



**Northern Ireland
Fire & Rescue Service**

ANNUAL REPORT & STATEMENT OF ACCOUNTS

2010/11



Protecting Our Community



**Northern Ireland
Fire & Rescue Service**

Northern Ireland Fire & Rescue Service (NIFRS)

Annual Report and Accounts for the year ended 31 March 2011

Laid before the Northern Ireland Assembly
under paragraphs 15 (5) and 16 (2) of Schedule 1,
and paragraph 5 (4) of Schedule 2 to The Fire and
Rescue Services (Northern Ireland) Order 2006
by the Department of Health, Social Services
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on

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Any enquiries regarding this document/publication should be sent to us at: Northern Ireland Fire & Rescue Service Headquarters, 1 Seymour Street, Lisburn, Co. Antrim, BT27 4SX or by emailing: enquiries@nifrs.org

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Section 1

Annual Report

Chairman's Foreword



Dr Joe McKee OBE, Chairman of the Northern Ireland Fire & Rescue Service Board presents the Annual Report and Statement of Accounts for 2010/11.

On behalf of the Northern Ireland Fire & Rescue Service (NIFRS) Board, I am pleased to present our Annual Report and Statement of Accounts for 2010/11. I am indebted to Mr Alex Coleman and Mr Alan Hanna who successively filled the position of Chairman prior to my appointment in January 2011.

The new NIFRS Board was appointed by the Public Safety Minister Michael McGimpsey in October 2010. The Board is responsible to the NI Assembly, through the Minister and the Department for Health, Social Services and Public Safety (DHSSPS), for ensuring that all the people of Northern Ireland have an effective, efficient and robust organisation to deliver fire and rescue services to protect them.

We have a further important role in overseeing that our community is well educated in terms of Fire Safety, focusing on preventing emergencies occurring in the first place and also ensuring that all the relevant legislation is being implemented. Over the past year this now includes enforcing the new changes in Fire Safety Legislation for Northern Ireland which were introduced on 15 November 2010.

My fellow Board Members and I are very conscious of the heavy responsibilities entrusted to us and we are also immensely proud to work within an organisation that has been held in such high public esteem for so many years. The past year's performance and achievements are testament to that – a year where climate factors in particular, produced environmental conditions that led to an exceptional level of wildland fires on top of our normal workload.

The Board, NIFRS staff and officials from DHSSPS, have all worked hard to enable continued investment over the past year to enhance safety for the general public and for

our Firefighters. We have invested in our fleet of fire appliances, specialist equipment for road traffic collisions and firefighting, eg, Compressed Air Foam Systems (CAFS), new breathing apparatus and specialist wildland firefighting equipment. During 2010/11 a further £571k was invested in a new integrated communications and information resource known as Mobile Data System, which has given Fire Crews access to valuable operational information en route or at the scene of an incident. This represents a total investment in the Mobile Data System of £1.625million over the past 4 years and the project is due to be completed during 2011/12.

Work on our Capital Investment Programme continued over the past year and we were pleased to receive Outline Business Case approval from DHSSPS for new or refurbished Fire Stations in Rathfriland, Omagh and Ballycastle.

There are many challenges in the year ahead as we move into a time of unprecedented economic pressure on all public services and where the funding challenges and capital rationing will mean we cannot do everything we might wish to do. With these challenges, however, come opportunities to review, modernise and change the way we do things to make us even more effective and efficient.

The Board, Senior Management and everyone in NIFRS, supported by our sponsoring government department, the Department of Health, Social Services and Public Safety, will continue to work together to ensure that we provide the world class fire and rescue service that the people of Northern Ireland have come to expect over many years.

Dr Joe McKee
Chairman

Chief Fire Officer's Foreword



Peter Craig, Chief Fire Officer, of Northern Ireland Fire & Rescue Service looks back and reviews the organisational performance and achievements over the past year.

Without doubt 2010/11 has been a year of unprecedented change for Northern Ireland Fire & Rescue Service. It is a year which has seen 3 different Chief Fire Officers and 3 Boards. A new era for the Fire & Rescue Service was heralded with the appointment of a new Board in October 2010, a new Chief Fire Officer in January 2011, a Deputy Chief Fire Officer and Assistant Chief Fire Officer in March 2011.

I am extremely proud that throughout this period of transition we as an organisation have continued to provide the very highest standard of service delivery to protect the people of Northern Ireland from a wide range of emergencies. Our Regional Control Centre personnel handled 48,632 emergency 999 calls (up 4.7% from the previous year) and mobilised Fire Crews to 30,784 emergency incidents right across Northern Ireland.

This past year has also seen changes in Fire Legislation. The new Fire Safety Legislation for Northern Ireland was introduced on 15 November 2010 and we have worked hard to educate and inform the public about the change in Legislation. People with responsibility for non-domestic premises (including industrial, commercial, leisure, educational and healthcare premises, etc) are now required by law to ensure their building is 'Fire Safe' and carry out fire risk assessments to ensure the safety of the public. NIFRS has become the enforcing authority for the new Legislation and we have trained 55 Fire Safety Inspectors who will audit premises and ensure compliance with the new regulations.

During 2010/11 the number of dwelling fires was reduced by 1.6% to 806. Sadly 11* (*figure subject to State Pathologist report) people in Northern Ireland lost their lives in

accidental dwelling fires and we remain steadfast in continuing to save more lives. Over the past year we carried out 12,829 Home Fire Safety Checks across Northern Ireland, a 51% increase on the previous year. We also distributed 122,550 fire safety leaflets (a 308% increase on the previous year) and our percentage of working smoke alarms in private dwellings has remained at 99% in 2010/11.

NIFRS has a statutory responsibility to respond to road traffic collisions and release people who find themselves trapped as a consequence. Due to our continued commitment to making Northern Ireland's roads safer through our Road Safety Strategy and our collaboration with our key road safety partners, NIFRS contributed to road deaths being halved during 2010/11. NIFRS attended 612 road traffic collisions over the past year representing a 17% decrease from the previous year. We have worked closely with our road safety partners to help develop Northern Ireland's Road Safety Strategy 2020, which was launched by the Road Safety Minister Edwin Poots in February 2011.

2010/11 was also a year for spate conditions with our Fire Crews tackling a total of 5,902 gorse fires across Northern Ireland, a 158% increase on the previous year and 96% of these fires were deliberate. In response, NIFRS held a Wildfire Conference for key strategic partners in October 2010 and developed public information campaigns to address this serious community problem.

We were also able to provide assistance to ensure the well-being of the community during the unprecedented winter weather/ water shortage crisis in December 2010, which was over and above our normal

operational activity. Due to our business continuity and early contingency planning for the adverse weather conditions and the subsequent thaw, we were able to ensure continued resilience during these spate conditions and that emergency cover was maintained at all times across Northern Ireland.

I am proud to lead an organisation that continues to provide a world class fire and rescue service to the people of Northern Ireland. 2010/11 has demonstrated that and the coming year will do the same. Our commitment to protecting our community would not be possible without the commitment and hard work of all our staff both Operational and Support, as well as the support given to us by the NIFRS Board and the Department of Health, Social Services and Public Safety.

I am confident that in the year ahead we will continue to deliver a fire and rescue service and work in partnership with others to ensure the safety and well-being of our community.

Peter Craig
Chief Fire Officer

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Our Key Performance Targets

The table below outlines the Key Performance Targets for NIFRS as agreed with the Department of Health, Social Services and Public Safety (DHSSPS).

Key Indicators	Target	Performance				
		06/07	07/08	08/09	09/10	10/11
Number of accidental fire deaths in dwelling fires (*Figures subject to State Pathologist report)	Reduce the number of accidental fire deaths in private dwellings	13	7	9	7	11*
Number of serious civilian injuries in dwelling fires** (** Figures subject to outstanding Fire Reports)	Reduce by 2% year on year (10% reduction by 2015) the number of non-fatal casualties in accidental dwelling fires (excluding precautionary checks and treated at scene) per 100,000 population from the 09/10 baseline (131)	181	134	142	131	137**
Number of accidental dwelling fires	Reduce the number of accidental dwelling fires by 2% year on year (10% reduction by 2015) from the 09/10 baseline (819)	829	837	822	819	806
Number of deliberate primary fires	Reduce by 2% year on year (10% reduction by 2015) the number of deliberate primary fires from the 09/10 baseline (2,039)	2,761	2,673	2,180	2,039	1,832
Number of deliberate secondary fires	Reduce by 4% year on year (20% reduction by 2015) the number of deliberate secondary fires from the baseline average figure of the last 5 years (10,571)	11,329	11,442	10,119	9,210	10,360
Percentage of working smoke alarms in private dwellings	Achieve and maintain a 98% smoke alarm ownership in private dwellings	98%	94%	94%	99%	99%
Working days/shifts lost to sickness absence by all staff	Achieve an average of 7 days/shift lost per year by 2015	11.8	10.4	8.2	8.6	9.1

Our Vision, Mission and Values

Our Vision, Mission and Values are at the heart of everything we do and define who we are, what we stand for and what we want to do in the future.

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Our Vision: Protecting Our Community

Our Mission: To deliver a fire and rescue service and work in partnership with others to ensure the safety and well-being of our community

Our 8 Core Values:

People	We value keeping our people safe and well trained
Leadership	We value leading by example
Teamwork	We value working together
Integrity	We value the utmost integrity in everything we do
Diversity	We value equality and fairness and we consider the needs of our staff and the community we serve
Communication	We value open and honest communication with our staff and with all our stakeholders
Partnership	We value working in partnership
Pursuit of Excellence	We value continuous improvement at all levels of our organisation



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Our Organisation

Northern Ireland Fire & Rescue Service

Northern Ireland Fire & Rescue Service (NIFRS) provides fire and rescue services to the people of Northern Ireland, an area of over 5,500 square miles, with a population of 1.71 million.

We respond to fires, road traffic collisions and specialist rescue incidents including flooding, chemical incidents, collapsed

buildings and other types of rescue incidents. We provide a range of community engagement initiatives to help keep people safe from the dangers of fire and other types of incidents that we respond to. We have a dedicated 999 Regional Control Centre where all the Fire 999 calls for Northern Ireland are answered and our Fire Crews are mobilised to respond.

NIFRS Corporate Management Team

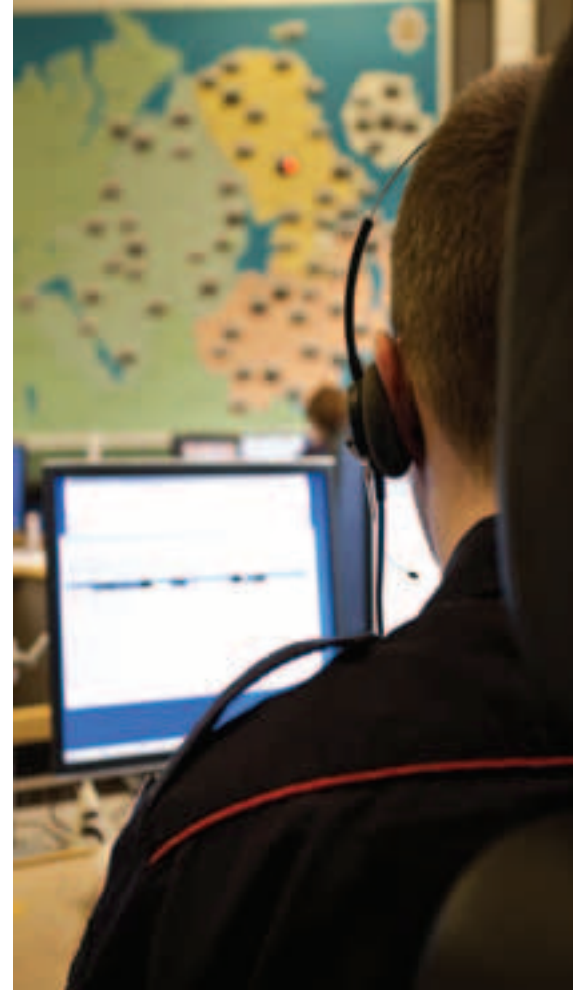
Northern Ireland Fire & Rescue Service is managed by its Corporate Management Team (CMT) comprising of the following Principal Officers and Directors:

Chief Fire Officer & Chief Executive	Mr Peter Craig
Deputy Chief Fire Officer	Mr Chris Kerr
Assistant Chief Fire Officer	Mr Eoin Doyle
Director of Finance & Performance Management	Mr Terry McGonigal
Director of Planning & Corporate Affairs	Dr Doros Michail
Senior Human Resources Manager	Mrs Heather Ellis

Operational Command Structure

The NIFRS map shows the location of all 68 Fire Stations across Northern Ireland. Each Fire Station reports to a District Headquarters and each District reports to one of 4 Area Command Headquarters – Northern, Southern, Eastern and

Western. NIFRS Headquarters and the Regional Control Centre are based in Lisburn. The Fire & Rescue Service Training Centre is currently based at Boucher Crescent, Belfast.



• NIFRS Regional Control Centre Personnel

Our People – Operational and Support Staff

NIFRS employs approximately 2,230 staff in a range of Operational and Support roles. This compares to current establishment levels:

- 917 Wholtime Firefighters (full-time based at Fire Stations 24/7 working a shift system)
- 994 Retained Firefighters (part-time; respond to 999 calls when alerted by beeper)
- 12 Volunteer Firefighters (based on Rathlin Island)
- 58 Regional Control Centre Personnel (answer 999 calls and mobilise Fire Appliances; work a 24/7 shift system)
- 260 Support Staff (Management and Administration functions, including 53 part-time Caretakers).

NIFRS Personal Protection Equipment (PPE)



1. Wildland Firefighting Kit
2. Hazardous Material Decontamination Kit
3. Specialist Rescue Team Urban Search and Rescue Kit
4. Road Rescue Team Kit
5. Firefighter Kit

Northern Ireland Fire & Rescue Service Board

NIFRS is funded by the Department of Health, Social Services and Public Safety (DHSSPS). The Public Safety Minister appoints the Members of the Northern Ireland Fire & Rescue Service Board and the Board's role is to govern the strategic management and direction of NIFRS, ensuring

that it is adequately resourced to provide fire and rescue services to the people of Northern Ireland.

The Public Safety Minister appointed a new Chair and 10 Non-Executive Members to the NIFRS Board in October 2010. They are:

Chair	Dr Joe McKee
Lay Member	Mrs Siubhan Grant
Lay Member	Mr Alan Hanna
Lay Member	Mr Milton Kerr
Lay Member	Mr Charles Mack
Lay Member	Mrs Paula Tally
District Council Member	Cllr David Barbour
District Council Member	Cllr Michael Carr
District Council Member	Ald Arnold Hatch
District Council Member	Ald Geraldine Rice
Trade Union Representative Member	Mr Jim Barbour



• NIFRS Board Members



















Back Row (l-r) Charles Mack, Michael Carr, Alan Hanna, David Barbour, Arnold Hatch, Milton Kerr, Jim Barbour

Front Row (l-r) Siubhan Grant, Peter Craig, Dr Joe McKee, Geraldine Rice, Paula Tally

Overview of Performance & Key Achievements in 2010/11

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Here is how we have performed during the last year

Performance Measurement	2010/11 Statistics	% Comparison	2009/10 Statistics
999 Calls Received & Managed by Regional Control Centre	48,632	 4.7%	46,453
Incidents Mobilised	30,784	 4.5%	29,447
Number of Hoax Calls	3,036	 4.5%	3,179
Mobilisations to Hoax Calls	819	 16.9%	986
Mobilise to 90% of 999 calls within 90 seconds (Emergency Response Standards)	94%	 1.8%	92.17%
Major Fires Attended	3,618	 4.8%	3,802
Major Fire Fatalities	17	 21.4%	14
Major Fire Rescues	156	 41.8%	110
Road Traffic Collisions Attended	612	 17.1%	738
Road Traffic Collision Fatalities (only at RTCs NIFRS attended)	31	 50.8%	63
Road Traffic Collision Rescues	346	 8.4%	424
Special Service Calls Attended	1,483	 20%	1,854
Special Service Calls Fatalities	25	 6.5%	34
Special Service Call Rescues	652	 8.6%	600
Home Fire Safety Checks carried out across NI	12,829	 51.8%	8,450
Fire Safety Leaflets Distributed	122,550	 308.5%	29,998
Number of Smoke Alarms fitted in homes across NI	5,411	 28.6%	7,580
Number of Unwanted Fire Signals attended	6,868	 1.6%	6,980

Summary of NIFRS Performance and Key Achievements

During 2010/11 NIFRS received 48,632 emergency 999 calls to its Regional Control Centre, a 4.7% increase on the previous year and attended 30,784 emergency incidents across Northern Ireland (up 4.5% on previous year).

NIFRS rescued 156 people from Major Fires during 2010/11, an increase of 41% from the previous year.

The commitment of NIFRS to making Northern Ireland's roads safer through its Road Safety Strategy and collaboration with its key road safety partners has resulted in road deaths being halved during 2010/11 and road traffic collisions attended down by 17.1% to 612 during 2010/11.

During the past year NIFRS responded effectively to the spate conditions experienced in Northern Ireland to protect life, property and the environment as well as provide assistance to ensure the well-being of the community:



Providing assistance

During the winter weather / water shortage crisis in December 2010/January 2011 to NI Water, partner agencies, Health Trusts and the general public.

Dealing with a 158% increase in gorse and wildland fires (5,902)

Through its business continuity management and contingency planning NIFRS was able to continue its resilience, maintaining emergency cover across Northern Ireland throughout these spate conditions.

Key Performance Indicators

- The number of accidental fire deaths in dwelling fires during 2010/11 was 11, an increase of 4 from previous year.
- The number of serious civilian injuries in dwelling fires during 2010/11 was 137, an increase of 6 from the previous year.
- The overall number of dwelling fires has been reducing year on year and in 2010/11 was reduced by 1.6% to 806.
- The number of deliberate primary fires has been reducing year on year and in 2010/11 was reduced by 10.2% to 1,832.
- The number of deliberate secondary fires increased in 2010/11 by 12.5% to 10,360. This however still remains lower than the baseline average over the past 5 years of 10,571. The spate conditions and gorse fires during 2010/11 have contributed to this.



Smoke Alarms in private dwellings remains at 99%

The percentage of working smoke alarms in private dwellings remains at 99% and the key community safety message has been 'Smoke Alarms are Life Savers...but only if they Work'. NIFRS distributed 122,550 fire safety leaflets a 308.5% increase on the previous year. NIFRS also carried out 12,829 Home Fire Safety Checks across Northern Ireland representing a 51.8% increase on the previous year.

- The working days/shifts lost to sickness absence by all staff was 9.1, an increase from 8.6 in the previous year. NIFRS works hard in relation to attendance management and has been working to reduce the number of days/shifts lost per year from 11.8 in 2006/07.

Customer Satisfaction on Service Provision

NIFRS strives to achieve the very highest standards of service delivery. To monitor and measure the public's perception of the service provided, NIFRS carried out a number of customer satisfaction surveys during the past year.

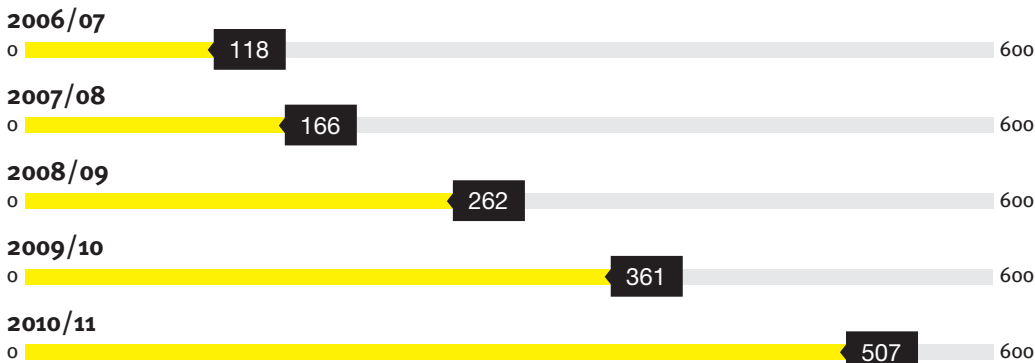
- 100% of respondents were satisfied with the overall Emergency Response Service received from NIFRS (1,000 surveys issued, 33% response rate).
- In relation to Special Service Incidents, 100% of respondents were satisfied with the overall service they received from NIFRS (424 surveys issued, 30% response rate)

NIFRS Customer's Charter

During the past year NIFRS received a total of 507 Public Appreciations. Public appreciations have been increasing year on year and in 2010/11 increased by 40% (from 361 in 2009/10).

During the past year NIFRS received 35 Informal Complaints and 6 Formal Complaints in relation to operational service delivery. NIFRS has a clearly defined complaints procedure and is fully committed to investigating all complaints whether verbal or in writing and addressing an individual's dissatisfaction in relation to any action taken or service provided by NIFRS.

Number of Appreciations Received



Number of Complaints Received



Costs

During 2010/11 the total revenue resource for operational activities made available from DHSSPS to NIFRS was £77.315 million



It cost on average £2,521 for each Fire Appliance to respond to an emergency incident during 2010/11.

Responding to Emergencies - 2010/11 Highlights

Our aim: Provide and maintain an efficient and effective fire and rescue service which is responsive to the needs of the community in Northern Ireland.

Incidents of Note: Spate Conditions across Northern Ireland - Winter Weather and Water Shortage Crisis, December 2010

NIFRS was able to offer assistance to the community during the water shortage crisis over the Christmas and New Year period due to its contingency planning and business continuity management. The early contingency planning undertaken by NIFRS in preparing for the both the adverse winter weather conditions and the subsequent thaw ensured continued resilience to enable NIFRS to respond to all types of emergencies including major incidents, whilst providing assistance to other agencies

to help ensure the well-being of the community.

NIFRS worked closely with NI Water, the Health Trusts and all its partner agencies to provide assistance to the most vulnerable and also to provide the public with water from its tankers. NIFRS was a key member of the Civil Contingencies Group NI (CCGNI), a multi-agency group co-ordinating the overall NI response to the water crisis.

Incidents of Note: Eastern Area Command - Major Fire, 16 November 2010

NIFRS was alerted to a fire at a commercial premises in Boucher Retail Park in the early hours of 16 November. On arrival, Fire Crews encountered a large developing fire. The fire was centred in the Poundstretcher unit of Boucher Retail Park. At the height of the incident a total of 17 Fire Appliances and 85 NIFRS personnel from across the greater Belfast area were involved with the incident. Fire Crews worked throughout the morning to prevent the spread of the fire to other shop units. The fire was brought under control by Firefighters. 3 units were severely damaged by the fire and a further 9 units were affected by smoke and water damage.

- Major Fire at Poundstretcher Boucher Retail Park, Belfast. Photograph courtesy of www.photopressbelfast.co.uk

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- Firefighters tackle a large gorse fire using Beaters

Incident of Note: Western Area Command - Gorse Fire during Spate Conditions, 10 April 2010

Fire Crews were called to deal with a gorse fire on Murley Mountain in Fintona, Co Tyrone. The incident lasted over 7 hours during which time 13 Appliances were in attendance. Firefighters used 30 beaters to fight the fire which was being fanned by high winds.

This is one example of a gorse fire during the spate conditions over the past year where Firefighters tackled a total of 5,092 gorse fires across Northern Ireland - a 158% increase from the previous year.

Tackling gorse and wildland fires present extreme challenges for us as an emergency service. It means deploying Firefighters and their equipment to usually quite remote locations, often for prolonged period of times, working under hazardous and intense heat to bring these fires under control. These fires can easily spread and even a slight change in wind direction can pose a serious risk to life, property and the environment.

Gorse fires put extra pressure on NIFRS resources. We cannot be in 2 places at once and fighting gorse

fires mean that Fire Appliances are taken away from other duties and are unable to respond if another emergency call comes in. We have to put contingency plans in place to ensure continued cover for towns and villages across Northern Ireland in order to maintain emergency cover.

In response to the 158% increase in gorse fires attended, NIFRS organised Northern Ireland's first Wildfire Conference in October 2010, which brought together a broad range of agencies who all had an active interest in the safeguarding of rural areas from the devastation of deliberate fires.

The aim of this Conference was to seek ways to address this problem at a Northern Ireland strategic level, looking at key issues around safety, partnership working, costs, resource management and climate change and how these all impact on our approach to dealing with deliberate fires in rural areas. Work is still ongoing in this area.

Incidents of Note: Southern Area Command - Road Traffic Collision, 21 April 2010

NIFRS attended a road traffic collision in Moylin Close, Silverbridge, Crossmaglen. The incident involved a tractor leaving the road and rolling down a 30ft embankment, leaving the driver trapped. 2 Fire Appliances attended and although the scene was difficult to access the driver was successfully rescued using hearth kit, shovels and manual handling techniques.

Incidents of Note: Northern Area Command - Major Fire, 20 May 2010

NIFRS attended a major fire at shops on the Shore Road, Whiteabbey. 8 pumping and 2 aerial appliances were mobilised to deal with the shop blaze. 5 main jets, 5 hose reel jets and a 'water tower' from an aerial appliance were successfully used to control and extinguish the fire in the commercial premises. The Command Support Unit (CSU) attended the scene to co-ordinate and enhance command and control capabilities at the incident. A number of shops including a fast-food outlet and supermarket were damaged.

Queen's Gallantry Medal for Bravery Awarded to Crew Commander Gavin Miller

Crew Commander Gavin Miller from Limavady Fire Station became the first Firefighter from Northern Ireland to receive the Queen's Gallantry Medal, one of the highest civil decorations awarded in the UK for exemplary acts of bravery. Gavin was presented with his medal by Her Majesty, The Queen, after he was nominated by NIFRS to recognise his outstanding bravery in rescuing his colleague Leading Firefighter Joe McCloskey from the fire at Gorteen House Hotel in Limavady on 1 November 2003. Despite the pain from the intense heat of the fire Gavin managed to reach Joe and drag him out of the building. Tragically Leading Firefighter Joe McCloskey later died in hospital. NIFRS is very proud of Gavin's brave action but also continue to remember Leading Firefighter Joe McCloskey and his family.

Queen's Fire Service Medal for Area Commander Brian McClintock

Area Commander Brian McClintock was honoured in the New Year's Honours List, receiving the prestigious Queen's Fire Service Medal (QFSM) for distinguished service. Brian, who is Area Commander Operations at NIFRS Headquarters in Lisburn, was recognised for his professionalism, dedication and contribution to all aspects of community safety and engagement during his 26 years of service with NIFRS.



• Major Fire at shops in Whiteabbey



• Crew Commander Gavin Miller receives the Queen's Gallantry medal from Her Majesty, Queen Elizabeth



• Area Commander Brian McClintock, with his QFSM



- (l-r) Peter Craig Chief Fire Officer, Dame Mary Peters, John Magee and his wife Mary Magee



- Pictured at the launch of Road Safety Week 2010 in Guildhall Square Derry are (l-r) Frank Orr, Area Manager, NI Ambulance Service, Jim Roddy, City Centre Manager, Derry City Centre Initiative, Eoin Doyle, Assistant Chief Fire Officer, NIFRS, Tony Callaghan, Community Safety Chief Inspector, PSNI and Bob McMeniman, Acting Chief Fire Officer Donegal Fire Service



- Emergency Services working together at the scene of a simulated road traffic collision during the launch of Road Safety Week

Chief Fire Officer Commendation Awarded to John Magee

John Magee from Lisnaskea, Co Fermanagh, a Manual Technician and Retained Crew Commander, was awarded a Chief Fire Officer's Commendation from Chief Fire Officer Peter Craig for his swift action and courage at a road traffic collision he encountered on the Beltany Road, Omagh, on 20 March 2008. John was driving a non-operational Fire Appliance from Derry to Enniskillen, when he came across a road traffic collision involving 2 lorries. 3 people were trapped in the vehicles and tragically 2 of the occupants were killed on impact and the third occupant was seriously injured. John immediately contacted NIFRS Regional Control Centre and requested assistance. He then used a hose reel from the Fire Appliance to extinguish the developing fire and prevented it from reaching the trapped occupant until the arrival of Fire Crews from Omagh and Newtownstewart Fire Stations.

NIFRS Working to Improve Road Safety

NIFRS contributed to road deaths being halved during 2010/11 and responded to 612 road traffic collisions representing a 17% decrease from the previous year. This was due to its steadfast commitment to making Northern Ireland's roads safer through its Road Safety Strategy and collaboration with its key road safety partners.

NIFRS has a statutory responsibility to respond to road traffic collisions and rescues people who are trapped in their vehicles. Over the past year NIFRS also worked closely with key road safety partners to help develop Northern Ireland's Road Safety Strategy 2020, which was launched by the Road Safety Minister Edwin Poots in February 2011.

Another key highlight of our Road Safety activity over the past year was the 2010 Road Safety Week which was launched by the

Emergency Services from NI and Rol at an event in Guildhall Square, Derry.

Northern Ireland Fire & Rescue Service (NIFRS), Police Service of Northern Ireland (PSNI), Northern Ireland Ambulance Service (NIAS) in partnership with Derry City Centre Initiative and Co Donegal Fire and Ambulance Services showed the public the reality of what the emergency services are faced with when they have to respond to a road traffic collision by doing a simulated road traffic collision rescue demonstration.

Young people from local schools and colleges attended the hard hitting event to see first hand the carnage caused by road traffic collisions. This was one of many road safety events organised by NIFRS throughout the year to highlight the consequences of road traffic collisions.

New Marine Response Team

A new specialist Marine Response Team was launched during the year that has the capability to respond to incidents involving a fire or persons trapped onboard a vessel on Northern Ireland's coastal waters. The Team has official approval to operate alongside the National Marine Incident Response Group and has also been declared an asset to the Maritime & Coast Guard Agency. The Marine Response Team is based at Whilta Fire Station in Belfast and each of the Watches on the Station has undergone intense specialist marine response training and will be using their expertise to support the other emergency agencies to respond to a variety of incidents at sea.



- Members of the NIFRS Marine Response Team are winched onboard a ferry by the Irish Coast Guard Agency during a training exercise

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Developing a Safer Community - 2010/11 Highlights

Our aim: Reduce the incidence of fire and other emergencies by the provision of an efficient and effective safety education, advice and legal enforcement service.

New Fire Safety Legislation

New Fire Safety Legislation came into effect in Northern Ireland on 15 November 2010 and NIFRS has worked hard to inform and educate people about this change in Legislation. People with responsibility for non-domestic premises are now required by Law to ensure that their building is Fire Safe by taking measures to reduce the risk from fire and making sure people can safely escape if there is a fire.

The new Legislation applies to all non-domestic, industrial, commercial, leisure, educational and healthcare premises. As the enforcing authority for the new Fire Safety Legislation in Northern Ireland, NIFRS will strive to reduce the number of fires, fire related deaths, injuries and unwanted fire signals in non-domestic premises.

Over the past year NIFRS has trained 55 Fire Safety Inspectors

who will audit premises to ensure compliance with the new regulations. We provide free fire safety advice to ensure premises are up to standard however in continued cases of failure to comply we will issue enforcement notices and in the most serious of cases can consider prosecution.

NIFRS held a number of Fire Safety Legislation Information Days across Northern Ireland and distributed thousands of information leaflets, booklets and postcards. A high profile TV, radio and outdoor advertising campaign ran prior to and after 15 November and a comprehensive PR campaign all combined to ensure the key messages were promoted. The 'FireSafe' section of the NIFRS website - www.nifrs.org/firesafe was created providing the public with all the relevant information and guidance on the Legislation.

- Public Safety Minister Michael McGimpsey and Chief Fire Officer Peter Craig, launch the new Fire Safety Legislation in November 2010

Is your building **fire** SAFE?
Safety legislation changes on the 15th November 2010
premises are affected



Community Engagement

Northern Ireland Fire & Rescue Service receives great support from the people of Northern Ireland and we enjoy engaging directly with local people on a range of safety issues. Doing free home fire safety checks (12,829 in 2010/11 - up 51.8% on the previous year), organising fire safety events and attending community based events to give advice to the public. NIFRS produces and distributes community safety leaflets (122,550 in 2010/11 - up 308.5% from previous year) and run high profile advertising and PR campaigns to get our key fire safety messages across to the public.

Youth engagement is a very important part of our community engagement work and we work with hundreds of children and young people every year through a range of school and community based initiatives. We give fire safety advice as well as addressing anti-social behavioural issues such as attacks on Firefighters (reducing year on year), hoax calls (3,036 in 2010/11 - down 4.5% from previous year), and deliberate fire setting.

During the year we held 18 Local Intervention Fire Education (LIFE) Schemes. LIFE Schemes are one week courses for 13-17 year olds who will work with Firefighters to learn practical fire and rescue skills as well as learn more about the work of NIFRS in the community. We have now held over 100 LIFE Schemes, working with over 1,100 young people across Northern Ireland. We organise our LIFE Schemes in conjunction with local community groups and we also work with NI Prison Service and have delivered 6 LIFE Schemes at Hydebank Young Offenders Centre. The success of the LIFE Scheme is that the young people take their experience back into their local community and become ambassadors for the Fire Service against anti-social behaviour.

Community Safety Campaigns Fire Safety Week 2010

The theme of this year's North South Fire Safety Week was Fire Escape Plans. We asked the public 'Do You Have a Fire Escape Plan' and gave advice on the best way to create a fire escape plan. During Fire Safety Week we worked with colleagues in

the Republic of Ireland to raise awareness of the main fire safety issues that affect us all and to reduce the number of fires and the number of fatalities and casualties caused by fires.

Firework Safety 2010

Over the past year NIFRS has worked with our partner agencies in Health, Police and Justice to raise awareness of the dangers and legislation around Fireworks and Sparklers in the run up to Halloween 2010. The aim of the Firework Campaign was to keep people, particularly children and

young people, using Fireworks and Sparklers safe by following the safety advice set out in the Fireworks Code. Every year too many people are injured through the misuse of Fireworks and our campaign was aimed at raising awareness of Firework Safety.



- NIFRS education in schools



- (l-r) Chief Fire Officer Peter Craig, Justice Minister David Ford and Governor of Hydebank Wood, Austin Treacy at the LIFE Scheme



- (l-r) Eoin Doyle, Assistant Chief Fire Officer, NIFRS, Will Kerr, Assistant Chief Constable, PSNI, Brain McNeill, Director of Operations, NIAS with Ben Cousins, Greenwood Primary School, Harry Welsh, Dundonald Primary School and Julie Boitel-Gil, St Josephs Primary School at the launch of the 2010 Fireworks Safety Campaign

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Supporting Our People - 2010/11 Highlights

Our aim: Provide a well equipped, skilful and highly motivated workforce, able to work safely and competently, whose composition reflects the diverse community we serve and whose commitment is to achieve their highest personal potential and optimum performance.

Recruitment

To deliver the best possible fire and rescue service to the people of Northern Ireland the recruitment and development of staff is a key priority for NIFRS.

During the year 42 new Trainee Firefighters graduated from the 18 week Trainee Firefighter Course at the Fire & Rescue Training Centre. The Trainee Firefighter course is a gruelling and intensive course in which the Trainees develop practical skills across the Firefighting spectrum ranging from fire prevention, protection and detection, breathing apparatus, fire hazards, road traffic collisions and community fire safety training. These skills will be further enhanced as they take their place on Fire Stations alongside other Firefighters to serve and protect the local community.



- Trainee Firefighters

Training & Development

NIFRS values its people by keeping all staff safe and well trained. Lifelong learning, ongoing training and career development are extremely important in Northern Ireland Fire & Rescue Service with all staff encouraged to take advantage of the range of training and development courses available to them. In 2010/11 our Training Centre delivered 20,663 Training Days for staff.



- (l-r) Chief Fire Officer Peter Craig with Station Commander Marion McClean, Group Commander Leonard Entwistle, Grainne McCartan NIFRS Personal Development Manager

Training Awards

To recognise the achievements of staff in training and development, NIFRS held its first ever Fire & Rescue Training Awards in October 2010. 174 members of staff who have attained qualifications over the past 2 years - including Wholtime Firefighters, Retained Firefighters, Regional Control Centre personnel and Support staff - were recognised.

NIFRS was proud that 2 members of staff, Group Commander Lenny Entwistle and Station Commander Marion McClean were nominated for and were awarded the UK City & Guilds Medal for Excellence in recognition of their success in their respective training qualifications. Lenny was awarded the Medal for his ILM (Institute of Leadership & Management) Level 5 Diploma in Management, also winning the Regional ILM Learner of the Year Award. Marion was recognised for her Level 3 City & Guilds qualification in Preparing to Teach in the Lifelong Learner sector.

Long Service & Good Conduct Recognition for Staff - Operational and Support

Every year NIFRS recognises the dedication and contribution of its staff who have achieved 20 years exemplary service with the organisation. 71 Operational personnel were awarded the Long Service & Good Conduct Medal this year.

The inaugural LSGC event for Support Staff was held in October 2010 and the Chief Fire Officer presented 59 Support Staff with their Award. From next year onwards there will be a combined Long Service and Good Conduct awards event for all eligible NIFRS staff.

Health & Safety

NIFRS is extremely proud of its Health and Safety Record and implements a strict health and safety policy to keep our people safe at work.

	Total On Duty Accidents	On Duty Firefighter Accidents
2006/07	198	185
2007/08	170	159
2008/09	159	147
2009/10	154	139
2010/11	176	166

In 2010/11 NIFRS was awarded the prestigious Royal Society for the Prevention of Accidents (RoSPA) Health and Safety Gold Medal accolade having received gold standard awards for 5 consecutive years in recognition of our commitment and success in respect of Health and Safety in the workplace.

Attendance Management

9.1 days/shifts were lost per person during 2010/11. While NIFRS did not meet its target this year of 8 days/shifts lost per person it has in recent years, through the implementation of the Attendance Management Policy, continued to reduce the number of days/shifts lost per person per year from 11.8 in 2006/07.

NIFRS will continue to work hard to meet our 2011/12 target of 7.8 days/shifts lost per person.



- NIFRS Personnel who received their Long Service and Good Conduct Medals during the year



- NIFRS Personnel who received their Long Service and Good Conduct Medals during the year



**GOLD MEDAL
Award**

- RoSPA Health and Safety Gold Medal Award

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Protecting the Environment - 2010/11 Highlights

Our aim: Contribute to a safer environment for our community by implementing NIFRS environmentally friendly initiatives in line with Government legislation, policy and targets.

Carbon Management Plan – Pledge to Cut CO₂ emissions

As a frontline public service NIFRS believes in leading by example (one of our Core Values) and in doing what we can to reduce our environmental impact. The link between carbon emissions and climate change is well documented and as a Fire & Rescue Service we respond to emergency incidents related to extreme weather conditions such as flooding and wildland fires as clearly demonstrated during 2010/11. NIFRS sees first hand the impact these types of incidents have on the public and the natural environment and so is focused on reducing our own environmental impact and work to improve our natural environment.

During 2010/11 NIFRS developed its new Carbon Management Plan 2011-2016 as part of a collaborative project, involving the Scottish Fire & Rescue Services and the Carbon Trust, to reduce carbon emissions as part of the fight against climate change. NIFRS has given its commitment to achieving a cleaner, natural environment by pledging to cut CO₂ emissions by 25% over the next 5 years. NIFRS launched its Carbon Management Plan during National Climate Week in March 2011.

Working in Partnership

NIFRS works closely with a number of other agencies in relation to environmental and pollution issues. We have developed a Memorandum of Understanding (MOU) with the Northern Ireland Environment Agency in relation to inter-agency response to incidents involving environmental damage and

incidents at nominated historic buildings and historic monuments in care. The aim is to minimise the hazard to the environment from firefighting activity and to clarify roles and responsibilities in relation to information exchange, emergency planning, training and interagency working at the scene of an incident.

- Launching the NIFRS Carbon Management Plan are (l-r) Peter Murray, Chair of the Chief Fire Officers Association Scotland Environmental Group, Dr Joe McKee, Chairman of the NIFRS Board, Peter Craig Chief Fire Officer, NIFRS, Jeff Smyth, Manager Carbon Trust NI



Leading & Managing Change - 2010/11 Highlights

Our aim: Lead, plan and manage organisational change in line with present and future needs and expectations of stakeholders and the capacity to deliver.

Management & Board Appointments

Over the past year, a number of new appointments have been made at both Senior Management and Board level. These appointments have consolidated a new Corporate Management Team, providing new leadership to drive change within the organisation in line with its strategic objectives and priorities in the challenging years ahead.

Peter Craig was appointed Chief Fire Officer in January 2011. Peter has over 33 years' experience with NIFRS and was previously the Assistant Chief Fire Officer with responsibility for Community Development. He has served across Northern Ireland during his career as a Firefighter.

Chris Kerr was appointed Deputy Chief Fire Officer in March 2011. Chris has 26 years' experience as a Firefighter and was previously the Area Commander for Eastern Area (Belfast City and Greater Belfast areas).

Eoin Doyle was appointed Assistant Chief Fire Officer in March 2011. Eoin has 31 years' experience as a Firefighter and was previously the Area Commander for Western Area. (Counties Londonderry, Tyrone and Fermanagh).

Dr Joe McKee was appointed by the Public Safety Minister as the new Chairman of the NIFRS Board from 1 January 2011. 10 new Board Members were appointed in October 2010. The role of the Board is to resource, support and monitor NIFRS with the statutory responsibility for the provision of fire and rescue services throughout Northern Ireland.

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• Peter Craig, Chief Fire Officer



• Chris Kerr, Deputy Chief Fire Officer



• Eoin Doyle, Assistant Chief Fire Officer



• Dr Joe McKee, Chairman NIFRS Board

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Managing Our Resources & Monitoring Performance - 2010/11 Highlights

Our aim: Provide a service that represents value for money and is committed to quality and continuous improvement.

Investing in Fleet & Equipment

The safety of its Firefighters is always the top priority of Northern Ireland Fire & Rescue Service and we are continually upgrading and investing in both our fleet and equipment to make sure our Firefighters are fully equipped and can safely deliver the best possible fire and rescue service.

11 new Fire Appliances were purchased during the year. All new Fire Appliances purchased are compliant with European Emissions levels, which is also one of the targets in our Carbon Management Plan. In addition to the purchase of new Fire Appliances all our 112

frontline Fire Appliances were fitted with bespoke charging systems for BA and telemetry units.

New equipment was purchased and subsequent training was given to the relevant personnel. New Breathing Apparatus sets were rolled out across the organisation. Specialist Wildland Firefighting equipment was provided to 36 trained Wildfire Officers. Other equipment purchases included portable electric submersible pumps and compressed air foam systems (CAFS) and new storage compounds for road traffic collision training equipment.



- New NIFRS Fire Appliance



- Crew Commander Mark Matthews Central Fire Station provides Public Safety Minister Michael McGimpsey with a demonstration of the new Mobile Data System

Investing in IT & Communications

A new integrated communications and information resource, Mobile Data System, which gives Fire Crews access to valuable operational information has continued to be rolled out across the organisation. Over the past year a further £571k has been invested in the Mobile Data System, representing a total investment of £1.6million over the past 4 years. Frontline Fire Appliances will be equipped with new mobile data touch screens which enable Firefighters to access operational information en route to or at the scene of an incident. Information such as building plans,

details of hazardous materials, locations of fire hydrants and critical risk information are all now readily available at the touch of a button and the Mobile Data project will be completed in 2011/12.

The Mobile Data System was developed to be integrated into the NIFRS Digital Radio Network and Regional Control Centre Mobilising Systems. Capital investment in these 3 systems has enabled NIFRS to develop an integrated system that increases the speed of access to critical information and enhances NIFRS operational response to incidents.

New Fire Stations

NIFRS was pleased to receive Outline Business Case approval from our sponsoring government department, the Department Health, Social Services and Public Safety, for new build Fire Stations at Rathfriland, Omagh and Ballycastle. NIFRS has identified 26 Fire Stations across Northern Ireland that need replaced but due to funding challenges and capital

rationing this work will be done through a phased replacement programme over a number of years, depending on the availability of our capital budgets. NIFRS is prioritising those Fire Stations that are in most urgent need of replacement and detailed plans are now being developed for new Fire Stations in Rathfriland, Omagh and Ballycastle.



- Pictured in Rathfriland Fire Station are (l-r) South Down MLA John McCallister, Chief Fire Officer Peter Craig, Watch Commander Rathfriland Fire Station Fred McAuley, Chairman of NIFRS Board Dr Joe McKee and Newry District Station Commander Karl Dorris

Corporate Governance

NIFRS uses a number of Key Performance Indicators (KPIs) and targets to measure our performance. During the year these were reviewed and agreed with the Department of Health, Social Services and Public Safety, whom NIFRS regularly reports progress to on KPIs. The

performance of NIFRS over the past year against these KPIs is documented throughout this Annual Report and this information is also available on our website www.nifrs.org. NIFRS also benchmarks its performance against other similar sized Fire & Rescue Services in the UK.

Monitoring Performance & Planning for the Future Financial Review

During 2010/11 the Department of Health, Social Services and Public Safety made available to NIFRS £77.3m revenue resource for operational activities. In addition, specific ring-fenced funding was provided for the following: £0.8m to address the in-year payment of provisions; £4.7m to meet Pension liabilities; and a further £3.7m for utilisation towards Capital projects.

The provision of emergency cover within a defined budget is an on-going challenge for Northern Ireland Fire & Rescue Service. However, with robust financial controls and with the full support of staff across the organisation, the net resource expenditure by NIFRS in 2010/11 was approximately 2% lower than in 2009/10. This reduction was achieved whilst continuing to provide a first class emergency service to the NI public.

During the year the Northern Ireland Fire & Rescue Service continued with the ambitious reform and modernisation agenda. The Fire Safety Regulations NI 2010, a new piece of

legislation, was introduced in November 2010. This Legislation placed additional statutory responsibilities on the organisation. NIFRS became the enforcing authority in respect of the majority of non-domestic premises. It is therefore required to visit premises to ensure compliance with Fire Safety Legislation. The pressures associated with the new Legislation are in addition to the fire safety community education work already provided by the organisation.

The difficult economic climate also presented NIFRS with other challenges. There were significant inflationary pressures in respect of fuel for vehicles where expenditure rose by approximately 15.6% when compared to the 2009/10 position. Utility costs also rose by 2.5% during 2010/11. The overall impact of the higher expenditure on these commodities was a reduction in funding for operational activities of approximately £129k. Despite these pressures the organisation was able to maintain a break-even position at the year end.

Achievements during the year

Despite the challenging economic conditions and the pressures on the public sector NIFRS, through prioritisation of resources, was able to ensure;

- The introduction of an automated E-Procurement system to help improve financial controls and facilitate more efficient management of purchases and the monitoring of contracts.
- A reduction in expenditure year on year from 2009/10.
- That additional resources of £176k (12%) were made available for Vehicle Running Costs, including significant additional funding of £136k for workshop equipment.
- The introduction of New Fire Safety Legislation for Northern Ireland on 15 November 2010. Compliance with the new Legislation is an on-going requirement to which sufficient resources will have to be made available going forward.
- Despite not having statutory responsibility for flooding NIFRS was able to provide support and assistance to other agencies and the general public during the water crisis over the Christmas and New Year period.

- Provide additional funding of £172k for the 'Maintenance of Skills' and other specialised training.
- The provision of £1,007k funding for the Technical Directorate to purchase Vehicle Extrication Kits (£416k), Breathing Apparatus Kits (£145k) and the purchase of 1,600 BA Cylinders (£446k). This equipment is necessary for the continued safety of Fire & Rescue personnel as well as enhancing the emergency service for the wider NI public.

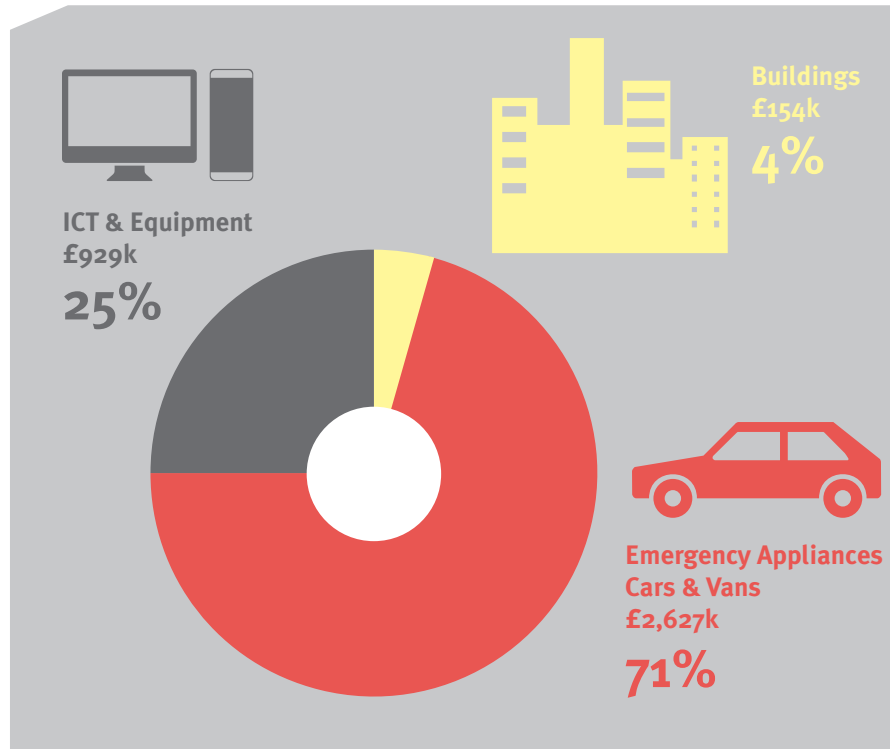
Efficiencies

As part of the 2007 CSR process efficiency targets of 3% savings were set globally by Government. The budgetary impact of this on NIFRS was an obligation to provide targeted savings over the 3 years (2008/09 to 2010/11) of £1.5m, £3.8m and £5.7m respectively. NIFRS produced an Efficiency Delivery Plan to help Senior Management plan and take appropriate measures to meet the annual targets. This ensured that the organisation met and exceeded the targets set. This performance was achieved through;

- A Reduction in expenditure on Overtime.
- Savings generated through the introduction of a new catering contract.
- Reductions in the number of Arson related fires.
- Fewer hoax calls.
- A reduction in Accidental Dwelling Fires.
- Reduced pressures on the staffing budget resulting from organisational changes.
- Savings achieved in terms of the commercial rates applied to NIFRS in respect of Fire Safety Education advertising and publicity.

Investment

Capital investment by NIFRS during 2010/11 totalled £3.71 million. The breakdown of the expenditure is summarised in the chart below.



The primary focus of our capital investment during the year was on replacement of our emergency fleet. Total expenditure on Vehicles amounted to approximately £2.6 million. This included the procurement of 11 new fire appliances, 15 cars and 15 vans.

Approximately £0.84 million was invested in the organisation's Communications and Information Technologies capabilities during 2010/11.

The most significant ICT project progressed during 2010/11 was the Mobile Data Project and the associated infrastructure enabling developments. This project will enhance the information available to both Firefighters on the ground at incidents and to Regional Control Centre personnel.

A further £86k was spent on updating and improving Firefighter equipment; to ensure compliance with new standards for the identification of chemicals at Chemical, Biological, Radiological and Nuclear incidents; to modernise the Search & Rescue Team Water Rescue equipment; and to ensure that appropriate training facilities are maintained.

On Buildings capital expenditure in 2010/11 amounted to £154k. Of this £130k related to Minor Works; £5k related to professional design fees for replacement Fire Stations; and the remaining £19k related to the commencement of the refurbishment of Rathfriland Fire Station.

Remuneration Report



As per Standing Order 38, the remit of the Remuneration Committee is to report to the Board on salaries and conditions of service for Principal Officers and Directors and make appropriate recommendations to the Board. The Committee's functions also include:

- Consideration of all proposals for Job Evaluations, authorising the Evaluation, considering the outcomes and seeking DHSSPS approval before implementation;
- Scrutiny and approval of all pay remits;
- Scrutinising the job descriptions for Principal Officer and Director posts and seeking necessary approvals both within NIFRS and from DHSSPS;
- Noting all pay increases at all levels and securing appropriate approvals; and
- Securing Board approval to all salary adjustments for Directors.

2010/2011 was a year of unprecedented change for the NIFRS Board and saw the membership of the Board (and subsequently the Remuneration Committee) change 3 times during the year.

During the period 1 April to 30 June 2010, the composition of the Committee was as follows:

- Mr W Gillespie OBE TD MBA JP DL FCIOB FSCA, Chairman of NIFRS Board (retired 14 May 2010)
- Mr A Coleman, Interim Chairman of NIFRS Board (15 May-15 October 2010)
- Mr P Bradley CBE MA
- Mr J Campbell BA MBA FAIA FCIS FInstAM FCMI
- Mrs B Gilliland
- Mr K Harper MIFireE
- Mrs P Tally

The Committee met on 4 June 2010.

During the tenure of the Interim NIFRS Board (1 July-30 September 2010), a Remuneration Committee Working Group was established and met on 24 August 2010. The Working Group comprised the following non-executive Members:

- Mr N Birthistle; and
- Mrs E Mahood

On 1 October 2010, a new NIFRS Board was appointed and subsequently a Remuneration Committee with membership as follows:

- Mr A Hanna, Vice-Chairman of NIFRS Board (15 October-31 December 2010)
- Dr J McKee, Chairman of the NIFRS Board (appointed 1 January 2011)
- Mr M Carr
- Mr A Hatch
- Mr M Kerr
- Mr C Mack
- Mrs P Tally

The Committee met on the following occasions:

- 15 December 2010
- 6 January 2011
- 25 January 2011

The governance arrangements for the NIFRS Board consist of a Chairman, the Chief Fire Officer and 10 non-executive Members, 4 of whom are District Councillors nominated by the Northern Ireland Local Government Association (NILGA).

NIFRS is managed by a Corporate Management Team which consists of the Chief Fire Officer, Deputy Chief Fire Officer, 2 Assistant Chief Fire Officers and the 3 Non-Uniformed Directors.

Details of the Chairman's and non-executive Members' remuneration and pension information for the year ended 31 March 2011 are contained in the following tables.

Chairman, Board Members' and Senior Management Remuneration (Audited)

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of NIFRS were as follows:

Name	2010-11		2009-10		2010-11				
	Salary £'000	Benefits in Kind - nearest £100	Salary £'000	Benefits in Kind - nearest £100	Real increase in pension and related lump sum at age 60 £'000	Accrued pension at age 60 as at 31/03/11 and related lump sum £'000	CETV at 31/03/10 £'000	CETV at 31/03/11 £'000	Real increase in CETV £'000
Non Executive Members									
W Gillespie Chairman (retired 14 May 2010)	0-5 FYE 21-25	900	21-25	3,400	-	-	-	-	-
J McKee Chairman (appointed 1 Jan 2011)	6-10 FYE 21-25	-	-	-	-	-	-	-	-
¹ A Hanna Vice-Chairman (15 Oct - 31 Dec 2010)	6-10 FYE 6-10	-	-	-	-	-	-	-	-
A Coleman Interim Chairman (15 May - 15 Oct 2010)	6-10 FYE 21-25	-	-	-	-	-	-	-	-
Interim Members (1 July – 30 Sept 2010)									
¹ A Hanna	See above	See above							
J Barbour	0-5 FYE 6-10	-	-	-	-	-	-	-	-
N Birthistle	0-5 FYE 6-10	200	-	-	-	-	-	-	-
F Graham	0-5 FYE 6-10	-	-	-	-	-	-	-	-
S Leach	0-5 FYE 6-10	-	-	-	-	-	-	-	-
E A Mahood	0-5 FYE 6-10	-	-	-	-	-	-	-	-

	2010-11		2009-10		2010-11				
Name	Salary £'000	Benefits in Kind - nearest £100	Salary £'000	Benefits in Kind - nearest £100	Real increase in pension and related lump sum at age 60 £'000	Accrued pension at age 60 as at 31/03/11 and related lump sum £'000	CETV at 31/03/10 £'000	CETV at 31/03/11 £'000	Real increase in CETV £'000
Members (appointed 1 Oct 2010)									
1A Hanna (Member from 1 July 2010. Also elected Vice-Chairman 15 Oct – 31 Dec)	See above	See above	-	-	-	-	-	-	-
D Barbour	0-5 FYE 6-10	100	-	-	-	-	-	-	-
M Carr	0-5 FYE 6-10	-	-	-	-	-	-	-	-
S Grant	0-5 FYE 6-10	-	-	-	-	-	-	-	-
A Hatch	0-5 FYE 6-10	-	-	-	-	-	-	-	-
M Kerr	0-5 FYE 6-10	300	-	-	-	-	-	-	-
C Mack	0-5 FYE 6-10	-	-	-	-	-	-	-	-
G Rice	0-5 FYE 6-10	-	-	-	-	-	-	-	-
P Tally (also Member from 1 April – 30 June 2010)	0-5 FYE 6-10	500	-	-	-	-	-	-	-
J Barbour (Member from 1 July 2010)	See above	See above	-	-	-	-	-	-	-

	2010-11		2009-10		2010-11				
Name	Salary £'000	Benefits in Kind - nearest £100	Salary £'000	Benefits in Kind - nearest £100	Real increase in pension and related lump sum at age 60 £'000	Accrued pension at age 60 as at 31/03/11 and related lump sum £'000	CETV at 31/03/10 £'000	CETV at 31/03/11 £'000	Real increase in CETV £'000
Executive Members									
L Jones Acting Chief Fire Officer & Chief Executive (retired 27 July 2010)	41-45 FYE 126-130	-	96-100	1,000	16	381	1,126	1,603	442
² P Craig Chief Fire Officer & Chief Executive (appointed 7 Feb 2011)	106-110	-	86-90	-	63	380	1,111	1,289	144
³ T Wright Deputy Chief Fire Officer (27 July 2010 – 28 Feb 2011)	81-85	-	86-90	-	2	305	1,179	1,306	90
⁴ C Kerr Temporary Assistant Chief Fire Officer (Technical Development) (from 1 Oct 2010)	81-85	500	61-65	-	47	299	530	582	36
⁵ Eoin Doyle Temporary Assistant Chief Fire Officer (Community Development) (from 1 Oct 2010)	76-80	100	61-65	200	55	301	655	732	57
Ann Conley Director of Human Resources (retired 30 April 2010)	6-10 FYE 61-65	-	66-70	-	(98)	-	561	-	(578)
T McGonigal Director of Finance & Performance Management	61-65	100	66-70	100	(1)	64	284	264	(32)
D Michail Director of Planning & Corporate Affairs	56-60	100	61-65	-	(2)	89	547	545	(19)

- As the Chairman and Board Members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members.
- Please note that there are no columns for Bonus/Performance Pay or Employer contribution to partnership pension account as this is not applicable to NIFRS.
- ¹ The position of Vice-Chairman no longer exists. A Hanna was appointed as an Interim Board Member on 1 July 2010. He was subsequently appointed as a Board Member on 1 October 2010 and elected as Vice-Chairman on 15 October 2010. He reverted to an ordinary Member from 1 January 2011.
- ² Assistant Chief Fire Office (Community Development) to 26 July 2010. Acting Chief Fire Officer/Chief Executive (27 July 2011 – 6 February 2011).
- ³ Assistant Chief Fire Office (Technical Development) to 26 July 2010. Retired 1 March 2011. Prior to 27 July 2010 there was nobody in the position of Deputy Chief Fire Officer.
- ⁴ Area Commander/Temporary Assistant Chief Fire Officer (1 April–30 September 2010). From 1 April–30 September 2010 Chris Kerr and Eoin Doyle worked alternate months as Area Commander or Temporary Assistant Chief Fire Officer.
- ⁵ Area Commander/Temporary Assistant Chief Fire Officer (1 April–30 September 2010). From 1 April–30 September 2010 Chris Kerr and Eoin Doyle worked alternate months as Area Commander or Temporary Assistant Chief Fire Officer.
- FYE = Full Year Equivalent Salary.

Cash Equivalent Transfer Value

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme, or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme.

The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity because of which the disclosure applies.

The CETV figures include the value of any pension details, including the value of any pension benefits in another scheme or arrangement which the individual has transferred. Also included is any additional pension benefit accruing to the member as a result of purchasing additional years of pension service in the scheme at the member's own expense. CETVs are calculated within guidelines and a framework prescribed by the Institute and Faculty of Actuaries.

The "real increase" reflects the increase in CETV funded by the employee and the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the benefits transferred from another pension scheme or arrangements) and uses common market valuation factors.

Non-Uniformed Directors Pension Scheme Information

The pension benefits of the Directors are provided through the Northern Ireland Local Government Officers' Superannuation Scheme which has undergone a review resulting in a new Scheme being introduced from 1 April 2009 called the Local Government Pension Scheme (Northern Ireland).

This is a funded scheme which provides benefits on a "final salary" basis at a normal retirement age of 65. Members are permitted to draw benefits on reaching age 60 without their employer's consent but such benefits would be reduced as they are being paid early. A member can stay in or join the Scheme beyond the age of 65 subject to all pension benefits having to be brought into payment before age 75.

Benefits accrue at the rate of 1/80th of pensionable salary for each year of service prior to 1 April 2009 and 1/60th of pensionable salary for each year of service after 1 April 2009. For each year built up in the Scheme up to 31 March 2009 members receive an annual pension based on 1/80th of final year's pensionable pay and a standard tax-free lump sum of 3 times the annual pension. For membership after 1 April 2009 there is no standard lump sum but the member can exchange part of their pre-April 2009 pension for a lump sum payable on retirement. In 2010/11 members paid contributions in relation to their earnings as set out in page 33 of the Financial Statements. Pension increases are in line with the Consumer Prices Index.

On death, a pension is payable to the surviving spouse/civil partner/nominated co-habiting partner which is equal to 1/60th of final pay times the total service the member could have built up in the scheme to age 65. For membership in the Scheme before April 1988 pensions will be less for Civil Partners/nominated co-habiting partners. On death in service, the scheme pays a lump sum benefit of 3 times pensionable pay. Medical retirement is possible in the event of permanent ill-health which prevents the individual from doing the job. In such a case the pension brought into payment is based on a 2 tier system where benefits are dependent on the severity of the illness.

Terms and Conditions

The Directors are employed under National Joint Council for Local Government Services Terms and Conditions. The Principal Officers and Directors are not bound by a fixed contract. A 3 month notice period applies. No compensation for early retirement was paid to Directors during the year and no amounts were paid to a third party for services of an Executive Director.

Mileage Allowances

The Non-Uniformed Directors received mileage allowances in the year of between 40p - 65p per mile. The element over 40p is regarded as a Benefit in Kind and is included within the figures in the Chairman and Senior Employees' Remuneration table above.

Annual Leave

Non-Uniformed Directors are entitled to 30 days annual leave, 12 days public holiday plus an additional 3 days for long service (>5 yrs).

Sickness

Non-Uniformed Directors are entitled to sickness benefit of 6 months full pay followed by 6 months half pay, after 5 years' service.

Uniformed Officers Pension Scheme Information

Pension benefits for the Chief Fire Officer, the Deputy Chief Fire Officer and Assistant Chief Fire Officers are provided through the Firefighters' Pension Scheme. This is a statutory scheme which provides benefits on a "final salary" basis. The normal retirement age is 55, but Officers may retire on full pension once they have attained 50 years of age and have 30 years' service. The Chief Fire Officer requires the approval of the NIFRS Board to retire before he has attained 55 years of age. Benefits accrue at the rate of 1/60th of pensionable salary for each year of service up to 20 years and at 2/60ths for each year of service thereafter. The maximum attainable is 40/60ths. Members may commute up to 25% of their pension in return for a lump sum of up to 19 times the commuted amount, dependent on age. Members pay contributions of 11% of pensionable earnings. Pensions in payment increase in line with the Consumer Price Index.

On death, pensions are payable to the surviving spouse at a rate of half the member's base pension. On death in service, the scheme pays a lump sum benefit of twice pensionable pay and also provides a service enhancement on computing the spouse's pension. Medical retirement is possible in the event of ill-health.

Terms and Conditions

The terms and conditions for the Chief Fire Officer, Deputy Chief Fire Officer and Assistant Chief Fire Officers are negotiated and regulated through the National Joint Council for Principal Fire Officers. This body sets a minimum salary for Principal Officers and local adjustments are made by the individual Authorities. The Deputy Chief Fire Officer's salary is based on 80% of the Chief Fire Officer's notional rate (ie, 80% of the minimum rate of pay for the appropriate population band which is currently band 4) whilst the Assistant Chief Fire Officers' salaries are based on 75% of the Chief Fire Officer's salary.

Mileage Allowances

The Uniformed Officers received mileage allowances in the year of between 40p - 65p per mile. The element over 40p is regarded as a Benefit in Kind and is included within the figures in the Chairman and Senior Employees' Remuneration table above.

Annual Leave

Uniformed Officers are entitled to 37 days annual leave, 8 days public holiday plus an additional 3 days for long service (> 3yrs).

Sickness

Uniformed Officers are entitled to sickness benefit of 6 months full pay followed by 6 months half pay.

Signature:

Chief Fire Officer

1 August 2011

Date:

Section 2

Financial Statements -

for the year ended 31 March 2011

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Foreword

1. Statutory Basis

The Northern Ireland Fire & Rescue Service (NIFRS) Board is a body which was established by The Fire and Rescue Services (Northern Ireland) Order 2006. It is a non-departmental public body with the Department of Health, Social Services and Public Safety (DHSSPS) as its sponsoring Department.

These Accounts have been prepared in accordance with Article 3 (15) of The Fire and Rescue Services (Northern Ireland) Order 2006 and cover the year ended 31 March 2011. The Accounts have been prepared in a form directed by the Department of Health, Social Services and Public Safety with the approval of the Department of Finance and Personnel in accordance with Article 3 (3) Schedule 1 (15) of The Fire and Rescue Services (Northern Ireland) Order 2006.

2. Results

NIFRS is funded substantially by grants under the Department of Health, Social Services and Public Safety. For 2010/2011, NIFRS received £73,755,000 of grant revenue funding, £3,195,000 of capital grant-in-aid and £4,000,000 of pensions grant-in-aid, see page 20.

For the year ended 31 March 2011 the deficit, on ordinary activities, was £60,540,000 (see page 18). This deficit does not take account of the grant received from the DHSSPS.

To comply with IAS19 "Employee Benefits", NIFRS has obtained actuarial valuations of its pension schemes as at 31 March 2011. The Government Actuary's Department (GAD) actuarial valuation of the liabilities for the 2 Firefighters' Pension Schemes resulted in a decrease in the provision of £72,690,000 (see note 16.2, page 56).

GAD also valued the Compensation Scheme under IAS 37 "Provisions, Contingent Liabilities and Contingent Assets" and this resulted in an increase in the provision of £23,367,000 (see note 16.1, page 55-56).

NIFRS Non-Uniformed Pension Scheme (NILGOSC) actuarial valuation was carried out by Hymans Robertson LLP, as at 31 March 2011, in accordance with IAS 19 which resulted in a Scheme liability of £5,743,000, a decrease of £16,166,000 (see note 16.2, page 56).

The pension deficits to date have resulted in NIFRS having net liabilities of £417,395,000 (see page 19). As NIFRS is adequately funded on a cash basis, it is not regarded as being operationally insolvent.

3. Business Review

A report on the functions carried out by the Board during the year is contained in the NIFRS Annual Report. In accordance with Article 3 (3) and Schedule 1 (16) of The Fire and Rescue Services (Northern Ireland) Order 2006 the report is to be submitted to the Head of the Department of Health, Social Services and Public Safety and is to be laid before the Assembly.

4. Research and Development

A number of Research and Development activities have been carried out during the year and the details are included in the "Managing Our Resources" section of the Annual Report.

5. After Reporting Period Events

There were no events after the reporting period having a material effect on the Accounts.

6. Charitable Donations

No charitable donations were made during 2010/11 or 2009/10.

7. Property Plant & Equipment

The movement in property, plant and equipment during the year is set out at note 6, page 41 to the Accounts. NIFRS is of the view that there is a material difference between the market and book value of its land and buildings. This is because the valuation of its Fire Stations shown in the Accounts is on the basis of depreciated replacement cost. The price that could be achieved if the premises were sold on the open market is approximately 45% of the existing depreciated replacement cost which is shown on the Statement of Financial Position.

8. Future Developments

Future development within NIFRS is driven by our Corporate Plan 2010 - 2015.

9. Board Members

The NIFRS Board was established on 1 July 2006 with powers granted under The Fire and Rescue Services (Northern Ireland) Order 2006.

The NIFRS Board comprises of a non-executive Chair, the Chief Fire Officer and 10 non-executive Members, 4 of whom are District Councillors nominated by the Northern Ireland Local Government Association (NILGA). A full list of Members who served during the year 1 April 2010 to 31 March 2011 is set out on pages 7-8.

10. Statement of Board Members' Responsibilities

Members of the NIFRS Board have responsibility for ensuring that NIFRS complies with any statutory (or other) requirements for the use of public funds. Other important responsibilities of Board Members include:

- establishing the overall strategic direction of NIFRS within the policy and resources framework agreed with the Minister;
- formulating a strategy for implementing the Code of Practice on Access to Government Information, including prompt response to public requests for information;
- ensuring NIFRS operates sound environmental policies and practices in accordance with practices set out in the 1990 White Paper "This Common Inheritance" (a copy of which is available in the library at Fire & Rescue Service Headquarters) and other relevant guidance;
- ensuring that high standards of corporate governance are observed at all times;

- overseeing the delivery of planned results by monitoring performance against agreed strategic objectives and targets;
- ensuring that, in reaching decisions, NIFRS has taken into account any guidance issued by the Department; and
- ensuring that NIFRS operates within the limit of its statutory authority; within the limits of the Service's delegated authority agreed with the Department; and in accordance with any other conditions relating to the use of public funds.

11. Employee Involvement

The NIFRS Board encourages employee participation and considers staff communication and involvement as a key success factor within the Organisation. The relevant Representative Bodies are involved in the development of policy within NIFRS through informal consultative processes such as Joint Working Parties and also the more formal Negotiating Committee framework. In particular, they have had an integral role in the development of employment practices and procedures, including appointments and promotions and, with the Board, they continue to review these to ensure compliance with legislation and Codes of Practice.

12. Disabled Applicants and Employees

NIFRS operates the following policies:

- It is the policy of NIFRS to provide full and fair consideration for disabled people throughout their employment. This may involve taking reasonable steps to reduce or remove a physical feature or employment arrangement that would cause a disabled employee or job applicant any substantial disadvantage;
- All job advertisements carry a Welcoming Statement in line with Departmental policy which confirms that the principle of equal treatment will apply to all applicants irrespective of disability;
- For each post, disabled applicants are monitored under the NIFRS Equal Opportunities Monitoring procedures; and
- A textphone system has been installed at NIFRS Headquarters so that those with a hearing impairment can obtain Fire Safety advice and audio tapes on Fire Safety are also available on request.

NIFRS is subject to statutory disability duties under the Disability Discrimination (NI) Order 2006. This requires NIFRS, in carrying out its functions, to have due regard to the need to promote positive attitudes towards disabled people and encourage participation by disabled people in public life. NIFRS has an approved Disability Action Plan in compliance with the Order.

13. Health and Safety

NIFRS is committed to adhering to all legislation on Health and Safety at Work to ensure that staff and customers enjoy the benefits of a safe environment.

14. Prompt Payment Policy

NIFRS is committed to the prompt payment of bills for goods and services received in accordance with the Late Payment of Commercial Debts (Interest) Act 1988. Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, on presentation of a valid invoice or a similar demand, whichever is later.

Regular reviews conducted to measure how promptly NIFRS paid its bills found that 98.3% of bills were paid within this standard. The target of 95% was achieved, see note 15, page 54.

The Late Payment of Commercial Debts (Interest) Regulations 2002 provide small businesses with a statutory right to claim interest on the late payment of commercial debt. During the year, the NIFRS incurred no interest payments.

15. Auditor

The Comptroller & Auditor General was appointed the statutory Auditor from 1 April 2003 following the Audit & Accountability (Northern Ireland) Order 2003. He is the Head of the Northern Ireland Audit Office and he and his staff are wholly independent of NIFRS and reports his findings to the Assembly.

The cost of the audit for the year ended 31 March 2011 which pertained solely to the audit of the Accounts was £34,000. Details are recorded in note 4 (page 39) to the Accounts.

An additional amount of £9,000 was paid to the Audit Office for work carried out on the National Fraud Initiative. This is reflected within miscellaneous expenditure within note 4 to the Accounts.

As far as the Accounting Officer is aware, there is no relevant audit information of which the entity's Auditors are unaware, and he has taken all the steps that ought to have been taken to make himself aware of any relevant audit information and to establish that the entity's Auditors are aware of that information.

Certificate of Chief Fire Officer

I certify that the Annual Accounts set out in the Financial Statements and Notes to the Accounts (pages 18 to 68) of NIFRS have been compiled from, and are in accordance with, the accounts and financial records maintained by NIFRS and with the Accounting Standards and Policies for non-departmental public bodies approved by the Department of Health, Social Services and Public Safety.

Chief Fire Officer:

1 August 2011

Date:

STATEMENT OF THE NORTHERN IRELAND FIRE & RESCUE SERVICE BOARD AND CHIEF FIRE OFFICER'S RESPONSIBILITIES

Under Article 3 (15) of The Fire and Rescue Services (Northern Ireland) Order 2006, the Department of Health, Social Services and Public Safety has directed the Northern Ireland Fire & Rescue Service (NIFRS) to prepare for each financial year a Statement of Accounts in the form and on the basis set out in the Accounts Direction. The Financial Statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of NIFRS of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

In preparing the Financial Statements, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FRM) and in particular to:

- observe the Accounts Direction issued by DHSSPS including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in FRM have been followed, and disclose and explain any material departures in the financial statements;
- prepare the Financial Statements on the going concern basis, unless it is inappropriate to presume that NIFRS will continue in operation;
- keep proper accounting records which disclose with reasonable accuracy at any time the financial position of NIFRS; and
- pursue and demonstrate value for money in the services NIFRS provides and in its use of public assets and the resources it controls.

The Permanent Secretary of the Department of Health, Social Services and Public Safety, as Accounting Officer for health and personal social services resources in Northern Ireland, has designated the Chief Fire Officer as the Accounting Officer for NIFRS. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding NIFRS assets, are set out in the Accountable Officer Memorandum, issued by the DHSSPS.

NORTHERN IRELAND FIRE & RESCUE SERVICE BOARD MEMBERS

1 April 2010 to 31 March 2011

Chairman

Mr W F Gillespie OBE TD MBA JP DL FCIQB FSCA - Chairman
(retired 14 May 2010)

Mr A Coleman - Interim Chairman
(15 May to 15 October 2010)

Mr A Hanna MSc BA Hons – Vice-Chairman
(15 October to 31 December 2010)

Dr J McKee OBE MA – Chairman
(effective from 1 January 2011)

Members (1 April to 30 June 2010)

Mr L B Jones OBE MSc MBA FIFireE – Acting Chief Fire Officer/Chief Executive
(appointed 26 February 2010, retired 27 July 2010)

Mr P Bradley CBE MA

Mr J Campbell BA MBA FAIA FCIS FInstAM FCMl

Mrs B Gilliland

Mr K Harper MIFireE

Mr R Pollock

Mrs P Tally

Interim Members (1 July to 30 September 2010)

Mr P Craig MSc FIFireE MICG - Acting Chief Fire Officer/Chief Executive (appointed 28 July 2010)

Mr J Barbour

Mr N Birthistle

Miss F Graham OBE

Mr A Hanna MSc BA Hons
(also elected Vice-Chairman 15 October to 31 December 2010).

Mr S Leach CB

Mrs E A Mahood BA

Members (appointed 1 October 2010)

Mr P Craig MSc FIFireE MICG - Chief Fire Officer/Chief Executive
(appointed 7 February 2011)

Cllr D Barbour

Mr J Barbour

Cllr M Carr

Mrs S Grant

Mr A Hanna MSSc BA Hons

Cllr A Hatch

Mr M Kerr

Mr C Mack

Ald Mrs G Rice MBE

Mrs P Tally

Register of Interests

A Register of Interests is maintained within NIFRS for all Members of the Board. No interests were identified which may cause a conflict of interests with Board responsibilities.

STATEMENT ON INTERNAL CONTROL

1. Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of Northern Ireland Fire & Rescue Service (NIFRS) policies, aims and objectives, whilst safeguarding the public funds and NIFRS assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

NIFRS agrees with its Sponsoring Department, after extensive public consultation, a Corporate Plan which sets out objectives over a 5 year period and an Annual Business Plan which details the business objectives for the first year of the Corporate Plan, together with appropriate targets and performance measures. Results against targets on performance measures are reported quarterly to the Board (from September 2010) and in the Annual Report at the year end.

NIFRS has established a Business Risk Register which monitors and records the control of risk by the NIFRS Board. The Business Risk Register has been designed using recommended Department of Health, Social Services and Public Safety guidance.

NIFRS Business Risk Register is then forwarded to the DHSSPS where its data forms part of the Department's Business Risk Register.

2. The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failing to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of NIFRS policies, aims and objectives; to evaluate the likelihood of those risks being realised and the impact should they be realised; and to manage them efficiently, effectively and economically.

The system of internal control has been in place in NIFRS for the year ended 31 March 2011 and up to the date of approval of the Annual Report and Accounts, and accords with Department of Finance and Personnel and Treasury guidance.

3. Capacity to Handle Risk

I have carried out appropriate procedures to ensure that I have identified the Board's objectives and risks and determined a control strategy for each of the significant risks. As a result, risk ownership has been allocated to the appropriate staff and the Board has set out its attitude to risk to the achievement of the Board's objectives. Each Principal Officer and Director has completed a Management Assurance Statement which is designed to highlight important issues.

My Corporate Management Team (encompassing the Directors of Operation, Technical Development, Community Development, Finance & Performance Management, Planning & Corporate Affairs and Human Resources) has ensured that procedures are in place for verifying that aspects of risk management and internal control are regularly reviewed and reported on.

The Corporate Management Team has carried out a full risk analysis culminating in an update of the Business Risk Register, and also carried out a control assessment exercise highlighting any issues arising via the Management Assurance process. The Chief Fire Officer as Accounting Officer has been provided with the updated Business Risk Register, along with the potential concern list arising from the Management Assurance Statements, and Head of Internal Audit's Assurance Statement prior to reporting on the year ending 31 March 2011.

Risk management has been incorporated more fully into the corporate planning and decision-making processes of NIFRS with individual members of the Corporate Management Team reporting emergent and/or significant risk issues to the appropriate Board Standing Committee throughout the year. In addition, through the Risk Management process, the Audit & Risk Management Committee on behalf of the NIFRS Board receive a biannual update on organisation wide risk issues.

4. The Risk and Control Framework

Key organisational objectives are set by the Board and my Management Team. Risks associated with the non-achievement of these objectives are identified and appropriate mechanisms to control these risks are established. The likelihood and impact of the risk upon the Board is calculated and the appropriate risk response is determined by my Management Team using experience and national best practice.

Furthermore, risk management is an agenda item on each Corporate Management Team (CMT) meeting, to enable reporting and review of new risks, the effectiveness of controls over risks identified, the progress of Action Plans and to facilitate early corrective action.

ICT Security Risks

NIFRS has appointed an IT Project & Security Manager specifically tasked with reviewing and policing IT security.

The IT Project & Security Manager sits on the NIO Security Forum which actively monitors information security problems and developments. In addition, he has been trained in InfoSec 1 & 2 (Information Security Standards) via the National School of Government with a primary focus on mitigating risk to an acceptable level. These standards are incorporated into the day-to-day management of information risk within NIFRS.

An IS/IT Security Policy (available on all desktops) has been developed and implemented and staff must acknowledge the policy every time they log onto the system. All new employees are required to read and sign a copy of the Policy as part of their induction process, in addition during refresher courses for existing employees this Policy is covered.

Systems access is password controlled and application owners authorise the nature and extent of user access privileges and such privileges are reviewed by application owners to ensure access privileges remain appropriate.

ICT issue notebooks and PDAs are also password protected and have had encryption software (BeCrypt) loaded as standard. The use of data storage devices such as USB drives is prohibited pending the acquisition of "IronKeys" as the Organisation standard.

Software has been installed to monitor email and internet traffic into and out of the Organisation (taking into account data protection requirements) and reports generated and reviewed on a daily basis for potential security breaches.

In addition to electronic methods of protecting the network, appropriate physical security measures are in place with regard to the central and backup server rooms.

It is NIFRS policy that computer equipment is recorded on the inventory lists for individual locations and checked quarterly to ensure that ICT equipment can always be accounted for.

An ICT Business Continuity Plan is in place which provides details of the procedures to be followed in order to restore ICT services in the event of an outage. This forms part of the overall NIFRS Business Continuity Plan which is updated and tested annually.

ICT security was reviewed as part of the 2008/09 Audit Programme and as an element of the 2010/11 Controls Assurance process. Audit opinion resulted in satisfactory assurance being given - meaning that whilst controls are deemed generally good there may be some residual risk that objectives may not be fully achieved. As a result, some improvement is required to enhance the adequacy and/or effectiveness of risk management, control and governance in this area. Recommendations have been made, and implementation is being monitored via the Recommendations Database.

Payments for Legal & Litigation Services

I can confirm that all payments made in respect of legal and litigation services continue to be made in line with Departmental guidance, and no issues in this area were noted during the 2010/11 Audit Programme. Continued compliance will be monitored during the annual payments audit.

Risk Priorities

NIFRS risk priorities during 2010/11 included:

- Improving rescue capability and resilience in response to internal organisational and external stakeholder needs;
- Implementing the Community Safety Strategy 2010-15 to reduce risk to life, property and the environment from fire and other emergencies whilst developing a new Strategy going forward;
- Engaging with the community to minimise risk and drive down death, injury and damage to property;
- Continuing to develop NIFRS Capital Investment Programme in partnership with DHSSPS and Strategic Investment Board (SIB) Northern Ireland;
- Improving cross border Fire & Rescue Service networks in relation to service delivery;
- Continuing to review the Organisational Structure of NIFRS to support service delivery;
- Implementing NIFRS Financial Strategy in line with the Comprehensive Spending Review 2011-15 to ensure transparency, accountability and value for money;
- Continuing to ensure corporate governance arrangements in NIFRS are transparent and effective; and
- Working with other agencies to provide an emergency response to incidents that may have an adverse effect on the environment.

5. Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal Auditors and the Executive Managers within NIFRS, who have responsibility for the development and maintenance of the internal control framework, and comments made by the external Auditors in their Management Letter and other reports.

I have been advised on the implications of the results of my review of the effectiveness of the system of internal control by the Board and the Audit & Risk Management Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The Board receives periodic reports concerning internal control. The appropriate steps are being taken to manage risks in significant areas of responsibility and monitor progress on key projects.

Due to the operational procedures of the Northern Ireland Fire & Rescue Service, there is a culture of risk awareness and risk assessment within the Organisation. NIFRS has a Service Delivery & Performance Committee, which is responsible for monitoring and developing policies to ensure that it is meeting its statutory obligations in relation to all aspects of safety. It also has an Audit & Risk Management Committee which is responsible for ensuring that all NIFRS financial and operating systems reflect best practice and ensure adequate safeguards against fraud and theft.

NIFRS has an Internal Audit Unit which operates to standards defined in the Government Internal Audit Manual. The Unit submits regular reports which include the Head of Internal Audit's (HIA) independent opinion on the adequacy and effectiveness of the Organisation's system of internal control together with recommendations for improvement.

HIA Assurance Statement

On the basis of the audit work performed during 2010/11, the Head of Internal Audit provided a satisfactory level of assurance over the overall internal controls in place within NIFRS with regard to the following areas:

- Regional Control Centre;
- Communications;
- Road Safety;
- Estates;
- Training & Development;
- Contracts;
- Payments;
- Budgetary Control;
- Payroll;

- Pensions; and
- Bank & Cash.

However due to issues noted with respect to:

- Succession planning;
- Delays in recruitment (approximately 120 vacant posts at present); and
- Expiration of and problems with the previous Assessment & Development Centre contract;

only limited assurance was reported in respect of Human Resources Services.

Controls Assurance

During 2010/11, DHSSPS reiterated the importance of the Controls Assurance Framework and stressed the importance of framework principles becoming embedded within non-departmental public bodies (NDPBs). Under DHSSPS direction NIFRS carried out a self assessment exercise against the 6 Controls Assurance documents - Risk Management, Governance, Financial Management, Records Management, Health & Safety and ICT. An overall satisfactory assurance resulted in all 6 areas although some areas for improvement have been noted and an action plan put in place to deal with these weaknesses during 2011/12.

A Management Assurance Statement is submitted by each Principal Officer/Director which is based on the work of each Directorate in relation to approvals given, risks identified and controlled, and on regularity and compliance action.

6. Progress On Prior Year Significant Internal Control Issues

Progress On 2009-10 Issues

Senior management vacancies and the use of an interim Board arrangement were highlighted as a potential weakness in 2009/10. During 2010/11 the Minister appointed a new NIFRS Board who took up post in October 2010. Subsequent to their appointment the Board have recruited a substantive Chief Fire Officer and are currently filling emergent vacancies within the Senior Management Team.

Progress on 2008-09 Issues

Due to an issue regarding Directors' Pay detected in 2008/09 DHSSPS commissioned an independent review of NIFRS which examined its performance, fitness for purpose, relationship with the Department, role of the Chairman and Board, senior management structures, corporate governance arrangements and financial and risk management.

While the report reflects positively on NIFRS's performance as a Service, it makes 87 recommendations for change covering a number of key areas.

As agreed with DHSSPS a Working Group encompassing Members of the new NIFRS Board is currently working with the Department to take forward these recommendations to a conclusion.

7. Current Year Internal Control Issues

During 2010/11 3 internal control issues were detected as follows:

(i) Assessment Development Centres (ADCs)

During 2010/11, it came to light that NIFRS had been provided with incorrect Assessment Centre scores by the external provider. As these scores had already been used to conclude 2 promotion competitions, a number of issues were highlighted, eg, (i) potential reputational loss for NIFRS and (ii) possible advantage/disadvantage for participants.

In light of the above NIFRS have received legal advice on this issue and are working with the relevant staff and Union to bring the matter to a speedy conclusion.

(ii) Pensions Issue

During 2010/11 an organisational issue regarding CETV calculations by a third party was noted as follows:

The calculation of CETVs for the purpose of transfers and matrimonial settlements has, for a number of years, been contracted out to a third party who provided the CETV figures but not the base calculations.

During 2010/11 NIFRS obtained extra functionality within the Pensions System which allowed for CETV values to be calculated electronically. This uncovered some issues and an internal quality assurance exercise was carried out. This exercise highlighted inaccuracies in calculations due to a third party error.

Acknowledging that this could lead to potential claims from employees or from other third parties who feel they may have been disadvantaged financially, NIFRS are currently taking legal advice on this issue and have engaged a new independent body to provide CETV calculations with sufficient backing information to allow for sampled recalculation.

(iii) Breach on EU Procurement Thresholds

In line with Procurement Policy and Procedures the Transport Manager on 22 June 2009, completed a Tender Request Form (SC152) for Transport Workshop tools over a 2 year period. On completion of a competitive tendering exercise which included quality evaluation of the tools, a Contract was issued for a period defined as 1 March 2010 - 28 February 2012.

As the Tools Contract demonstrated best value, all tool purchases for NIFRS were processed via this medium - this included purchases by Transport, the Training Centre and Equipment Workshops.

Usage by more locations increased the demand on the contract beyond what was initially forecast and by 18 February 2011 some 11 months into the contract period, expenditure against Tender T3265 equalled £169,520.56, some £69,520.56 (70%) over the original 2 year estimate. When the Tender was advertised the EU Procurement limit was set at 2009 levels which equated to £139,893. As a result NIFRS have exceeded EU Thresholds by 21% with respect to the Tools Contract T3265.

This Contract has now been frozen pending the development of a new contract compliant with EU Procurement Directives.

A full investigation was undertaken by the Internal Audit Unit who noted no evidence of any fraudulent transactions and it is of the opinion of Internal Audit that the detected breach related solely to weaknesses in Contract monitoring protocols and information provided to and managed by budget holders.

Having detected these weaknesses, controls have been implemented and will be formalised with the Procurement Procedures as a matter of urgency.

No evidence of any other existing or potential breach was noted by the Internal Audit Unit during the course of the investigation. A full report on the issue has been provided to DHSSPS.

Chief Fire Officer: 1 August 2011
Date:

Chairman Initials: 1 August 2011
Date:

Chief Fire Officer Initials: 1 August 2011
Date:

NORTHERN IRELAND FIRE AND RESCUE SERVICE

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

I certify that I have audited the financial statements of the Northern Ireland Fire and Rescue Service for the year ended 31 March 2011 under the Fire and Rescue Services (Northern Ireland) Order 2006. These comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the NI Fire and Rescue Service Board, Chief Fire Officer and auditor

As explained more fully in the Statement of the NI Fire and Rescue Service Board and Chief Fire Officer's Responsibilities, the Chief Fire Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit the financial statements in accordance with the Fire and Rescue Services (Northern Ireland) Order 2006. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Northern Ireland Fire and Rescue Service's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Northern Ireland Fire and Rescue Service and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate. In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

Opinion on Regularity

In my opinion, in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view, of the state of the Northern Ireland Fire and Rescue Service's affairs as at 31 March 2011 and of its net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Fire and Rescue Services (Northern Ireland) Order 2006 and Department of Health, Social Services and Public Safety directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Fire and Rescue Services (Northern Ireland) Order 2006 and Department of Health, Social Services & Public Safety directions issued thereunder; and
- the information given in the Financial review section in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with Department of Finance and Personnel's guidance.

Report

I have no observations to make on these financial statements.

K J Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office,
106 University Street, Belfast BT7 1EU

15 August 2011

**STATEMENT OF COMPREHENSIVE NET EXPENDITURE
FOR YEAR ENDED 31 MARCH 2011**

		2011	Restated
	Note	£'000	2010
			£'000
Expenditure			
Staff costs - normal	3.1	(52,425)	(53,411)
Staff costs - pension	3.1	44,775	(11,587)
Depreciation	4.0	(4,519)	(4,385)
Other Expenditures	4.0	<u>(35,211)</u>	<u>(24,781)</u>
		<u>(47,380)</u>	<u>(94,164)</u>
Income			
Income from activities	5.1	-	-
Other income	5.2	631	3,867
Transfers from reserves for donated property, plant, equipment & intangibles	5.3	<u>7</u>	<u>7</u>
		<u>638</u>	<u>3,874</u>
Financing costs - pension fund	16.2	(16,129)	(24,759)
Net return on pension fund assets	16.2	<u>2,331</u>	<u>1,462</u>
		<u>(13,798)</u>	<u>(23,297)</u>
Net expenditure		<u>(60,540)</u>	<u>(113,587)</u>
Revenue Resource Limit (RRL)	25.1	<u>60,683</u>	<u>114,225</u>
Surplus/(deficit) against RRL		<u>143</u>	<u>638</u>
Other comprehensive expenditure			
		2011	Restated
		£'000	2010
	Note		£'000
Net gain/(loss) on revaluation	6.1/6.2/6.3 /6.4/10	<u>(3,897)</u>	<u>(7,110)</u>
Total Comprehensive Expenditure		<u>(64,437)</u>	<u>(120,697)</u>

The Notes on pages 22 to 68 form part of these Accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2011

	Note	£'000	2011 £'000	£'000	Restated 2010 £'000
Non Current Assets					
Property, Plant and Equipment	6.0		105,419		110,124
Intangible Assets	7.0		1,105		1,301
Total Non Current Assets			<u>106,524</u>		<u>111,425</u>
Current Assets					
Assets classified as held for sale	9.0	2		365	
Inventories	11.0	748		844	
Trade and Other Receivables	12.1	1,363		853	
Other Current Assets	12.1	1,504		4,708	
Financial Assets	8.0	-		-	
Cash and cash equivalents	13.0	<u>3,405</u>		<u>5,956</u>	
Total Current Assets			7,022		12,726
Total Assets			<u>113,546</u>		<u>124,151</u>
Current Liabilities					
Trade and Other Payables	14.1		(6,059)		(7,549)
Other Liabilities	14.1		(173)		-
Total Current Liabilities			<u>(6,232)</u>		<u>(7,549)</u>
Non Current Assets plus/less Net Current Assets/Liabilities			<u>107,314</u>		<u>116,602</u>
Non Current Liabilities					
Provision for insurance	16.1		(813)		(1,586)
FF compensation scheme	16.1		(73,103)		(49,736)
Retained equality	16.1		-		(753)
Pension NILGOSC	16.2		(5,743)		(21,909)
Pension provision for Firefighters	16.2		(445,050)		(517,740)
Other Payables > 1yr	14.1		-		-
Financial Liabilities	8.0		-		-
Total Non Current Liabilities			<u>(524,709)</u>		<u>(591,724)</u>
Assets less Liabilities			<u>(417,395)</u>		<u>(475,122)</u>
Taxpayers' Equity					
Donated Asset Reserve			159		159
Revaluation Reserve			13,672		17,823
Government Grant Reserve			76,200		80,502
General Reserve			<u>(507,426)</u>		<u>(573,606)</u>
			<u>(417,395)</u>		<u>(475,122)</u>

The Notes on pages 22 to 68 form part of these Accounts.

The Accounts on pages 18 to 68 were approved by the Board on 28th June 2011 and were signed on its behalf by:

Signed: _____ (Chairman) Date: 1 August 2011

Signed: _____ (Chief Fire Officer) Date: 1 August 2011

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2011

	Note	General Reserve £'000	Govt Grant Reserve £'000	Revaluation Reserve £'000	Donation Reserve £'000	Restated Total £'000
Balance at 31 March 2009		(411,087)	84,830	25,299	194	(300,764)
Changes in Accounting Policy		-	-	-	-	-
Restated balance at 1 April 2009		<u>(411,087)</u>	<u>84,830</u>	<u>25,299</u>	<u>194</u>	(300,764)
Donated asset reserve - transfer to net expenditure for depreciation	6.4	-	-	-	(7)	(7)
Release of reserves to Statement of Comprehensive Net Expenditure	6.2&7.2	-	(4,576)	-	-	(4,576)
Transfer between Reserves		394	-	(394)	-	-
Actuarial gain/(loss) on NILGOSC pension		(14,116)	-	-	-	(14,116)
Actuarial gain/(loss) on FF pension		(117,721)	-	-	-	(117,721)
Comprehensive expenditure for the year		<u>(113,587)</u>	<u>-</u>	<u>(7,082)</u>	<u>(28)</u>	<u>(120,697)</u>
Total recognised income and expense for 2009-10		(245,030)	(4,576)	(7,476)	(35)	(257,117)
Deferred capital		(455)	248	-	-	(207)
Grant from parent – capital		6,385	-	-	-	6,385
Grant from parent – revenue		<u>76,581</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,581</u>
Balance at 31 March 2010		(573,606)	80,502	17,823	159	(475,122)
Changes in reserves 2010-11						
Impairment of property, plant and equipment	6.3	-	-	-	-	-
Donated asset reserve - transfer to net expend for depreciation	6.3	-	-	-	(7)	(7)
Release of reserves to Statement of Comprehensive Net Expenditure	6.1&7.1	-	(4,757)	-	-	(4,757)
Transfers between reserves		247	-	(247)	-	-
Actuarial gain/(loss) on NILGOSC pension	16.2	11,581	-	-	-	11,581
Actuarial gain/(loss) on FF pension	16.2	33,882	-	-	-	33,882
Comprehensive expenditure for the year		<u>(60,540)</u>	<u>-</u>	<u>(3,904)</u>	<u>7</u>	<u>(64,437)</u>
Total Recognised income and expense for 2010-11		(14,830)	(4,757)	(4,151)	-	(23,738)
Deferred capital		60	455	-	-	515
Grant from parent - capital		3,195	-	-	-	3,195
Grant from parent - revenue		73,755	-	-	-	73,755
Grant from parent - pensions		4,000	-	-	-	4,000
Balance at 31 March 2011		<u>(507,426)</u>	<u>76,200</u>	<u>13,672</u>	<u>159</u>	(417,395)

The Notes on pages 22 to 68 form part of these Accounts.

STATEMENT OF CASHFLOWS AS AT 31 MARCH 2011

	Note	2011 £'000	Restated 2010 £'000
Cashflows from operating activities			
Net expenditure after interest		(60,540)	(100,003)
Adjustments for non cash costs (Increase)/decrease in trade & other receivables	4.0	(77)	(5,196)
		2,694	(2,992)
(Increase)/decrease in inventories		96	(176)
Increase /(decrease) in trade payables		(802)	(6,460)
Increase/(decrease) in pension provision NILGOSC	16.2	(4,585)	572
Increase/(decrease) in pension provision FF	16.2	(38,808)	23,070
Increase in provisions	16.1	21,841	2,782
Transfer to donation reserve		(7)	(7)
Net cash outflow from operating activities		<u>(80,188)</u>	<u>(88,410)</u>
Cashflows from investing activities			
Purchase of property, plant & equipment	6.1	(3,661)	(5,475)
Purchase of intangible assets	7.1	(49)	(703)
Proceeds of disposal of property, plant & equipment		34	17
Proceeds on disposal of assets held for resale		363	7
Net cash outflow from investing activities		<u>(3,313)</u>	<u>(6,154)</u>
Cash flows from financing activities			
Grant in aid		80,950	82,966
Net financing		<u>80,950</u>	<u>82,966</u>
Net(decrease)/increase in cash & cash equivalents in the period		<u>(2,551)</u>	<u>(11,598)</u>
Cash & cash equivalents at the beginning of the period	13.0	<u>5,956</u>	<u>17,554</u>
Cash & cash equivalents at the end of the period	13.0	<u>3,405</u>	<u>5,956</u>

The Notes on pages 22 to 68 form part of these Accounts.

NOTES TO THE ACCOUNTS FOR YEAR ENDING 31 MARCH 2011

Note 1 - Statement of Accounting Policies

1.1 Authority

These Accounts have been prepared in a form determined by the Department of Health, Social Services and Public Safety based on guidance from the Department of Finance and Personnel's Financial Reporting Manual (FReM) and in accordance with the requirements of Article 3 (15) of The Fire and Rescue Services (Northern Ireland) Order 2006.

The accounting policies follow IFRS to the extent that it is meaningful and appropriate to NIFRS. Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of NIFRS for the purpose of giving a true and fair view has been selected. NIFRS's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

1.2 Accounting Convention

These Accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets.

1.3 Currency & Rounding

The Accounts have been presented in UK Pounds Sterling which is the functional and presentational currency of NIFRS. The figures in the Accounts are shown to the nearest £1,000.

1.4 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant & Machinery, Information Technology, Furniture & Fittings, and Assets under Construction.

Recognition

Property, plant and equipment must be capitalised if:

- the item has a cost of at least £5,000; or
- collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they have broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- items form part of the initial equipping and setting-up cost of a new building, or project, irrespective of their individual or collective cost;
- it is expected to be used for more than one financial year;
- it is probable that future economic benefits will flow to, or service potential will be supplied to NIFRS;
- the cost of the item can be measured reliably; and
- it is held for use in delivering services or for administrative purposes.

On initial recognition property, plant and equipment are measured at cost including any expenditure such as installation, directly attributable to bringing them into working condition. Items classified as "under construction" are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred.

Valuation of Land and Buildings

Land and buildings are carried at the last professional valuation, in accordance with the Royal Institute of Chartered Surveyors Appraisal and Valuation Standards (the Red Book 6th edition).

The last Service-wide valuation was carried out at 31 January 2008 by Land & Property Services (LPS) which is an independent executive body within the Department of Finance and Personnel. The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard.

The new Armagh Community Fire Station was revalued at 1 April 2009; and Rathfriland Fire Station was revalued at 1 April 2010. For both Fire Stations LPS estimated the depreciated replacement cost (DRC) on the modern equivalent asset basis.

Professional revaluations of land and buildings are undertaken at least once in every 5 year period and are revalued annually, between professional valuations, using indices provided by LPS.

Land and buildings used for NIFRS's services or for administrative purposes are stated in the Statement of Financial Position at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses.

Fair values are determined as follows:

- Land and non-specialised buildings – open market value for existing use;
- Specialised buildings – depreciated replacement cost; and
- Properties surplus to requirements – the lower of open market value less any material directly attributable selling costs, or book value at date of moving to non current assets

Modern Equivalent Asset

DFP has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. At January 2008, the DRC of specialised buildings was estimated on the basis of replacement costs. However in the next quinquennial revaluation (2013) Land & Property Services will estimate the DRC of specialised buildings on the modern equivalent asset basis.

Assets Under Construction (AUC)

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use.

Fixtures and Equipment

Until 31 March 2008, fixtures and equipment were carried at replacement cost, as assessed by indexation. From 1 April 2008 NIFRS had the option to elect to cease indexing all short life assets (other than IT). NIFRS elected not to index all short life assets. Short life is defined as a useful life of up to and including 5 years.

Where the estimated life of fixtures and equipment exceed 5 years, suitable indices will be applied each year and depreciation will be based on indexed amount.

Revaluation Reserve

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

Subsequent Expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure which meets the definition of capital restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.

The overall useful lives of NIFRS's buildings take account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

1.5 Depreciation and Amortisation

No depreciation is provided on freehold land since land has an unlimited or a very long established useful life. Items under construction are not depreciated until they are commissioned. Properties that are surplus to requirements and which meet the definition of “non-current assets held for sale” are also not depreciated.

Otherwise, depreciation/amortisation is charged to write off the costs or valuation of property, plant and equipment and intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over their estimated useful lives. The estimated useful life of an asset is the period over which NIFRS expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. NIFRS use the following asset lives:

Asset Type	Asset Life
Freehold Buildings	25-60 years
Furniture & Fittings	5-20 years
Plant & Machinery	5-20 years
Information Technology Equipment	5-7 years
Cars	5 years
Vans	7 years
Water Tenders	12 years
Rescue Tenders/Aerial Appliances	15 years
Static Life Vehicles	20 years

Asset lives for intangible assets (software and software licences) are considered finite and generally given a life of 7 years.

1.6 Impairment Losses

At each reporting period end NIFRS check whether there is any indication that any of its property, plant and equipment or intangible non-current assets have suffered an impairment loss. If there is indication of an impairment loss, the recoverable amount of the asset is estimated to determine whether there has been a loss and, if so, its amount.

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the revaluation reserve is transferred to the General Reserve.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited to expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

1.7 Intangible Assets

Intangible assets comprise software and software licences. Software that is integral to the operating of hardware, for example, an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example, application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use;
- the intention to complete the intangible asset and use it;
- the ability to sell or use the intangible asset;
- how the intangible asset will generate probable future economic benefits or service potential;
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of NIFRS's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, NIFRS; where the cost of the asset can be measured reliably. All single items over £5,000 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value.

The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.

Intangible assets acquired separately are initially recognised at fair value.

Measurement

Following initial recognition, intangible assets are carried at fair value by reference to an active market, and as no active market currently exists amortised replacement cost has been used as fair value.

Amortisation is charged within Note 4 of the Accounts.

1.8 Donated Assets

Donated non-current assets are capitalised at their fair value on receipt, with a matching credit to the donated asset reserve. They are valued, depreciated and impaired as described above for purchased assets. Gains and losses on revaluations and impairments are taken to the donated asset reserve and, each year, an amount equal to the depreciation charge on the asset is released from the donated asset reserve to offset the expenditure. On sale of donated assets, the net book value is transferred from the donated asset reserve to the General Reserve.

1.9 Non-current Assets Held For Sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses. Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non-depreciating asset is recognised within income. The loss from sale of land or profit/loss from sale of depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the revaluation reserve is transferred to the general reserve. For donated and government-granted assets, a transfer is made to or from the relevant reserve to the profit/loss on disposal account so that no profit or loss is recognised in income or expenses. The remaining surplus or deficit in the donated asset or government grant reserve is then transferred to general reserve.

Property, plant or equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

1.10 Inventories

Inventories are valued at the lower of cost and net realisable value using the first-in first-out cost formula. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks.

1.11 Income

Operating income in respect of services provided relates directly to the operating activities of NIFRS and is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable.

1.12 Other expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

1.13 Cash and Cash Equivalents

Cash and cash equivalents comprise of cash in hand and current balances with banks which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value and have an original maturity of 3 months or less.

1.14 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

NIFRS as Lessee

Property, plant and equipment held under finance leases are initially recognised, at the inception of the lease, at fair value or, if lower, at the present value of the minimum lease payments, with a matching liability for the lease obligation to the lessor. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in calculating NIFRS's surplus/deficit.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially as a liability and subsequently as a reduction of rentals on a straight-line basis over the lease term.

Contingent rentals are recognised as an expense in the period in which they are incurred.

Where a lease is for land and buildings, the land and building components are separated. Leased land is treated as an operating lease. Leased buildings are assessed as to whether they are operating or finance leases.

1.15 Private Finance Initiative (PFI) Transactions

NIFRS has had no PFI transactions during the year.

1.16 Financial Instruments

Financial Assets

Financial assets are recognised on the Statement of Financial Position when NIFRS becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are de-recognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value.

Financial Liabilities

Financial liabilities are recognised on the Statement of Financial Position when NIFRS becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

Financial Risk Management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. NIFRS are not exposed to the degree of financial risk faced by business entities as it has no powers to borrow or invest surplus funds. Financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing the Organisation in undertaking activities. NIFRS therefore has little exposure to credit, liquidity or market risk.

Currency Risk

The majority of NIFRS transactions, assets and liabilities are UK and Sterling based and therefore has low exposure to currency rate fluctuations.

Interest Rate Risk

NIFRS has no powers to borrow and limited powers to invest and therefore has low exposure to interest rate fluctuations.

Credit Risk

The majority of NIFRS's income comes from DHSSPS so there is low exposure to credit risk.

Liquidity Risk

Since NIFRS receives the majority of its funding through DHSSPS, it is therefore not exposed to significant liquidity risks.

1.17 Provisions

Provisions are recognised when NIFRS has a present legal or constructive obligation as a result of a past event, it is probable that NIFRS will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DFP's discount rate of 2.2% in real terms.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

1.18 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of NIFRS; or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation; or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of NIFRS. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

1.19 Employee Benefits

Short-Term Employee Benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the Organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. For NIFRS Administrative staff the carryover of annual leave has been accrued based on actual calculations. For the Wholetime and Regional Control Centre staff the option to carry forward leave is on exceptional circumstances only and requires the approval of the Chief Fire Officer and there will be no material holidays owing at 31 March 2011. Untaken flexi leave is estimated to be immaterial and has not been included.

Retirement Benefit Costs

Firefighters' Pension Schemes

NIFRS operates 2 Firefighters' Pension Schemes, namely:

- The Firefighters' Pension Scheme (Northern Ireland) 2007; and
- The New Firefighters' Pension Scheme (Northern Ireland) 2007.

These are governed by the provisions of The Firefighters' Pension Scheme Order (Northern Ireland) 2007 and The New Firefighters' Pension Scheme Order (Northern Ireland) 2007 respectively.

The Schemes are final salary schemes providing a combination of pension and lump sum benefits on a range of contingencies and are unfunded. These benefits are related to each individual's salary on leaving the Scheme and following the Government's Budget announcement in June 2010 are increased annually in line with the rise in the Consumer Price Index after leaving service. Prior to this, they were increased in line with the Retail Price Index.

The Department currently funds the Firefighters' pension deficit.

Employees' and employer's contributions are as set out below and NIFRS are not aware of the rates being adjusted for 2011/2012. However, it is anticipated that the employees' contributions may change for the 2012/13, 2013/14 and 2014/15 financial years. The employer's contributions may also change following the review of the Superannuation Contributions Adjusted for Past Experience (SCAPE) discount rate. However final rates are not yet available.

Scheme	EES Rate	ERS Rate
The Firefighters' Pension Scheme (Northern Ireland) 2007	11%	21.3%
The New Firefighters' Pension Scheme (Northern Ireland) 2007	8.5%	11%

In addition, NIFRS makes one off payments in respect of ill-health retirements which effectively increase the employer's contributions to 26.5% and 14.2% respectively. In respect of Continuous Professional Development payments the higher employer's contribution rates of 26.5% and 14.2% apply.

NIFRS Scheme members may also elect to pay additional contributions to purchase added years of service.

NIFRS also operates a Compensation Scheme under The Firefighters' Compensation Scheme Order (Northern Ireland) 2007. This Scheme makes provision for the payment of pensions, allowances and gratuities to and in respect of persons who die or are permanently disabled as the result of an injury sustained or disease contracted during their course of duty.

Pension Provision

An actuarial valuation was carried out at 31 March 2011 in relation to the 2 Pension Schemes. This valuation was in accordance with IAS 19 and the results are detailed in Note 16.2.

The charge to the Statement of Comprehensive Net Expenditure consists of the Current Service Cost¹, the Past Service Cost² (both included within Staff Costs) and interest costs³ (included within Financing Costs).

Actuarial gains and losses⁴ are taken to reserves and shown in the Statement of Changes in Taxpayers' Equity.

The liabilities under the Schemes have been valued using the standard actuarial technique known as the Projected Unit Method for all groups of staff.

The principal financial assumptions for valuing the liabilities were:

	% Year Ending 31 March		
	2011	2010	2009
Rate of inflation (CPI) *	2.65	2.75	2.75
Rate of increase in salaries	4.90	4.30	4.30
Rate of increase in pensions	2.65	2.75	2.75
Rate for discounting scheme liabilities	5.60	4.60	6.04

* Note that the pension increase assumption as at 31 March 2011 is based on the Consumer Price Index (CPI) expectation of inflation rather than the Retail Prices Index (RPI). Prior to this, the assumption was based on RPI.

The total net pension deficit as at 31 March 2011 is £445.05 million, representing the sum of the liabilities at that date.

The Firefighters' Pension Scheme (Northern Ireland) 2007 is closed to new entrants which means that the average age of this Scheme would be expected to increase in successive years hence the Current Service Cost can be expected to increase also.

The DHSSPS currently fund Firefighters' pension costs on a monthly basis.

1. **Current Service Cost** is the increase in the present value of the scheme liabilities expected to arise from employee service in the current period.
2. **Past Service Cost** is the change in the present value of defined benefit obligations caused by employee service in prior periods. This cost arises from changes in post-employment benefits or other long-term employee benefits.
3. **Interest Cost** is the expected increase during the period in the present value of the scheme liabilities because the benefits are one period nearer to settlement.
4. **Actuarial Gains and Losses** are changes in actuarial deficits or surpluses that arise because events have not coincided with the actuarial assumptions made for the last valuation (experience gains and losses) or the actuarial assumptions have changed.

Compensation Scheme

The Compensation Scheme has been valued under IAS 37 and is shown separately from the Pension Provision. The total net deficit for the Compensation Scheme as at 31 March 2011 is £73.103 million, see Note 16.1.

The principal financial assumptions for valuing the liabilities were:

	% Year Ending 31 March		
	2011	2010	2009
Rate of inflation	2.65	2.75	2.75
Rate of increase in salaries	4.90	4.30	4.30
Rate of increase in pensions	2.65	2.75	2.75
Rate for discounting scheme liabilities	5.60	5.00	5.00

NI Local Government Officers' Superannuation Committee Scheme (NILGOSC)

NIFRS also participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme for the majority of its Non-Uniformed and Regional Control Centre staff.

The Pensions Scheme is a defined benefit statutory scheme, administered in accordance with the Local Government Pension Scheme Regulations (NI) 2002, as amended.

The Scheme is funded by contributions made by both employees and employers who have been admitted to the Scheme. Employee contribution rates were fixed from April 2009 depending on the individual's pensionable remuneration as set out in the table below. These contribution bands will increase from 1 April 2011 and the revised bands which apply are also set out in the table below:

Wholetime Pay up to 31 March 2011	Wholetime Pay from 1 April 2011	Contribution Rate
Up to £12,600	Up to £12,900	5.5%
£12,601 to £14,700	£12,901 to £15,100	5.8%
£14,701 to £18,900	£15,101 to £19,400	5.9%
£18,901 to £31,500	£19,401 to £32,400	6.5%
£31,501 to £42,000	£32,401 to £43,300	6.8%
£42,001 to £78,700	£43,301 to £81,100	7.2%
More than £78,700	More than £81,100	7.5%

Employer contribution rates are determined by the Scheme's actuary every 3 years and the 2010/11 rate was set at 17% and will increase to 18% for the 2011/12 financial year.

An actuarial valuation was carried out on 31 March 2011 in accordance with IAS 19 and Non-Departmental Public Bodies (NDPB) Guidance and the results of this valuation are detailed in Note 16.2.

The charge to the Statement of Comprehensive Net Expenditure consists of the Current Service and Settlement Costs, Past Service Costs (both included within Staff Costs) and interest costs (included within Financing Costs).

Actuarial gains and losses are taken to reserves and shown in the Statement of Changes in Taxpayers' Equity.

The liabilities under the Scheme have been valued using the standard actuarial technique known as the Projected Unit Credit Method for all groups of staff.

	% Year Ending 31 March		
	2011	2010	2009
Pension increase rate (CPI)*	2.8	3.8	3.1
Rate of increase in salaries^	5.1	5.3	4.6
Rate of expected return on assets	6.9	7.2	6.5
Rate for discounting scheme liabilities	5.5	5.5	6.9

* Note that the pension increase assumption as at 31 March 2011 is based on the Consumer Price Index (CPI) expectation of inflation rather than the Retail Prices Index (RPI). Prior to this, the assumption was based on RPI.

^ As at 31 March 2011 salary increases are 1% pa nominal for the year to 31 March 2012 reverting to 5.1% thereafter.

1.20 Value Added Tax

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

1.21 Government Grants

NIFRS is funded by grants from the Department of Health, Social Services and Public Safety and a cash limited grant system is in operation. Under this, amounts can be drawn down to finance payments made during the year which are properly chargeable against the grant, provided that in total they do not exceed the cash limit. The grant-in-aid is taken directly to the Statement of Changes in Taxpayers' Equity.

1.22 Losses and Special Payments

Losses and special payments are items that the Assembly would not have contemplated when it agreed funds for Northern Ireland Fire & Rescue Service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled.

Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis.

1.23 Accounting Standards that have been Issued but have not yet been Adopted

Under IAS 8 there is a requirement to disclose those standards issued but not yet adopted. Management has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these Accounts. Management consider that these are unlikely to have a significant impact on the Accounts in the period of initial application.

1.24 Change in Accounting Policy/Prior Year Restatement

There were 2 changes in accounting policy during the year. The prior year figures have been restated in the accounts to reflect the change in accounting policy. The changes were:

(i) Capital Charges

One of the impacts of the HM Treasury alignment project to closer align budgets, estimates and accounts has resulted in the removal of cost of capital. Therefore from 2010-11 onwards the NIFRS is no longer required to reflect a notional cost of capital within its accounts. Expenditure and reserves have been restated in the comparative years to reflect this.

(ii) Impairment

Previously all impairments were charged to the Revaluation Reserve if one existed before the remaining amount was charged to the Statement of Comprehensive Net Expenditure. Treasury/DFP guidance for 2010-11 and future periods is that economic impairments should be charged in full to the Statement of Comprehensive Net Expenditure with a corresponding transfer being made from the Revaluation Reserve to the General Fund. This is considered to be more transparent than the IFRS approach to impairments. There is no change in policy in respect of price impairments.

This change did not have any impact on the Accounts and a prior year restatement was not required.

1.25 Taxation

NIFRS is not liable to mainstream corporation tax on the basis that it is considered to be dormant by HMRC for taxation purposes.

1.26 Foreign Currency Transaction

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the end of the financial period with all resulting exchange differences being taken to the Statement of Comprehensive Net Expenditure in the period in which they arise.

1.27 Events After the Reporting Date

There were no events after the reporting period. The Financial Statements were authorised for issue on 1 August 2011 by NIFRS Chief Fire Officer and Chairman.

1.28 Accounting Estimates

In the preparation of Financial Statements, NIFRS makes certain accounting estimates and assumptions concerning the future. Estimates and judgments are continually evaluated and are based on historical experience and various other factors, including expectations of future events, which are believed to be reasonable under the circumstances.

The most significant estimates and assumptions relevant to NIFRS were in respect of provisions. Due to the nature of provisions, a considerable part of their determination is based on estimates and/or judgments, including assumptions concerning the future. The timing of outflow of resources to settle these obligations is subject to the same uncertain factors.

1.29 Reserves

General Reserve

Cumulative net gains and losses recognised in the Statement of Comprehensive Net Expenditure;

Government Grant Reserve

Part of the authorised capital that has not been called up and is therefore available for drawing;

Revaluation Reserve

Amount arising from the appreciated/impairment value of an asset; the difference between the initial cost and fair value of property, plant and equipment and intangible assets; and

Donation Reserve

Represents the financing associated with the receipt of a donated asset.

Gains and losses on revaluations and impairments on donated assets are taken to the donated asset reserve each year and an amount equal to the depreciation charge on the asset is released from the donated asset reserve to offset expenditure.

Note 2 - Analysis of Net Expenditure By Segment

Within NIFRS, the Board represents the Chief Operating Decision Maker function and holds monthly meetings where key operational decisions are made based on information that is not segmented.

The strategic objective and core business of NIFRS is the provision of firefighting, rescue and fire safety services, therefore, there is only one reportable operating segment evident.

NIFRS collate and present information based on internal reporting requirements. The Board reviews and makes decisions on the activity and performance of the Organisation as a whole, to deliver firefighting services.

Note 3 - Staff Numbers and Related Costs

3.1 Staff Costs

	2011 £'000	Directly employed £'000	Other £'000	2010 £'000
Wages & Salaries	49,110	47,977	1,133	50,005
Social security costs	3,309	3,305	4	3,406
Other costs	6	-	6	-
Sub-Total excluding pensions	52,425	51,282	1,143	53,411
Funded Pension Costs				
- Current Service Costs	1,333			667
- Past Service Costs	(5,267)			355
Unfunded Pension Costs				
- Current Service Costs	14,616			10,189
- Past Service Costs	(55,880)			-
Transfers In	423			376
Total net pension costs	(44,775)			11,587
Total staff costs reported in Statement of Comprehensive Expenditure	7,650			64,998

No charge was made to capital in the year.

3.2 Average number of persons employed

The average number of wholetime equivalent persons employed during the year was as follows:

	2011 No.	Directly employed No.	Other No.	2010 No.
Chairman	1	1	-	1
Board Members	8	8	-	10
Firefighters (Full-time)	896	896	-	911
Firefighters (Part-time)	1,009	1,009	-	1,013
RCC Personnel	54	54	-	56
Administrative/Manual Agency/Temporary	215	214	1	216
	47	6	41	53
Total net average number of persons employed	<u>2,230</u>	<u>2,188</u>	<u>42</u>	<u>2,260</u>

3.3 Senior Employees' Remuneration

Please refer to the Remuneration Report in the Annual Report.

3.4 Reporting of Early Retirement and other Compensation Scheme - Exit Packages

This note is not applicable to NIFRS.

3.5 Staff Benefits

There were no staff benefits in 2010/11 (2009/10 – nil).

3.6 Retirements due to Ill-Health

During 2010/11 there were 5 early retirements from NIFRS agreed on the grounds of ill-health. The additional cost from the operational account to the pension fund was £386,000 (2009/10: £357,000).

Note 4 - Operating Expenses

4.1 Operating Expenses are as follows

	2011	Restated 2010
	£'000	£'000
Transport	1,591	1,416
Operational equipment & maintenance costs	2,146	1,076
Premises	4,322	4,430
Training	1,320	1,605
Fire safety publicity	1,243	1,243
Auditors remuneration	34	39
Rentals under operating leases	473	447
Communications equipment	922	906
Office equipment & running costs	930	818
Medical expenses, subsistence & other	495	676
Uniforms	490	818
Contract catering & kitchen equipment & maintenance	489	524
Miscellaneous	747	1,256
Interest paid to the DHSSPS	-	8
Non cash items		
Depreciation	4,519	4,385
Amortisation - intangible assets	245	198
Impairments	(47)	8,393
Loss/(Profit) on disposal of fixed assets (including land)	(37)	(12)
Government grant reserve release	(4,757)	(4,576)
Net provisions provided for in year	(4,881)	3,305
Unwinding of discount on provisions	3,682	2,211
Revaluation of expected injury awards – Compensation Scheme	28,704	-
Current Service Cost – Compensation Scheme	3,020	-
Past Service Cost – Compensation Scheme	(5,920)	-
Total	39,730	29,166

Note 5 - Income

5.1 Income from Activities

This note is not applicable to NIFRS.

5.2 Other Operating Income

	2011 £'000	Restated 2010 £'000
Provision of Fire Cover - Other Bodies	140	85
Fire Reports/Certificates	18	23
Training Courses	49	49
Trade Union Deduction Service	21	21
Sundry Income from Fees and Charges	4	24
Loss Prevention Council	198	201
Insurance Claims	55	20
Telephone Calls	8	5
Interest Receivable	-	8
Other income	138	111
Pension Payments from DHSSPS	-	3,320
Total	631	3,867

5.3 Transfers from Reserves for Donated Property, Plant, Equipment and Intangibles

	2011 £'000	2010 £'000
Donated asset reserve transfer for Depreciation & Amortisation	7	7
Total	7	7

Note 6 - Property, Plant & Equipment

Summary

	Purchased	Donated	2011
	£'000	£'000	Total
			£'000
Net book value:			
Land	31,897	-	31,897
Buildings (excluding dwellings)	49,047	158	49,205
Assets under Construction	3,678	-	3,678
Plant and Machinery (Equipment)	3,643	-	3,643
Transport Equipment	16,717	-	16,717
Information Technology (IT)	181	-	181
Furniture & Fittings	98	-	98
Total PPE - 31 March 2011	<u>105,261</u>	<u>158</u>	<u>105,419</u>

	Purchased	Donated	2010
	£'000	£'000	Total
			£'000
Net book value:			
Land	37,634	-	37,634
Buildings (excluding dwellings)	48,698	159	48,857
Assets under Construction	2,976	-	2,976
Plant and Machinery (Equipment)	3,879	-	3,879
Transport Equipment	16,382	-	16,382
Information Technology (IT)	278	-	278
Furniture & Fittings	118	-	118
Total PPE - 31 March 2010	<u>109,965</u>	<u>159</u>	<u>110,124</u>

The last Service-wide land and buildings valuation was carried out at 31 January 2008 by Land & Property Services (LPS) which is an independent executive body within the Department of Finance and Personnel. The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard.

The new Armagh Community Fire Station was revalued at 1 April 2009; and Rathfriland Fire Station was revalued at 1 April 2010. For both Fire Stations LPS estimated the depreciated replacement cost (DRC) on the modern equivalent asset basis.

Plant, property and equipment are valued using indices provided by DHSSPS.

6.1 Property, Plant & Equipment – Purchased Assets – Year Ended 31 March 2011

	Land £'000	Buildings (excludings dwellings) £'000	*AUC £'000	Plant Machinery (Equipment) £'000	Transport Equipment £'000	IT £'000	Furniture and Fittings £'000	Total £'000
Cost or Valuation								
At 1 April 2010	37,634	51,987	2,976	6,208	29,965	923	468	130,161
Indexation	-	366	-	153	-	79	-	598
Additions	-	17	2,434	109	1,093	-	8	3,661
Transfers	-	116	(1,732)	157	1,459	-	-	-
Revaluation	33	21	-	-	-	-	-	54
Impairments	(5,728)	1,559	-	-	(166)	-	-	(4,335)
Transfers to assets held for sale	(42)	-	-	-	(66)	-	-	(108)
Disposals	-	-	-	(86)	(2,525)	-	(16)	(2,627)
Adjustment	-	(1)	-	-	2	(1)	-	-
At 31 March 2011	31,897	54,065	3,678	6,541	29,762	1,001	460	127,404
Depreciation								
At 1 April 2010	-	3,289	-	2,329	13,583	645	350	20,196
Indexation	-	23	-	57	-	55	-	135
Transfers	-	-	-	-	-	-	-	-
Revaluation	-	(9)	-	-	-	-	-	(9)
Impairments	-	96	-	-	(98)	-	-	(2)
Transfers to assets held for sale	-	-	-	-	(64)	-	-	(64)
Disposals	-	-	-	(86)	(2,522)	-	(16)	(2,624)
Provided during the year	-	1,620	-	598	2,144	121	29	4,512
Adjustment	-	(1)	-	-	2	(1)	(1)	(1)
At 31 March 2011	-	5,018	-	2,898	13,045	820	362	22,143
Net Book Value								
At 31 March 2011	31,897	49,047	3,678	3,643	16,717	181	98	105,261
At 1 April 2010	37,634	48,698	2,976	3,879	16,382	278	118	109,965
Asset financing								
Owned	31,897	49,047	3,678	3,643	16,717	181	98	105,261
Net Book Value								
At 31 March 2011	31,897	49,047	3,678	3,643	16,717	181	98	105,261

* AUC – Assets under Construction

6.2 Property, Plant & Equipment – Purchased Assets – Year Ended 31 March 2010

	Land £'000	Buildings (excludings dwellings) £'000	*AUC £'000	Plant Machinery (Equipment) £'000	Transport Equipment £'000	IT £'000	Furniture and Fittings £'000	Total £'000
Cost or Valuation								
At 1 April 2009	46,543	60,443	1,323	8,231	26,803	671	601	144,615
Indexation	(6,766)	(322)	-	256	2,364	124	-	(4,344)
Additions	-	22	3,927	486	942	98	-	5,475
Transfers	-	123	(2,274)	-	2,121	30	-	-
Revaluation	(1,112)	(272)	-	-	-	-	-	(1,384)
Impairments	(666)	(8,009)	-	-	(15)	-	-	(8,690)
Transfer to assets held for sale	(365)	-	-	-	(253)	-	-	(618)
Disposals	-	-	-	(2,765)	(1,997)	-	(133)	(4,895)
Adjustment	-	2	-	-	-	-	-	2
At 31 March 2010	37,634	51,987	2,976	6,208	29,965	923	468	130,161
Depreciation								
At 1 April 2009	-	2,046	-	4,396	12,544	474	437	19,897
Indexation	-	(4)	-	135	1,151	87	-	1,369
Transfers	-	-	-	-	-	-	-	-
Revaluation	-	(15)	-	-	-	-	-	(15)
Impairments	-	(287)	-	-	(10)	-	-	(297)
Transfer to assets held for sale	-	-	-	-	(253)	-	-	(253)
Disposals	-	-	-	(2,765)	(1,985)	-	(133)	(4,883)
Provided during the year	-	1,549	-	563	2,136	84	46	4,378
At 31 March 2010	-	3,289	-	2,329	13,583	645	350	20,196
Net Book Value								
At 31 March 2010	37,634	48,698	2,976	3,879	16,382	278	118	109,965
At 1 April 2009	46,543	58,397	1,323	3,835	14,259	197	164	124,718
Asset financing								
Owned	37,634	48,698	2,976	3,879	16,382	278	118	109,965
Net Book Value								
At 31 March 2010	37,634	48,698	2,976	3,879	16,382	278	118	109,965

* AUC – Assets under Construction

6.3 Property, Plant & Equipment - Donated Assets - Year Ended 31 March 2011

	Buildings (excluding dwellings) £'000	Total £'000
Cost or Valuation		
At 1 April 2010	174	174
Indexation	2	2
Impairments	5	5
At 31 March 2011	<u>181</u>	<u>181</u>
Depreciation		
At 1 April 2010	15	15
Impairments	1	1
Provided during the year	7	7
At 31 March 2011	<u>23</u>	<u>23</u>
Net Book Value		
At 31 March 2011	<u>158</u>	<u>158</u>
At 1 April 2010	<u>159</u>	<u>159</u>
Asset financing		
Owned	158	158
Net Book Value		
At 31 March 2011	<u>158</u>	<u>158</u>

6.4 Property, Plant & Equipment - Donated Assets - Year Ended 31 March 2010

	Buildings (excluding dwellings) £'000	Total £'000
Cost or Valuation		
At 1 April 2009	203	203
Impairments	(29)	(29)
At 31 March 2010	<u>174</u>	<u>174</u>
Depreciation		
At 1 April 2009	9	9
Impairments	(1)	(1)
Provided during the year	7	7
At 31 March 2010	<u>15</u>	<u>15</u>
Net Book Value		
At 31 March 2010	<u>159</u>	<u>159</u>
At 1 April 2009	<u>194</u>	<u>194</u>
Asset Financing		
Owned	159	159
Net Book Value		
At 31 March 2010	<u>159</u>	<u>159</u>

Note 7 - Intangible Assets

Summary

	Purchased	Donated	2011
	£'000	£'000	Total
			£'000
Net book value:			
Software	1,067	-	1,067
Software Licences	38	-	38
Total Intangible Assets - 31 March 2011	<u>1,105</u>	<u>-</u>	<u>1,105</u>

	Purchased	Donated	2010
	£'000	£'000	Total
			£'000
Net book value:			
Software	1,249	-	1,249
Software Licences	52	-	52
Total Intangible Assets – 31 March 2010	<u>1,301</u>	<u>-</u>	<u>1,301</u>

7.1 Intangible Assets (Purchased) – Year Ended 31 March 2011

	*AUC	Software	Software	
	£'000	£'000	Licences	Total
			£'000	£'000
Cost or Valuation				
At 1 April 2010	-	1,695	101	1,796
Additions	47	2	-	49
Transfers	(47)	47	-	-
At 31 March 2011	<u>-</u>	<u>1,744</u>	<u>101</u>	<u>1,845</u>
Amortisation				
At 1 April 2010	-	446	49	495
Reclassifications	-	-	-	-
Disposals	-	-	-	-
Provided during the year	-	231	14	245
Adjustment	-	-	-	-
At 31 March 2011	<u>-</u>	<u>677</u>	<u>63</u>	<u>740</u>
Net Book Value				
At 31 March 2011	<u>-</u>	<u>1,067</u>	<u>38</u>	<u>1,105</u>
At 31 March 2010	<u>-</u>	<u>1,249</u>	<u>52</u>	<u>1,301</u>
Asset Financing				
Owned	-	1,067	38	1,105
Finance Leased	-	-	-	-
Net Book Value				
At 31 March 2011	<u>-</u>	<u>1,067</u>	<u>38</u>	<u>1,105</u>

* AUC - Assets under Construction

7.2 Intangible Assets (Purchased) - Year Ended 31 March 2010

	*AUC £'000	Software £'000	Software Licences £'000	Total £'000
Cost or Valuation				
At 1 April 2009	463	631	85	1,179
Additions	34	653	16	703
Reclassifications	-	-	-	-
Transfers	(497)	497	-	-
Disposals	-	(86)	-	(86)
At 31 March 2010	<u>-</u>	<u>1,695</u>	<u>101</u>	<u>1,796</u>
Amortisation				
At 1 April 2009	-	345	38	383
Reclassifications	-	-	-	-
Disposals	-	(86)	-	(86)
Provided during the year	-	187	11	198
At 31 March 2010	<u>-</u>	<u>446</u>	<u>49</u>	<u>495</u>
Net Book Value				
At 31 March 2010	<u>-</u>	<u>1,249</u>	<u>52</u>	<u>1,301</u>
At 1 April 2009	<u>463</u>	<u>286</u>	<u>47</u>	<u>796</u>
Asset Financing				
Owned	-	1,249	52	1,301
Finance Leased	-	-	-	-
Net Book Value				
At 31 March 2010	<u>-</u>	<u>1,249</u>	<u>52</u>	<u>1,301</u>

* AUC - Assets under Construction

Note 8 - Financial Instruments

8.1 Financial Guarantees, Indemnities and Letters of Comfort

Due to the relationships with DHSSPS, and the manner in which NIFRS is funded, financial instruments play a more limited role within our Organisation in creating risk than would apply to a non-public sector body of a similar size. Therefore, NIFRS are not exposed to the degree of financial risk faced by business entities. NIFRS have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing NIFRS in undertaking activities. Therefore, NIFRS is exposed to little credit, liquidity or market risk.

Note 9 - Assets classified as held for sale

	Land		Vehicles		Total	
	2011 £'000	2010 £'000	2011 £'000	2010 £'000	2011 £'000	2010 £'000
Cost						
At 1 April	365	-	253	989	618	989
Impairments	(50)	-	-	-	(50)	-
Transfers from PPE	42	365	66	253	108	618
Disposals	(357)	-	(253)	(989)	(610)	(989)
At 31 March	<u>-</u>	<u>365</u>	<u>66</u>	<u>253</u>	<u>66</u>	<u>618</u>
Depreciation						
At 1 April	-	-	253	989	253	989
Transfers from PPE	-	-	64	253	64	253
Disposals	-	-	(253)	(989)	(253)	(989)
At 31 March	<u>-</u>	<u>-</u>	<u>64</u>	<u>253</u>	<u>64</u>	<u>253</u>
Net book value at 31 March	<u><u>-</u></u>	<u><u>365</u></u>	<u><u>2</u></u>	<u><u>-</u></u>	<u><u>2</u></u>	<u><u>365</u></u>

Non-current assets held for sale are those that will not be held for continuing use within the business. The carrying value represents the estimated sale proceeds less costs to sell.

At the 2010/11 year end NIFRS held for sale only 4 vehicles which were at the end of their useful lives. It is planned that the 4 vehicles will be sold during the first 6 months of the 2011/12 financial year.

Note 10 - Impairments

Summary

	Property, Plant & Equipment		Intangibles		Total £'000
	£'000	£'000	£'000	£'000	
31 March 2011					
	Purchased	Donated	Purchased	Donated	
Total value of impairments for the period	4,383	(4)	-	-	4,379
Impairments which Revaluation Reserve covers (shown in Other Comprehensive Expenditure)	<u>(4,430)</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>(4,426)</u>
Impairments charged to Statement of Comprehensive Net Expenditure within Net Expenditure	<u>(47)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(47)</u>
31 March 2010					
Total value of impairments for the period	15,475	28	-	-	15,503
Impairments which Revaluation Reserve covers (shown in Other Comprehensive Expenditure)	<u>(7,082)</u>	<u>(28)</u>	<u>-</u>	<u>-</u>	<u>(7,110)</u>
Impairments charged to Statement of Comprehensive Net Expenditure within Net Expenditure	<u>8,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,393</u>

Note 11 - Inventories

Summary

Inventories	2011	2010
	£'000	£'000
Uniforms	430	525
Firefighting Equipment	87	122
Stationery	20	15
Transport	93	82
Fuel	113	94
Other	5	6
Total	<u>748</u>	<u>844</u>

The amount of inventories recognised as an expense during the period was £1,944,000.

Note 12 - Trade Receivables and other current assets

12.1 Trade Receivables and Other Current Assets

	2011	2010
	£'000	£'000
Amounts falling due within one year:		
Trade Receivables	255	235
Vat Debtor	1,082	582
Other receivables	26	3,356
Prepayments and accrued income	1,504	1,388
Total Trade & other receivables	<u>2,867</u>	<u>5,561</u>

12.2 Trade Receivables and Other Current Assets: Intra-Government Balances

Name	Amounts	Amounts	Amounts	Amounts
	falling due within 1 year 2010/11 £	falling due within 1 year 2009/10 £	falling due after more than 1 year 2010/11 £	falling due after more than 1 year 2009/10 £
Balances with other central government bodies	2,489	5,071	-	-
Balances with Local Authorities	25	33	-	-
Balances with NHS/HSC Trusts	-	1	-	-
Balances with public corporations and trading funds	-	1	-	-
Intra-Government Balances	<u>2,514</u>	<u>5,106</u>	<u>-</u>	<u>-</u>
Balances with bodies external to government	<u>353</u>	<u>455</u>	<u>-</u>	<u>-</u>
Total Receivables & other current assets at 31 March	<u><u>2,867</u></u>	<u><u>5,561</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Note 13 - Cash and Cash Equivalents

	2011 £'000	2010 £'000
Cash at bank and in hand		
Balance at 1 April 2010	5,956	17,554
Net change in cash and cash equivalents	<u>(2,551)</u>	<u>(11,598)</u>
Balance at 31 March 2011	<u><u>3,405</u></u>	<u><u>5,956</u></u>
The following balances at 31 March were held as		
Financial Assets	<u>-</u>	<u>-</u>
Total	<u><u>-</u></u>	<u><u>-</u></u>
The following balances were held with:		
commercial banks and cash in hand	<u><u>3,405</u></u>	<u><u>5,956</u></u>

Note 14 - Trade Payables and other current liabilities

14.1 Trade Payables and Other Current Liabilities

	2011 £'000	2010 £'000
Amounts falling due within one year:		
Other taxation and social security	252	177
Trade capital payables	304	1,299
Trade revenue payables	2,197	1,503
Payroll payables	3,255	2,469
Other payables	-	1,535
Accruals and deferred income	51	566
	<u>6,059</u>	<u>7,549</u>
Other payables – brought forward VAT balance	173	-
Total trade payables and other current liabilities	<u><u>6,232</u></u>	<u><u>7,549</u></u>

14.2 Trade Payables and Other Current Liabilities - Intra-Government Balances

Name	Amounts falling due within 1 year 2010/11 £'000	Amounts falling due within 1 year 2009/10 £'000	Amounts falling due after more than 1 year 2010/11 £'000	Amounts falling due after more than 1 year 2009/10 £'000
	Balances with other central government bodies	636	2,340	-
Balances with Local Authorities	126	215	-	-
Balances with NHS/HSC Trusts	5	1	-	-
Balances with public corporations and trading funds	-	-	-	-
Intra-Government Balances	767	2,556	-	-
Balances with bodies external to government	<u>5,465</u>	<u>4,993</u>	<u>-</u>	<u>-</u>
Total Payables and other current liabilities at 31 March	<u><u>6,232</u></u>	<u><u>7,549</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Note 15 - Prompt Payment Policy

15.1 Public Sector Payment Policy - Measure of Compliance

The Department requires that NIFRS pay their trade creditors in accordance with the Late Payment of Commercial Debts (Interest) Act 1988 which is paying bills within agreed terms, or 30 days after receipt of a valid invoice where no terms have been agreed. NIFRS's payment policy is consistent with the Late Payment of Commercial Debts (Interest) Act 1988 and its measure of compliance is:

	2011 No.	2011 Value* £'000	2010 No.	2010 Value* £'000
Total bills paid	<u>14,467</u>	<u>25,427</u>	<u>15,554</u>	<u>25,806</u>
Total bills paid within 30 day target or under agreed payment terms	<u>13,160</u>	<u>24,403</u>	<u>13,680</u>	<u>22,893</u>
% of bills paid within 30 day target or under agreed payment terms	<u>98.3%</u>		<u>89.6%</u>	

* Value is stated Gross.

15.2 The Late Payment of Commercial Debts Regulations 2002

In 2010/11 no claims were made by small businesses under this legislation.

Note 16 - Provisions

16.1 Provisions for Liabilities and Charges

	Insurance £'000	Firefighters Compensation Scheme £'000	Retained Equality (exc Pensions) £'000	Total 2011 £'000	Total 2010 £'000
Balance at 1 April 2010	1,586	49,736	753	52,075	49,293
Current Service Cost Provided in year	- 272	3,020 28,704*	- (753)	3,020 28,223	- 1,279
Provisions not required written back, Actuarial Loss	(270)	(4,130)	-	(4,400)	2,026
Provision utilised during the year	(717)	(2,047)	-	(2,764)	(2,734)
Past Service Cost	-	(5,920)	-	(5,920)	
Unwinding of discount	<u>(58)</u>	<u>3,740</u>	<u>-</u>	<u>3,682</u>	<u>2,211</u>
At 31 March 2011	<u>813</u>	<u>73,103</u>	<u>-</u>	<u>73,916</u>	<u>52,075</u>

* An amount of £28.7m has been provided for in the current year to reflect NIFRS's best estimate of expected injury awards payable under the Compensation Scheme to active members in future. Such payments are dependent on length of service.

Statement of Comprehensive Net Expenditure charges

	2011 £'000 Provided for
Arising during the year	28,223
Reversed unused, actuarial loss	(4,400)
Unwinding of discount	3,682
Current Service Cost	3,020
Past Service Cost	<u>(5,920)</u>
Total charge within operating costs	<u>24,605</u>
Total reimbursements receivable	-
Net decrease to net expenditure	<u>24,605</u>

Analysis of expected timing of discounted cashflows

	Insurance £'000	Compensation Scheme £'000	Retained Equality £'000	2011 £'000	2010 £'000
Within 1-5 years	813	18,700	-	19,513	12,239
6-10 years	-	9,000	-	9,000	8,700
Over 10 years	-	45,403	-	45,403	31,136
At 31 March 2011	813	73,103	-	73,916	52,075

16.2 Provisions for Liabilities and Charges

	NILGOSC £'000	Firefighters £'000	Total 2011 £'000	Total 2010 £'000
Scheme liability at 1 April 2010	21,909	517,740	539,649	384,170
Current service cost	1,333	14,616	15,949	10,856
Employee contributions	-	3,544	3,544	3,611
	1,333	18,160	19,493	14,467
Past service cost	(5,267)*	(55,880)*	(61,147)	355
Net return on assets	(2,331)	-	(2,331)	(1,462)
Interest on pension scheme liability	2,769	13,360	16,129	24,759
	(4,829)	(42,520)	(47,349)	23,652
Pension transfers in	-	423	423	376
Benefits paid	(1,089)	(14,871)	(15,960)	(14,853)
Actuarial (gain)/loss	(11,581)	(33,882)	(45,463)	131,837
At 31 March 2011	5,743	445,050	450,793	539,649

* Negative past service costs arising on the change in benefit indexation from RPI to CPI as announced by the Government in June 2010. This change in benefit is recognised in the Statement of Comprehensive Net Expenditure (within Staff Costs - Pension) for the year.

Statement of Comprehensive Net Expenditure charges

	2011 £'000 Provided for
Current Service Cost	15,949
Past Service Cost	(61,147)
Net Return on Assets	(2,331)
Interest on pension scheme liability	16,129
Total charge within operating costs	(31,400)
Net decrease to net expenditure	(31,400)

Insurance Provision

NIFRS operates a policy of limited self insurance and has detailed at Note 16.1 a provision of £813,000 in respect of Public Liability, Employer's Liability, Vehicle Liability and Breach of Employment Law claims which were unsettled at 31 March 2011. The provision is calculated based on estimates provided by NIFRS.

An Insurance Officer liaises with relevant third parties, with the exception of Employment claims where Belfast City Council provide the information directly to the Finance Department. Our policy is to vigorously defend all cases. The provision is calculated using Department of Finance and Personnel's discount rate of 2.2% in real terms.

Compensation Scheme

The Compensation Scheme makes provision for the payment of pensions, allowances and gratuities to and in respect of persons who die or are permanently disabled as the result of an injury sustained or disease contracted while employed by NIFRS. GAD performed an actuarial valuation to provide the figures contained within the provision of £73.103m. See Page 55 for a detailed analysis and explanation for movement on this provision for the year.

NILGOSC Pension Provision

The NILGOSC provision relates to the outstanding liability in relation to NIFRS non-uniformed pensions. It should be noted that the Benefits Paid figure within the provision is calculated on an accruals basis so differs slightly from the figures provided by Hymans Robertson LLP.

The fair value of the assets held by the Fund as at 31 March together with the present value of the scheme liabilities is set out in the table below:

Assets	2011	2010	2009	2008	2007
	£'000	£'000	£'000	£'000	£'000
Equities	28,728	24,775	16,184	22,291	21,455
Bonds	5,223	4,504	3,104	3,277	4,017
Property	2,239	1,930	1,552	2,296	2,929
Cash	1,119	965	1,330	437	325
Total estimated employer assets	37,309	32,174	22,170	28,301	28,726
Present value of scheme liabilities	(43,052)	(54,083)	(29,391)	(30,428)	(35,200)
Net pension liability	(5,743)	(21,909)	(7,221)	(2,127)	(6,474)

The above asset values as at 31 March 2009, 2010 and 2011 are at bid value, in previous accounting periods the value of assets may have been reported at mid-market value.

The expected return on assets based on the long-term expected investment return for each class as at 31 March each year is set out in the table below:

	31 March		
Assets	2011 % pa	2010 % pa	2009 % pa
Equities	7.5	7.8	7.0
Bonds	4.9	5.0	5.4
Property	5.5	5.8	4.9
Cash	4.6	4.8	4.0

The future life expectancies at age 65 are also summarised below:

	Males	Females
Current pensioners	22.9 years	25.7 years
Future pensioners	24.9 years	27.7 years

The effect of changing the assumption regarding life expectancy by one year longer would be to increase the assessed value of employer liability by approximately 2%, depending on the employer's membership profile.

The Local Government Pension Scheme elements recognised within the Statement of Comprehensive Net Expenditure and Statement of Financial Position are set out below:

Year ended:	31 March 2011		31 March 2010	
	£'000	% of pay	£'000	% of pay
Current service cost	1,333	21.1	667	10.2
Interest cost	2,769	43.9	2,049	31.2
Expected return on employer assets	(2,331)	(36.9)	(1,462)	(22.3)
Past service cost/(gain)	(5,267)	(83.4)	355	5.4
Total	(3,496)	(55.3)	1,609	24.5
Actual return on plan assets	3,177		9,361	

The liability and assets in relation to the Local Government Scheme are further analysed in the tables below:

Year Ended 31 March:	2011 £'000	2010 £'000	2009 £'000	2008 £'000	2007 £'000
Fair value of employer assets	37,309	32,174	22,170	28,301	28,609
Present value of funded liabilities	(43,052)	(54,083)	(29,391)	(30,428)	(35,200)
Net (under) funding in funded plans	(5,743)	(21,909)	(7,221)	(2,127)	(6,591)
Experience Gains/(Losses) on Assets	2,347	7,899	(8,719)	(2,615)	(323)
Experience Gains/(Losses) on Liabilities	4,739	-	-	475	-

The differences between the experience gains on liability and assets for 2010/11 of £7,086,000 and the actuarial gain on liability of £11,581,000 are explained by the change in assumptions underlying the present value of the scheme liabilities.

A reduction in the net discount rate will increase the assessed value of liabilities as a higher value is placed on benefits paid in the future. The overall effect of a change in the real discount rate for the whole fund of 0.5% would be to adjust liabilities by approximately 11% depending on the employer membership profile.

A reconciliation of the defined benefit obligation is as follows:

Year Ended	31 Mar 2011 £'000	31 Mar 2010 £'000
Opening defined benefit obligation	54,083	29,391
Current service cost	1,333	667
Interest cost	2,769	2,049
Contributions by members	405	413
Actuarial losses/(gains)	(9,244)	22,023
Past service costs/(gains)	(5,267)	355
Estimated benefits paid	(1,027)	(815)
Closing defined benefit obligation	43,052	54,083

The reconciliation of fair value of employer assets is set out in the table below:

Year Ended	31 Mar 2011 £'000	31 Mar 2010 £'000
Opening fair value of employer assets	32,174	22,170
Expected return on assets	2,331	1,462
Contributions by members	405	413
Contributions by the employer	1,079	1,045
Actuarial gains/(losses)	2,347	7,899
Benefits paid	(1,027)	(815)
Closing fair value of employer assets	37,309	32,174

The projected pension expenses for the year to 31 March 2012, to be charged to the Statement of Comprehensive Net Expenditure in 2012, is as shown in the table below and employers' contributions for the year to 31 March 2012 will be approximately £1.098m:

Projected	31 Mar 2012 £'000	% of pay
Current service cost	1,190	19.5
Interest on obligation	2,379	39.0
Expected return on plan assets	(2,585)	(42.4)
Projected pension expense	984	16.1

The Firefighters' Provision

The Firefighters' Provision, as shown in Note 16.2, relates to the outstanding liability to pensions, deferred pensions and active members of The Firefighters' Pension Scheme (NI) 2007 and The New Firefighters' Pension Scheme (NI) 2007. The Benefits Paid figure within the provision is calculated on an accruals basis so differs slightly from the figures provided by GAD.

To assess the value of liabilities and current service, cost assumptions are required for such factors as rates of mortality and the expected life used for existing, current active and deferred pensioners is set out in the table below:

Exact Age	Life Expectancy for existing pensioners		Life Expectancy for current active & deferred pensioners	
	Male	Female	Male	Female
50	38.4	40.6	40.3	42.3
55	33.3	35.4	35.5	37.4
60	28.3	30.3	30.8	32.7
65	23.4	25.3	26.3	28.0
70	18.9	20.5	21.9	23.5
75	14.3	15.8	17.7	19.2
80	10.1	11.3	13.9	15.2

If life expectancy had been changed to assume that all members of the fund lived for one year longer, the value of the reported liabilities at 31 March 2011 would have increased by approximately 2%. If all 3 financial assumptions (gross discount rate, earnings inflation and price inflation) were 1% lower, the effect on liabilities is expected to have been minimal. If the discount rate was 1% lower but price and earnings inflation was fixed, then liabilities could be approximately 20% higher.

The elements of the provision recognised within the Net Expenditure Statement were as follows:

Category		31 Mar 2011 £'000	31 Mar 2010 £'000
Current service cost	(included within note 3.1)	14,616	10,189
Past service cost	(included within note 3.1)	(55,880)	-
Interest cost	(included within financing costs)	13,360	22,710
Total		(27,904)	32,899

The 2011 negative Past Service Cost of £55.8m is due to the change in benefit indexation from RPI to CPI as announced by the Government in June 2010. This represents a change in benefit which is accounted for in the Statement of Comprehensive Net Expenditure for the year.

The projected Current Service Cost (inclusive of Member Contributions) for the year ending 31 March 2012 is 49.5% and 36.7% of Pensionable Pay costs in respect of the Old Firefighters' Pension Scheme and the New Firefighters' Pension Scheme respectively.

The actuarial gains and losses are taken to Reserves. The experience gain/(loss) and actuarial gain/(loss) are set out below together with the cumulative position:

Actuarial (gains) and loss	31 Mar 2011 £'000	31 Mar 2010 £'000	31 Mar 2009 £'000	31 Mar 2008 £'000	31 Mar 2007 £'000
Experience (gains)/losses	2,690	(13,360)	11,540	(16,200)	(17,300)
Percentage of Liability at year end	(0.6%)	(2.58%)	3.05%	(4.18%)	(3.74%)
Actuarial (gains)/losses	(33,882)	117,721	(37,120)	(54,700)	59,400
Percentage of Liability at year end	(7.61%)	22.74%	(9.85%)	(14.12%)	12.85%
Cumulative actuarial (gains)/losses from 2004	198,141	232,023	114,302	151,422	206,122

The difference between the experience loss on liabilities for 2010/11 of £2.69m and the actuarial gain of £33.882m is explained by the change in assumptions underlying the present value of the scheme liabilities. The net discount rate used to value the scheme liabilities changed from 1.8% at 31 March 2010 to 2.6% at 31 March 2011 and the assumption for mortality after retirement has been updated to reflect improvements in longevity.

The present value of the liabilities for the Northern Ireland Firefighters' Pension Schemes are analysed below:

Category	31 Mar 2011 £'000	31 Mar 2010 £'000	31 Mar 2009 £'000	31 Mar 2008 £'000	31 Mar 2007 £'000
Actives (past service)	242.42	304.34	211.3	228.0	258.9
Deferred pensioners	2.67	2.72	2.0	2.2	2.6
Current pensioners	199.96	210.68	162.7	156.4	161.6
Total	445.05	517.74	376.0	386.6	423.1

Note 17 - Capital Commitments

Contracted capital commitments at 31 March not otherwise included in these financial statements.

	2011 £'000	2010 £'000
Property, plant and equipment	838	1,786
Intangibles	6	7
Total	<u><u>844</u></u>	<u><u>1,793</u></u>

Note 18 - Commitments Under Leases

18.1 Operating Leases

Total future minimum lease payments under non-cancellable operating leases are given in the table below for each of the following periods.

	2011 £'000	2010 £'000
Obligations under operating leases comprise		
Land & Buildings		
Not later than one year	414	445
Later than one year and not later than five years	1,401	1,497
Later than five years	17,195	17,498
	<u>19,010</u>	<u>19,440</u>
Other		
Not later than one year	72	72
Later than one year and not later than five years	73	73
Later than five years	-	-
	<u>145</u>	<u>145</u>

Total future minimum sublease payments expected to be received under non - cancellable subleases at the end of the reporting period.

	2011 £'000	2010 £'000
Sublease payments	<u>45</u>	<u>6</u>
	2011 £'000	2010 £'000
Lease payments recognised as an expense in the period	<u>587</u>	<u>569</u>

NIFRS holds only one significant lease regarding land at Fire Service Training Centre for a period of 74 years.

Note 19 - Commitments under PFI and other Service Concession Arrangement Contracts

This note is not applicable to NIFRS.

Note 20 - Other Financial Commitments

NIFRS has entered into non-cancellable contracts (which are not leases or PFI contracts). The payments to which NIFRS is committed during 2011-12 analysed by the period during which the commitment expires are as follows:

	2011 £'000	2010 £'000
Expiry within 1 year	98	219
Expiry after 1 year but not more than 5 years	-	-
Expiry thereafter	-	-
	<u>98</u>	<u>219</u>

Note 21 - Financial Guarantees, Indemnities and Letters of Comfort

Because of the relationships with DHSSPS, and the manner in which NIFRS is funded, financial instruments play a more limited role within our Organisation in creating risk than would apply to a non-public sector body of a similar size. Therefore NIFRS are not exposed to the degree of financial risk faced by business entities. NIFRS have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing NIFRS in undertaking activities. Therefore NIFRS are exposed to little credit, liquidity or market risk.

NIFRS did not have any financial instruments at either 31 March 2011 or 31 March 2010.

Note 22 - Contingent Liabilities

Material contingent liabilities are noted in the table below, where there is a 50% or less probability that a payment will be required to settle any possible obligations. The amounts or timing of any outflow will depend on the merits of each case.

	2011 £'000	2010 £'000
Limited Self Insurance		
Public Liability	20	11
Employer's Liability	67	208
Vehicle Insurance	40	83
Employment Claims	-	-
Retained Firefighters' Employment Tribunal	7,391	7,391
Total	<u>7,518</u>	<u>7,693</u>

Self Insurance

NIFRS operates a policy of limited self insurance and has detailed at Note 16.1 a provision of £813,000 in respect of Public Liability, Employer's Liability, Vehicle Liability and Breach of Employment Law claims which were unsettled at 31 March 2011. While this is the anticipated sum to meet the liability there is potential for a further liability of £127,000. Our policy is to vigorously defend all cases.

Retained Firefighters Employment Tribunal

In September 2000 numerous Retained Firefighters in Northern Ireland lodged claims with the Office of Industrial Tribunals in respect of access to pension schemes and the Part-Time Workers (Prevention of Less Favourable Treatment) Regulations. The Hearing of the claims had been stayed pending the outcome of a lead case on similar multiple claims lodged throughout the rest of the United Kingdom which is being contested by Fire Authorities nationally.

The House of Lords had ruled that earlier decisions on the matter were unsound and decided to remit the case to the Employment Appeals Tribunal for reconsideration. In March 2008 the Retained Firefighters were successful with their claim.

In 2007/08 Accounts employer's contributions of £3,478,000 were set aside for NIFRS's contribution to the pension liability. While this is the anticipated amount to meet the liability there is potential for a further liability of £7,391,000 depending on the number of Retained Firefighters who decide to join the pension scheme and back date to July 2000.

Assessment Development Centres (ADCs)

During 2010/11, it came to light that NIFRS had been provided with incorrect Assessment Centre scores by the external provider. As these scores had already been used to conclude 2 promotion competitions, a number of issues were highlighted, eg, (i) potential reputational loss for NIFRS and (ii) possible advantage/disadvantage for participants.

In light of the above NIFRS have received legal advice on this issue and are working with the relevant staff and Union to bring the matter to a speedy conclusion. There was insufficient information available at the date of audit to enable a contingent liability figure to be calculated.

Pensions Issue

During 2010/11 an organisational issue regarding CETV calculations by a third party was noted as follows:

The calculation of CETVs for the purpose of transfers and matrimonial settlements has, for a number of years, been contracted out to a third party who provided the CETV figures but not the base calculations.

During 2010/11 NIFRS obtained extra functionality within the Pensions System which allowed for CETV values to be calculated electronically. This uncovered some issues and an internal quality assurance exercise was carried out. This exercise highlighted inaccuracies in calculations due to a third party error.

Acknowledging that this could lead to potential claims from employees or from other third parties who feel they may have been disadvantaged financially, NIFRS are currently taking specialist legal advice on this issue and have engaged a new independent body to provide CETV calculations with sufficient backing information to allow for sampled recalculation.

There was insufficient information available at the date of audit to enable a contingent liability figure to be calculated.

Note 23 - Related Party Transactions

The NIFRS is a non-departmental public body sponsored by the Department of Health, Social Services and Public Safety.

The Department of Health, Social Services and Public Safety is regarded as a related party. During the year NIFRS has had various material transactions with the Department.

During the year, no Members of the Board or other related parties have undertaken any material transaction with NIFRS.

Note 24 - Third Party Assets

This note is not applicable to NIFRS.

Note 25 - Financial Performance Targets

25.1 Revenue Resource Limit

NIFRS is given a Revenue Resource Limit which it is not permitted to overspend.

The Revenue Resource Limit (RRL) for NIFRS is calculated as follows:

	2011	2010
	£'000	£'000
DHSSPS (excludes non cash)	77,315	79,597
Non cash RRL (from DHSSPS)	(16,632)	34,628
Total	<u>60,683</u>	<u>114,225</u>

25.2 Capital Resource Limit

NIFRS is given a Capital Resource Limit (CRL) which it is not permitted to overspend.

	2011	2010
	£'000	£'000
Gross Capital Expenditure	3,710	6,066
(Receipts from sales of fixed assets)	<u>(397)</u>	<u>(24)</u>
	3,313	6,042
Capital Resource Limit	<u>(3,335)</u>	<u>(6,385)</u>
Total	<u>(22)</u>	<u>(343)</u>

25.3 Financial Performance Targets

NIFRS is required to ensure that it breaks even on an annual basis by containing any deficit on net expenditure within 0.25% of RRL limits.

	2011	2010
	£'000	£'000
Net Expenditure	(60,540)	(113,587)
RRL	60,683	114,225
Surplus / (Deficit) against RRL	<u>143</u>	<u>638</u>
Break Even Cumulative position (closing)	<u>143</u>	<u>638</u>

Materiality Test:

	2011 %	2010 %
Break Even in year position as % of RRL	<u>0.24%</u>	<u>0.56%</u>

Note 26 - Losses & Special Payments

Ref	Type of Loss	No. of Cases	Value £'000
1	Cash losses - theft, fraud etc	3	65
3	Cash losses - other causes (pension overpayment)	8	5
6	Bad debts and claims abandoned	2	2
Total		13	72

Special payments

There were no special payments or gifts made during the year.

Note 27 - Post Balance Sheet Events

There were no material post balance sheet events.

Note 28 - Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 1 August 2011.

Firefighters' Pension Fund Account
for the year ended 31 March 2011

	2011	2010
	£'000	£'000
Contributions and Benefits		
Contributions receivable		
Employers	6,300	6,500
Employers - retained access to pension from 2000	-	-
Employers contribution ill health pensions	416	358
Early retirement costs recharged	-	-
Employees or members	<u>3,509</u>	<u>3,611</u>
Total contributions receivable	10,225	10,469
Transfers in	423	376
Less		
Benefits payable		
Pensions	(10,213)	(9,498)
Commutations and lump sum retirement benefits	(4,958)	(4,620)
Lump sum death retirement benefits	-	-
Other	-	-
Total benefits payable	(15,171)	(14,118)
Payments to and on account of leavers		
Refund of contributions employer	-	(1)
Refund of contributions employee	-	(1)
Transfers out	(149)	(73)
Other	-	-
Total payments to and on account of leavers	(149)	(75)
Net amount (payable)/receivable for the year	(4,672)	(3,348)
Grant payable (to)/from DHSSPS	4,000	3,320
Net amount payable/(receivable) for the year	<u>(672)</u>	<u>(28)</u>

Net Assets Statement
as at 31 March 2011

	2011	2010
	£'000	£'000
Other current assets/liabilities		
Debtors	71	117
Creditors	(33)	(145)
Bank	-	(1,785)
Debtor - DHSSPS	-	1,785
Creditor – NIFRS	(710)	-
Total NET Assets	<u>(672)</u>	<u>(28)</u>

Notes to the Pension Fund Accounts
for the year ended 31 March 2011

General Description of the Fund

Please refer to Notes 1.19 and 16.2 in the main Accounts for details.

Membership

The following summarises the membership of the Pension Fund at 31 March 2011:

Projected	Fire fighters' Pension Scheme (FPS)	New Firefighters' Pension Scheme (NFPS)
Category of Member		
Contributors	723	773
Deferred	44	27
Pensioners	767	22

Accounting Policies

The Pension Fund Accounts for the year ended 31 March 2011 are presented in the format laid down by Circular HSC(F) 08/2011 as issued by DHSSPS on 25 February 2011.

Basis of Preparation

Except where otherwise stated below the accounts have been prepared on an accruals basis.

Fund Account Transactions

Employer's and employees' contributions are accounted for when deducted from pay. Benefits payable are accounted for on the date of retirement. Transfer values are accounted for when paid or received which coincides with member liability being accepted or discharged.

Current Assets and Liabilities

Debtors represent contributions due at 31 March 2011. Creditors represent benefits payable at 31 March 2011.

The NIFRS creditor represents money owed to the NIFRS bank account at the year end in respect of Pension payments made and not yet recouped from the Department.

On 20 April 2011 the DHSSPS issued a letter advising that NIFRS's revenue allocation for 2010/11 had been increased by £4,725,000 to meet the excess of expenditure over income in respect of the Firefighters' Pension Scheme. This allocation is ring-fenced for this purpose and as such, no corresponding debtor relating to the year end deficit is required to be recognised in NIFRS's Accounts.

THE FIRE AND RESCUE SERVICES (NORTHERN IRELAND) ORDER 2006

THE NORTHERN IRELAND FIRE AND RESCUE SERVICE BOARD (ANNUAL ACCOUNTS) DIRECTION (NORTHERN IRELAND) 2010

The Department of Health, Social Services and Public Safety makes the following Direction in exercise of the powers conferred on it by paragraph 15(2) of Schedule 1 to the Fire and Rescue Services (Northern Ireland) Order 2006(a) and with the consent of the Department of Finance and Personnel.

Citation and commencement

1. This Direction may be cited as the Northern Ireland Fire and Rescue Service (Annual Accounts) Direction (Northern Ireland) 2010 and shall come into operation on the 3 August 2010.

Interpretation

2. In this Direction –

“the Department” means the Department of Health, Social Services and Public Safety;

“the FReM” means the Government Financial Reporting Manual issued by the HM Treasury.

Accounts in relation to which this Direction applies

3. The Northern Ireland Fire and Rescue Service Board shall prepare accounts for the financial year ended 31 March 2010 and subsequent financial years in compliance with the accounting principles and disclosure requirements of the edition of the FReM which is in force for the financial year for which the accounts are being prepared, together with any additional disclosure or other requirement as agreed with the Department.

Preparation of accounts

- 4 The accounts shall be prepared so as to -
 - (a) give a true and fair view of the state of affairs at 31 March 2010 and subsequent financial year-ends, and of the income and expenditure, recognised gains and losses and cash flows for the financial year then ended; and
 - (b) provide disclosure of any material expenditure or income that has not been applied to the purposes intended by the Northern Ireland Assembly or material transactions that have not conformed to the authorities which govern them.

(a) S.I 2006 No.1254 (N.I.9)

Compliance with FReM requirements

5. Compliance with the requirements of FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent necessary to give a true and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed with the Department and the Department of Finance and Personnel.

Revocation

6. The Fire Authority for Northern Ireland (Annual Accounts) Determination (NI) 2006 dated the 16th August 2006 is hereby revoked.

Signed on behalf of the Department of Health, Social Services and Public Safety on the 3 August 2010.

John Deery

Senior Officer of the Department of Health, Social Services and Public Safety

INTERNAL AUDIT VALIDATION CERTIFICATE

In accordance with Best Practice the Chief Fire Officer is required to make arrangements for the independent validation of the performance levels being reported by the organization against its published targets.

The organisation's Internal Auditors have completed an exercise to validate the organisation's performance against its targets for 2010/11.

The indicators examined were as follows:

- Number of accidental fire deaths in dwelling fires;
- Number of serious civilian injuries in dwelling fires;
- Number of dwelling fires;
- Number of deliberate primary fires;
- Number of deliberate secondary fires;
- Percentage of working smoke alarms in private dwellings; and
- Working days/shifts lost to sickness absence by all staff.

Opinion

On the basis of the data provided by the relevant departments within NIFRS, Internal Audit can confirm that the performance against key targets for 2010/11 has been accurately reported by the organisation in the annual report.

DEBORAH REYNOLDS
HEAD OF INTERNAL AUDIT
NORTHERN IRELAND FIRE & RESCUE SERVICE
Date: 23rd May 2011



FIRE & RESCUE

MAN

MARSHALL SV

WX54 VVY

SV

Northern Ireland Fire & Rescue Service

Headquarters
1 Seymour Street
Lisburn BT27 4SX

Tel: 028 9266 4221
Fax: 028 9267 7402

enquiries@nifrs.org
www.nifrs.org

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