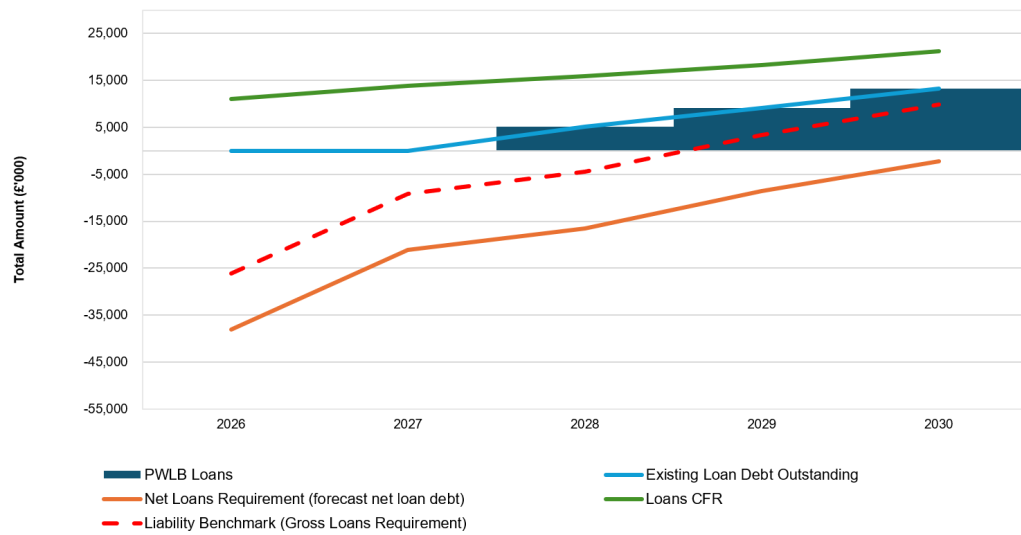
14. A summary of the Prudential Indicators agreed at the Authority meeting in February 2026 are detailed below and shown against the 2025/26 outturn figures and revised projections for 2026/27.

Table 3	2025/26	2026/27	2026/27
Prudential Indicators for affordability, prudence and capital expenditure	Outturn	Original	Revised
	£'000	Budget	Budget
		£'000	£'000
Revenue Expenditure	96,494	102,717	102,717
Revenue Provision for debt repayment	1,295	1,362	1,362
Capital expenditure	10,730	8,011	9,715
CFR as at 31 March	11,077	13,892	13,892
Total loans outstanding as at 31 March	0	1,700	0
Ratio of Financing Costs to Net Revenue Stream	1.35%	1.33%	1.33%

Treasury Indicators

Assumed Operational Boundary for external debt	38,500	38,500	38,500
Assumed Authorised Limit for external debt	42,500	42,500	42,500
Interest rate exposure for borrowing at fixed rates	100%	100%	100%
Interest rate exposure for borrowing at variable rates	20%	20%	20%
Interest rate exposure for investing at fixed rates	100%	100%	100%
Interest rate exposure for investing at variable rates	100%	100%	100%

15. **Debt Liability Benchmark:** is a projection of the amount of loan debt outstanding that the Authority needs each year into the future to fund its existing debt liabilities, planned prudential borrowing and other cash flows.
16. As the Authority is currently operating with a net cash surplus, the indicator is a measure of the forecast net investment requirement and guides the appropriate size and maturity of investments needed. While there is currently no need for external borrowing, such funding may be required in future years for capital financing purposes.



IMPACT ASSESSMENT

17. All financial implications associated with servicing the Authority's loans can be contained within the overall budget.

CONCLUSION

18. Members are requested to:
 - 18.1 Note the contents of this report.

Members' allowances and travel expenses paid for the period 1 April 2025 – March 2026

KMFRA MEMBER	TRAVEL (Gross)	BASIC ALLOWANCE (Gross)	SPECIAL RESPONSIBILITY ALLOWANCE (Gross)	TOTAL RECEIVED
Barrington-King Paul		161.66		161.66
Black Brian		430.98	5,651.97	6082.95
Booth Andrew		161.66		161.66
Bradshaw Oliver		430.98		430.98
Brady Alister	59.4	1,706.12	2,781.02	4546.54
Brown Michael		1,149.28		1149.28
Burns Dean		1,144.83		1144.83
Chapman Wayne		637.23		637.23
Chard Nicholas	62.7	161.66	2,120.02	2344.38
Cole Perry		161.66		161.66
Collor Nigel		161.66		161.66
Crow-Brown Derek		161.66		161.66
Dendor Michael		161.66		161.66
Dixon Spencer		1,288.49		1288.49

Emberson Sarah		287.32		287.32
Finch John		143.66		143.66
Ford Robert		287.32		287.32
Henderson Jamie		1,149.28		1149.28
Hohler Sarah		161.66		161.66
Hood Mark		1,706.12		1706.12
Jeffrey Dylan		161.66		161.66
Kemp Barry	138.6	1,706.12	2,920.92	4765.64
Kemp Isabella		594.13	2,975.30	3569.43
Mallon Thomas		574.64	7,414.41	7989.05
Manion Stephen		161.66		161.66
Maple Vince		1,706.12	3,685.43	5391.55
McInroy James	15.3	161.66		176.96
Meade-Storey Jaqueline		161.66	350.09	511.75
Mole Terry		574.64	2,965.78	3540.42
Morton Diane		430.98		430.98
Mulvihill Mark		1,149.28		1149.28
Munday Mark		1,149.28		1149.28
Osborne Peter		894.58		894.58

Parfitt-Reid Charlotte		161.66		161.66
Prater Tim		1,288.49		1288.49
Prenter Mark		1,706.12	340.8	2046.92
Ridgers Alan		161.66		161.66
Roots Sharon		1,288.49		1288.49
Sands Ronald		139.21		139.21
Shonk Trevor		574.64		574.64
Sole Michael	61.2	1,706.12		1767.32
Sweetland Bryan		161.66		161.66
Thomas Paul		570.19		570.19
Van Dyke Zoe		1,288.49		1288.49
Webb Paul		755.37		755.37
Wibberley Nicholas		1,288.49		1288.49
Williams Nigel	89.1	1,149.28		1238.38

