



SCOTTISH FIRE AND RESCUE SERVICE

Annual Report and Accounts 2024-2025



Working together for a safer Scotland



It is my pleasure and great privilege to introduce the Scottish Fire and Rescue Service (SFRS) Annual Report and Accounts for 2024-2025, which reflects a year of resilience, change, dedication and unwavering public service across the SFRS.

The purpose of this report is to provide assurance and insight on our progress over the year.

Kirsty Darwent, SFRS Board Chair

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Performance Report

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Chair's Welcome

Kirsty Darwent

Chair of the Board

Scottish Fire and Rescue Service

31 October 2025




It is my pleasure and great privilege to introduce the Scottish Fire and Rescue Service (SFRS) Annual Report and Accounts for 2024-2025, which reflects a year of resilience, change, dedication and unwavering public service across the SFRS. The purpose of this report is to provide assurance and insight on our progress over the year.

At the heart of everything we do is the extraordinary dedication of our employees. Whether responding to emergencies, supporting communities, or driving innovation behind the scenes, our people continue to demonstrate professionalism, compassion, and courage in the face of evolving challenges. Their commitment is the foundation of our success, and I extend my deepest gratitude to each and every member of the Service.

This year we have continued to evolve our Service to meet Scotland's changing needs to deliver a high-performing, community-focused service across Scotland. We have demonstrated unwavering commitment to public safety and responded to almost 75,000 operational incidents, whilst also advancing our prevention work, establishing and strengthening partnerships, and investing in our people and infrastructure. We have also remained committed to understanding and addressing evolving risks – enhancing safety campaigns, improving data sharing, and supporting the most vulnerable in our communities.

A key focus of 2024/25 has been preparing for change against a challenging financial background. Despite these ongoing financial pressures and to help us manage the demands arising from changing community risk, we continued work to develop and deliver our Strategic Service Review Programme (SSRP), including the 'Shaping Our Future Service: Your Say' consultation, which will inform future service transformation through stakeholder and community engagement.

A bold step toward modernising our estate, improving service delivery, and ensuring long-term sustainability, the SSRP is a comprehensive programme aimed at modernising and aligning the Service with evolving community needs and strategic priorities. It comprises key workstreams such as the Service Delivery Review to assess station locations and staffing models to better reflect current operational demands; the Corporate Services Review to redesign internal services around user needs ensuring consistent high performance and efficiency; and Enabling Infrastructure to support the Service by upgrading systems, equipment, and facilities to align with strategic goals, enhance safety, and improve community wellbeing. Together, these efforts will ensure the Service remains responsive, sustainable, and fit for the future.

Significant work was undertaken with regards to firefighter health and wellbeing, with several initiatives being delivered including enhanced control measures to reduce exposure to toxic contaminants and the development of a new Wellbeing Framework. We also advanced our Cultural Action Plan, focusing on inclusivity, employee engagement and leadership development. While considerable effort has been invested across the Service, the Health and Wellbeing outcomes for the reporting period indicate that performance has not fully aligned with the established targets, however work will continue to support the physical and mental health of our people.

Work continued on the development of a new mobilising system, modernised operational infrastructure, and continued efforts to ensure our estate and equipment

meet the demands of a modern, responsive service.

Over the course of the year, we have continued to make meaningful progress in key areas of the Service.

Our people have shown unwavering dedication, commitment and resilience throughout this period of change and continue to do so as we prepare to meet the challenges of the future.

We marked the bicentenary of the world's first municipal fire service in Edinburgh and as we move forward, we continue to honour our heritage while embracing the future. We strive to adapt, evolve, and focus our efforts on tackling the social, health, and economic factors that drive inequality and through innovation, collaboration, and a shared commitment to change, we will build a safer, fairer Scotland for everyone.

I extend my sincere thanks to our dedicated employees, partners, and communities for their continued support and trust. Together, we remain committed to delivering a sustainable fire and rescue service for Scotland.

This document highlights the significant progress the Service has made in delivering strategic improvements, modernising infrastructure, and investing in its people. Despite financial pressures, we remain committed to delivering high-quality, risk-based services that meet the needs of Scotland's communities – now and into the future.

Performance Overview

The purpose of the Performance Overview section of this report is to provide a summary about us. We tell you about our purpose and the Strategic Outcomes we work towards to achieve that purpose. You will be able to read about the progress we have made against our Outcomes, as well as the key risks we face and manage as an organisation. There are three sub-sections:

- About Us
 - Key Risks
- Chief Officer’s Summary of Performance

Performance Overview: About Us

Who we are and what we do

The SFRS is the fourth largest fire and rescue service in the world, committed to ensuring the safety and wellbeing of the people of Scotland and serving our communities with dedication and professionalism.

We were established as a single national service on 1 April 2013 by the Police and Fire Reform (Scotland) Act 2012. Our primary statutory responsibilities are directed by the Fire (Scotland) Act 2005, as amended by the 2012 Reform Act and the Fire (Additional Function) (Scotland) Order 2005.

Guided by these pieces of legislation, we work persistently to protect lives, property, and the environment through prevention, protection, and emergency response and in addition to our key role of responding to fires and other emergency incidents, we carry out a wide range of activities and services to help keep people safe across Scotland, including:

• Promoting fire safety	• Developing and delivering our prevention activities	• Working with key partners to enhance community safety
• Enforcing fire legislation	• Responding to road traffic collisions and other transport incidents	• Responding to serious flooding and severe weather events
• Undertaking inland water rescues	• Dealing with structural collapse of buildings	• Planning for and responding to chemical, biological and nuclear incidents
• Carrying out rescues at height	• Undertaking fire investigations	• Supporting other agencies

Performance Overview: About Us (Continued)

Our Purpose

The SFRS has a duty to work with other public services to contribute to the Scottish Government’s purpose and the [National Performance Framework](#) (NPF) and its 11 National Outcomes. In support of the NPF, the [Fire and Rescue Framework for Scotland 2022](#) sets out the Scottish Government’s specific purpose and

operating context for the SFRS with seven strategic priorities representing the high-level ambition of what is required from a modern, skilled and dynamic fire and rescue service.

Our purpose, as defined by Scottish Ministers in the Fire and Rescue Framework, is:

To work in partnership with communities and with others in the public, private and third sectors on prevention, protection and response to improve the safety and well-being of people throughout Scotland.

Our Strategic Outcomes

To help us to achieve our purpose and enhance our contribution to the [National Performance Framework](#), our [Strategic Plan 2022-25](#) is aligned to the [Fire and Rescue Framework for Scotland 2022](#) and the seven Strategic Priorities identified within it.

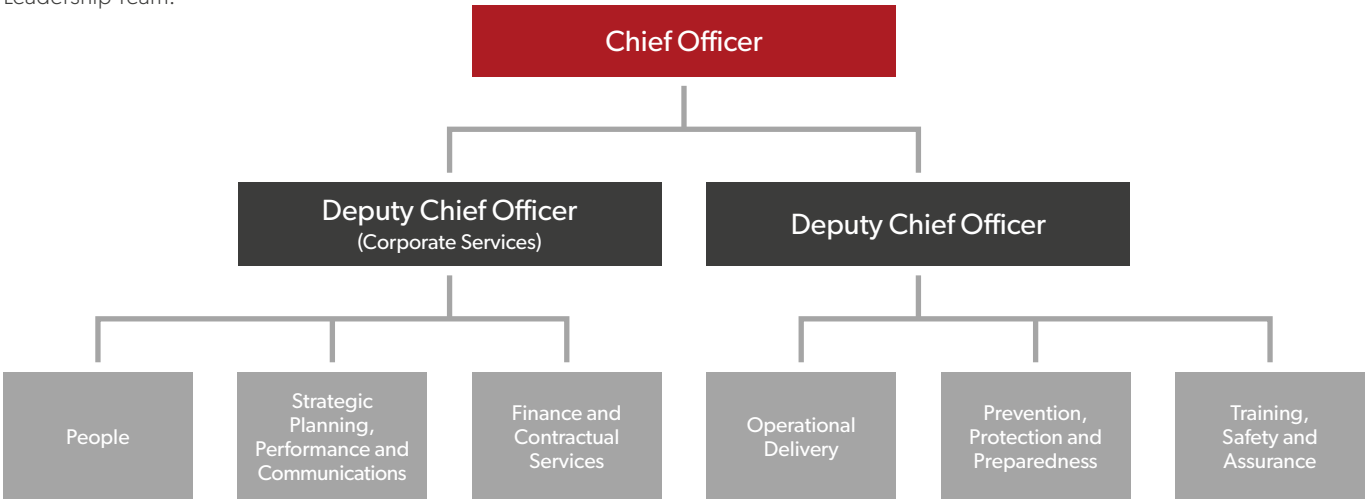
Mirroring these, the SFRS Strategic Plan 2022-25 outlines seven Strategic Outcomes and these have driven our performance for the last three years:

OUTCOME 1	Community safety and wellbeing improves as we deploy targeted initiatives to prevent emergencies and harm.
OUTCOME 2	Communities are safer and more resilient as we respond effectively to changing risks.
OUTCOME 3	We value and demonstrate innovation across all areas of our work.
OUTCOME 4	We respond to the impacts of climate change in Scotland and reduce our carbon emissions.
OUTCOME 5	We are a progressive organisation, use our resources responsibly and provide best value for money to the public.
OUTCOME 6	The experience of those who work for SFRS improves as we are the best employer we can be.
OUTCOME 7	Community safety and wellbeing improves as we work effectively with our partners.

Our Organisational Structure

In delivering our services, strategic direction is provided by our Board who closely scrutinise our actions to ensure we are delivering services in an effective and efficient way against the strategic priorities. The day-to-day delivery of our activities is the responsibility of our Strategic Leadership Team.

The Strategic Leadership Team are led by the Chief Officer, Deputy Chief Officer, and Deputy Chief Officer of Corporate Services. They are further supported by six members, each of whom has responsibility for one of our Directorates:

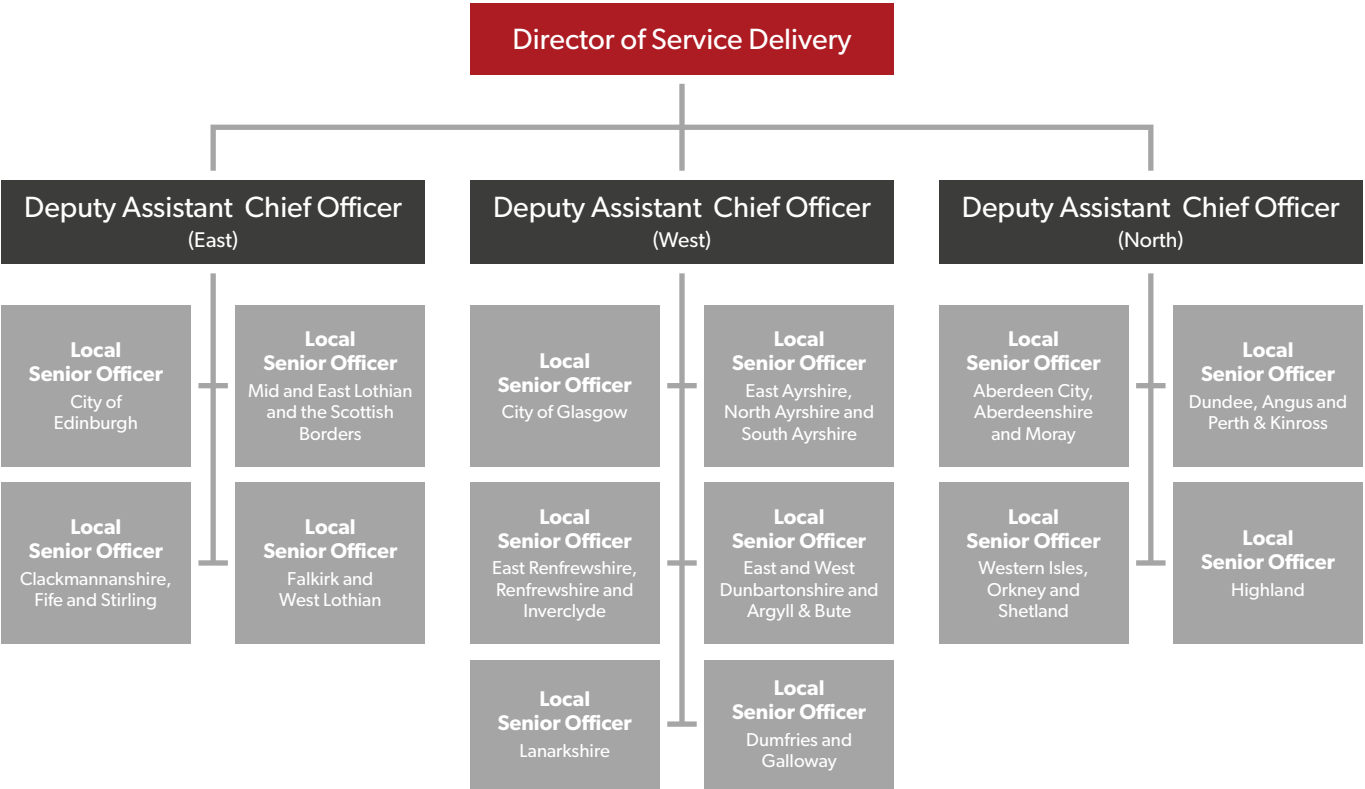


Performance Overview: About Us (Continued)

The Strategic Leadership Team is further supported by fourteen Heads of Function who collectively form our Senior Management Team. These members have responsibility for managing and delivering their specific function, ensuring performance and compliance with regulations and legislation.

Working for and within our communities across Scotland, our 14 Local Senior Officers and their teams engage directly with all 32 local authorities and are fully committed to supporting each Community Planning Partnership and other local partnership arrangements.

These local teams balance the national direction outlined in our Strategic Plan against local needs by tailoring services through Local Fire and Rescue Plans, and by contributing to Local Outcomes Improvement Plans and other local partnership plans such as those for Community Justice and Health and Social Care Integration.



Our prevention, protection, preparedness, and operational delivery response services are delivered through 356 community fire stations across Scotland. These are supported by a single national training establishment, two regional training sites and several local training facilities, three Operations Control Centres, three modern Service Delivery Area Headquarters, four strategically placed Asset Resource Centres, an ICT Data Centre, and a fleet of over 1,500 vehicles.

Our front-line services rely on a wide range of essential support functions. These vital

teams ensure the smooth running, general maintenance and security of our assets, including ICT systems, infrastructure, property, fleet, and operational equipment. They also play a critical role in safeguarding our finances – managing efficient transactional processes that allow us to pay our people and suppliers, procure goods and services, and maintain accurate financial records. These records are subject to rigorous annual scrutiny, underscoring the importance of robust financial management.

We are committed to conducting and delivering our operations and services responsibly, ethically, and in full compliance with legal standards. Transparency and openness underpin our approach to governance and decision-making. Through continuous monitoring and evaluation of risk, performance, and data integrity, we ensure that our leadership teams are equipped with accurate and timely information to support them in making informed decisions. We also proactively share relevant information with employees and the public, reinforcing our commitment to accountability and trust.

Performance Overview:

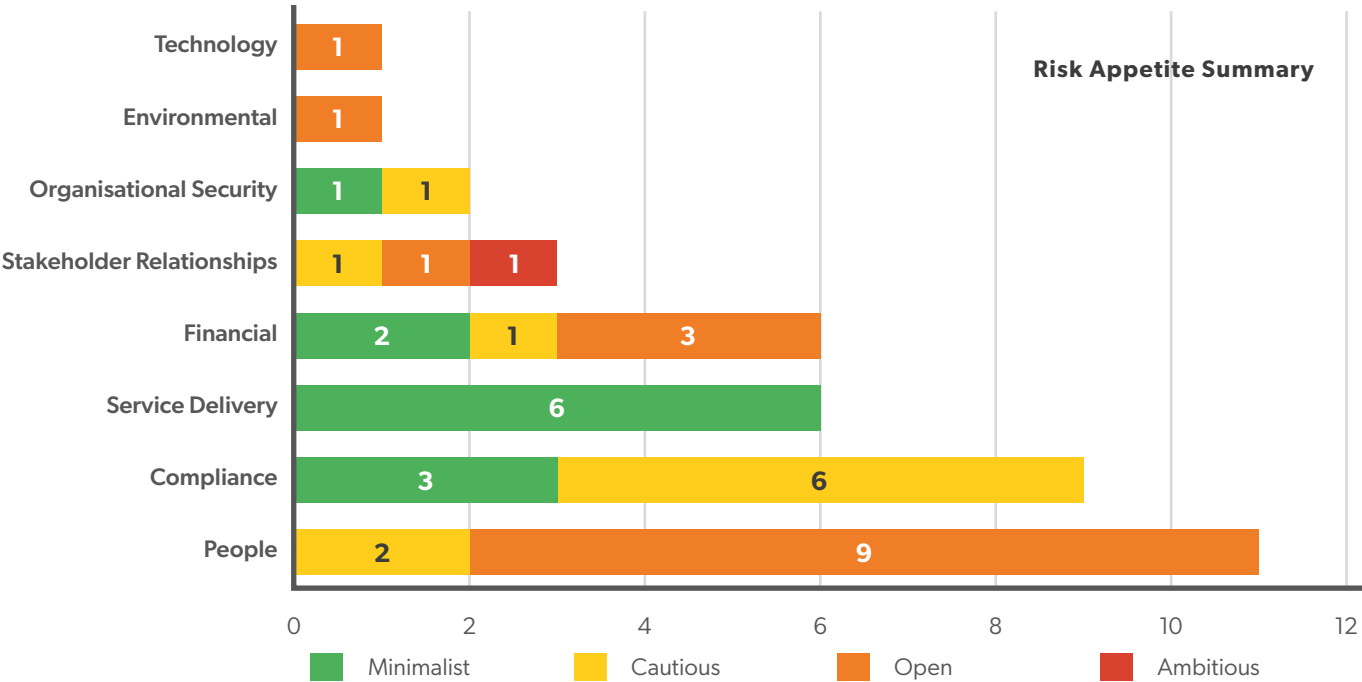
Key Risks

The most significant risks identified by the SFRS are reported through Directorate risk registers, with additional information identified through Project risk registers. Prioritisation of each risk is undertaken in line with the SFRS’s risk assessment matrix, with guidance provided to employees around probability and likelihood ratings.

Risk Registers are aligned to the SFRS Strategic Plan 2022-25 Outcomes, reflecting the Service’s values and strategy, ensuring our work supports the priorities outlined within the Fire and Rescue Framework for Scotland 2022.

During 2024/25 the Service incorporated risk appetite within its governance arrangements, aligning information with Directorate risks. The table below provides a summary of risk alignment to stated appetite.

Risk Appetite Level	Associated Risk Target Rating	Category Description
Minimalist	1 – 3	Preference for low level of associated risk and uncertainty and will only look to accept risk where it is essential to do so. The creation of opportunity is not a key driver.
Cautious	4 – 9	Preference for safe options where the level of benefit and risk is limited but some opportunity may be experienced.
Open	10 – 15	Willing to consider all potential delivery options and to choose the one that is most likely to result in success and opportunity whilst also providing an acceptable level of risk.
Ambitious	16 – 25	Eager to be innovative and to take opportunities offering potentially higher reward, whilst accepting greater risk and uncertainty.



Performance Overview: Key Risks (Continued)

In relation to the identification of Directorate risks, quarterly reports are provided to all Non-Executive Committees and Executive Boards. The tables below provide information on the SFRS risk matrix and outline the Service’s most significant risks:

	Risk Score	Risk Description
Very High	16 – 25	Unacceptable level of risk with additional measures required to terminate, transfer or treat the risk to a more tolerable level. Risk will be subject to risk spotlights by Committee and Executive Boards
High	10 – 15	May be tolerable where assurance is provided that control measures are in place, operating effectively and subject to regular monitoring. Risk will be subject to risk spotlights by Committee and Executive Boards
Medium	4 – 9	Tolerable level of risk where control measures in place are subject to monitoring by Directorate. Risks will be subject to risk spotlights where appropriate.
Low	1 – 3	Acceptable level of risk monitored at a functional level and considered for inclusion within directorate risk registers.

Probability	Almost Certain (5)	5	10	15	20	25
	Likely (4)	4	8	12	16	20
	Possible (3)	3	6	9	12	15
	Unlikely (2)	2	4	6	8	10
	Rare (1)	1	2	3	4	5
RISK MATRIX		Negligible (1)	Low (2)	Medium (3)	High (4)	Very High (5)
		Impact				

Performance Overview: Key Risks (Continued)

The Service's most significant risks, as at 31 March 2025, are as follows:

DIRECTORATE RISK	Risk Rating	Description
ICT Recruitment and Retention	20	There is a risk of continued challenges with recruiting and retaining employees with the necessary skills and experience required to support the move to a Cloud based environment as well as the availability of budget to upskill existing employees with the skills required.
Fire Engineering Resourcing	20	There is a risk of insufficient levels of qualified and skilled Fire Engineering resources due to challenges with recruitment, access to qualifications/training requirements, finances and retention of employees.
Cyber Security	20	There is a risk of SFRS being unable to maintain adequate levels of Cyber Security to avoid any breach.
Maintain and Improve Training Delivery	20	There is a Training Directorate risk, of an inability to maintain or improve our training delivery due to the limited finance/budget available for capital investment, condition and location of our Training Estate and therefore lack of access to appropriate facilities.
Information Governance Compliance	20	There is a risk that the service fails to comply with information governance legislation.
Securing Funding	16	There is a risk that the Service may be unable to secure levels of funding required to achieve its strategic objectives.
Critical Services and systems	16	There is a risk that many of our critical services and systems, which support Operations Control team functions, could fail and be unrecoverable.
Finance Recruitment and Retention	16	There is a risk of continued challenges with recruiting and retaining employees with the necessary skills and experience required to support the Finance and Procurement Function.
Support to Concurrent Pension Exercises	16	There is a risk that the People and Finance teams are unable to effectively support the significant number of concurrent Pensions related exercises and associated implementations due to competing priorities and capacity constraints, and not receiving timely information and engagement from the Scottish Public Pensions Agency.
Delivery Against Stated Commitment and Objectives	16	There is a risk that the Portfolio Office Directorate is unable to deliver against stated commitments and objectives or provide timeous support to wider SFRS projects and change initiatives.
Performance Management Reporting	16	There is a risk of the Service not consistently providing accurate performance management information from some sources due to inaccurate data or inadequate systems.
Training Capacity	16	There is a Training Directorate risk, of an inability to maintain or improve our training delivery due to insufficient capacity being available within the Training Function to meet current demand.
Incident Mobilisation	15	There is a risk of failure to mobilise to an incident due to a technical failure of the existing mobilising systems.
Non-Resilient Fire Control	15	There is a risk of a non-resilient Fire Control due to insufficient employees and an ineffective Fire Control structure.

Risks are managed collectively by the Strategic Leadership Team with each Director responsible for the creation, monitoring and integration of risk within their functions. Further information regarding risk can be found later in sections of our [Corporate Governance Statement](#).

Performance Overview: Chief Officer's Summary of Performance

Stuart Stevens

Chief Officer
Scottish Fire and Rescue Service
31 October 2025



Our Performance Against our Strategic Outcomes

This year has demonstrated our resilience and determination as we have continued to make meaningful progress in keeping Scotland's communities safe and delivering the Outcomes of our Strategic Plan. A summary of the KPIs is provided after each Outcome.

Outcome 1: Community safety and wellbeing improves as we deploy targeted initiatives to prevent emergencies and harm.

We believe that preventing problems before they arise is always better than dealing with the consequences after they occur. This is why prevention remains a vital cornerstone of our role and, over the past year, we have continued to focus on helping people and communities stay safe, while also playing our part in tackling wider inequalities. This has included reaching out to some of the most vulnerable individuals and families within our communities, collaborating closely with partners to deliver targeted safety campaigns and engaging directly with at risk groups across Scotland. By staying connected and proactive, we are continuing to help towards building safer and stronger communities for everyone.

Significant work has been undertaken to enhance our prevention and protection efforts, including a more targeted approach to Home Fire Safety Visits (HFSVs) with the introduction of a new programme to better target high risk households. We further strengthened partnership working through the introduction of a GDPR-compliant Data Sharing Framework which helps all involved refer vulnerable individuals to relevant support services where risks have been identified.

In addition to our prevention measures supporting the public and households, we have continued our efforts to protect Scottish businesses and non-domestic premises. We are committed to ensuring we have the capacity to further develop this vital aspect of our work.

Following the implementation of the new Unwanted Fire Alarm Signals (UFAS) Response Model for non-domestic premises to tackle false alarms from automatic systems, we have seen a 54% reduction in the number of UFAS incidents.

This reduction has resulted in multiple benefits for the Service and communities, including increased capacity of Wholetime Firefighters to deliver prevention activities and prepare for emergencies. There has also been a reduction in blue light journeys, decreasing road risk for employees and the public and aiding the reduction of our carbon footprint.

Our Performance in Numbers – Outcome 1

Total Number of KPIs for Outcome 1:	11
Improved:	6
Unchanged/Stable:	1
Deteriorated:	2
No longer recorded:	2



Performance Overview: Chief Officer's Summary of Performance (Continued)

Outcome 2: Communities are safer and more resilient as we respond effectively to changing risks.

Our commitment to maintaining a strong presence across Scotland to help communities prepare for and recover from emergencies remains a fundamental focus. Together with our partners, we have continued to assess evolving risks, prepare for, and respond to emergencies or significant threats or events and identify the needs of our communities.

This year, we played a vital role in planning and response to support the progression of Scotland's resilience and preparedness in the face of significant risks. In support of our Risk Preparedness Assessment Strategy, established to proactively identify and manage risks that could impact our operational capacity, workforce, and public safety, we participated in comprehensive assessments of response capabilities as part of the East, North and West of Scotland Regional Resilience Partnerships.

To enhance emergency response capability and the safety of our operational personnel, we made significant

investments in modernising our fleet and equipment.

This investment supported the standardisation of four main operational vehicle types, reducing the average age of the fleet and cutting overall emissions. It supported the introduction of new Detection, Identification and Monitoring vehicles and the replacement of older tools with safer, battery-powered alternatives.

As well as making sure that our operational personnel have the right equipment and vehicles, it is of critical importance that they have the appropriate training to ensure their safety when carrying out their varied roles and to support effective service delivery.

Skills maintenance is essential to ensuring that our personnel retain the knowledge, abilities and expertise required to perform their duties safely and effectively. In support of the SFRS Training Vision and Strategy 2023-28, we developed and published a new Training Function Framework encompassing skills maintenance, training delivery and training assets. The Framework offers a structured and holistic approach

to developing and sustaining the skills and competencies of SFRS personnel, ensuring employees are fully prepared well-equipped and trained to carry out their vital roles with competence and confidence. The Framework also supports a structured and continuous approach to learning, enabling our personnel to refresh and reinforce critical competencies throughout their careers. By prioritising regular practice, assessment and reflection, the Framework helps embed operational readiness and professional standards across the Service.

Our Performance in Numbers – Outcome 2

Total Number of KPIs for Outcome 2:	20 KPIs with 24 results
Improved:	10
Unchanged/Stable:	7
Deteriorated:	7

Outcome 3: We value and demonstrate innovation across all areas of our work.

Innovation drives progress by adopting new methods, embracing new approaches and introducing new ideas and technologies to improve how we operate. It enables us to re-evaluate the equipment we use and the services we deliver, applying fresh ideas, techniques, and methods that drive improvement and support modernisation. Through innovation, we can enhance efficiency, adapt more effectively to emerging needs, and continuously evolve our practices to deliver more for our people and the communities we serve.

During 2024/25, we engaged with key partners to progress a variety of modernisation initiatives including working with the Scottish Government CivTech programme which is an initiative that brings together public, private, and third sector organisations to co-create

innovative solutions that address real-world challenges and improve lives. Through this programme, we have been working with two companies, Rowden Technologies and FireHazResearch, to address and find solutions to how we can use technology to improve situational awareness for emergency responders and how we can use technology to identify and measure firefighter exposure to contaminants.

We worked with Rowden Technologies to support the delivery of a transformative solution by enhancing how first responders and control-room personnel access and share real-time data. The tablet/phone-based interface supports dynamic risk assessment, improves coordination, and enables a shared operational picture across teams and locations. This project delivers

many benefits including improved decision-making through real-time data sharing and visual updates; enhanced communication with secure transmission or multimedia and geospatial intelligence; strong interagency collaboration via live data-sharing with partner organisations; scalability and adaptability to suit various incident types and operational levels; and support for training and review through incident playback and planning capabilities.

We also worked with FireHazResearch, led by Professor Anna Stec, to focus on safeguarding firefighter health by developing a data-driven system to monitor exposure to harmful substances. This initiative integrates advanced tools and sensors to monitor and assess exposure to toxic contaminants with a view to reducing long-term health risks. Key

Performance Overview: Chief Officer's Summary of Performance (Continued)

benefits of this work include improved health outcomes through better understanding and management of contaminant exposure; enhanced operational safety with real-time air quality and physiological monitoring; evidence-based decision-making supported by structures data collection and analysis; support for training and policy development through controlled testing environments; and potential for wider roll-out across SFRS to embed safer practices service-wide.

Together, these two innovation projects demonstrate our continuous commitment to modernising our operations, enhancing safety, and embracing data-driven decision-making.

This work supports our determination to ensure that SFRS remains resilient, responsive, and ready to meet the evolving demands

of emergency response in Scotland.

Our Performance in Numbers – Outcome 3

There are currently no Corporate Performance Measures for Outcome Three. Instead, we measure this through narrative reporting. You can find out how we do this in our [Performance Management Framework 2023/24](#).^[1]

Outcome 4: We respond to the impacts of climate change in Scotland and reduce our carbon emissions.

The impacts of climate change are fundamentally reshaping the demands placed on us as a trusted emergency service. The growing frequency and severity of extreme weather events, such as wildfires, flooding, storms and prolonged heatwaves, are expanding the scope of our operational responsibilities and placing sustained pressure on our personnel, infrastructure and resources. No longer a distant threat, climate change, is a present and escalating reality and as a Service, we remain committed to evolving in order to protect our operational personnel and our communities across Scotland.

We have continued to deliver our [Wildfire Strategy](#) to enhance operational preparedness, including the successful completion of Wildfire Level 2 training for all Tier 3^[2] and Tier 2^[3] Wildfire stations by January 2025, with ongoing supplementary sessions. We expanded our cadre of Wildfire Tactical Advisors (TacAds) to 14, supported by a new technical burning training programme and the deployment of enhanced response packages including 4x4 vehicles, trailers, and all-terrain equipment. We strengthened stakeholder engagement through key events such as the UK Wildfire Conference and a national TacAd training day, promoting a proactive prevention culture. In parallel, we invested £65,000 in flood response Personal



Protective Equipment (PPE) and life jackets to strengthen our water rescue capabilities and mitigate increasing flood risks.

As well as responding to the impacts of climate change, we are committed to reducing and limiting our own carbon emissions. Work undertaken during the reporting period included the continued monitoring and tracking of the carbon footprint of purchased goods to align procurement decisions with our net zero targets; a comprehensive review of transportation procurement suppliers to strengthen sustainability and cross-Directorate collaboration; and a £1.4 million investment in 24 Euro 6-compliant Lightweight Rescue Pumps, helping to significantly reducing vehicle emissions and fleet age.

We also expanded our ultra-low emission fleet with the acquisition of 20 electric cars and additional light vehicles, including Ford Ranger pick-ups, Kia Niro electric vehicles, eVito panel vans, and eCitan small vans.

Further funding was fully utilised to improve building energy efficiency through upgrades to heating systems, photovoltaic installations, and electrical infrastructure, with measurable savings expected within the next year.

Our Performance in Numbers – Outcome 4

Total Number of KPIs for Outcome 4:	4
Improved:	2
Data Limited:	1
Deteriorated:	1

[1] The Performance Management Framework 2023/24 is the most recent version of this document.

[2] There are 10 Tier 3 fire stations. These stations are equipped with all-terrain vehicles and fogging lance units.

[3] There are 20 Tier 2 fire stations. These stations use sprinter vans with leaf blowers, excavation tools and beaters, and four of stations also have 4x4 van.

Performance Overview: Chief Officer’s Summary of Performance (Continued)

Outcome 5: We are a progressive organisation, use our resources responsibly and provide best value for money to the public.

We are committed to being a fully accountable and progressive organisation and aim to maximise our public value by using our resources responsibly, delivering a high quality, sustainable fire and rescue service for Scotland, whilst providing best value for money to the public through our commitment to managing our finances responsibly.

As part of this commitment, we have robust planning and improvement processes in place to identify and deliver activities that benefit the people of Scotland. During 2024/25, work was undertaken to develop the SFRS Strategy 2025–28, which will replace the Strategic Plan 2022–25 and set out our direction for the next three years. Due to be published in July 2025, the SFRS Strategy will be aligned to the seven strategic priorities outlined in the Fire and Rescue Framework for Scotland and will define clear

objectives and outcomes that will guide our planning and budgeting. To support delivery, a Three-Year Delivery Plan detailing our commitments and year-one activities, with progress monitored quarterly and reported to Executive and Non-Executive Boards, has also been developed and will be published alongside the Strategy.

In anticipation of future major change projects, extensive work has been undertaken to strengthen project governance and develop a tailored project management methodology.

This included investment in our Portfolio Office, with new roles recruited to enhance reporting, planning, business analysis, and change implementation capabilities. The introduction of the Wrike Project and Programme Management system has further

improved visibility, oversight, and reporting across our Change Portfolio. Additionally, our partnership with Cardiff University supported the delivery of the Service Improvement Foundation Course, equipping 76 employees with LEAN ^[4] tools and techniques to drive process and quality improvements across the organisation.

Our Performance in Numbers – Outcome 5

Total Number of KPIs for Outcome 5:	17
Improved:	4
Unchanged/Stable:	4
Deteriorated:	4
Data Limited:	5

Outcome 6: The experience of those who work for SFRS improves as we are the best employer we can be.

Our most important asset continues to be our people and without their dedication and professionalism, we would not be able to continue to protect the communities of Scotland. Our commitment to protecting the health, wellbeing and safety of our people has remained of critical importance. We strive to be the best employer we can be, putting the physical and mental health of our people at the forefront and continuing to work in partnership with our representative bodies to ensure the safety and wellbeing of the public and our people.

In 2024/25, we progressed a wide range of initiatives to support our people and strengthen our organisational culture. These included hosting our first Women in the Fire Service event, launching a new colleague benefits platform, enhancing maternity and adoption leave, and revising our Job Evaluation Policy.

We launched a Colleague Experience Survey and delivered leadership development to over 240 managers.

Equality and inclusion remained a priority, with the publication of our [Equal Pay and Gender Pay Gap Report 2025](#), continued support for care-experienced young people, and received recognition from Stonewall with a Gold Award and Top 100 Employer ranking.

We enhanced workforce planning through a new resourcing plan and began a full review of our firefighter recruitment process. A formal Migration Procedure was developed to support On Call personnel transitioning to Wholetime roles, with improvements made to course design and candidate support. Facility upgrades were completed

at several community fire stations to improve inclusivity and contaminant control, alongside investment in equipment and infrastructure to manage fire contaminants.

We supported health and wellbeing through events, an in-house physiotherapy pilot, and a review of mental health provision. A new Safety and Assurance Culture Strategy was developed to promote a positive safety culture. In training, we advanced our Breathing Apparatus programmes, secured placements on a Fire Engineering degree course, and introduced a Recognition of Prior Learning programme to align with national standards. We also expanded our Management Development Framework and celebrated Learning at Work Week with strong participation across the Service.

Despite the dedicated efforts across the Service, our Health and Wellbeing

[4] LEAN – Developed by Cardiff University, the LEAN Competency System provides a structured, externally accredited framework for building continuous improvement capability ensuring measurable business impact with enhanced workforce engagement, stronger problem-solving capabilities and sustained operational excellence.

Performance Overview: Chief Officer's Summary of Performance (Continued)

outcomes for the reporting period show a degree of underperformance against established targets. A preparatory review of approximately 6,000 staff records, undertaken in preparation for the migration to the Cority electronic management system, identified widespread inconsistencies in the documentation of statutory medical and fitness assessments. This prompted a full audit, completed in September 2024, which revealed that approximately 1,600 records were incomplete and non-compliant with required standards. In response, a Tactical Action Group, chaired by a member of the Strategic Leadership Team, was established to address the issue proactively and ensure

a swift return to desired performance levels. Responsible for developing and coordinating a comprehensive recovery plan and mitigation strategy, this group focused on targeted interventions and continuous monitoring to improve our Health and Wellbeing outcomes moving forward. Key mitigation measures included increased support from Heales (medical provider), targeted upskilling of uniformed staff to support the fitness assessment process, and revised scheduling through our Central Staffing teams to maintain operational availability. These actions are designed to restore performance levels, ensure statutory

compliance, and improve the integrity of future reporting.

Our Performance in Numbers – Outcome 6

Total Number of KPIs for Outcome 6:	13 KPIs with 21 results
Improved:	6
Unchanged/Stable:	11
Deteriorated:	2
Data Limited:	2

Outcome 7: Community safety and wellbeing improves as we work effectively with our partners.



brings together representatives at a strategic level from SFRS, Police Scotland, the Scottish Police Authority and the Scottish Ambulance Service to explore collaboration across the services.

Examples of our diverse range of local partnership and collaborative initiatives can be found in our SFRS Working in Partnership document which is produced annually and highlights the breadth and impact of our collaborative work within our communities across Scotland.

During 2024/25 we developed the fourth 'SFRS Working in Partnership' document containing examples of over 60 active partnerships, initiatives and activities that have taken place throughout the year.

Our Performance in Numbers – Outcome 7

There are currently no Corporate Performance Measures for Outcome Seven. Instead, we measure this through narrative reporting. You can find out how we do this in our [Performance Management Framework 2023/24](#).

Partnerships are vital to ensure that we perform at our best in all that we do, particularly in these financially challenging times.

As one of our core values, teamwork remains a key commitment of SFRS. We also remain fully dedicated to Community Planning, working with partners such as Police Scotland, the Scottish Ambulance

Service, Local Authorities, Health Boards, the third sector and community groups across Scotland to improve the wellbeing of our communities and the health, safety and wellbeing of our firefighters.

We continued to progress and strengthen collaboration with our blue-light colleagues through the Reform Collaboration Group (RCG) which

Performance Overview: Chief Officer’s Summary of Performance (Continued)

Our Financial Performance

Net Resource Expenditure (Year ended 31 March 2025) *	Outturn	Budget	(Over)/ Under
	£000s	£000s	£000s
Employee Costs	249,751	252,068	2,317
Operating Costs, including Loss on sale of assets	67,224	64,764	(2,460)
Income	(2,390)	(1,975)	415
Total	314,585	314,857	272

The format of the Accounts is set by the Government Financial Reporting Manual (FRm). One of the reporting requirements is that Grant in Aid (GiA) provided by the Scottish Government is included in the General Reserve of the Statement of Financial Position (SoFP) rather than in the Statement of Comprehensive Net Expenditure (SoCNE). All other income and expenditure is included in the SoCNE. The deficit for the period is transferred to the General Reserve and is funded by GiA held there.

The cash GiA drawn down in financial year 2024/25 was £363.130 million for both resource and capital purposes against a cash Departmental Expenditure Limit (DEL) budget of £358.183 million (compared to £351.650 million drawn down against budget of £337.296 million in 2023/24). The variance of £4.947 million is due to the timing of receipt of the VAT reclaim from HMRC and from variations in the working capital requirements due to changes in year-end creditors and accruals.

The key measure of financial performance is the comparison of expenditure against the DEL funding provided by the Scottish Government, which is accounted for on an accruals basis. The Net Resource Expenditure variance for the year ended 31 March 2025 reflects an underspend of £0.272 million

relating to a combination of factors, shown in the table above and subsequent narrative. [Note 21 to the Accounts](#) provides further explanation on performance against Scottish Government budgets.

The requirement to account for unused holidays at the end of the financial year, combined with underspends in Operations Control and Support staff categories contributed to the employee costs underspend. Reduced costs in relation to ill health retirements and travel costs due to online meetings have also added to the underspend.

Operating Costs are overspent mainly as a result of increased property related costs including repairs and maintenance, utilities and rates.

There was an over recovery of income mainly due to increased rental income from shared services and the recovery of costs incurred at major events that the Service supported. Also, there was accelerated recovery of modern apprenticeship income as staff successfully complete their Scottish Vocational Qualification.

The business as usual Capital DEL budget was fully spent. There is a small underspend of £0.030 million in the

Capital DEL budget for Right of Use Assets (RoU). These budgets will be combined in future years providing more flexibility to ensure the full budget is used.

The Ring Fenced DEL budget for Depreciation in the year was £33.000 million, with the actual requirement being £29.582 million, resulting in an underspend of £3.418 million.

The AME Impairment budget of £8.000 million reflects the impairment of properties through the normal rolling programme of property valuations. The actual impairment in 2024/25 is £8.144 million, £0.144 million over budget.

The variance on the AME Provisions budget of £1.407 million reflects the impact of new provisions being recognised and the release of provisions no longer required during the year being less than budgeted.

AME Pension budget of £10 million was provided to cover the impact on the SoCNE of LGPS IAS19 adjustments ([see Note 13 \(b\), Statement of Net Comprehensive Expenditure](#)). The effect of these adjustments in 2024/25 is an underspend of £18.117 million compared to £14.760 million in 2023/24. This has been caused by a number of factors including a reduction in employer contributions and a decrease in the net interest cost.

The combined AME budget across all items is under-utilised by £19.381 million, however this does not represent cash-based transactions.

You can read more information on financial performance in the [Annual Accounts](#) section.

* Overspends are shown in brackets

Performance Overview: Chief Officer's Summary of Performance (Continued)



Non-current asset revaluation

Non-current assets (including land, buildings, vehicles, operational equipment and ICT equipment) are revalued regularly to ensure their carrying value is not materially different from their fair value but at least every five years as a minimum. Under the 5-year rolling programme of valuations, 53% of the land and buildings portfolio was revalued during 2024/25 by the Service's in-house valuer which is a significant undertaking. The Accounts reflect the outcome of these revaluations.

Reinforced Autoclaved Aerated Concrete (RAAC)

In common with other UK organisations, the use of RAAC panels was found in fourteen stations within the SFRS portfolio. A regular inspection regime is in place to monitor any deterioration in condition, and all have been re-surveyed in line with recently issued revised guidance with each RAAC plank being individually assessed. These were identified in financial year 2019/20 and an initial impairment review carried out with the impact incorporated at that point into the Accounts. Impairment reviews have been carried out each year since. Galashiels Community Fire Station was the first of the fourteen stations to have RAAC remediation carried out in 2024/25.

Dignified Facilities/Contaminant Control

Provision of dignified facilities and contaminant control remain a priority to ensure firefighter health and safety. Stations at Galashiels, Dingwall and Newcraighall were refurbished to provide decontamination and dignified facilities in line with the standard station design guide set by SFRS. These works were completed in 2024/25 and included the introduction of contaminant control zones.

Equipment

Rollout of powered rescue equipment (PRE) to replace hydraulic rescue equipment (HRE) is nearing completion with final sets being replaced in 2025. This will result in increased firefighter safety.

The contract for self-contained breathing apparatus (SCBA) is due for renewal in 2026, and a team was set up in 2024/25 to commence the process of delivering this project. Research is underway through engagement with suppliers and outreach to UK fire Services who have recently completed SCBA refresh programmes.

Currently equipment shows a £50.5million ten-year capital investment requirement.

Capital Programme

The total Capital budget for 2024/25 was £43.049 million, consisting of £42.800 million in Scottish Government Grant in Aid (GiA) budget and £0.245 million in receipts from sale of assets.

Expenditure was fully spent within budget.

Key projects in 2024/25 included:

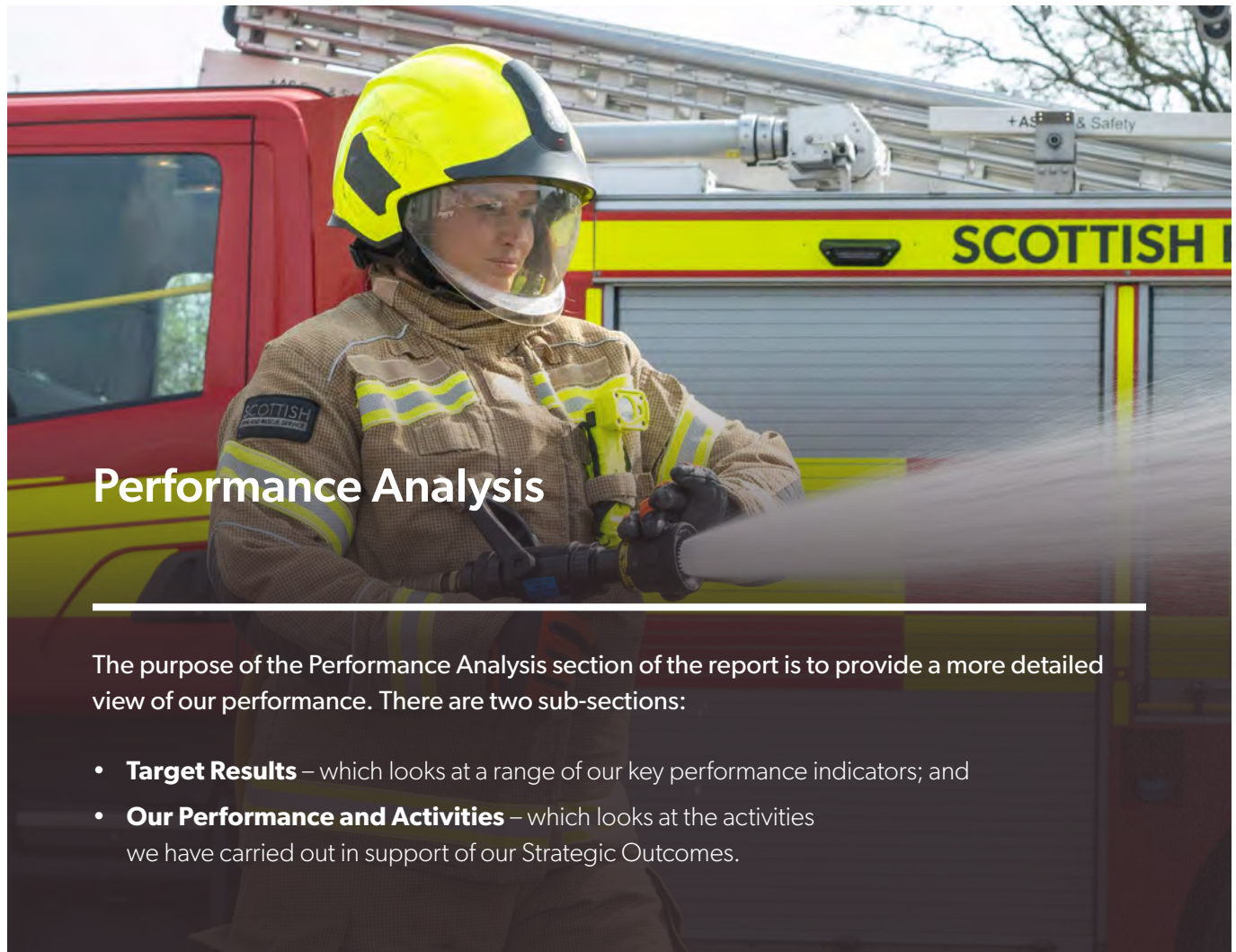
- £10.5 million was spent on a variety of replacement, new and in-production vehicles, covering frontline appliances, technical rope rescue units, light and medium weight appliances and light fleet.

- £7.7 million was spent on improving the condition of a number of Community Fire Stations.
- £5.5 million was spent on improving dignified facilities in 4 operational Community Fire Stations.
- £5.3 million was spent on operational and personal protective equipment.
- £5.2 million was spent on ICT infrastructure, communications improvements and equipment.
- £2.7 million was spent on the development of the new command and control mobilising system.
- £2.3m was spent on new build projects, including land purchases, which will see the replacement of 4 operational Community Fire Stations affected by RAAC.
- £2.1 million was spent on improving the training estate including the replacement of a number of compartment fire behaviour training units and a new structural collapse simulator at Headquarters.
- £0.2 million was spent on de-carbonisation projects throughout the Service.

Efficiencies

The budget incorporated the need to generate approximately £9 million of efficiencies, of which approximately £7.6 million were employee related, continuing impact of the temporary changes to the Wholetime operating model and vacancies in On Call Employees, plus the continued impact of the amended approach to responding to automatic fire alarms (AFAs) leading to reduced operational activity. The remainder was split between property costs, supplies and services, third party payments and financing costs.

We trust that you find this report insightful, and it provides sound evidence of our commitment to progressing the Strategic Outcomes of the SFRS [Strategic Plan 2022-25](#) and, in turn, the priorities within the [Fire and Rescue Framework for Scotland 2022](#).



Performance Analysis

The purpose of the Performance Analysis section of the report is to provide a more detailed view of our performance. There are two sub-sections:

- **Target Results** – which looks at a range of our key performance indicators; and
- **Our Performance and Activities** – which looks at the activities we have carried out in support of our Strategic Outcomes.

Performance Analysis: Target Results

This section summarises the progress the SFRS has made against key performance indicators (KPIs) of our [Performance Management Framework 2023/24](#).

From 2024/25, the SFRS Board monitored progress of this full suite of performance indicators together with other informative data through Quarterly Performance Reports. For further information, full performance data is available in our annual [Statistical Bulletins](#). These bulletins are published on the SFRS website to provide a comprehensive account of data regarding

fire and rescue incidents, as well as fire safety and operational activity.

We have adopted Statistical Process Control and long-term target setting for quarterly reporting, prioritising sustained improvement over traditional annual targets and RAG statuses, which can misrepresent true performance both due to natural variability and seasonality as well as the ambition of the target.

Any KPI data provided throughout pages 21 to 26 of this report is provisional. Verified data is published in both annual statistical returns (Fire Safety and Organisational and Fire and Rescue Incident Statistics) at the end of August and the end of October each year.

Performance Analysis: Target Results (Continued)

Outcome 1: Community safety and wellbeing improves as we deploy targeted initiatives to prevent emergencies and harm.

KPI	Target	2022/23	2023/24	2024/25	Narrative
1 Number of fires in non-domestic buildings (as defined in Part 3 of Fire (Scotland) Act 2005)	Reduce against previous year	1,550	1,423	1,224	This figure has improved as part of a long-term trend.
2 Number of deliberate primary fires	Reduce against previous year	2,503	2,316	2,199	The figure has improved over the last two years.
3 Number of refuse and vehicle fires by motive	Reduce against previous year	9,756	8,838	9,062	This figure has improved within normal variation over the past two years, however, the target to reduce against the previous year has not been met.
4 Number of fire fatalities by property type	Reduce against previous year	43	42	36	The fire fatality total has improved this year.
5 Number of fire casualties ^[1]	Reduce against previous year	595	557	621	This figure remains within normal variation.
6 Number of Home Fire Safety Visits conducted	50,000 annually	38,699	36,742	34,089	This figure has deteriorated further from target in part due to the implementation of a new process for HFSVs wherein the manner in which a required HFSV is arrived at has changed over the last 12 months since the target was first set. Similar to other UK FRS, there is an increased focus to reach those most at risk (most vulnerable).
7 % Home Fire safety Visits conducted for vulnerable groups	Increase against previous year	39.4	40.9	N/A	We have changed the way we do HFSV work and the definition of these KPIs is no longer relevant.
8 % Home Fire Safety Visits from partner referrals	Track (2023/24 is required to set a baseline)	29.0	32.1	N/A	We have changed the way we do HFSV work and the definition of these KPIs is no longer relevant.
9 Number of fire safety audits completed in accordance with Fire Safety Enforcement Framework	100% of premises identified within the Local Enforcement Delivery Plan (LEDP)	6,712	7,654	8,768	This figure is the highest since 2016-17 and reflects a deliberate improvement in performance.
10 Number of accidental dwelling fires by severity type	Reduce against previous year	3,870	3,819	3,680	This figure has improved as part of a long-term trend.
11 % of accidental dwelling fires classed as "High Severity"	Reduce against previous year	6.6	7.4	7.4	This figure has deteriorated over time, as while 'high severity' fires have decreased, the number of low and medium severity fires have decreased faster.

[1] A casualty is a person who was referred to hospital for injuries, or who received first aid at the scene of an incident. Casualties recorded as 'precautionary check recommended' are not included in these figures. A precautionary check is when a person is advised to attend hospital or to see a doctor for a precautionary check regardless of whether they did so.

Performance Analysis: Target Results (Continued)

Outcome 2: Communities are safer and more resilient as we respond effectively to changing risks.

KPI	Target	2022/23	2023/24	2024/25	Narrative
12 Number of incidents attended	Track	99,626	80,550	74,612	This figure has decreased due to the implementation of the Unwanted Fire Alarm Signals policy in 2023-24.
13 Number of non-refuse secondary fires	Reduce against previous year	9,006	7,738	6,906	The figure has improved this year as the usual seasonal peak did not occur.
14 Response times by Service Delivery Area (seconds):	North	557	564	561	The figure has deteriorated as part of a long-term trend.
	West	456	463	477	The figure has deteriorated as part of a long-term trend.
	East	517	519	525	This figure has deteriorated as part of a long-term trend.
15 Call Handling Times by Service Delivery Area (seconds):	North	99	104	101	The figure is within normal variation.
	West	74	76	80	The figure has deteriorated as part of a long-term trend.
	East	78	82	87	This figure has deteriorated as part of a long-term trend.
16 On Call first appliance availability (%)	Increase against previous year	75.9	75.1	74.1	This figure has deteriorated as part of a long-term trend.
17 Wholetime appliance availability	% compliance against confidence levels	92.6	94.9	96.7	The figure has improved following changes to our operational model.
18 Number of inspections carried out in line with Operational Intelligence Framework	Track	3,777	4,038	4,253	This figure has increased as part of a long-term trend.
19 Number of audit actions arising from Operational Assurance Process	Track	28	83	46	This figure varies substantially over time, the latest is within normal variation.
20 Number of hydrant inspections carried out	Track	22,027	25,595	23,789	This figure has decreased within normal variation.
21 Number of Unwanted Fire Alarm Signal incidents attended in non-domestic premises	Reduce against previous year	31,406	17,096	12,180	This figure has improved reflecting the successful implementation of the Unwanted Fire Alarm Signals policy in 2023/24.
22 % of completion of Operational Core Skills modules against training requirement ^[2]	95%	75.4	73.7	73.8	This figure has remained stable , below target.
23 % of completion of Advanced, Support and Emerging Risks Modules against training requirement	95%	81.3	81.8	81.0	This figure has remained stable , below target.

[2] Training programme is determined by the Training for Operational Competence Framework which covers Wholetime / On Call / Day Duty Systems.

Performance Analysis: Target Results (Continued)

	KPI	Target	2022/23	2023/24	2024/25	Narrative
24	% completion of Flexi Duty Officers against training programme ^[3]	95%	72.0	77.6	83.8	The figure has continued to improve .
25	% completion of Incident Command currency following National Training Standards	91%	92.3	97.4	96.8	This figure remains high and above target .
26	% of completion of Core Skills currency following National Training Standards ^[4]	73%	61.8	69.0	82.0	The figure has improved and is above target .
27	% of completion of Specialist Rescue currency following National Training Standards	92%	92.6	104.4	110.8	This figure has improved beyond target because training was completed beyond requirements in some courses.
28	% of all Training Function Courses delivered versus total number of courses scheduled within agreed Training Delivery Plan	95%	92.2	86.3	86.3	This figure has remained stable , below target.
29	Training Function Course Delivery (Candidate Satisfaction %)	95%	99.7	99.7	97.8	Data capture has been strengthened for this indicator and candidate satisfaction remains above target .
30	Number of incidents attended at the request of other agencies	Track	1,411	1,457	1,470	This figure has increased as part of a long-term trend.
31	Number of effect entry / exit incidents attended	Track	4,547	4,857	4,920	This figure has increased as part of a long-term trend, which reflects changes in community risk and operational demand and an increase in requests from partner agencies to access SFRS capabilities.

Outcome 3: We value and demonstrate innovation across all areas of our work.

There are currently no Corporate Performance Measures for Outcome Three. Instead, we measure this through narrative reporting. You can find out how we do this in our Performance Management Framework 2023/24 (pg12 Additional Sources of Assurance).

^[3] Training programme is determined by the Training for Operational Competence Framework which covers Flexi Duty Officers.

^[4] National Training Standard courses focus on the acquisition and refresher courses delivered by the Training Function to provide/maintain currency of operational personnel in core and specialist skills.

Performance Analysis: Target Results (Continued)

Outcome 4: We respond to the impacts of climate change in Scotland and reduce our carbon emissions.

KPI	Target	2022/23	2023/24	2024/25	Narrative
32 Organisational carbon emissions	Reduce annually by 6%	14,218	13,194	12,707	This figure continues to improve as part of a long-term trend, but the annual target was not met.
33 Carbon Management Plan 2020-25 Project Funding (Actual) vs Estimated Required Funding (%)	100% of estimated funding	N/A	0	4.8	An increase in funding has been available, but the target was not met . (£386,967 of £8,016,026)
34 Recycling rate (%)	Increase annually by 5%	N/A	40.4	37.0	Due to limited data, trends are not yet clear.
57 % of light fleet that are Ultra Low Emission Vehicles	100%	20.5	23.8	23.9	This figure has improved beyond normal variation as part of a long-term trend however, the overall target has not been met.

Outcome 5: We are a progressive organisation, use our resources responsibly and provide best value for money to the public.

KPI	Target	2022/23	2023/24	2024/25	Narrative
35 Number of Cyber Security breaches	0	0	0	0	This figure has remained consistent.
36 % of subject access requests responded to within the statutory timescales	95%	81.5	85.4	72.6	This figure has deteriorated in the last year.
37 Number of Data Breaches	0	19	16	17	This figure remains within normal variation.
38 % of FOIs responded to within statutory timescales	95%	77.9	74.3	78.1	FOI timescales have improved to the previous level of performance; however the overall target has not been met.
39 Number of confirmed frauds	0	0	3	0	The figure has improved and is on target.
40 % of invoices paid in 30 days	98%	96.1	98.0	96.7	The figure has deteriorated and did not meet the target this year.
41 % Service Desk incidents resolved within Service Level Agreement ^[5]	85%	N/A	N/A	88.4	Data processes for this have changed, we are unable to determine performance.
42 % Service Desk requests resolved within Service Level Agreement	85%	N/A	N/A	90.8	Data processes for this have changed, we are unable to determine performance.

[5] The Data and Technology Services Service Level Agreement contains five different categories of resolution time ranging from 1 day to 40 days.

Performance Analysis: Target Results (Continued)

KPI	Target	2022/23	2023/24	2024/25	Narrative
43 Portfolio Office baseline completion dates versus latest forecast dates	Less than 10% slippage from baseline completion date	N/A	N/A	0.0	Due to limited data, trends are not yet clear/available. Target unclear/unavailable.
44 Portfolio Office baseline cost versus forecast completion costs (%)	Less than 5% slippage from baseline cost	N/A	N/A	-2.7	Due to limited data, trends are not yet clear/available. Target unclear/unavailable.
45 Portfolio Office cashable benefits realised	Increase between reporting period	N/A	N/A	6,814	Due to limited data, trends are not yet clear/available. Target unclear/unavailable.
58 Average age of Heavy Fleet	12 years and below	11.8	12.0	12.5	The figure has deteriorated beyond the target in the last year.
59 Average age of Light Fleet	6 years and below	5.1	5.8	6.2	The figure has deteriorated beyond the target in the last year.
60 % of Community Fire Stations in good or satisfactory condition	1% Increase against previous year	54.9	55.2	55.6	The figure has improved in the last year, even when adjusted for gross internal area however the overall target has not been met.
61 % of Community Fire Stations in good or satisfactory suitability	1% Increase against previous year	24.4	24.4	25.0	This figure has improved in the last year, however the overall target has not been met.
64 Savings achieved as a % of Resource budget for year	3.5% for 2023/24	N/A	3.51	2.86	Resource budget savings have been achieved. No target was set for this financial year.
65 Total Budget Outturn versus agreed funding (RDEL & CDEL)	Track	100.4	100.5	99.8	The figure is within budget.

Outcome 6: The experience of those who work for SFRS improves as we are the best employer we can be.

KPI		Target	2022/23	2023/24	2024/25	Narrative	
46	Actual Full Time Equivalent (FTE) staff against Target Operating Model by staff group	Off Station FTE	Track	89.2	92.8	89.6	This figure is within normal variation.
		Flexi Officer FTE	Track	96.7	98.1	99.6	The figure has improved .
		Operations Control FTE	Track	93.9	95.4	95.5	This figure is within normal variation.
		On Call Retained FTE	Track	70.6	69.3	69.3	This figure is within normal variation.
		On Call Volunteer FTE	Track	69.5	70.1	72.4	The figure has improved .
		Support Staff FTE	Track	87.4	89.0	90.0	The figure has improved .
		Resource Based Crewing FTE	Track	92.6	98.9	96.7	This figure is within normal variation.
		Rural Full-time FTE	Track	98.2	93.1	98.3	This figure is within normal variation.

Performance Analysis: Target Results (Continued)

KPI	Target	2022/23	2023/24	2024/25	Narrative
47 % staff vacancies	Track	16.3	15.7	15.4	This end year vacancy rate is similar each year.
48 % staff turnover	Track	10.1	6.5	7.1	This figure is within normal variation.
49 % staff absence	Reduce against previous year	4.6	4.4	4.6	This figure is within normal variation.
50 Number of incidents in which there was a verbal attack on SFRS personnel ^[6]	Reduce against previous year	41	16	19	This figure has deteriorated slightly this year.
51 Number of incidents in which there was a physical attack on SFRS personnel ^[7]	Reduce against previous year	17	15	21	This figure has deteriorated this year.
52 Number of RIDDOR reportable injuries	Reduce against previous year	16	16	10	This figure has improved .
53 Number of accidents and injuries	Reduce against previous year	145	188	173	This figure is within normal variation.
54 Number of near miss events	Track	135	270	176	This figure is within normal variation.
55 Number of vehicle accidents	Reduce against previous year	266	214	204	This figure has improved from the previous year; however, the overall target has not been met.
56 Completion of Health and Safety Improvement Plans	100%	78	92	98	This figure has improved from the previous year; however, the overall target has not been met.
62 Gender balance (%)	Increase proportion of female staff	6.5	6.4	6.4	This figure is within normal variation.
63 % of staff choosing to disclose their demographic equalities data to the Service	Increase against previous year	N/A	39.6	38.4	Due to limited data, trends are not yet clear/available.
% of staff choosing to withhold their demographic equalities data to the Service	Reduce against previous year	N/A	1.45	1.44	Due to limited data, trends are not yet clear/available.

Outcome 7: Community safety and wellbeing improves as we work effectively with our partners.

There are currently no Corporate Performance Measures for Outcome Seven. Instead, we measure this through narrative reporting. You can find out how we do this in our Performance Management Framework 2023/24 (pg13 Additional Sources of Assurance).

[6] The title of KPI 50 was amended in 2024/25 from Number of incidents in which there was a verbal attack on a Firefighter to Number of incidents in which there was a verbal attack on SFRS personnel.

[7] The title of KPI 51 was amended in 2024/25 from Number of incidents in which there was a physical attack on a Firefighter to Number of incidents in which there was a physical attack on SFRS personnel.

Performance Analysis: Our Performance and Activities

At the beginning of each financial year, we produce an Annual Operating Plan (as part of the [SFRS Three-Year Delivery Plan](#)) to show key activities that will contribute to meeting the priorities we set within our Strategic Plan. At the end of each year, we report on how we progressed this through quarterly reporting to our Corporate Board, Strategic Leadership Team and to the SFRS Board. We also include some of this information in the Annual Report and Accounts.

In 2024/25, our Annual Operating Plan contained 39 actions. At the end of the reporting period, on 31 March 2025, the following progress had been made:

- 19 (49%) actions were completed within the financial year as planned
- 15 (38%) actions were not completed within the financial year as planned
- 5 (13%) actions had a due date within the 2025/26 financial year

Of the 15 actions that were not completed within the financial year as planned, six (40%) were incorporated into new actions within the Three-Year Delivery Plan 2025-

28, eight (53%) will continue as either Business As Usual (BAU) work or as part of the relevant Directorate Plan until complete and work for the remaining one (7%) action was stopped until the UK government makes a decision regarding the EU General Safety Regulation.

Work will continue against these actions with quarterly updates for those included in the Three-Year Delivery Plan provided to our Corporate Board, Strategic Leadership Team, and SFRS Board throughout 2025/26 until the actions have been completed. Any actions continuing as BAU or incorporated into a relevant Directorate Plan will be monitored and reported via the

appropriate Functional Management and Directorate Management Teams.

This section of the report captures some of the key activities that we have carried out through 2024/25 to meet the requirements of our [Strategic Plan 2022-25](#), some which also feature in our [Annual Operating Plan 2024/25](#).

The work we have carried out has been structured around the seven Outcomes outlined within our Strategic Plan 2022-25.

Details of our financial performance for the year can be found within the [Annual Accounts](#) section of this report.



Performance Analysis: Our Performance and Activities (Continued)

Outcome 1: Community safety and wellbeing improves as we deploy targeted initiatives to prevent emergencies and harm.

During 2024/25 we:

- Reviewed our internal Safeguarding training approach to ensure that all relevant employees and volunteers meet the minimum standards to protect the safety and wellbeing of children, young people, and vulnerable adults in our communities.
- Collaborated with Digital Health & Care Scotland to produce an updated good practice guide which sets out safe and effective practice and supports a consistent and integrated approach to fire safety practices following recent changes to legislation.
- Strengthened our Youth Volunteer Scheme (YVS) by finalising Phase Three of the syllabus which focuses on developing the Youth Volunteers' leadership skills.
- Began planning for Operation Moonbeam, the Interpol General Assembly, and the creation of a SFRS National Event Operating Plan.
- Established the Community Risk Management Identification Mitigation and Engagement (CRIME) Group to consider historic, current and emerging risks that exist within our communities and to measure and mitigate the impact this has on the safety and wellbeing of SFRS employees, the public and partners.
- Employed evidence-based statistical analysis to examine emerging risks and trends to target safety messaging utilising this deeper understanding to support the implementation of specific measures and campaigns aimed at reducing the impact of fires on our communities.
- Began analysing and evaluating the harvested data relating to Unwanted Fire Alarms Signals over the initial 12-month period following implementation of the new policy to detail the benefits of the changes and note any further recommendations.

- Produced a new draft Prevention Strategy, following consultation with a wide range of internal and external stakeholders, which is pending Board approval with the underpinning Functional Frameworks in development.

For more information on these activities and our performance relating to Outcome 1, you can read the [Annual Performance Review Report 2024/25](#) on our website.

There were two actions within our [Annual Operating Plan 2024/25](#) that we did not manage to complete within the year as scheduled. Work to complete these actions will continue throughout 2025/26:

- The assessment of external and internal Prevention, Protection and Preparedness structures, performance and accountability was impacted by delays with the Home Fire Safety Visit (HFSV) project as further evidence is required to revise future targets for relevant Directorate activity. Discussions will be held with the wider Service on Key Performance Indicators (KPIs) and performance reporting and work to finalise the Prevention Strategy and Functional Frameworks

will provide appropriate Directorate structures to support an effective delivery model. A Performance and Evaluation Framework will also be produced which will align with wider Service direction and priorities.

- Work to review and consider knowledge and development pathways to support Prevention, Protection and Preparedness Directorate/Area employees, ensuring competency and retention of specialist skills was impacted by resource constraints and competing priorities including significant legal workstreams and strategy development, and the development of Strategic Service Review Programme outcomes. Options for specialised skills training is being explored, and an interim plan is in place for short-term provision whilst the development and career pathway is being established. Principles have also been established to support the development of this work ensuring Best Value for the Service and retention of key skills, whilst supporting employees with further opportunities.



Performance Analysis: Our Performance and Activities (Continued)

Outcome 2: Communities are safer and more resilient as we respond effectively to changing risks.

During 2024/25 we:

- Responded to 74,611 emergency incidents across the country.
- Launched the Document Conversion Project to digitise and streamline operational documentation, aiming to reduce reliance on paper records, improve accessibility of risk-critical information and enhance data management across incidents and safety procedures.
- Developed procedural guidance to address firefighter safety by reducing exposure to harmful contaminants.
- Completed the Equipment Information Cards (EIC) project providing employees with clear guidance and instructions and a schedule for the testing and maintenance of Service equipment.
- Worked to deliver several of the On Call Improvement Programme outcomes including the introduction of the Dual Contractor Policy, the advancement of the Bank Working

Scheme, and the On Call to Wholetime Duty System (WDS) for inclusion in SFRS policy.

- Introduced the newly developed Bank Roster Scheme in several areas to support On Call availability during daytime hours. Development of a national work instruction to ensure the application is more consistent across the Service is in development.
- Procured the XVR immersive software package to support the creation of learning environments that underpin key principles for the delivery of Operational Incident Command training.
- Continued the roll-out of the new digital fireground radios, providing firefighters with state-of-the-art fireground communication technology.

For more information on these activities and our performance relating to Outcome 2, you can read the [Annual Performance Review Report 2024/25](#) on our website.

There was one action within our [Annual Operating Plan 2024/25](#) that we did not manage to complete within the year as scheduled. Work to complete this action will continue throughout 2025/26:

- Work to develop a future model for specialist operational response capabilities that aligns with the National Fire Resilience programme was impacted by the need to carry out response model reviews for the National Fire Resilience Scotland (NFRS) Capabilities Enhanced Logistical Support (ELS), Command Support Unit (CSU) and Urban Search and Rescue (USAR). There were also delays to the development of the National Fire Resilience Scotland Capability Strategy due to National Fire Resilience Scotland commitments supporting the Service Delivery Review Programme. Development of this Strategy will be key to establishing a cyclical review of all National Fire Resilience Scotland Capabilities and proposing of effective and efficient response models.



Performance Analysis: Our Performance and Activities (Continued)

Outcome 3: We value and demonstrate innovation across all areas of our work.

During 2024/25 we:

- Developed a 'Methods of Entry' training package in response to the increased trend in lockfast entry incidents. This package is due to launch early 2025/26.
- Continued to work with the private sector, as a CivTech partner, to provide innovative solutions to improve our situational awareness at operational incidents and the monitoring and identifications of fire contaminants.
- Continued progress on developing a unified network that enhances operational efficiency by enabling seamless communication between third-party provided systems i.e. Building Management Systems, Electric Vehicle charging, intruder alarms to support smarter data sharing, reduce duplication and improve responsiveness across the Service.
- Purchased a mobile phone application to provide a more robust, secure and

efficient system to identify, inform and deploy National Interagency Liaison Officers (NILOs) and Special Responders in the event of a terrorist attack and/or a Mass Casualty incident in Scotland.

- Commenced work to develop a new Digital, Data and Technology (DDaT) Strategy.
- Continued to progress our In-Vehicle Systems project working towards the implementation of the Emergency Services Mobile Communication Programme (ESMCP) fixed vehicle devices.
- Begun work to procure the WRIKE PPM system which will establish a centralised location for project plans, enhance collaborative opportunities across teams, and ensure consistency in reporting and governance across the strategic portfolio. Use of the system will provide a standardised reporting capability for each of the strategic programmes of work.

- Progressed the New Mobilising System (NMS) project including internal information sharing and engaging with other fire and rescue services.

For more information on these activities and our performance relating to Outcome 3, you can read the [Annual Performance Review Report 2024/25](#) on our website.

There was one action within our [Annual Operating Plan 2024/25](#) that we did not manage to complete within the year as scheduled. Work to complete this action will continue throughout 2025/26:

- As part of the delivery of the Emergency Services Mobile Communication Programme (ESMCP), the integration of Operational Intelligence and Mobile Data System has been slightly delayed due to connections issues.



Performance Analysis: Our Performance and Activities (Continued)

Outcome 4: We respond to the impacts of climate change in Scotland and reduce our carbon emissions.

During 2024/25 we:

- Continued to deliver our [Wildfire Strategy](#) to develop and enhance our wildfire capability, including training to ensure firefighters have the tools they need to manage wildfires effectively and safely.
- Increased the number of dedicated Wildfire stations from 24 to 32.
- Procured additional specialist Wildfire equipment, including dedicated wildfire Personal Protective Equipment (PPE) for selected wildfire stations, 4x4 vehicles, specialist wildfire all-terrain vehicles, and four Wildfire vans which will complete the support element of the Wildfire project.
- Engaged with various stakeholders at local and national levels to ensure Scotland has a progressive wildfire prevention and mitigation culture, that we are resilient to the negative impact that climate change might bring, and that the devastating impact of wildfire

on Scotland's rural communities is reduced.

- Increased the number of trained Wildfire Tactical Advisors (TacAd) to 14, with representation across all service delivery areas.
- Introduced a new local water training delivery model making significant improvements to our environmental impact and enhancing our understanding of localised risk within bodies of water, allowing incident response plans to be created where necessary.
- Undertook a full review of the Transportation Procurement Supplier's ability to meet the Service's needs producing positive results and collaborative learning across Directorates.
- Continued our commitment to reducing and limiting our own carbon emissions including allocating £1.4 million for the purchase of 24 7-tonne Lightweight Rescue Pumps. This represents a major upgrade, from

Euro 2 to Euro 6 compliance, and will benefit rural areas. This investment also reduces the average age of vehicles in this category from 20.37 to 6.4 years.

For more information on these activities and our performance relating to Outcome 4, you can read the [Annual Performance Review Report 2024/25](#) on our website.

There was one action within our [Annual Operating Plan 2024/25](#) that we did not manage to complete within the year as scheduled. Work to complete this action will continue throughout 2025/26:

- Work to enhance the capabilities of Building Managements Systems by utilising Internet of Things (IOT) technology such as sensors, devices and increased connectivity was significantly impacted by a delay in carrying out the procurement exercise. The delay was caused by challenges faced by the external supplier and lack of finalised technical proposal.



Performance Analysis: Our Performance and Activities (Continued)

Outcome 5: We are a progressive organisation, use our resources responsibly and provide best value for money to the public.

During 2024/25 we:

- Began development of the SFRS Strategy 2025-28, which will replace the SFRS Strategic Plan 2022-25. The Strategy will set the direction for how we will evolve over the next three years and is an important step towards progressing our Long-Term Vision as a Service.
- Published our [Three-Year Delivery Plan 2024/25-2026/27](#) which outlines our key commitments over the next three years and the activities that will take place over in year one of the rolling plan. A revised version, detailing 2025/26 to 2027/28, will be published alongside the SFRS Strategy 2025.
- Embedded a new Portfolio Governance and Assurance structure comprising of a Change Portfolio Investment Group, Change Portfolio Progress Group (CPPG) and a Design Authority.
- Introduced our Portfolio Office Strategy to provide a structure to support the planning and delivery of strategic change and continuous service improvement initiatives across the organisation.
- Undertook work to develop and strengthen the Asset Management Policy through a clearer understanding of the quality and performance of all asset types and the creation of Service-specific Asset Management Plans to further help identify investment needs.
- Developed Strategic Asset Management Plans for Fleet, Property and Equipment and prepared an Asset Management Annual Update to reflect progress and show development across the three Strategic Asset Management Plans.
- Refreshed the risk-based Capital Investment Plan for 2024, alongside the development of the capital budget, outlining an indicative 10-year Asset Investment Plan which is prioritised to minimise the risk of asset failure in terms of service delivery.
- Commenced work to automate the processes for data set collation and information sharing which will realise time savings and provide a greater degree of scrutiny of performance data from our training function.

For more information on these activities and our performance relating to Outcome 5, you can read the [Annual Performance Review Report 2024/25](#) on our website.

There was one action within our [Annual Operating Plan 2024/25](#) that we did not manage to complete within the year as scheduled. Work to complete this action will continue throughout 2025/26:

- Delivery of Phase 1 of the pilot Community Resilience Hub at Portree was significantly impacted by challenges in securing the initial site, however, a new site has now been identified, and negotiations are ongoing with the landowner regarding potential purchase.



Performance Analysis: Our Performance and Activities (Continued)

Outcome 6: The experience of those who work for SFRS improves as we are the best employer we can be.

During 2024/25 we:

- Published our biennial [Equal Pay and Gender Pay Gap Report 2025](#) which identifies pay gaps related to gender, ethnicity, and disability, going beyond the statutory reporting requirements.
- Undertook high level analysis of the response to the SFRS Colleague Experience Survey identifying the top areas of performance and for improvement, which have been shared with colleagues. Detailed analysis is underway to inform Service-wide and local actions plans.
- Made significant improvements in relation to SFRS' Modern Apprenticeship (MA) Programme, with work continuing to ensure enhanced outcomes and continuous improvements to the experience of those involved within the programme.
- Delivered several wellbeing initiatives designed to support the physical and mental health of our people including a programme of online and in-person health and wellbeing events, the continued pilot of an in-house physiotherapy service, a wellbeing record audit, and a review of Mental Health and Wellbeing provision.
- Established a Cultural Action Plan and several sub-groups as part of the Culture Development Group to support SFRS in enhancing organisational culture and values.
- Introduced a new colleague benefits provider, offering an enhanced package of benefits with improved app-based access.
- Hosted our first ever Women in the Fire Service event where more than 100 people came together over two days to share stories, strengthen connections, discuss common challenges and celebrate women across SFRS.
- Published the annual [Mainstreaming and Equality Outcomes Report 2024/25](#).

For more information on these activities and our performance relating to Outcome 6, you can read the [Annual Performance Review Report 2024/25](#) on our website.

There were some actions within our [Annual Operating Plan 2024/25](#) that we did not manage to complete within the year as scheduled. Work to complete these actions will continue throughout 2025/26:

- Work in leading the planning, coordination and delivery of pensions related workstreams, in conjunction with Scottish Public Pensions Agency (SPPA), has been impacted by issues out with SFRS control. SPPA is still developing internal systems and seeking to increase team capacity, which has caused delays in the calculation and delivery of individual pension offers. Timelines were also impacted by a statutory consultation and review of regulations on dependants' benefits.
- The development of the SFRS Wellbeing Framework was impacted by conflicting priorities and resourcing. It is anticipated that this action will be completed by the end of the 2025/26 reporting year.
- Work to enhance SFRS's approach to Health Surveillance to address new / emerging risks and reflect best practice was impacted by conflicting
- work priorities. A Wellbeing Audit resulted in the creation of a working group responsible for implementing a Wellbeing Recovery Plan to address the outcomes. The previously scheduled work will be re-planned in line with the Wellbeing Recovery Plan.
- The development of proposals for the potential introduction of drug and alcohol screening to meet the requirements of the EU General Safety Regulation was postponed as confirmation is still required regarding if/when the UK government will adopt the EU General Safety Regulation (GSR) and the implications for Fire and Rescue Services.
- The delivery of some priority actions in support of SFRS Cultural Action Plan experienced delays because of conflicting work priorities and resourcing constraints.
- The workplan to enhance our approach to Mainstreaming Equality, Diversity, Inclusion and Human Rights (EDIHR) was significantly impacted by the requirement to support the Service Delivery Review Programme (SDRP). This also required the deadline for the relaunch of the Equality Partnership Group and the finalisation of the Equality and Human Rights Impact Assessment Toolkit to be extended to 2025/26.



Performance Analysis: Our Performance and Activities (Continued)

Outcome 7: Community safety and wellbeing improves as we work effectively with our partners.

During 2024/25 we:

- Published the third '[SFRS Working in Partnership' document \(2023/24\)](#) and started developing the fourth which features over 60 wide-ranging partnership and collaborative activities that have taken place throughout 2024/25.
- Collaborated with partners from other key investigative agencies to review, update and finalise the national Work-Related Death Protocol, marking a significant milestone in strengthening Scotland's approach to investigating work-related deaths.
- Developed a new Prevention Strategy which sets out the future direction of our Prevention Directorate for the next three years. The Strategy emphasises the importance of a universal prevention offering for the entire country and aims to provide equitable services across different regions, addressing the unique needs of each community.
- Undertook preparatory work for Joint Emergency Services Interoperability Principles (JESIP) awareness training for all uniformed, as part of the collaborative work by the emergency services in Scotland to proactively consider future activities which could help prepare responders to work together to achieve the degree of interoperability that is essential to a successful joint response.
- Refreshed the Reform Collaboration Group (RCG) – SFRS, Police Scotland and the Scottish Ambulance Service - Strategic Intent to strengthen Scotland's emergency services by working together to drive joint transformation, improve community outcomes, and enhance efficiency through shared resources, data, technology, and workforce development, and agreed the development of the RCG programme of work of collaborative activities, comprising the five workstreams of employee wellbeing; estates; a place-based approach to improved community outcomes; redesign of urgent and unscheduled care pathways; and Innovation Strategy.
- Formed the Specialist Rescue Collaboration Group providing a platform to discuss best practice and training between the tri-service specialist rescue cadre. Discussions are ongoing regarding a large-scale exercise involving SFRS, Police Scotland, Scottish Ambulance Service, Transport Police and Network Rail.
- Developed the new FireSkills Employability Award, in partnership with accrediting body Ayrshire College. Building on the sessions from the FireSkills programme, which seek to engage young people between the ages of 12-18 years old in a series of challenging activities, the FireSkills Employability Award aims to give young people formal recognition of their achievement.
- Undertook significant work with the Scottish Government Shared Services Programme to explore the potential for SFRS to onboard onto the Scottish Government's Oracle cloud platform, offering economies of scale and leveraging efficiencies across organisations.

For more information on these activities and our performance relating to Outcome 7, you can read the [Annual Performance Review Report 2024/25](#) on our website.



Future Plans

To ensure the activities we undertake are aligned to the strategic ambitions of the SFRS Strategic Plan 2022-25, each year we update the SFRS Three-Year Delivery Plan. Unlike the Strategic Plan, which provides high-level aspirations for the Service, this planning document provides greater detail on the actions that we plan to carry out in the year ahead.

Our progress against each of the activities contained within the Plan will be monitored

quarterly with updates being reported to Executive and Non-Executive Boards, ensuring these business-critical activities remain on track and that we continue to use our resources responsibly.

In 2025/26, the SFRS Strategic Plan 2022-25 will be replaced by the SFRS Strategy 2025-28. A revised SFRS Three-Year Delivery Plan 2025-28 will be published alongside the new Strategy.

Sustainability Report

Stuart Stevens

Chief Officer

Scottish Fire and Rescue Service

31 October 2025



In this section we consider our environmental, economic and societal impact in line with the National Performance Framework.

Environmental Sustainability

The SFRS continues to work to reduce the impact that our operations have on the natural environment whilst reducing our carbon emissions to achieve net zero by 2045.

Following the Scottish Government's revised carbon reduction targets that are set out in the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019, we published our own [SFRS Climate Change Response Plan 2045](#) that outlines the SFRS's intention to reach net zero CO₂e emissions by 2045. In 2015/16 we measured and set a carbon emission baseline of 23,326 tonnes CO₂e per annum.

The [Carbon Management Plan 2020-25](#) set out our commitment to the environment and our environmental vision to be 'a high performing, environmentally conscious and responsible organisation through prevention, partnership, people and continuous improvement'. It detailed almost £50 million of projects across our estate, focusing on energy efficiency and building controls and outlined how we will approach future carbon reduction and work towards the Scottish Government's ambitious target of net zero by 2045.

Energy Consumption and CO₂ Emissions

Our carbon footprint for the 2024/25 financial year was calculated at 12,707 tCO₂e. This is 10,619 tCO₂e lower than the carbon footprint of 23,326 tCO₂e for the 2015/16 Climate Change baseline

year, and 433 tonnes lower than 2023/24. Despite the reduction, we have missed our annual reduction target by 1,683 tCO₂e.

Our target of reducing emissions by 60%, from our 2015/16 baseline by 2030, requires us to find savings of 1,400 tonnes of CO₂e each year. Our carbon emissions are split between three primary sources, electricity use in our buildings, burning natural gas for heating and hot water and fuel for our fleet.

During 2024/25 the CO₂e emissions derived from our electricity use decreased by 140 tonnes CO₂e (3%), when compared to 2023/24. This reduction was influenced by the closure of some of large corporate buildings and the further optimisation of heating controls on the retained estate.

The CO₂e emissions that are derived from natural gas use reduced by 334 tonnes CO₂e (8%) in the last 12 months. Once again, this was driven by the closure of some of our larger corporate buildings.

The carbon emissions that are derived from our heavy fleet are our most problematic to reduce as there is no low carbon solution for diesel fuelled fire engines. In 2024/25 our diesel fuel emissions reduced by 145 tonnes (3%) of CO₂e. This reduction was related to the changes to UFAS response that were implemented the previous year.

The reduction to diesel fuel emissions from the UFAS changes plateaued at approximately 4,750 tCO₂e per annum, representing a significant saving of around 20%.

Delivery of Carbon Management Plan Projects

Internal budget for Carbon Management Plan projects became available in the latter half of the year. The funds were used to improve heating system controls on our stations, and for research and design works for future projects.

We undertook upgrades on building energy management systems at six Wholetime stations, helping to reduce energy waste and improve the working environment for crews.

Remotely accessible heating control systems were also installed on eight retained stations. These systems allow heating temperatures and schedules to be monitored and adjusted remotely. This helps reduce energy waste on stations and has significant financial benefits in reducing the time and costs associated with visiting stations to make manual adjustments.

Carbon Management Plan

The Carbon Management Plan 2020-25 set out a programme of works that aimed to reduce our carbon emissions by 7,000 tCO₂e across the five years, in line with the Scottish Government's target of a 75% reduction on baseline emissions by 2030. The target was ambitious and was heavily dependent on external funding support.

Due to the various global events that took place during this period, the level of funding required to deliver the programme was not available. Over the five years, a total of £12,295,000 was invested in carbon management plan projects, representing 25% of the total requirement.

Sustainability Report (Continued)

However, when considering output versus cost, the Service has performed well. We achieved a reduction of 5,330 tCO₂e during the period, which represents 76% of our target. Over 400 individual projects were delivered during the period including solar PV installations, biomass boiler installations, retained station decarbonisation works, fabric insulation works and EV charger installs.

The Carbon Management Plan 2025-30 is currently in draft form and will be published following the release of guidance from Scottish Government on new carbon budgets and our organisational targets. The plan will include a broader scope of emissions, including business travel and wider Scope 3 emissions and will therefore be re-baselined.

Waste Management

The total recorded volume of all waste produced across the SFRS estate in 2024/25 was 649 tonnes, a 33% reduction in the volume of waste produced since our initial baseline reporting year 2019/20, and a 7.5% reduction from 2023/24.

This total volume of waste includes all waste from scheduled and ad hoc waste uplifts across our stations, corporate sites, workshops, stores and training centres, and any special waste materials.

Over 50% of our sites still receive average data from the waste contractors. However, the switch in November 2023 to using SFRS average data instead of industry averages contributes to the decrease in the total volume of waste produced in 2024/25 and provides a more accurate picture of our performance.

Our total recycling rate for 2024/25 has decreased slightly to 37% from 39% in the previous year. This decrease is related to the changes in the average data and ad hoc waste uplifts. However, the total recycling rate from scheduled waste collections at Wholtime Stations with actual data was 59%, this value cannot be compared against previous years due to too many varying factors.

The volume of waste sent to landfill in 2024/25 was 36 Tonnes, which is a 55% decrease compared to the last financial year and a 71% reduction since 2019/20 the baseline reporting year. This reduction is due to the application of SFRS waste averages, rather than industry averages. In addition to this, the general waste from 19 stations is now processed at energy to recovery facilities, rather than landfill, due to improved services offered by local authorities.

We are very pleased that 86% of Wholtime Stations used their food waste bin during 2024/25, compared to 64% the previous year. Work is still ongoing to meet the target of 100% usage, but the increase is very positive.

During summer 2024/25 recycling improvement project ran across five sites. This involved the removal of 51 desk bins, the installation of 34 recycling bins, and an education and behavioural change campaign being delivered to crews. The project resulted in an average of 7% increase in recycling across the 5 stations.

Water Management

In 2024/25 the water use across our estate totalled 115,955 m³. Our Wholtime Stations and corporate sites accounted for 77% (89,353m³) of consumption. Water consumption at our sites with Automated Meter Reads (AMR) increased by 3% during the year. This could be linked to recently introduced fire contaminant control procedures or operational variations.

We received 15 AMR Alerts through Business Streams notification procedure for high consumption during 2024/25. These alerts allowed for the repairs of issues such as faulty hydrants, burst pipes and leaking taps. Without these alerts our water consumption would be considerably higher, resulting in the loss of a precious natural resource and increased costs for the Service.

We were successful in our application to Business Stream's water efficiency funding where we secured £10,000 to have water efficiency audits carried out and water saving technologies installed to reduce consumption and cost.

Biodiversity

In March 2025 we published our [Biodiversity Action Plan 2025-2030](#) in line with the Scottish Biodiversity Action Plan to 2045. The plans highlight that the global climate emergency and the nature emergency are twin crises that require urgent action to tackle the loss of species and habitats in Scotland. The main goal of the SFRS Biodiversity Action Plan is to support and encourage biodiversity across our estate, whilst increasing awareness on the importance of the issue.

The plan outlines 11 actions from supporting No Mow May, monitoring and recording species and expanding the SFRS Pollinator Highway Project. The progress of this action plan will be reviewed annually, and progress will be reported every three years under the Biodiversity Duty Reporting to Scottish Government.

Business Travel Emissions

We monitor and measure our Scope 3 business travel emissions as part of our official carbon footprint. These are indirect greenhouse gas emissions resulting from the organisation's operations. These emissions have been measured since 2019/20, which is the official baseline year, producing 816 tCO₂e. The emissions are made up from employee mileage claims, rail travel, flights and stays in hotel accommodation.

During 2024/25 our Scope 3 business travel emissions decreased slightly to 553 tCO₂e, a drop of 25 tCO₂e on the 2023/24 figures. Since the 2019/20 our business travel emissions have reduced by 32%, this has been driven by a large reduction in employee travel during and post pandemic when digital meetings became common place.

You can access full climate change reporting information for SFRS on the [Sustainable Scotland Network website](#). The information for the previous year is updated every June.

Sustainability Report (Continued)

Contributing to the National Performance Framework:

- Environment
- Communities

Contributing to the Sustainable Development Goals:

- Responsible Consumption and Production
- Climate Action
- Clean Water and Sanitation
- Affordable and Clean Energy
- Life Below Water
- Life on Land

Economic Sustainability

We recognise that a strong, competitive economy is essential to supporting jobs, incomes, and our quality of life. We also know that our economy must be environmentally sustainable, inclusive and benefit all our people and communities. We continue to work to create the conditions through which to achieve these commitments alongside economic growth.

Sustainable Procurement

SFRS is committed to observing our sustainable procurement duty as stated within the Procurement Reform (Scotland) Act 2014 and we continue to review and update our internal policies and procedures to reflect our legal duty and to ensure the proper consideration of how best we can improve the social, environmental and economic wellbeing of our communities through our procurement activity.

Sustainability is an area that SFRS can, and does, influence by making sure the elements which impact on this are embedded into the procurement process at an early stage and considered at all stages of a project, including specification development, tender evaluation, and contract management.

For goods and services regulated procurement, a Commodity Strategy is developed, which requires the consideration of the Sustainable Procurement Toolkit to assist in embedding relevant and proportionate requirements in our procurement activity.

In support of our commitment to our sustainable procurement duty, we have a nominated Sustainable Procurement Champion who is responsible for ensuring compliance with legislation across the

Service and promoting the adoption of sustainable procurement practices.

Our Procurement Strategy is currently being reviewed and updated to reflect the national procurement strategy for the Scottish public sector (Public Procurements Strategy for Scotland 2023-2028)

The consideration of socioeconomic impact is embedded in the SFRS procurement activity, and we include the consideration of community benefits in all relevant procurement activity and use these to deliver wider benefits for the communities which we serve. Station upgrade projects were completed in the financial year at Galashiels, Dingwall and Newcraighall Fire Stations. These projects involved local Small and Medium-sized Enterprise (SME) engagement, training opportunities together with other local initiatives.

We continue to work in partnerships with our Hard and Soft Facilities Management contractors to ensure the proper focus on the sustainability and environmental impact of these major contracts.

Our procurement activity is open and transparent and undertaken in a manner which facilitates the involvement of Small and Medium-sized Enterprises, Supported Businesses and third sector bodies. We continue with our membership of the Supplier Development programme which consists of Local Authorities, Scottish Government and a range of other public bodies working together to ensure that Small and Medium-sized Enterprises and local suppliers are provided with the opportunity to access our procurement activity. We continue to actively support the supplier development programme initiatives and attend National and regional

Meet the Buyer events explaining to suppliers how they can participate in SFRS procurement opportunities.

We continue to explore and maximise collaborative procurement opportunities with our Blue Light partners and other public sector bodies both in Scotland and the wider United Kingdom. We are also associate members of Scotland Excel and utilise available frameworks

Our procurement activities continue to promote and explore opportunities to engage with the Supported Business and Third Sector.

We support the Scottish Government's goal to become net zero by 2045. SFRS has pledged to cut carbon emission by 6% per annum until 2030 which equates to an 80% overall reduction. To support this, we continue to invest in renewable technologies to reduce waste energy and our electric fleet.

SFRS considers how we can harness emerging technologies and our Research, Development and Innovation teamwork with our Procurement and Asset Management teams to ensure new equipment and appliances are in line with the latest developments. We are actively participating in the CivTech Challenge process detailed in the [Performance Overview](#) section.

We are an Accredited Living Wage employer and through our procurement activity, we have recognised that inviting suppliers to adopt fair work practices helps reduce inequalities and develops a more inclusive and sustainable society.

Sustainability Report (Continued)

We have continued to consider Equality and Diversity in all relevant procurement activity and have observed the requirement to comply with the Equality Act 2010 and the 'General Duty'. Completion of an Equality and Diversity Impact Assessment is undertaken and, where appropriate, provision included in the conditions of contract, specification, and contract award criteria, with performance measured through management of the contract.

Workforce Sustainability

SFRS continues to refine its modelling to ensure robust forecasting, informing flexible workforce plans to maintain the agreed Target Operating Model (TOM). These plans are reviewed regularly to respond to changes in organisational needs or turnover patterns.

We are enhancing our approach to attract and retain a skilled, diverse and resilient

workforce that is representative of the communities we serve. Our approach will focus on ensuring candidates have the values, behaviours and skills for the role. Ahead of our next Wholetime Firefighter recruitment process, engagement sessions to highlight the varied role of a Firefighter and career opportunities will be held, alongside in-person positive action events to encourage more diverse applications. Promotion of our Firefighter Modern Apprenticeship and the benefits of working for SFRS will continue to support this.

Anti-Fraud and Corruption

The SFRS is committed to the Scottish Government's zero tolerance approach to fraud. All SFRS employees, at all times, are required to act honestly and with integrity and to safeguard the public resources for which they are responsible.

The Chief Officer, in accordance with the SFRS Financial Regulations, is responsible for identifying and managing the risk of fraud and corruption, for ensuring that appropriate risk management, internal control and governance arrangements are in place and for ensuring Best Value is achieved.

Contributing to the National Performance Framework:

- Economy
- Fair Work and Business
- International

Contributing to the Sustainable Development Goals:

- Decent Work and Economic Growth
- Industry, Innovation, and Infrastructure



Sustainability Report (Continued)

Societal Sustainability

We continue in our aspiration to be a sustainable fire and rescue service and to do this we strive to embed equality, diversity, human rights, and inclusion in everything we do.

Key work this year included:

- Standardisation of legacy terms and conditions for Firefighters on the Retained Duty System.
- The review and enhancement of the leadership development model with a specific focus on management capability, including design of the Management Development Framework, which has been delivered to over 200 managers.
- Review and improvement of the recruitment process for Wholetime Firefighters to maintain required standards, increase capacity, and improve the candidate experience.
- Enhancements were made to the recruitment and selection process for Operations Control, supported by a revised communication and engagement strategy to improve attraction. This resulted in a very successful recruitment campaign with 16 new Firefighter (Control) Trainees joining the Service towards the end of 2024/25. This forms part

of a detailed Improvement Plan for Operations Control aimed at supporting recruitment and retention.

- Delivery of a further On Call to Wholetime migration programme, providing a tailored route for experienced On Call firefighters.
- Engagement on the continuous improvement of Support Staff Job Evaluation arrangements and guidance, with revised arrangements being finalised for implementation.
- Hosting the Service's inaugural Women in the Fire Service event for operational and support colleagues from Fire & Rescue Services across the UK.
- Review and development of several SFRS People policies to ensure these are inclusive, supportive, and reflective of SFRS as an employer of choice, including the SFRS organisational change framework.
- Effective partnership working with our recognised representative bodies, particularly in relation to organisational change programmes and initiatives.

- Analysis of the Safety Culture Survey which generated over 1,000 returns and further development of a Safety Culture Strategy will be progressed based on the five key themes identified.

Contributing to the National Performance Framework:

- Children and Young People
- Fair Work and Business
- Communities
- Education
- Health
- Culture
- Human Rights

Contributing to the Sustainable Development Goals:

- Good Health and Wellbeing
- Quality Education
- Gender Equality
- Reduced Inequalities







Accountability Report

p38 [Directors' Report](#)

p41 [Statement of Accountable Officer's Responsibilities](#)

p42 [Governance Statement](#)

p51 [Remuneration and Staff Report](#)

p69 [Independent Auditor's Report to the SFRS](#)

These sections contribute to our accountability to the Scottish Government and ensure we comply with good governance standards as set out within our **[SFRS Governance and Accountability Framework](#)**.

Directors' Report

Stuart Stevens

Chief Officer

Scottish Fire and Rescue Service

31 October 2025




The SFRS presents its Annual Report and Accounts for the year from 1 April 2024 to 31 March 2025. The Accounts have been prepared in a form directed by the Scottish Ministers in accordance with Section 42A (1) of the Fire (Scotland) Act 2005 (inserted by section 118 of the Police and Fire Reform (Scotland) Act 2012), and in accordance with the Government Financial Reporting Manual (FReM).

Statutory Background

The Police and Fire Reform (Scotland) Act received Royal Assent on 7 August 2012, with responsibility for Police and Fire and Rescue Services transferring from local government to new central government Other Significant Public Bodies on 1 April 2013.

The SFRS is governed by the Fire (Scotland) Act 2005, amended by the Police and Fire Reform (Scotland) Act 2012. It is responsible for fire safety, firefighting, attending road traffic collisions and dealing with other types of emergencies. The

SFRS also works with partner agencies to be prepared for major emergencies and disruptive challenges.

Chief Officer and Board Members:

CHIEF OFFICER AND BOARD MEMBERS

Chair: • Kirsty Darwent

Deputy Chair: • Fiona Thorburn (resigned 23 October 24)

Chief Officer: • Ross Haggart (retired 31 October 24) • Stuart Stevens (appointed 01 November 24)

Accountable Officer: • Ross Haggart (retired 31 October 24) • Stuart Stevens (appointed 01 November 24)

Board Members:	• Tim Wright	• Steven Barron (resigned 07 June 24)
	• Mhairi Wylie	• Angiolina Foster
	• Malcolm Payton	• Madeline Smith
	• Brian Baverstock	• Neil Mapes
	• Paul Stollard (appointed Deputy Chair from 24 October 24)	• Therese O'Donnell
	• Stuart Ballingall	• Andrew Smith

A full list of the company directorships and other significant interests can be found on the [SFRS website](#).

Director’s Report (Continued)

Members of the Strategic Leadership Team:

MEMBERS OF THE STRATEGIC LEADERSHIP TEAM		
Chief Officer:	Ross Haggart (retired 31 October 24)	Stuart Stevens (appointed 01 November 24)
Accountable Officer:	Ross Haggart (retired 31 October 24)	Stuart Stevens (appointed 01 November 24)
Deputy Chief Officer:	Stuart Stevens (until 31 October 24)	Andrew Watt (appointed 01 November 24)
Deputy Chief Officer – Corporate Services:	Liz Barnes (retired 31 March 25)	
Director of Service Delivery:	David Farries	
Director of Training, Safety and Assurance:	Andrew Watt (until 31 October 24)	Craig McGoldrick (appointed 30 September 24)
Director of Prevention, Protection and Preparedness:	David Lockhart (retired 29 September 24)	Jonathan Henderson (appointed 04 November 24)
Acting Director of People:	Lyndsey Gaja (interim appointment ended 31 March 25)	
Director of Finance and Contractual Services:	Sarah O’Donnell	
Director of Strategic Planning, Performance and Communications:	Mark McAteer	

Financial Performance

You can read more information on financial performance in the Performance Overview at the start of this document and in the [Annual Accounts](#) section.

Charging Policy

The primary statutory functions of the Scottish Fire and Rescue Service are set out in the Fire (Scotland) Act 2005 (“the 2005 Act”), as amended by the Police and Fire Reform (Scotland) Act 2012, as well as the Fire (Additional Function) (Scotland) Order 2005 (“the 2005 Order”). In summary, the SFRS is required to protect and prevent our communities from fire, enforce fire legislation, investigate fire, and provide fire and rescue emergency response to our communities. No charges are levied as these services are funded through Scottish Government. Charges may be levied for special services supplied by the SFRS in line with the powers set out within the

Fire (Scotland) Act 2005, Fire (Charging) (Scotland) Order 2005 and Fire (Additional Functions) (Scotland) Order 2005. Charges have been developed based on the expected actual cost of delivery to the SFRS, including overheads as per Scottish Government requirements.

Strategic Asset Management Planning

As one of the largest fire and rescue services in the world we have an asset portfolio worth around £613 million comprising land and buildings, including 355 fire stations, 1,570 fleet vehicles and thousands of items of operational equipment, all of which are critical to the effective delivery of services to our communities across Scotland.

The Scottish Fire and Rescue Service plays a significant collaborative role in supporting communities through joined up service delivery. Despite significant investment over the past ten years, there remains a substantial inherited backlog investment issue to enable all assets to achieve satisfactory ratings for condition and suitability.

In 2018 Audit Scotland recognised and reported a need for action in this regard and recommended, to bring its property, vehicles, and other assets across Scotland up to a minimum satisfactory condition and maintain them over the next ten years, the SFRS requires an average annual investment of £80.4 million.

Our core capital funding has remained at £32.5 million for the last seven years. For 2024/25 this was increased to £43 million, however as a minimum we need at least £81.8 million per annum in investment in our assets. The lack of increased funding and reduction in real terms not only impacts our

Director's Report (Continued)

ability to modernise our assets but increases the pressure on our resource budget as more reactive maintenance is required to fix problems in our ageing estate.

Due to funding constraints, a Risk Based Capital Investment Plan was approved by the Board in 2022. This has been refreshed for 2025 alongside the development of the capital budget and outlines an indicative 10-year Asset Investment Plan (AIP), prioritised to minimise the risk of asset failure in terms of service delivery.

It should however be noted that this approach is not sustainable and continued operation of assets that have exceeded their useful life will lead to increasing resource maintenance costs, which does not achieve good value for money. As the Strategic Service Review Programme progressed during 2024/25, the Risk Based Capital Investment Plan was updated to take account of evolving asset requirements.

To support the risk-based approach, an overarching [Asset Management Policy 2023-28](#) was created and detailed Strategic Asset Management Plans have been developed for fleet, property, and equipment. These Strategic Asset Management Plans provide the detail to support prioritisation and investment plans across each programme category. The Asset Investment Plan is updated after each year's capital investment has been completed.

In 2024/25 the Training Service Asset Management Plan was finalised and set the first capital programme for projects across the Training Estate. A £2million package of improvements and works was started for the year, prioritised through consultation with the Training Team.

The Asset Management Policy 2023-28 demonstrates that the SFRS is working within the Scottish Government's new Investment Hierarchy approach, as outlined in the Scottish Government's [A National Mission with Local Impact Infrastructure Investment Plan for](#)

[Scotland 2021-22 to 2025-26](#). This will be achieved through demonstrating future need, maximising the life of existing assets as far as possible, seeking opportunities to co-locate, and seeking funding to replace and build new assets by considering the suitability and condition of our assets.

Through the work on the Strategic Asset Management Plans and the Risk Based Approach we continue to highlight the requirement for greater capital investment.

Personal Data Related Incidents

During 2024/25, no personal data related incidents were reported to the Information Commissioner's Office (ICO). There were no personal data related incidents in the previous year (2023/24).

Policy and Practice on Payment of Creditors

The SFRS terms and conditions for payment of suppliers is to pay suppliers within 30 days of the invoice date. Analysis of our performance during 2024/25 shows that 97% of invoices were paid within this timescale (98% in 2023/24).

Independent Auditor and Professional Advisers

Under the Public Finance and Accountability (Scotland) Act 2000, auditors are appointed by the Auditor General. Audit Scotland has been appointed to carry out this duty for the year ending 31 March 2025.

Disclosure of Information to Auditors

The Directors are not aware of any relevant audit information of which the SFRS auditor is not aware. The Directors have taken all

reasonable steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the SFRS auditor is aware of this information.

The auditor's remuneration for providing statutory audit services for financial period ending 2024/25 is £0.153 million (£0.150 million in 2023/24). No non-audit services were provided in this period.

Auditor

- Audit Scotland, 4th Floor, 102 West Port, Edinburgh, EH3 9DN

Actuaries

- Hymans Robertson, 20 Waterloo Street, Glasgow, G2 6DB
- Government Actuary's Department (GAD), Belford House, 59 Belford Road, Edinburgh, EH4 3UE

Banking

The SFRS operates within the Scottish Government banking contract with the Government Banking Service (GBS), which is a shared banking service for government departments.

Contact Us

We appreciate all comments and will ensure all feedback is kept confidential.

Scottish Fire and Rescue Service
Headquarters, Westburn Drive,
Cambuslang, G72 7NA.

Accountable Officer:

Stuart Stevens
Chief Officer
Scottish Fire and Rescue Service
31 October 2025

Statement of Accountable Officer's Responsibilities

Stuart Stevens

Chief Officer

Scottish Fire and Rescue Service

31 October 2025



Under the Police and Fire Reform (Scotland) Act 2012, the SFRS is required to prepare financial statements for each financial period in the form and on the basis determined by the Scottish Ministers. The Accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the SFRS and of its income and expenditure, Statement of Financial Position, changes in taxpayers' equity and cash flows for the financial period.

In preparing the Accounts, the Accountable Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- Observe the Accounts Direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis.
- Ensure that appropriate and reliable systems and procedures are in place to carry out the consolidation process.
- Make judgements and estimates on a reasonable basis.
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements; and

- Prepare the financial statements on a going concern basis.

In addition, SFRS has general responsibility for taking such steps as are reasonably open to it to safeguard its assets and to prevent and detect fraud and other irregularities.

Scottish Ministers have appointed the Chief Officer as the Accountable Officer for the SFRS. The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding SFRS' assets, are set out in the Memorandum to Accountable Officers for Other Public Bodies issued by the Scottish Government and published as part of the Scottish Public Finance Manual.

I confirm that the Annual Report and Accounts as a whole are fair, balanced and reasonable and I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

As the Accountable Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that SFRS' auditors are aware of that information. As far as I am aware, there is no relevant audit information of which the auditors are unaware.

Accountable Officer:

Stuart Stevens

Chief Officer

Scottish Fire and Rescue Service

31 October 2025

Governance Statement

Stuart Stevens

Chief Officer

Scottish Fire and Rescue Service

31 October 2025



Scope of Responsibility

As Accountable Officer, I have responsibility for maintaining a sound system of internal control, risk management and corporate governance that supports the achievement of the Scottish Fire and Rescue Service's (SFRS) policies, strategic aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me.

I am also responsible for ensuring that the SFRS is administered prudently and economically and that resources are applied efficiently and effectively. I acknowledge my responsibilities as set out in the Principal Officers Memorandum to Accountable Officers of Other Public Bodies.

The SFRS Corporate Governance Framework

Members of the Board are appointed by the Scottish Ministers in line with the Code of Practice for Ministerial Appointments to Public Bodies in Scotland. During the first quarter of 2024/25 the SFRS Board ('the Board') comprised of fourteen Non-Executive Members including the Non-Executive Chair. In June 2024, Board Member Steve Barron resigned and in October 2024 Board Member Fiona Thorburn retired, reducing the Board to twelve Non-Executive Members including the Non-Executive Chair.

The Board

The SFRS Board is responsible for providing strategic direction, support and guidance to the SFRS, ensuring it discharges its functions effectively and that

Ministers' priorities are implemented. The [SFRS Governance and Accountability Framework](#) document sets out these responsibilities in detail, along with the formal relationships between the SFRS and the Scottish Ministers and Officials. The Board discusses, debates and makes decisions in many areas and focuses on:

- the quality of the service being delivered and how this can be improved;
- strategic decisions, including key areas for future development;
- financial position and organisational performance, to ensure that the SFRS is in line with its targets and statutory obligations.

The Board has approved Standing Orders and a Scheme of Delegations (incorporating matters reserved to the Board) in place that outlines the responsibilities for the Board, Chief Officer and Strategic Leadership Team (SLT) on key

issues such as governance and financial transactions. All personnel are required to comply with the requirements set out in these documents and they are reviewed annually and approved by the Board within the [Annual Governance Review of Board and Committee related items](#).

During 2024/25 the Board met six times in public using a blended approach of face to face meetings and virtual technology and made the minutes and papers of these meetings available on the [SFRS website](#). The Board also conducted five standalone meetings in private during this reporting period. Further to this, eight Board Strategy / Development / Information Days were held to support the effective and positive working relationships between the Board and Strategic Leadership of the Service. These continue to inform the Board of key strategies, projects, work streams and organisational workloads and allow the Board the opportunity to engage at a Strategic level.



Governance Statement (Continued)

Key Highlights Of The Board Decisions During 2024/25

- Appointed a new Chief Officer
- Approved the Annual Governance Review of Board and Committee Related Items to ensure the continued effectiveness of the governance arrangements of the SFRS Board and its Committees
- Approved the Internal Audit Plan 2024/25 which sets out a timetable of the main reviews of key activities during 2024/25 that are intended to assist in ensuring effective governance and monitoring arrangements within SFRS
- Approved the SFRS Three-Year Delivery Plan
- Approved the Outline Business Case for Community Resilience Hubs (Private)
- Approved the Full Business Case for the New Mobilising System (Private)
- Approved the Annual Performance Review Report 2023/24 (Private)
- Approved the Annual Procurement Report for Period: 1 April 2023 - 31 March 2024
- Approved the Risk Appetite Statements
- Approved raising action in Scotland against Systemes et Telecommunications SA (System) (Private)
- Approved the Draft SFRS Strategy 2025-2028 for Consultation (Private)
- Approved the Resource Budget 2025/26
- Approved the Capital Programme 2025/26 – 2027/2028
- Approved the Risk Based Capital Investment Plan 2025
- Approved the process for pre-consultation in relation to the Service Delivery Review through the Shaping Our Future Service Consultation

For more information on Board decisions, you can read the [Annual Governance Statement](#) on our website.

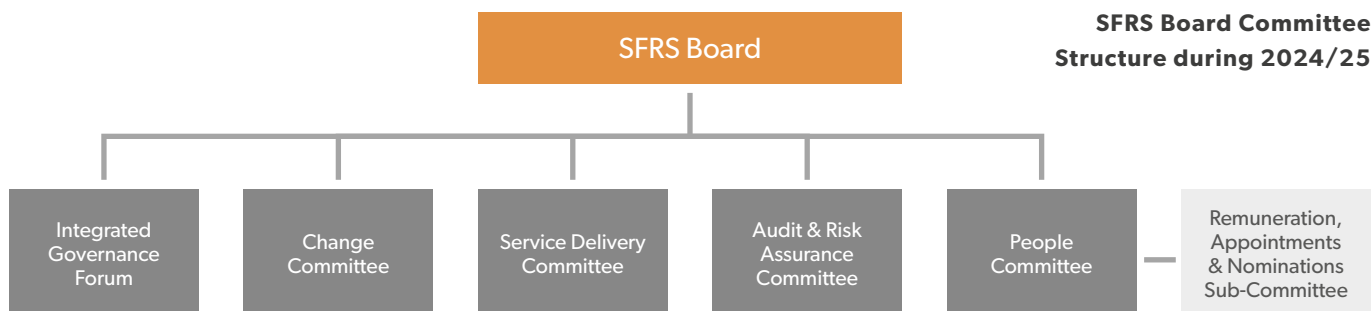
Board Members

The biographies and interests of Board Members can be found on the [Board Members page](#) of the SFRS website.

There were eleven meetings of the Board held during 2024/25, six of these were public meetings, you can read who attended them here on the [SFRS Board page](#) of the SFRS website.

Committee Structure and Coverage

During 2024/25 the Board had a Committee structure comprising four standing Committees and one Sub-Committee, together with an Integrated Governance Forum. Each of these Committees/Forum have a Terms of Reference, which are reviewed annually and approved by the Board within the [Annual Governance Review of Board and Committee related items](#).



Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee scrutinises the systems and processes for governance, internal control and risk management and provides assurances on their effectiveness to the Board and Accountable Officer.

The Audit and Risk Assurance Committee comprises five Non-Executive Members and during 2024/25 met three times in public, each of which included a private session. The Chair of the Committee is Brian Baverstock.

Representatives from the external and internal auditors attended all meetings and met separately in private with Committee Members. The Accountable Officer and the Director of Finance and Contractual Services attend the Audit and Risk Assurance Committee, along with other Senior Managers as appropriate. Representatives from His Majesty's Fire Service Inspectorate (HMFSI) were also invited to attend and to provide their Annual Report.

Based on the Committee's work during the period under review and the assurances received, the Committee concluded the SFRS has effective risk management, governance and internal control arrangements in place.

The Committee also concluded that it is not aware of any issues of significant concern that should be brought to the attention of the Board and the Accountable Officer.

Governance Statement (Continued)

Further highlights of the Audit and Risk Assurance Committee's work during 2024/25 can be found on the SFRS website within the [Annual Report to the Board and Accountable Officer](#).

There were three meetings of the [Audit and Risk Assurance Committee](#) held during 2024/25, you can read who attended them on the [Committee Meetings page](#) of the SFRS website.

Change Committee: Strategic Change and Major Projects

The Change Committee provides oversight and scrutiny of the Change Portfolio (Strategic Change and Major Projects) to assure consistency with the strategic direction set by the Board and effective resourcing, planning and delivery. In February 2025, the Committee changed to the Strategic Planning and Change Committee.

The Change Committee comprises five Non-Executive Members and during 2024/25 met four times in public, each of which included a private session, and two standalone meetings in private. The Committee Chair was Fiona Thorburn until October 2024, then Stuart Ballingall took over the role. The Deputy Chief Officer, Interim Deputy Chief Officer (Corporate Services), Director of Prevention, Protection and Preparedness and other Senior Managers were invited to attend the meetings as appropriate.

The Change Committee monitored progress of major projects such as the New Mobilising System, People Payroll, Finance and Training Project, as well as other projects such as Rostering along with the Strategic Service Review Programme (SSRP).

The risk tracking and risk monitoring for individual projects was further developed, with a view to gaining better insight of risks that may affect the delivery of the Programme while the methodology for benefits mapping

and project finance reporting also continued to be developed. Evaluation reports were produced which highlighted lessons identified and learned, for review and reflection within new projects.

The Interim Deputy Chief Officer (Corporate Services) provided Executive leadership and oversight regarding the Change portfolio and how it was managed.

Further highlights of the Change Committee's work during 2024/25 can be found on their [Committee Assurance Statement](#) presented at the 1 May 2025 public meeting.

There were six meetings of the [Change Committee](#) held during 2024/25, you can read who attended them on the [Committee Meetings page](#) of the SFRS website.

Service Delivery Committee

The Service Delivery Committee's purpose is to scrutinise, monitor and review performance, and provide assurances to the Board relating to the quality of Service Delivery through operational efficiency and effectiveness, operational safety, and delivery of approved Prevention and Protection and operational strategies.

The Service Delivery Committee comprises five Non-Executive Members and during 2024/25 met four times in public. The Committee Chair is Tim Wright. The Deputy Chief Officer, Director of Operational Delivery, Director of Prevention, Protection and Preparedness and Director of Training, Safety and Assurance, as well as other Senior Managers, were invited to attend the meetings as appropriate.

HMFSI continue to attend the Service Delivery Committee, primarily to monitor progress against the Service Delivery Committee aligned HMFSI action plans, but also from a general Service Delivery business perspective across the Service.

At each meeting, the Committee received a revised Service Delivery Update report from the Deputy Chief Officer. This comprehensive report outlines updates of

key points of work from the Operational Delivery Directorate and the Training, Safety and Assurance Directorate over the previous quarter.

Further highlights of the Service Delivery Committee's work during 2024/25 can be found on their [Committee Assurance Statement](#) presented at the 28 May 2025 public meeting.

There were four meetings of the [Service Delivery Committee](#) held during 2024/25, you can read who attended them on the [Committee Meetings page](#) of the SFRS website.

People Committee and Remuneration, Appointments & Nominations Sub-Committee

The People Committee provides strategic advice and direction on matters affecting employees and ensures that staffing and remuneration arrangements support the strategic aims and objectives of the SFRS, reflecting best practice. The People Committee comprises five Non-Executive Members and during 2024/25 met four times in public, each of which included a private session. The People Committee Chair is Mhairi Wylie and the Remuneration, Appointments & Nominations Sub-Committee Chair was Board member Fiona Thorburn until October 2024, then Mhairi Wylie took over the role.

The overall purpose of the Remuneration, Appointments & Nominations Sub-Committee is to offer guidance, support and recommendations to the Board and Chief Officer, in relation to matters of remuneration, appointments, nominations and negotiations. The Remuneration, Appointments & Nominations Sub-Committee comprises six Non-Executive Members (including the Chair of the SFRS Board) and during 2024/25 met five times in private.

Governance Statement (Continued)



The business which comes before the People Committee does not vary significantly from year to year and is primarily intended to obtain assurances on behalf of the Board, who are the statutory employer of all SFRS personnel, regarding matters affecting employees. The Remuneration, Appointments & Nominations Sub-Committee formally report to the People Committee after each meeting. Monitoring of People and Training, Safety and Assurance (TSA) Directorates progress and performance and the Remuneration, Appointments & Nominations Sub-Committee Forward Plan feature regularly on the People Committee agenda and these enable future work priorities to be set.

The success of any organisation is critically related to the commitment and skill of its employees, and to its adherence to the culture and values it espouses.

These in turn are underpinned by the policies and procedures it has in place, the arrangements and opportunities for learning, training and development of employees so they may attain their full potential, and the quality of engagement and relations between the organisation and its representative bodies. The work of the People Committee and its Remuneration, Appointments & Nominations Sub-Committee seeks to assist me within my role as the Accountable Officer and the Director of People and her team together with the Strategic Leadership Team (SLT) to plan and deliver effective policies and actions in this regard, and to provide appropriate assurance to the Board accordingly.

Further highlights of the People Committee's and Remuneration, Appointments & Nominations Sub-Committee's work during 2024/25 can be found on their [Committee Assurance Statement](#).

There were four meetings of the [People Committee](#) held during 2024/25, you can read who attended them on the [Committee Meetings page](#) of the SFRS website.

There were five meetings of the [Remuneration, Appointments and Nominations Sub-Committee](#) held during 2024/25, you can read who attended them on the [Committee Meetings page](#) of the SFRS website.

Integrated Governance Forum

The Integrated Governance Forum was formed in June 2017, initially termed as a group and until March 2020 a standing Committee of the Board, however following a review a decision was made to establish this as a Forum and use this as a basis for all Committee Chairs to meet regularly. Chaired by the Chair of the Board and made up of the Deputy Chair and Chairs of all other Committees, it reviews and discusses issues and key themes identified in specific governance Committees and as an outcome provides additional assurance to the Board, ensuring a joined-up approach to corporate governance.

The Integrated Governance Forum comprises six Non-Executive Members and during 2024/25 met four times. The Chief Officer and other Senior Managers were invited to attend the meetings as appropriate. Good examples of Common

Themes and/or areas of overlap included Data Quality, Cyber Security/Artificial Intelligence Technology and management of risk. The Forum again recognised the importance of having an increased focus on risk to better inform decision making/scrutiny. The continual evolution to ensure good governance and the appropriate levels of scrutiny/focus by the Committees/Board were also recognised and that the implementation of integrated assurance mapping going forward, would also focus attention on specific areas.

During Committee workshops where their purpose, responsibilities and general business were reviewed, the consensus was that the Integrated Governance Forum provides a required and valuable platform. The examples set out above demonstrate the benefit of having the Chairs of each Committee meet formally to ensure a joined-up approach to corporate governance and ensure continuous improvement across the Service.

There were four meetings of the [Integrated Governance Forum](#) held during 2024/25, you can read who attended them on the [Committee Meetings page](#) of the SFRS website.

Review of Board Effectiveness

The Board continues to be committed to developing its capacity and capability to be effective, and ensures that its performance, as well as the performance of individual Committees and individual Board Members is regularly reviewed.

Further highlights that demonstrate the Board's commitment to improving their effectiveness throughout 2024/25 can be found in the [Arrangements and Outcome of the Annual Review – Effectiveness of the Board report](#).

In summary, collectively and through the detailed variety of examples within the report presented at the Board meeting (26 June 2025), it clearly demonstrates that progress continues to be made to improve the overall effectiveness of the Board.

Governance Statement (Continued)



Introduction of the [SFRS Good Governance Framework](#) approved by the Board in April 2022 builds on our Code of Corporate Governance ('the Code') and outlines our continued commitment to upholding high standards of corporate governance by setting out the principles and supporting characteristics being applied to ensure we are achieving our intended outcomes, while acting in the public interests at all times. The Framework will continue to be a living document and evolve as we strive to continually improve in everything we do. Importantly it embodies and supports our values of Safety, Teamwork, Respect and Innovation.

As Accountable Officer I am therefore confident we comply with good governance standards as set out within our [SFRS Governance and Accountability Framework](#) demonstrating our continued commitment to delivering our intended outcomes in the best possible manner.

Risk Management Framework

The Audit and Risk Assurance Committee advises the Board and the Accountable Officer on the effectiveness of strategic processes for risk management and internal controls. During 2024/25, quarterly written and verbal reports to the Audit and Risk Assurance Committee and periodic reports from the Chair of the Audit and Risk Assurance Committee to the Board, provided assurance that appropriate systems of risk management and internal control were in place.

The SFRS recognises that it cannot eliminate financial or reputational risk, or the risk of disruption to its Service Delivery, and that a residual level of risk will always remain. However, the risk management framework has been developed to minimise the likelihood and impact of risk causing disruption to SFRS's strategic priorities.

The aim of the SFRS is to be risk aware, allowing innovation and aspiration, whilst actively managing risk through a range of measures to ensure key priorities are met.

The risk framework establishes a consistent and effective structure and is integrated within the governance and assurance arrangements of the Service.

A key development during 2024/25 was the identification and integration of Risk Appetite within the Services Risk Management Framework. Risk Appetite is defined as the amount of risk the Service is prepared to accept, tolerate or be exposed to in order to achieve its strategic priorities. The purpose of developing these statements is to add value to the decision-making process, providing an additional evaluation tool against which decisions are made.

Eight risk appetite categories have been identified, with sub-categories evaluated against agreed risk appetite levels:

- People
- Compliance
- Service Delivery

- Financial
- Political and Stakeholder Relationships
- Organisational Security
- Environmental
- Technology

Development of the framework will continue, aligned to the use of risk appetite within reports and risk registers and through external validation undertaken by internal audit as part of their 2025/26 audit plan.

Monitoring and review of risk information is embedded throughout the Service, forming an integral reporting element to all Committees and Executive Boards. Early engagement with the Board, Strategic Leadership Team and Directorates ensures the framework is effectively used to inform the decision-making process, allowing the Service to present a fair and reasonable reflection of the most significant risks impacting upon its operations.

Maturing the risk framework, allowing the Service to effectively consider and manage emerging risks and challenges, will further strengthen our governance process. However, the risk management framework is only one of the many governance tools available. Other important aspects are:

- SFRS Assurance Framework
- Internal and External Audit
- Business Planning
- Financial Management
- Fraud Policies and Procedures
- A Procurement Framework
- Human Resources
- Health, Safety and Wellbeing
- Information Governance
- Operational Assurance.

The outcome of the risk and governance framework is an awareness of those risks with the potential to impact upon the intended outcomes of the Service, with the risk management framework providing a single consistent approach to the identification, assessment and reporting of business risk across the Service.

Governance Statement (Continued)

Risk Registers

The most significant risks identified by the SFRS are reported through Directorate risk registers, with additional information identified through Project risk registers. Prioritisation of each risk is undertaken in line with the SFRS’s risk assessment matrix, with guidance provided to personnel around probability and likelihood ratings.

Individual meetings with Board Members and Strategic Leadership Team have shaped the Register, increasing awareness and ownership of risk across the SFRS.

Risk update reports are provided quarterly to Audit and Risk Assurance Committee, all other Committees and Executive Boards highlighting the Services most significant risks.

Risk Registers are aligned to the SFRS 2022-25 Strategic Plan Outcomes, reflecting the Service values and strategy, ensuring our work supports the priorities outlined within the Fire and Rescue Framework for Scotland 2022. The Services most significant risks, at the time of reporting, are on the Directorate Risk table to the right.

Risks will be managed collectively by the Strategic Leadership Team with each Director responsible for the creation, monitoring and integration of risk within their functions.

Scrutiny and assurance, as to the adequacy and effectiveness of controls, is undertaken through quarterly reporting to the Audit and Risk Assurance Committee and the Strategic Leadership Team and annually through the SFRS Assurance Framework. To ensure a consistent approach, additional reporting to Committees of the Board, and Executive Boards, will continue to be undertaken where deemed appropriate through spotlighting specific risks.

This consists of risks being selected from the register by the Committee or Executive Board and then presented through a combination of written or verbal reports, thus enabling scrutiny bodies to seek wider assurance that all necessary work is being undertaken to mitigate these wherever possible.

Directorate Risk	Risk Rating
ICT Recruitment and Retention	20
Fire Engineering Resourcing	20
Cyber Security	20
Maintain and Improve Training Delivery	20
Information Governance Compliance	20
Securing Funding	16
Critical Services and systems	16
Finance Recruitment and Retention	16
Support to Concurrent Pension Exercises	16
Delivery Against Stated Commitment and Objectives	16
Performance Management Reporting	16
Training Capacity	16
Incident Mobilisation	15
Non-Resilient Fire Control	15

Review of Effectiveness of Risk Management and Internal Control

As Accountable Officer, I am responsible for reviewing the effectiveness of systems of risk management, internal control and corporate governance. My review is formed by many sources, and includes the work of the Executive Directors, the Audit and Risk Assurance Committee, and the views of the organisation’s internal and external auditors, as well as the outcomes of inspection work carried out by independent bodies such as His Majesty’s Fire Services Inspectorate (HMFSI), Audit Scotland, Gateway Reviews. The key findings of the review are outlined below.

Assurance Framework

The SFRS Assurance Framework, provides a structured means of identifying and mapping the main sources of assurance in the organisation, and co-ordinating this evidence to provide an overall opinion of the adequacy and effectiveness of the SFRS’s risk management, and internal control arrangements.

Development of the [SFRS Good Governance Framework](#) approved by the Board in April 2022 has further clarified and strengthened our governance arrangements. Proposals to develop our assurance mapping processes further, which now includes levels of assurance from Directors in Committee and Board level reports, have continued in 2024/2025.

Our risk-based assurance plan ensured that the assurance evidence being gathered and assessed for 2024/25 was focused on the most appropriate areas of the SFRS.

The Assurance Framework was reviewed by ARAC on 8 April 2025 as part of the paper submitted in relation to the [‘Arrangements for Preparing the AGS’](#). Scottish Government engagement ensured the SFRS Assurance Framework and internal control checklist remained consistent with the Scottish Public Finance Manual. The Service engaged early in 2025, identifying changes to the checklist and incorporating these within the SFRS Assurance Framework.

Governance Statement (Continued)

To ensure increased governance and assurance around potential fraud activities within SFRS, all Heads of Function are required to complete a Fraud Risk Assessment (FRA) of their function and provide details of any areas that have been identified as having risk of fraud. Risk ratings were provided for each risk and any actions to be taken to mitigate the risk were identified. Further training and input on this process was provided to assist Heads of Function in identifying further potential fraud considerations and to ensure risks are mitigated where possible.

In addition to internal arrangements for the detection and prevention of fraud, SFRS also participates in the National Fraud Initiative (NFI), which is led in Scotland by Audit Scotland. The NFI is a proactive data matching exercise designed to identify and prevent fraud within a range of public sector organisations in Scotland. Audit Scotland, as External Auditors and as the NFI point of contact, have confirmed that they are happy with the Services approach.

These systems have been in place for the year under review and up to the date of approval of the annual report and accounts.

Following receipt of the Certificates of Assurance from all Directors, I can report that there are two significant issues or risks as defined in the SPFM that need to be highlighted:

1. Information Governance meeting statutory timescales: work is ongoing to review the structure of the team and ensure the department is structured and resourced in an appropriate way to maintain performance in line with the requisite statutory timescales.
2. Health and Wellbeing (HW) complying with legislative requirements: a recovery plan is being progressed through the HW Tactical Action Group (TAG) and a HW Compliance Investigation has been commissioned. There are several recommendations, as a result that require to be actioned before legislative requirements can be met.

These matters have control actions in place to mitigate risk and resolve issues raised. Aside, from these, no other areas have

been identified out with those risks already detailed on our risk register and I can therefore provide assurance that effective and standardised systems of control are in place and operating effectively. Accordingly, any necessary action will be taken by responsible managers to ensure continuous improvement is made in areas of development that have been identified during this process and adequately addressed to enhance the effectiveness of our risk management and internal control arrangements.

These areas of further development are fully captured within the Improvement Actions Plans (IAP) which are centrally stored within the Chief Officer Business Support SharePoint site and link where appropriate to Strategic and Directorate Risk Registers, building into our business as usual process. It is the responsibility of the Heads of Function to ensure quarterly updates on IAP and FRA progress, by exception reporting on a quarterly basis to the Corporate Board and ensure evidence against the areas highlighted is readily available, should this be required for further scrutiny by Internal / External Audit or Audit and Risk Assurance Committee. This gives me, as Accountable Officer, great comfort that we have robust processes in place, which remain under continual review.

Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee provides an Annual Report to the Board and Accountable Officer, summarising its evaluation of the SFRS's risk

management, governance and internal control arrangements. The Audit and Risk Assurance Committee has prepared its Committee Annual Report based upon the work it conducted during 2024/25 and believes the SFRS has effective risk management, governance and internal control arrangements in place that are sufficient to give me, as the Accountable Officer, the necessary assurance in relation to the preparation of this Annual Governance Statement.

Internal Audit

The programme of Internal Audit activity undertaken and evidence gathered for 2024/25 is compliant with the Global Internal Audit Standards (GIAS). AZETS, as Internal Auditor to the Scottish Fire and Rescue Service is required to provide the Audit and Risk Assurance Committee with assurance on the whole system of internal control. In providing their opinion AZETS note the assurance can never be absolute and the most internal audit can provide is reasonable assurance that there are no major weaknesses in the whole system of internal control.

AZETS have confirmed that sufficient and appropriate audit procedures have been concluded, and evidence gathered, to support the basis and accuracy of the conclusions reached and contained within their annual report for 2024/25. The report concludes that "In our opinion, Scottish Fire and Rescue Service has a framework of governance, risk management and controls that provides reasonable assurance regarding the effective and efficient achievement of objectives.



Governance Statement (Continued)

The table on the next page provides a summary of the conclusions for the individual audits undertaken in 2024/25.

Review	Control objective assessment	No. of issues per grading				
		4	3	2	1	Advisory
C.9 Anti-Fraud Arrangements		-	7	-	-	3
C.10 Environmental Management		-	1	3	1	2
C.11 Change Management		-	4	1	-	-
E.3 Cyber Security	N/A - Advisory Review					

Summary of reports by control assessment and action grade

In relation to the Anti-Fraud Arrangement Audit, the **PURPLE** segment relates to advisory recommendations, which the SFRS manage in the same way as all other audit recommendations.

The 2024/25 Internal Audit Plan comprised 150 days of audit work and AZETS completed the full programme. AZETS confirmed that there were no resource limitations impinging upon their ability to meet the full audit needs of the Scottish Fire and Rescue Service and no restrictions were placed on their work by management. AZETS confirm that they did not rely on the work performed by a third party during the period.

All Internal Audit reports provided to public ARAC meetings are published on the SFRS website.

CONTROL OBJECTIVE ASSESSMENT DEFINITIONS:	
Colour	Meaning
	Fundamental absence or failure of key controls
	Control objective not achieved – controls are inadequate or ineffective
	Control objective achieved – no major weaknesses but scope for improvement
	Control objective achieved – controls are adequate, effective and efficient

MANAGEMENT ACTION GRADES	
4	Very high risk exposure – major concerns requiring immediate senior attention that create fundamental risks within the organisation.
3	High risk exposure – absence / failure of key controls that create significant risks within the organisation.
2	Moderate risk exposure – controls are not working effectively and efficiently and may create moderate risks within the organisation.
1	Limited risk exposure – controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.

Governance Statement (Continued)



External Audit

The Auditor General for Scotland appointed Audit Scotland as auditors to the SFRS covering the 12-month period ending 31 March 2025. In October 2024, Audit Scotland presented their final [report to the Audit and Risk Assurance Committee \(ARAC\) of Scottish Fire and Rescue Service \(SFRS\)](#) for the 2023/24 audit issuing an unmodified audit opinion.

Information was provided by Audit Scotland to the ARAC on 8 April 2025, communicating the audit activity to be undertaken for the SFRS for the period 2024/25. It is anticipated that the conclusions of the Audit will be reported to ARAC on 23 October 2025 and included within the Annual Report and Accounts for 2024/25.

His Majesty's Fire Service Inspectorate (HMFSI)

The SFRS has a duty under the Fire (Scotland) Act 2005 to have regard to any report given to it by HMFSI and to take such action as deemed fit. During the period under review, [HMFSI published local area and thematic inspection reports](#) and further detail of these can be found on the HMFSI website.

HMFSI continue to present quarterly progress reports, presented by the Chief Inspector or nominated representative, at every Audit and Risk Assurance Committee meeting during 2024/25. The

report allows for monitoring of general progress against the HMFSI inspections and reporting activity. SFRS Committees provide detailed scrutiny of action plans from HMFSI. Our response to the recommendations and other key findings from the inspection reports published during 2024/25 continue to be monitored through robust governance arrangements with oversight and scrutiny of this work by the Audit and Risk Assurance Committee providing assurance at Committee level through to the Board. These mechanisms form part of SFRS's broader corporate governance arrangements and ensure that we are continuing to fully meet our statutory obligation by giving due regard to HMFSI inspection reports and acting to continuously improve and transform the services we deliver to the communities of Scotland. As detailed earlier, HMFSI is now also an attendee at the quarterly Service Delivery Committee meeting.

Executive Directors

Executive Directors have responsibility for the development and maintenance of the risk management and internal control arrangements within their area of responsibility. They provide me as 'Accountable Officer' with a Certificate of Assurance covering a self-assessment of areas. The Directors, in turn receive individual Certificates of Assurance, and the actual supporting Internal Control Checklists themselves, from their Heads of Function, together with relevant Improvement Action Plans. Fraud Risk

Action plans are also produced to address areas of potential fraud risk identified. Where applicable, Improvement and Fraud Risk Action Plans will be reported to the Corporate Board and Audit and Risk Assurance Committee by exception during 2025/26 to ensure continuous improvement against identified areas.

Significant Issues

My review confirms that overall, the SFRS has a proven and sound system of risk management and internal control arrangements in place that supports the achievement of our strategic aims and objectives, which is underpinned by our robust policies and procedures. Two significant issues have been identified during 2024/25 with mitigating actions in place to address.

As part of our on-going work and our commitment towards continuous improvement, where we have identified areas for development in both our risk and fraud management and internal controls arrangements, these will be addressed through specific Improvement and Fraud Risk Action Plans, for relevant managers where appropriate.

Accountable Officer:

Stuart Stevens
Chief Officer
Scottish Fire and Rescue Service
31 October 2025

Remuneration and Staff Report

Stuart Stevens

Chief Officer

Scottish Fire and Rescue Service

31 October 2025



The sections marked ‘*’ in this Remuneration Report have been audited by the SFRS’s external auditor, Audit Scotland. The other sections of the Remuneration Report are reviewed by Audit Scotland to ensure they are consistent with the financial statements.

Remuneration of Board Members*

Fees for Non-Executive Board Members are determined in accordance with guidelines prescribed by the Scottish Government – Public Sector Pay Policy for Senior Appointments. The normal

term of office for a member is a period not exceeding four years. The average time spent on SFRS business was 53 days in 2024/25 (48 days in 2023/24). There were no bonuses, compensation for loss of

office, benefits in kind or pension benefits paid to Board Members during this year or the previous year. The amounts paid to each Board Member are shown in the tables below:

2024/25 BOARD MEMBERS	Total bands of £5,000
	£000s
Kirsty Darwent (Chair)	55 – 60
Fiona Thorburn (Deputy Chair until resignation on 23/10/24)	5 – 10
Tim Wright	5 – 10
Mhairi Wylie	15 – 20
Malcolm Payton	10 – 15
Brian Baverstock	15 – 20
Paul Stollard (Deputy Chair from 24/10/24)	10 – 15
Stuart Ballingall	5 – 10
Steven Barron (resigned 07/06/24)	0 – 5
Angiolina Foster	10 – 15
Madeline Smith	10 – 15
Neil Mapes	15 – 20
Therese O’Donnell	5 – 10
Andrew Smith	15 – 20

2023/24 BOARD MEMBERS	Total bands of £5,000
	£000s
Kirsty Darwent (Chair)	60 – 65
Fiona Thorburn (Deputy Chair)	20 – 25
Tim Wright	10 – 15
Mhairi Wylie	15 – 20
Lesley Bloomer (resigned 31/07/23)	0 – 5
Nick Barr (resigned 31/07/23)	0 – 5
Malcolm Payton	10 – 15
Brian Baverstock	20 – 25
Paul Stollard	5 – 10
Stuart Ballingall	10 – 15
Steven Barron	10 – 15
Angiolina Foster	10 – 15
Madeline Smith (appointed 18/12/23)	0 – 5
Neil Mapes (appointed 18/12/23)	0 – 5
Therese O’Donnell (appointed 18/12/23)	0 – 5
Andrew Smith (appointed 18/12/23)	0 – 5

Remuneration and Staff Report (Continued)

Remuneration of Senior Employees of the Board*

Reporting bodies are required to disclose a single total figure for remuneration for each senior employee.

The salary levels of Chief Officers (Assistant Chief Officer and above) are determined locally by Fire and Rescue Authorities / Boards, with consideration being given

to guidance issued by the National Joint Council for Brigade Managers. The pay for the Non-Uniformed Director posts is determined locally by the SFRS.

The salary, allowances, benefits in kind and pension related benefits of the Strategic Leadership Team are shown by band in the

following table. There were no bonuses or compensation for loss of office paid to the Strategic Leadership Team during the year. Full-time equivalent salaries are shown alongside the relevant name, and 'salary bands' are reflective of both the appointments and their salary in previous roles within 2024/25.

2024/25 STRATEGIC LEADERSHIP TEAM	Salary Bands of £5,000	Benefits In Kind to nearest £100 ^[2]	Pension-related Benefits bands of £2,500	Total bands of £5,000
	£000s	£000s	£000s	£000s
Ross Haggart, Chief Officer ^[4] (Retired 31/10/24) (FTE Salary 190.0 – 195.0)	110 – 115	0	0	110 – 115
Stuart Stevens, Chief Officer ^[2] (Deputy Chief Officer until 31/10/24, appointed as Chief Officer from 01/11/24, FTE salary 180.0 – 185.0)	170 – 175	0	62.5 – 65.0	230 – 235
Andrew Watt Deputy Chief Officer ^[2] (Assistant Chief Officer until 31/10/2024, appointed Deputy Chief Officer 01/11/24, FTE 160.0 – 165.0)	155 – 160	0	45.0 – 47.5	200 – 205
David Lockhart, Assistant Chief Officer ^[4] (Retired 29/09/24, FTE 150.0 – 155.0)	75 – 80	0	20.0 – 22.5	95 – 100
David Farries, Assistant Chief Officer ^[2] (FTE 150.0 – 155.0)	150 – 155	0	45.0 – 47.5	195 – 200
Craig McGoldrick, Assistant Chief Officer ^[2] (Appointed 30/09/24, FTE 150.0 – 155.0)	75 – 80	0	390.0 – 392.5	465 – 470
Jonathan Henderson, Assistant Chief Officer ^{[2][3]} (Appointed 04/11/24, FTE 150.0 – 155.0)	60 – 65	0	10.0 – 12.5	70 – 75
Elizabeth Barnes, Interim Deputy Chief Officer Corporate Services ^[1] (Retired 31/03/25, FTE 130.0 – 135.0)	130 – 135	1.4	65.0 – 67.5	200 – 205
Mark McAteer, Director of Strategic Planning, Performance and Communications ^[2] (FTE 120.0 – 125.0)	120 – 125	0	7.5 – 10.0	130 – 135
Sarah O'Donnell, Director of Finance and Contractual Services ^{[1][2]} (FTE 120.0 – 125.0)	120 – 125	4.6	52.5 – 55.0	180 – 185
Lyndsey Gaja, Interim Director of People ^{[1][2]} (Interim appointment ended 31/03/2025, FTE 120.0 – 125.0)	120 – 125	3.8	35.0 – 37.5	160 – 165

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that

were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for

the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Firefighters pension scheme for the period from 1 April 2015 to 31 March 2022.

^[1] Benefits in Kind relates to provided cars.

^[2] The pay award for 2025 was still outstanding at 31/03/25.

^[3] These are the benefits earned since joining the SFRS on 04/11/24.

^[4] Ross Haggart's accrued annual pension (adjusted for inflation) is less than the amount he paid in employee pension contributions resulting in a decrease in pension related benefits due to his retiral during the financial year. This is to be reported as a zero pension change.

Remuneration and Staff Report (Continued)

2023/24 STRATEGIC LEADERSHIP TEAM	Salary Bands of £5,000	Benefits In Kind to nearest £100 ^[2]	Pension – re- lated Benefits bands of £2,500	Total bands of £5,000
	£000s	£000s	£000s	£000s
Ross Haggart, Chief Officer (FTE Salary 190.0 – 195.0) ^{[3] [5]}	195 – 200	0	707.5 – 710.0	900.0 – 905.0
Stuart Stevens, Deputy Chief Officer (Interim appointment from 01/07/22 and substantive appointment from 20/04/23, FTE salary 165.0 – 170.0) ^{[3] [5]}	165 – 170	0	332.5 – 335.0	500.0 – 505.0
Andrew Watt, Assistant Chief Officer (FTE 150.0 – 155.0) ^{[3] [5]}	155 – 160	0	370.0 – 372.5	525.0 – 530.0
David Lockhart, Assistant Chief Officer (Interim appointment 28 June 2022 and substantive appointment 20/04/2023, FTE 150.0 – 155.0) ^{[3] [5]}	150 – 155	0	807.5 – 810.0	955.0 – 960.0
David Farries, Assistant Chief Officer (Interim appointment 01/07/22 and substantive appointment 20/04/2023, FTE 150.0 – 155.0) ^{[3] [5]}	150 – 155	0	560.0 – 562.5	710.0 – 715.0
Elizabeth Barnes, Interim Deputy Chief Officer Corporate Services (FTE 130.0 – 135.0) ^{[2] [3]}	135 – 140	6.2	30.0 – 32.5	170 – 175
Mark McAteer, Director of Strategic Planning, Performance and Communications (FTE 120.0 – 125.0) ^[3]	125 – 130	0	107.5 – 110.0	235 – 240
Sarah O'Donnell, Director of Finance and Contractual Services (returned from secondment 01/11/23, FTE 120.0 – 125.0) ^{[2] [3]}	125 – 130	4.7	70.0 – 72.5	200 – 205
Lyndsey Gaja, Interim Director of People (appointed 01/11/23, FTE 120.0 – 125.0) ^[3]	105 – 110	0	45.0 – 47.5	150 – 155
John Thomson, Acting Director of Finance and Procurement, (Interim appointment 12/04/21 to 30/10/23, FTE 95.0 – 100.0). Left SFRS 09/02/24. ^{[3] [4]}	90 – 95	0	7.5 – 10.0	100 – 105
Iain Morris, Acting Director of Asset Management, (Interim appointment 12/04/21 to 30/10/23, FTE 95.0 – 100.0. Retired from SFRS 22/03/24) ^{[1] [3] [4]}	105 – 110	0	0	105 – 110

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that

were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for

the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Firefighters pension scheme for the period from 1 April 2015 to 31 March 2022.

- ^[1] Iain Morris's accrued annual pension (adjusted for inflation) is less than the amount he paid in employee pension contributions resulting in a decrease in pension related benefits due to his retiral during the financial year. This is to be reported as a zero pension change.
- ^[2] Benefits in Kind relates to provided cars.
- ^[3] Pay arrears covering 2022 and 2023 were paid in June 2023. The 2024 pay award was paid in February 2024.
- ^[4] John Thomson and Iain Morris were both in temporary positions during Sarah O'Donnell's secondment to the Scottish Government. Sarah returned to her substantive post on 1 November 2023.
- ^[5] The figures shown in the tables above for those in the Firefighters pension scheme have been restated to reflect the benefits accrued in the legacy schemes in relation to pensionable service in scope of the McCloud remedy.

Remuneration and Staff Report (Continued)

Employees Remuneration by Pay Band*

The employees of the Service receiving more than £50,000 remuneration for the period (including those named above, but excluding employer's pension contributions) were paid the following amounts:

The table reflects the impact of inflationary pay awards bringing more employees above the £50,000 pay band, where the bandings themselves have not changed. Ranges that are not included have zero employees within that band.

REMUNERATION BAND (£s)	2024/25 Number of employees	2023/24 Number of employees
50,000 – 54,999	371	245
55,000 – 59,999	198	161
60,000 – 64,999	147	152
65,000 – 69,999	106	44
70,000 – 74,999	38	51
75,000 – 79,999	36	9
80,000 – 84,999	4	13
85,000 – 89,999	10	4
90,000 – 94,999	7	7
95,000 – 99,999	4	4
100,000 – 104,999	1	2
105,000 – 109,999	4	2
110,000 – 114,999	2	0
115,000 – 119,999	1	0
120,000 – 124,999	2	0
125,000 – 129,999	2	2
130,000 – 134,999	1	0
140,000 – 144,999	0	1
150,000 – 154,999	1	0
155,000 – 159,999	1	3
165,000 – 169,999	0	1
170,000 – 174,999	1	0
195,000 – 199,999	0	1
Total	937	702

Ratio of Median Remuneration of All Personnel Compared to Highest Paid Director Remuneration*

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The following table includes the median remuneration of the SFRS personnel, and the ratio between this and the mid-point of the highest paid director (the Chief Officer), including salary and benefits in kind. The range of salaries covers all employee

categories (which can be found below in the Workforce Structure section of this Report). The lowest range of salary reported above relates to Retained personnel who are paid an annual retaining fee which is 10% of a full time basic annual salary.

	2024/25	2023/24	% Change
Range of Staff Remuneration	£2,827 – £180,833	£2,718 – £192,778	4.01% – (6.20)%
Staff Average	£27,328	£26,106	4.68%
Highest Paid Director (mid-point banded) remuneration including benefits in kind	£182,500	£192,500	(5.19)%

Remuneration and Staff Report (Continued)

The range of salaries above covers all staff categories (which can be found below in the Workforce Structure section of this Report). The lowest range of salary reported above relates to Retained personnel who are paid an annual retaining fee which is 10% of a full time basic annual salary.

The employee average has increased by 4.68% as a result of the pay increases awarded in 2024: 4% for operational personnel and for Support Staff a fixed increase of £1,200 for Grades 1 and 2 equivalent to an increase of between 5.8% and 4.9% and a 4% increase for employees on Grades 3 to 11. The highest

paid director mid-point banding is less in 2024/25 due to a change of personnel in this role. They are currently on a lower salary than the previous Brigade Manager.

It should be noted that the Brigade Managers' pay awards for January 2025 were still outstanding on 31 March 2025.

	2024/25	2023/24	% Change
Median Pay	£30,233	£28,310	6.79%
Ratio between highest earning director's total remuneration and the median	6.0	6.8	(11.76)%

The median pay for 2024/25 was a Grade 3 Support Staff role (2023/24 was a Firefighter Development role). This reflects the current pay, rewards and progression arrangements for the Service.

	2024/25	2023/24	% Change
25% Percentile	£3,768	£3,623	4.00%
Ratio between highest earning director's total remuneration and the 25th percentile	48.4	53.1	(8.85)%

The 25% percentile for 2023/24 and 2024/25 was an On Call Firefighter competent role.

	2024/25	2023/24	% Change
75% Percentile	£40,041	£38,501	4.00%
Ratio between highest earning director's total remuneration and the 75th percentile	4.6	5.0	(8.00)%

The 75% percentile for 2023/24 and 2024/25 was a Wholetime Crew Commander in a development role.

In 2024/25, no employees (nil in 2023/24) received remuneration in excess of the highest-paid director.

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

Remuneration and Staff Report (Continued)

Pension Benefits*

The pension entitlements of Senior Employees for the period to 31 March 2025 are shown in the table below, together with the contribution made by the Service to each Senior Employee's pension during the period.

From 1 April 2022 all Officers were transferred to the 2015 Scheme which is a Career Average Revalued Earnings (CARE) scheme rather than a final salary pension scheme. The pension benefits of the 2015 Scheme are based on earnings received within each year worked, which are index-linked and totalled on retirement to provide an annual pension.

Prior to transferring to the 2015 Scheme the Chief, Deputy and Assistant Chief Officers were members of the Firefighters'

Pension Scheme (FPS). Both are unfunded schemes, meaning there are no investment assets built up to meet pension liabilities, and cash has to be generated to meet actual pension payments as they eventually fall due. The normal retirement age for those in the FPS is 55, or between 50 and 55 on reaching 30 years' service, and 60 for the 2015 Scheme.

Pension benefits for the Directors and Deputy Chief Officer Corporate Services are provided through the Local Government Pension Scheme (LGPS), which is a CARE Scheme. The normal retirement age is the State Pension Age.

The pension figures shown in the following table relate to the benefits that the person has accrued as a consequence of their

pensionable service within the scheme, and not just their current appointment. The disclosure requirement is to reflect pension benefits within bandings of £5,000, however only the top of the range is shown in the following tables. In addition to this the real increase during the reporting year in the pension is reported in bands of £2,500. The Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a point in time. When a member leaves a scheme and chooses to transfer the benefits accrued in their former scheme to a new scheme the CETV is the payment which would be transferred.



Remuneration and Staff Report (Continued)

2024/25 NAME AND TITLE	Accrued Benefits at age 60 as at 31 March 2025 Bands of £5,000		Real increase/(decrease) as at 31 March 2025 Bands of £2,500		Cash Equivalent Transfer Value		
	Pension	Lump Sum	Pension	Lump Sum	At 31 March 2025	At 31 March 2024	Real increase/ (decrease)
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Ross Haggart, Chief Officer (Retired 31/10/24) ^[2] ^[4]	125 – 130	0	0 – (2.5)	0	2,308	2,275	(12)
Stuart Stevens, Chief Officer (Deputy Chief Officer until 31/10/24, appointed as Chief Officer from 01/11/24) ^[2]	90 – 95	0	2.5 – 5.0	0	1,538	1,419	58
Andrew Watt, Deputy Chief Officer (Assistant Chief Officer until 31/11/24, appointed Deputy Chief Officer 01/11/24) ^[2]	85 – 90	0	2.5 – 5.0	0	1,648	1,533	53
David Lockhart, Assistant Chief Officer (Retired 29/09/24) ^[2]	95 – 100	0	0 – 2.5	0	1,819	1,774	13
David Farries, Assistant Chief Officer ^[2]	80 – 85	0	2.5 – 5.0	0	1,490	1,382	50
Craig McGoldrick, Assistant Chief Officer (appointed 30/09/24) ^[2]	65 – 70	0	20.0 – 22.5	0	1,232	850	354
Jonathan Henderson, Assistant Chief Officer (appointed 04/11/24) ^[2] ^[3]	0 – 5	0	0 – 2.5	0	12	0	3
Elizabeth Barnes, Interim Deputy Chief Officer – Corporate Services (Retired 31/03/25) ^[1]	25 – 30	0	2.5 – 5.0	0	422	358	42
Mark McAteer, Director of Strategic Planning, Performance and Communications ^[1]	60 – 65	75 – 80	0 – 2.5	(2.5) – (5.0)	1,274	1,218	13
Sarah O'Donnell, Director of Finance and Contractual Services ^[1]	65 – 70	90 – 95	2.5 – 5.0	0 – (2.5)	1,377	1,273	58
Lyndsey Gaja, Interim Director of People (Interim appointment ended 31/03/25) ^[1]	5 – 10	0	0 – 2.5	0	102	65	24

^[1] Denotes members of the LGPS, the others are members of the Firefighters' Pension Scheme.

^[2] The accrued pensions and CETV at 31 March 2024 have been updated from the amounts shown at the same date last year, to assume legacy scheme accrual during the period 1 April 2015 to 31 March 2022, for benefits in scope of the McCloud remedy.

^[3] These are the benefits earned since joining the SFRS on 4/11/24.

^[4] Ross Haggart's real increase in accrued annual pension (adjusted for inflation) is less than the amount he paid in employee pension contributions resulting in a decrease in pension related benefits due to his retiral during the financial year.

Remuneration and Staff Report (Continued)

The table below shows comparative figures for 2023/24:

2023/24 NAME AND TITLE	Accrued Benefits at age 60 as at 31 March 2024 (Restated) Bands of £5,000		Real increase as at 31 March 2024 (Restated) Bands of £2,500		Cash Equivalent Transfer Value		
	Pension	Lump Sum	Pension	Lump Sum	At 31 March 2025	At 31 March 2024	Real increase/ (decrease)
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Ross Haggart, Chief Officer ^[2]	125 – 130	0	35.0 – 37.5	0	2,275	1,263	943
Stuart Stevens, Deputy Chief Officer (Interim appointment from 01/07/22 and substantive appointment from 20/04/23) ^[2]	80 – 85	0	17.5 – 20.0	0	1,419	845	523
Andrew Watt, Assistant Chief Officer ^[2]	80 – 85	0	17.5 – 20.0	0	1,533	932	548
David Lockhart, Assistant Chief Officer (Interim appointment 28/06/22 and substantive appointment 20/04/23) ^[2]	95 – 100	0	40.0 – 42.5	0	1,774	793	933
David Farries, Assistant Chief Officer (Interim appointment 01/07/22 and substantive appointment 20/04/23) ^[2]	75 – 80	0	27.5 – 30.0	0	1,382	661	679
Elizabeth Barnes, Interim Deputy Chief Officer – Corporate Services ^{[1] [3]}	20 – 25	0	0 – 2.5	0	358	255	81
Mark McAteer, Director of Strategic Planning, Performance and Communications ^{[1] [3]}	60 – 65	75 – 80	5.0 – 7.5	7.5 – 10.0	1,218	913	263
Sarah O'Donnell, Director of Finance and Contractual Services (returned from secondment 01/11/23) ^{[1] [3]}	60 – 65	85 – 90	2.5 – 5.0	2.5 – 5.0	1,273	988	240
Lyndsey Gaja, Interim Director of People (appointed 01/11/23) ^{[1] [3]}	5 – 10	0	2.5 – 5.0	0	65	34	20
John Thomson, Acting Director of Finance and Procurement (Interim appointment 12/04/21 to 20/10/23. Left SFRS 09/02/24) ^{[1] [3]}	55 – 60	85 – 90	0 – 2.5	2.5 – 5.0	1,093	877	179
Iain Morris, Acting Director of Asset Management (Interim appointment 12/04/21 to 30/10/23. Retired from SFRS 22/03/24) ^{[1] [3]}	50 – 55	95 – 100	(7.5) – (10.0)	(2.5) – (5.0)	1,229	1,137	45

^[1] Denotes members of the LGPS, the others are members of the Firefighters' Pension Scheme.

^[2] The figures shown in the tables above for those in the Firefighters pension scheme have been restated to reflect the benefits accrued in the legacy schemes in relation to pensionable service in scope of the McCloud remedy.

^[3] The figures shown in the Real Increase column in table above for LGPS members have been restated due to an error in reporting for 2023-24.

Remuneration and Staff Report (Continued)

Notes

1. The employer's contribution rate for the 2015 Scheme is 34.1% of pensionable pay (26.8% in 2023/24). The employer's contribution for those in the LGPS is 6.5% of pensionable pay in 2024/25 (19.3% in 2023/24).
2. The Firefighters' Pension Scheme, 2015 Scheme and LGPS have different contribution rates and different benefits. The FPS pension benefits are presented as unreduced pension benefits, i.e., there is no automatic lump sum, as members have the option not to commute an element of their annual pension until the point at which they retire. Benefits accrue on a 1/60th basis per year, which increases to 2/60ths per year when the employee reaches 20 years of service. An employee can elect to commute, or give up, up to 25% of their annual pension to receive a lump sum. For example, an officer aged 50 with 30 years of service would receive a lump sum of £22,400 for every £1,000 annual pension commuted, although this figure is variable dependent on age and service.
3. For those in the 2015 Scheme the current accrual rate is 1/61.6 of pensionable pay in each year. The tax-free lump sum option at retirement is £12 of lump sum for every £1 of annual pension given up with a current maximum of 25% of the employee's pension fund. Normal pension age is 60 (deferred pension age linked to State Pension age). There are early retirement options from age 55 subject to actuarial reduction to age 60.
4. For those employees in interim posts during 2023/24 it should be noted that acting up is not pensionable under the Fire 2015 Pension Scheme. The employee contribution rates are tiered based on salary; those noted above contributed 14.5% of their salary in 2024/25.
5. Accrued pension benefits included in the tables above for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. This reflects the requirements which have been introduced in the Financial Reporting Manual (FReM) for 2024/25. In practice, a member may actively exercise their entitlement to instead receive 2015 scheme benefits in relation to pensionable service in scope of the McCloud remedy at retirement, rather than legacy scheme benefits. This is an update from previous years, where the amounts did not take account of McCloud remedy, prior to the introduction of the explicit requirement to assume legacy scheme service under FReM. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022.
6. For those employees who joined the LGPS before 1 April 2009 their accrued pension benefits include elements for both lump sum and annual pension. This guarantees a pension based on 1/80th accrual rate, and a lump sum based on 3/80th of final pensionable salary and years of pensionable service prior to this date. The conditions of the LGPS changed with effect from 1 April 2009, after which benefits are accrued on 1/60th basis with no automatic right to a lump sum. The employee may however, elect to reduce their annual pension to receive a lump sum in the same manner as members of the Firefighters' Pension Schemes. For example, an employee would receive a lump sum of £12,000 for every £1,000 annual pension commuted, irrespective of age or service. The employee contribution rates are tiered based on salary; those noted above contributed between 9.7% and 9.8% of their salary in 2024/25.

Remuneration and Staff Report (Continued)

Exit Packages*

There were nil exit packages paid in 2024/25 (two in 2023/24 due to the closure of a volunteer fire station at Leadhills).

Off-payroll Engagements

The tables on the right show off-payroll appointments as of 31 March 2025, earning at least £245 per day.

Table 1: Highly paid off-payroll worker engagements as at 31 March 2025, earning £245 per day or greater. **2024/25**

Number of existing engagements as of 31 March 2025 of which:	8
Number that have existed for less than one year at time of reporting	3
Number that have existed for between one and two years at time of reporting	2
Number that have existed for between two and three years at time of reporting	2
Number that have existed for between three and four years at time of reporting	0
Number that have existed for four or more years at time of reporting	1

Table 2: All highly paid off-payroll workers engaged at any point during the year ended 31 March 2025, earning £245 per day or greater. **2024/25**

Number of temporary engagements, between 1 April 2024 and 31 March 2025 of which:	7
Not subject to off-payroll legislation	0
Subject to off-payroll legislation and determined as in-scope of IR35	0
Subject to off-payroll legislation and determined as out-of-scope of IR35	7
Number of engagements reassessed for compliance or assurance purposes during the year	0
Number of engagements that saw a change to IR35 status following review of which:	0

Table 3: For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2024 and 31 March 2025. **2024/25**

Number of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year.	0
Total number of individuals on payroll and off-payroll that have been deemed "board members, and/or senior officials with significant financial responsibility," during the financial year. This figure should include both on payroll and off-payroll engagements.	0

Remuneration and Staff Report (Continued)

Employee Numbers and Related Costs*

Details of employee numbers and costs are shown below as well as in [Note 4 to the financial statements](#). The average number of persons employed in the year ended 31 March 2025 was 7,558 (7,516 in 2023/24). There were 6,824 pensioners in the Firefighter Pension Schemes at 31 March 2025 (6,672 in 23/24).

Related costs are shown in the following table:

EMPLOYEE NUMBERS AND RELATED COSTS	Year ended 31 March 2025			Year ended 31 March 2024		
	Permanent	Others	Total	Permanent	Others	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Wages and Salaries	217,315	0	217,315	211,186	0	211,186
Employer Pension Contribution Costs	59,103	0	59,103	49,554	0	49,554
Social Security Costs	21,864	0	21,864	21,021	0	21,021
Sub-total	298,282	0	298,282	281,761	0	281,761
IAS19 pension costs charged to net expenditure	(115,414)	0	(115,414)	(90,594)	0	(90,594)
Other employee related costs	6,265	574	6,839	8,726	406	9,133
Employee Costs	189,133	574	189,707	199,893	406	200,300
Firefighter Pension	151,992	0	151,992	137,563	0	137,563
Unfunded LGPS Benefits	589	0	589	573	0	573
Total net costs	341,714	574	342,288	338,029	406	338,436



Employer Pension Contributions relate to current employees. Firefighter Pensions represents lump sums and monthly pension payments made to retired members of the uniformed pension schemes. Other unfunded LGPS benefits relate to unfunded pension benefits paid to pensioners.

Note that the total of £0.574 million shown under "Others" for the year ended 31 March 2025, (£0.406 million for the year ended 31 March 2024) represents the costs of personnel employed on temporary contracts through employment agencies.

Workforce Structure

Our workforce structure is continuously monitored and is formally reported on a monthly and quarterly basis. Consideration is given to the agreed Target Operating Model (TOM) against the full-time equivalent (FTE) headcount.

Headcount and FTE across all employee groups remained broadly consistent compared to the previous year. This was maintained by the recruitment of 605 new colleagues: 190 Wholtime Firefighters; 31 Firefighters (Control); 96 Support employees and 288 On Call Firefighters; alongside 234 permanent Wholtime promotions. The Service continues to review and develop our approach to workforce planning in the context of complex organisational change and the dynamic impacts of the Pensions Remedy on the retirement profile of Uniformed employees. Workforce planning data, analysis and reporting has been refined and enhanced, supporting data driven and evidence led decision making at a strategic level for recruitment, selection, and promotional activity to maintain agreed structures.

Remuneration and Staff Report (Continued)

Our approach to talent acquisition has been reviewed to deliver a more flexible, responsive, and inclusive approach. This has included broadening methods of attractions and revising processes to ensure they effective and improve the candidate experience.

A review of our Wholetime Firefighter Recruitment and Selection process is underway, a full end to end review from attraction strategy, tests used, positive action activity and a more flexible approach. A cross functional working group has been established to define and deliver key actions. Actions will be phased over the short, medium and long term to improve outcomes, candidate experience and applicant diversity. Work has commenced on case studies, promotional videos and engagement sessions to support attraction and to provide a more authentic view of the Firefighter role.

Further improvements have been made to On Call Firefighter recruitment and selection. The dashboard and candidate tracker allows progress to be monitored by the On Call Strategic Coordination Group (OCSCG) to inform prioritise actions, ensure On Call training courses are fully utilised, and that the candidate experience is positive.

An evaluation of the 2022 On Call RDS to Wholetime Firefighter Migration Pilot was used to inform development of the recently launched SFRS Migration Procedure, which enables competent On Call Retained Duty System colleagues to migrate to the role of Wholetime Firefighter.

Future plans include evaluation of the Pre-Recruitment Engagement Programme (PREP), development of an SFRS Bank Workers Scheme and a review of local Fitness and Practical Selection Tests pilot arrangements.

WORKFORCE PROFILE AS OF 31 MARCH 2025	TOM*	Headcount	FTE
Strategic Leadership Team	9	10	10
Wholetime 5WDS **	2,855	2,836	2,833
Off Station	367	329	329
Rural FT	58	60	57
Flexi Duty	264	263	263
Control	174	171	168
RDS ***	3,309	2,703	2,293
Volunteer ***	384	273	273
Support	941	913	849
Total	8,361	7,558	7,075

WORKFORCE PROFILE AS OF 31 MARCH 2024	TOM*	Headcount	FTE
Strategic Leadership Team	9	9	9
Wholetime 5WDS **	2,855	2,828	2,825
Off Station	360	334	334
Rural FT	58	55	54
Flexi Duty	261	256	256
Control	174	171	166
RDS ***	3,309	2,712	2,293
Volunteer ***	384	269	269
Support	920	882	825
Total	8,330	7,516	7,031

NOTE – Target Operating Models (TOM) are provided in Full Time Equivalent (FTE)

* Includes temporary resource requirements for Initiatives (including externally funded), Projects and Business Cases.

** Reflects reduced interim Target Operating Model (TOM) introduced Sep-23.

*** Figures shown are based on legacy TOM requirements for RDS and Volunteer colleagues, which are currently under review.

Remuneration and Staff Report (Continued)

Absence Data

The tables on the right provide the data on the overall recorded absences by employee group for the two fiscal years 2023/24 and 2024/25, shown as percentages.

Our Attendance Management and Wellbeing arrangements are focused on providing early support to colleagues, to prevent absence from work where possible and support those who are absent to return to work at the earliest opportunity. The data on the right shows long-term and short-term absences, with those areas showing a decrease from 2023/24 to 2024/25 highlighted in green.

To ensure the safety and welfare of employees, we maintain a strong focus on wellbeing initiatives, support, and attendance management. Attendance Management training sessions continue to be rolled out to managers to ensure that they were equipped to support their employees and assist them in returning to the workplace.

2024/25 LONG-TERM ABSENCE

Employee Group	Q1	Q2	Q3	Q4
Wholetime	4.01%	4.17%	3.87%	3.78%
Retained	3.11%	3.15%	2.69%	2.69%
Volunteer	2.62%	2.07%	1.66%	1.25%
Control	8.47%	6.20%	7.11%	5.54%
Support	3.56%	3.45%	3.42%	3.78%

2023/24 LONG-TERM ABSENCE

Employee Group	Q1	Q2	Q3	Q4
Wholetime	3.23%	4.03%	3.82%	3.60%
Retained	2.53%	2.63%	2.77%	2.72%
Volunteer	0.65%	0.50%	1.15%	1.38%
Control	6.18%	5.64%	7.38%	6.65%
Support	4.56%	4.21%	4.04%	3.54%

2024/25 SHORT-TERM ABSENCE

Employee Group	Q1	Q2	Q3	Q4
Wholetime	1.84%	1.95%	2.34%	2.01%
Retained	0.84%	0.83%	0.81%	1.07%
Volunteer	0.14%	0.09%	0.15%	0.01%
Control	3.05%	3.20%	3.52%	2.84%
Support	1.49%	1.31%	1.46%	1.21%

2023/24 SHORT-TERM ABSENCE

Employee Group	Q1	Q2	Q3	Q4
Wholetime	1.77%	1.92%	2.33%	2.11%
Retained	0.92%	0.99%	1.08%	1.14%
Volunteer	0.01%	0.34%	0.11%	0.27%
Control	1.90%	3.78%	4.30%	3.32%
Support	1.22%	1.37%	1.56%	1.60%

* Note – Light Green highlights a positive change between the comparative quarter of the previous year.

Remuneration and Staff Report (Continued)

While the Wholetime turnover rate has remained broadly stable, impacts from the pension remedy and subsequent effect on our retirement profile continue to be closely monitored to inform data-based strategic workforce planning decisions.

Historical challenges with On Call attraction and retention continue to be addressed by the On Call Strategic Co-ordination Group, with strategies being developed and implemented to support On Call employee engagement, attraction, and retention. As a result, On Call employee numbers have remained stable since the second half of 2023/24, following a prior, prolonged period of decline.

A range of measures have been scoped and developed to aid attraction and retention of Support Staff in a highly competitive labour market, including work on the Service’s approach to job evaluation, improvements to the pay and reward framework, targeted use of Market Allowances, and a review of attraction and selection methods.

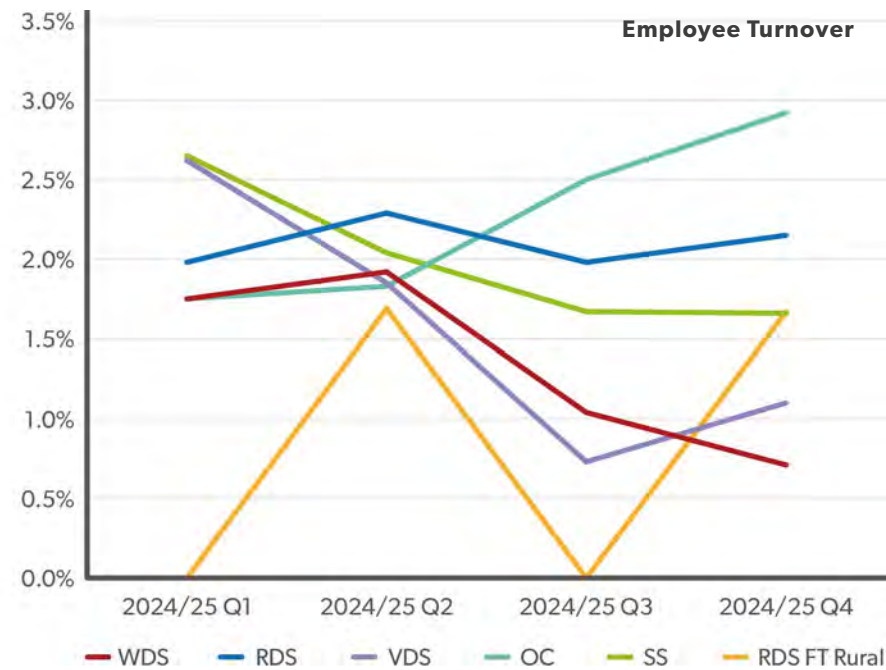
Gender Pay Gap

In accordance with the requirements set out in Section 149 of the Equality Act 2010 (the Public-Sector Equality Duty) and The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, the SFRS publishes information about the gender pay gap every two years.

In April 2025, we published our [Equality Pay and Gender Pay Gap Report 2025](#). This reports on the pay gap within the SFRS between male and female employees, those with disabilities, and those from Black and Ethnic Minority communities. It demonstrates that, on average, women in SFRS now earn 3.1% more than their male counterparts. It should be noted that, at the formation of SFRS in 2013, the mean Gender Pay Gap was recorded as 11.53%, and that this has progressively declined in each subsequent report to the current level. The report provides an occupational segregation profile of the SFRS, which identifies the percentages of men and women working in different sections and

2024/25
EMPLOYEE TURNOVER

	Q1	Q2	Q3	Q4
Wholetime (WDS)	1.75%	1.92%	1.04%	0.71%
Retained (RDS)	1.98%	2.29%	1.98%	2.15%
Volunteer (VDS)	2.62%	1.85%	0.73%	1.10%
Operations Control (OC)	1.75%	1.83%	2.50%	2.92%
Support Staff (SS)	2.65%	2.04%	1.67%	1.66%
RDS FT Rural	0.00%	1.69%	0.00%	1.67%
SFRS Total	1.93%	2.06%	1.47%	1.42%



levels of our Service and highlights the actions and initiatives that the SFRS is taking to achieve a workforce profile that represents the communities we serve.

The 2025 report demonstrates a significant divergence in the gender profiles of our Uniformed and Support Staff employee groups. Women are equally represented within the three upper quartiles of the Support Staff structure. In contrast, the Uniformed workforce is composed of 91% males. This figure demonstrates a continuing, albeit slow, increase in the number of female Firefighters within the SFRS, and is accompanied by an increase in the numbers of women within supervisory and middle management roles, along with the first female employee to be promoted to a strategic management role within the uniformed structure.

Supporting Equality, Diversity, Human Rights and Inclusion

The Strategic Plan 2022-25 describes our aspiration to be a world leading fire and rescue service, to create ‘a great place to work’ and meet ‘diverse community risks’. To do this, we know that equality, diversity, and inclusion must be embedded in everything we do.

The review of the Equality and Human Rights Impact Assessment (EHRIA) process has now been completed and a revised model has commenced governance stages before its formal implementation. The revised model strengthens the implementation phases of a policy

Remuneration and Staff Report (Continued)

launch through the addition of action planning stages and enhanced monitoring requirements. These changes are intended to reduce the differential between the intended impact of a policy and its actual impact and highlight any negative impact much sooner following policy launch.

A review of our Equality Partnership Group was conducted following the internal audit of Mainstreaming Equality, Diversity, and Inclusion in September 2023. In response to a recommendation from the auditors a revised Terms of Reference has been developed expanding the role of the Group to examine additional matters such as progress in the completion of EHRIAs and the progression of the Gaelic Language Plan.

We continue to work with partners to learn, share and collaborate on a range of equality related matters. We work with our Justice sector colleagues in the Cross-Justice Sector Working Group on Race and Workforce to identify and address any structural barriers our workplaces pose for ethnic minority communities. We support the delivery of our Corporate Parenting Plan by sharing notable practice with other public bodies and Who Cares? Scotland and have a number of informal networking relationships on topics such as children's rights, sexual safety in the workplace and data capture.

The SFRS continues to work towards a workforce that is more representative of the communities of Scotland. Positive action activities continue to run locally, as part of the devolved framework that has been adopted. These are also continuing to embed into SFRS recruitment, selection, promotion, and development processes on an iterative basis.

The Service has developed a Cultural Action plan and a priority within this is to attract and support a more diverse candidate pool. This includes understanding why previous positive action activities have not been successful in effecting a significant change and reviewing our processes to understand barriers to attraction and progression.

GENDER AS AT 31 MARCH 2025	Headcount	Male	Female	Male	Female
Principal Officers	10	6	4	60.00%	40.00%
Wholetime 5 WDS *	2,836	2,662	174	93.86%	6.14%
Off Station *	329	297	32	90.27%	9.73%
Rural FT	60	53	7	88.33%	11.67%
Wholetime Flexi Duty	263	249	14	94.68%	5.32%
Control	171	32	139	18.71%	81.29%
RDS	2,703	2,499	204	92.45%	7.55%
Volunteer	273	231	42	84.62%	15.38%
Support	913	424	489	46.44%	53.56%
Total	7,558	6,453	1,105	85.38%	14.62%

Figures from 2023/24 can be seen for comparison:

GENDER AS AT 31 MARCH 2024	Headcount	Male	Female	Male	Female
Principal Officers	9	6	3	66.67%	33.33%
Wholetime 5 WDS *	2,828	2,656	172	93.92%	6.08%
Off Station *	334	297	37	88.92%	11.08%
Rural FT	55	47	8	85.45%	14.55%
Wholetime Flexi Duty	256	244	12	95.31%	4.69%
Control	171	29	142	16.96%	83.04%
RDS	2,712	2,521	191	92.96%	7.04%
Volunteer	269	227	42	84.39%	15.61%
Support	882	404	478	45.80%	54.20%
Total	7,516	6,431	1,085	85.56%	14.44%

Therefore, it is intended that a full review of our recruitment process will be carried out with all stakeholders to refresh and develop more flexible and inclusive approaches to recruitment. To support this, targeted attraction strategy will also be developed to highlight SFRS as an employer to a wider demographic.

We have rolled out masterclasses to support applicants applying for promotion processes. We also piloted masterclasses specifically for women, with positive feedback being received and improvements will be incorporated into future sessions. These are being rolled out for our supervisory level promotion

processes and will be programmed to run regularly throughout the year. We will look to develop similar sessions for other underrepresented groups.

A joint Emergency Service engagement event was hosted by SFRS for care experienced individuals as part of the Corporate Parenting group.

We held a Women in the Fire Service event over two days in September.

A review of our attraction strategy has commenced with work being undertaken on our promotional materials. Further work will look at how to attract candidates from our underrepresented groups.

* Includes Wholetime Trainees

Remuneration and Staff Report (Continued)

Our engagement with local community groups also allows us to discuss other matters that are important to them, and this will be increasingly important as we progress the Strategic Service Review Programme. This allows targeted prevention and protection interventions based on local community profiles and includes established Scottish Black, Asian and Minority Ethnic communities as well as responding to the very specific needs of Scotland's newest communities such as new migrants, refugees, and asylum seekers.

The ethnicity of our workforce can be found below. We are, however, aware that many employees choose not to share this information with us so these figures may under-represent what is already an under-represented group.

A 2024/25 and 2023/24 comparison can be seen in the tables on the right.

Supporting Inclusion

During 2024-25 the Women's Experience Liaison Forum (WELF) expanded its membership to strengthen the employee voice on the group and broaden the management representation. The WELF is a joint management and trade union group which meets monthly to discuss live issues affecting women in the workplace. The group progresses improvements to workplace practices which impact women. In 2024-25 the WELF acted as sponsor to the Scottish Women in the Fire Service event and initiated improvements to management guidance relating to pregnancy and maternity. The terms of reference to the group will be reviewed in 2025-26 in response to the evolving Culture Development Group action plan.

The Service continues to promote the options for colleagues to organise informal employee networks around equality characteristics and currently the Service has neurodiversity, women, race, carers, disability, and LGBT+ networks.

SFRS achieved Gold Status and ranked in the Top 100 UK employers in the Stonewall Workplace Equality Index. Colleagues

ETHNICITY OF WORKFORCE AS AT 31 MARCH 2025	Headcount	Percentage of Total
White	3,851	50.95%
BAME	52	0.69%
Prefer not to say	21	0.28%
Not recorded	3,634	48.08%
Total	7,558	100%

ETHNICITY OF WORKFORCE AS AT 31 MARCH 2024	Headcount	Percentage of Total
White	4,031	53.63%
BAME	53	0.71%
Prefer not to say	22	0.29%
Not recorded	3,410	45.37%
Total	7,516	100%

continued to participate in local Pride events throughout the summer and early planning was put in place for 2025 activities.

Each of our employment policies and practices is assessed through our Equality and Human Rights Impact Assessment process to identify and respond to the diverse needs based on the protected characteristics defined in the Equality Act 2010. In addition to these characteristics, we consider the impact of our decisions on care experienced young people, those with caring responsibilities and those who experience social and economic disadvantage.

Career Management

We are committed to supporting Career Development for all colleagues across the Service, investing in and providing resources from entry, to support and enable them to accomplish their career aspirations and goals. By fostering this approach and growing our own talent, we are equipped to adapt to the changing demands of our dynamic economy and ever-evolving needs of our communities.

We have a successful history of growing our own talent and seeing colleagues develop from their entry level roles through the career ladder.

Key activities and achievements during 2024/25 included:

- An enhanced approach to our annual Learning Needs Analysis cycle, improving the review, scrutiny and progression of the Services' Learning and Development priorities.
- Continued implementation of the SFRS leadership development model with supervisory, middle, and inclusive leadership development programmes. This involves a blended approach to upskilling managers and leaders within the Service. The model includes facilitated and self-directed learning, coupled with peer learning opportunities and work-based projects.
- Continued improvement of the SVQ and Modern Apprenticeship (MA) programmes. This has included redesign and delivery of the MA candidate induction, internal delivery of ICT and Numeracy Core skills and increased support through the introduction of Lead Assessors. Assessor and Internal Verifier training has been redesigned and has delivered an increase in available assessors to support the MA programme. A review of our onboarding, induction, and internal promotional processes and supporting materials.

Remuneration and Staff Report (Continued)

- Delivery of interview masterclass sessions for candidates and panel members, and the introduction of self-directed resources for colleagues across the Service.
- Participation in "Learning at Work Week" 2024/25, with a significant programme of learning opportunities across the theme of "Get Connected".
- Continuing the successful Collective Learning Partnership and Scottish Union Learning Fund, which enabled 174 colleagues to access 24 courses across a broad range of topics including ICT, Health and Wellbeing, and foreign languages.

The Service continues to partner with Career Ready in providing mentors to support the social mobility and empowerment of young people to reach their potential. Evaluation has indicated their experiences within the SFRS continue to be incredibly positive.

Employee Relations, Engagement and Communication

We are committed to working in partnership with our trade unions. This commitment is demonstrated through our Working Together Framework which was reviewed in 2022/23 and is supported by Recognition Agreements.

Following the development and publication of our Communications and Engagement Strategy 2023-26, over the last year have focused our attention on some key projects with employee engagement, consultation, and participation throughout.

Work has included:

- Planning and preparation for the promotion of the draft SFRS Strategy

2025-28 consultation which will gather feedback from personnel, partners, and communities on our plans for the next three years.

- Planning and preparation for the pre-consultation, options development and full public consultation in relation to the Service Delivery Review ensuring employee involvement at all stages.
- The development and implementation of seasonal campaigns including lithium-ion batteries and wildfire including both internal and external stakeholders.

Facility Time Reporting from 1 April 2024 to 31 March 2025 (not included in statutory audit)

Trade Unions play an important role in the modern workplace and there are considerable benefits to both employers and employees when organisations and unions work well together. The Scottish Fire and Rescue Service is committed to working in partnership with our recognised trade unions. This commitment is demonstrated through the Working Together Framework and is supported by ongoing Recognition Agreements.

The Trade Union (Facility Time Publication Requirements) Regulations 2017 place a legislative requirement on relevant public-sector employers to collate and publish, on an annual basis, a range of data on the amount and cost of facility time within their organisation. The purpose of these regulations is to promote transparency and allow for public scrutiny of facility time.

Table 1 - Relevant union officials

The total number of SFRS employees who were relevant union officials during the relevant period is shown in the table below:

Number of employees who were relevant union officials during the relevant period	Full-time equivalent employee number
271 *	271

Table 2 - Percentage of time spent on facility time

The following table shows the number of SFRS employees who were relevant union officials employed during the year ending 31 March 2025 and the percentage of their working hours recorded as having been spent on union duties:

Percentage of time	Number of employees
0%	178
1 – 50%	82
51 – 99%	0
100%	11

Table 3 - Percentage of pay bill spent on facility time

The table below provides the percentage of the total pay bill spent on paying employees who were relevant union officials for facility time during the year ended 31 March 2025.

Figures	
Total cost of facility time	£259,344
Total pay bill **	£242,668,706
Percentage of the total pay bill spent on facility time calculated as: (total cost of facility time ÷ total pay bill) x 100	0.11%

* This number includes all those who are recognised as representatives who would be eligible to take time off for trade union duties but have not requested time off during the reporting period.

** This includes employer costs such as NI and pension contributions where applicable.

Remuneration and Staff Report (Continued)

Table 4 - Paid trade union activities

As a percentage of total paid facility time hours, the number of hours spent by employees who were relevant union officials during the relevant period on paid trade union activities is shown in the table on the right:

11.6%

Time spent on paid trade union activities as a percentage of total paid facility time hours calculated as:

$(\text{Total hours spent on paid trade union activities by relevant union officials during the relevant period} \div \text{total paid facility time hours}) \times 100$

Improving Health, Safety and Wellbeing Arrangements

We care for our employees through progressive health, safety and wellbeing arrangements and strive to be proactive and innovative in how we achieve this.

Each year an SFRS Health and Safety Improvement Plan is developed. This is translated into bespoke improvement plans which address the risk profile of the various parts of our organisation.

A programme of online and in-person events also took place across this period to proactively support colleague health and wellbeing, including injury prevention,

menopause awareness, and wellbeing roadshows as part of the Service's preventative wellbeing activity.

To minimise the effects of Musculoskeletal (MSK) absence across the Service and to support the prevention of MSK injury, the pilot of an in-house physiotherapy service continued. This will be evaluated in 2025/26 to inform the future approach.

Following an audit of our wellbeing records, an improvement approach was established to ensure compliance with Service standards relating to firefighter

fitness. This new approach includes a review of policies and operating procedures and further development and embedding of the Health and Wellbeing Management System.

Accountable Officer:

Stuart Stevens
Chief Officer
Scottish Fire and Rescue Service
31 October 2025



Independent Auditor's Report to the SFRS

– the Auditor General for Scotland and the Scottish Parliament

Michael Oliphant FCPFA

Audit Director

Audit Scotland

31 October 2025

Michael Oliphant

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Scottish Fire and Rescue Service for the year ended 31 March 2025 under the Police and Fire Reform (Scotland) Act 2012. The financial statements comprise the Statement of Financial Position, the Statement of Comprehensive Net Expenditure, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Government Financial Reporting Manual (the 2024/25 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2025 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 FReM; and
- have been prepared in accordance with the requirements of the Police and Fire Reform (Scotland) Act 2012 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 3 April 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis

of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my separate Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

Independent Auditor's Report To The SFRS (Continued)

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my understanding of the central government sector to identify that the Police and Fire Reform (Scotland) Act 2012 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the [Financial Reporting Council website](#). This description forms part of my auditor's report.

Reporting on regularity of expenditure and income

Opinion on regularity

In my opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for

expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

Opinion prescribed by the Auditor General for Scotland on audited parts of the Remuneration and Staff Report

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Police and Fire Reform (Scotland)

Act 2012 and directions made thereunder by the Scottish Ministers.

Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the

Independent Auditor's Report To The SFRS (Continued)

work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the

Police and Fire Reform (Scotland) Act 2012 and directions made thereunder by the Scottish Ministers; and

- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Police and Fire Reform (Scotland) Act 2012 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept; or

- the financial statements and the audited parts of the Remuneration and Staff Report are not in agreement with the accounting records; or

- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual report and accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Michael Oliphant FCPFA

Audit Director
Audit Scotland,
4th floor, 102 West Port,
Edinburgh, EH3 9DN
31 October 2025





Annual Accounts

In this section of the report, we set out

p73	<u>Statement of Comprehensive Net Expenditure for the Year Ended 31 March 2025</u>	p75	<u>Statement of Cash Flows for the Year Ended 31 March 2025</u>
p74	<u>Statement of Financial Position for the Year Ended 31 March 2025</u>	p76	<u>Statement of Changes in Taxpayers Equity for the Year Ended 31 March 2025</u>
		p77	<u>Notes to the Accounts</u>

Prior period adjustments have been made to year end 31 March 2024 balances in the following statements, refer to Note 1 below for further information on adjustments made.

Statement of Comprehensive Net Expenditure

for the Year Ended 31 March 2025

STATEMENT OF COMPREHENSIVE NET EXPENDITURE	Note	Year ended 31 March 2025	Year ended 31 March 2024 Restated *
		£000s	£000s
Expenditure			
Employee costs	4	342,288	338,436
Depreciation and Impairment	23	37,656	32,154
Depreciation on Right of Use Assets	15	418	609
Other Operating Charges	3	65,545	58,887
		445,907	430,086
Income			
Income from activities	6	(267)	(333)
Other Income	7	(210,597)	(183,888)
		(210,864)	(184,221)
Net Expenditure from Operating Activities		235,042	245,865
Interest payable	8	1,757	1,843
Interest on lease liability	8	35	37
Net gain on disposal of Property, Plant and Equipment	25	4	19
Net interest cost of IAS19 assets and liabilities	13b (Tables 1, 2)	141,397	123,334
		143,193	125,233
Net Expenditure after Interest		378,236	371,098
Taxation	11	0	0
Net Expenditure after Taxation		378,236	371,098
Other Comprehensive Income and Expenditure (these items will not be reclassified to net expenditure)			
Actuarial loss / (gain) on IAS19 Pension disclosures	13b (Tables 1, 2)	18,735	(261,224)
Net gain on revaluation of Property, Plant and Equipment	23	(13,333)	(21,109)
Comprehensive Net (Income) / Expenditure before Grant from the Scottish Government		383,638	88,765

* Note: The Statement of Comprehensive Net Expenditure figures for 2023/24 have been restated due to a change with the IAS19 pension disclosure where LGPS Unfunded pensions had to be disclosed separately. This has resulted in a £8.340 million increase in Comprehensive Net Expenditure before Grant from Scottish Government (£80.425 million reported in 2023/24).

Statement of Financial Position

for the Year Ended 31 March 2025

Stuart Stevens – Chief Officer and Accountable Officer



STATEMENT OF FINANCIAL POSITION	Note	Year ended 31 March 2025	Year ended 31 March 2024 Restated *
		£000s	£000s
ASSETS			
Non-current assets			
Property, Plant and Equipment	23	606,709	588,232
Right of Use Assets	15	5,373	5,333
Heritage Assets	23	1,065	1,065
Intangible Assets	23	0	2
Long-term Debtors	19	20	258
Pension Assets	13b (Table 5)	0	2,804
Total non-current assets		613,167	597,694
Current assets			
Inventories	20	1,707	1,464
Trade and other receivables	9	16,236	13,646
Cash and cash equivalents	12	459	498
Total current assets		18,402	15,608
Total Assets		631,569	613,302
LIABILITIES			
Current liabilities			
Trade and other payables	10	32,688	30,404
Short-term borrowing	22	3,351	5,183
Short-term provisions	16	441	576
Short-term lease liability	15	317	310
Current Tax Payable	11	0	0
Total current liabilities		36,797	36,473
Total assets less current liabilities		594,772	576,829
Non-current liabilities			
Long-term borrowing	22	28,083	30,877
Long-term provisions	16	881	1,153
Long-term lease liability	15	3,429	3,413
Deferred Income	30	4,289	4,703
Other long-term liabilities (Pensions)	13b (Table 5)	2,877,693	2,834,393
Other long-term liabilities (LGPS Unfunded Benefits)	13b (Table 5)	7,784	8,970
Other long-term liabilities (Injury Benefits)	13b (Table 5)	51,262	51,462
Total non-current liabilities		2,973,421	2,934,971
Total assets less liabilities		(2,378,649)	(2,358,142)
Taxpayers' equity			
General Reserve		351,833	340,873
Revaluation Reserve		206,257	193,006
Pensions Reserve	13b (Table 5)	(2,936,739)	(2,892,021)
Total Taxpayers Equity		(2,378,649)	(2,358,142)

The Accountable Officer authorised these Annual Accounts for issue on 31st October 2025.

The notes on pages 77 to 119 form part of these Accounts.

* Note: The Statement of Financial Position for 2023/24 has been restated to show the LGPS Unfunded Benefits separately from Other Long-Term Liabilities (Pensions). Total Assets less Liabilities and Total Taxpayers Equity have both increased by £8.340 million from £2,349.802 million as reported in 2023/24 to £2,358.142 million.

Statement of Cash Flows

for the Year Ended 31 March 2025

STATEMENT OF CASH FLOWS	Note	Year ended 31 March 2025	Year ended 31 March 2024
		£000s	£000s
CASH FLOWS USED IN OPERATING ACTIVITIES			
Net expenditure from operating activities		(235,043)	(245,865)
Adjustments for non-cash transactions			
IAS19 Pensions	4, 13b (Table 1)	(115,414)	(90,594)
Depreciation and Impairments	23	37,656	32,154
Depreciation – Right of Use Assets	15	418	609
Corporation Tax	11	0	0
Movements in working capital			
(Increase) / Decrease in trade and other receivables	9	(2,590)	(2,334)
(Increase) / Decrease in inventories	20	(243)	(34)
Decrease in long term debtors	19	238	348
(Decrease) / Increase in trade and other payables	10	2,284	(7,673)
(Decrease) / Increase in provisions	16	(407)	290
(Decrease) / Increase in deferred income	30	(414)	(628)
Net cash outflow used in operating activities		(313,515)	(313,727)
CASH FLOWS USED IN INVESTING ACTIVITIES			
Purchase of property, plant, equipment and intangible assets	23	(43,507)	(32,923)
Proceeds of disposals of property, plant and equipment	25	245	179
Net cash outflow used in investing activities		(43,262)	(32,744)
CASH FLOWS USED IN FINANCING ACTIVITIES			
Grant in Aid from the Scottish Government	18	363,130	351,650
Repayment of borrowing	22	(4,626)	(2,820)
Payment of lease liabilities	15	26	(519)
Bank interest paid	8	(1,757)	(1,843)
Interest on lease liability	8	(35)	(37)
Net cash inflow used in financing activities		356,738	346,431
Net (Decrease) / Increase in cash and cash equivalents		(39)	(40)
Cash and cash equivalents at beginning of the period	12	498	538
Cash and cash equivalents at end of the period	12	459	498
(Decrease) / Increase in cash for the year		(39)	(40)

Statement of Changes in Taxpayers Equity

for the Year Ended 31 March 2025

	Note	General Fund	Revaluation Reserve	Pensions Reserve	Total
		£000s	£000s	£000s	£000s
Balance at 1 April 2024		340,874	193,006	(2,892,021)	(2,358,141)
Net Expenditure after taxation		(378,236)	0	0	(378,236)
IAS19 Pensions Remeasurement Loss	13b (Table 1)	0	0	(18,735)	(18,735)
Revaluations debited to the Revaluation Reserve	23	0	16,925	0	16,925
Total Comprehensive Net Income / (Expenditure)		(378,236)	16,925	(18,735)	(383,638)
Transfer of pensions transactions to the Pensions Reserve	13b (Table 1)	25,983	0	(25,983)	0
Grant in Aid from the Scottish Government	18	363,130	0	0	363,130
Other Reserve Movement	29	82	(82)	0	0
Balance at 31 March 2025		351,833	206,257	(2,936,739)	(2,378,649)

	Note	General Fund	Revaluation Reserve	Pensions Reserve Restated*	Total Restated*
		£000s	£000s	£000s	£000s
Balance at 1 April 2023		327,451	172,027	(3,120,505)	(2,621,027)
Net Expenditure after taxation		(371,098)	0	0	(371,098)
IAS19 Pensions Remeasurement Gains	13b (Table 1)	0	0	261,224	261,224
Revaluations debited to the Revaluation Reserve	23	0	21,109	0	21,109
Total Comprehensive Net Income / (Expenditure)		(371,098)	21,109	261,224	(88,765)
Transfer of pensions transactions to the Pensions Reserve	13b (Table 1)	32,740	0	(32,740)	0
Grant in Aid from the Scottish Government	18	351,650	0	0	351,650
Other Reserve Movement	29	130	(130)	0	0
Balance at 31 March 2024		340,873	193,006	(2,892,021)	(2,358,142)

* Note: The Statement of Changes in Taxpayer Equity for the year ended 31 March 2024 has been restated to show the LGPS Unfunded Benefits separately from Other Long-Term Liabilities (Pensions). The Pensions Reserve has therefore increased by £8.340 million, from £2,883.681 million as reported in 2023/24 to £2,892.021 million, and the Total figure has also increased by £8.340 million, from £2,349.801 million as reported in 2023/24 to £2,358.142 million.

Notes to the Accounts

1. Accounting Policies

These Annual Accounts have been prepared in accordance with the 2024/25 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public-sector context. The SFRS has selected the most appropriate accounting policy or estimation technique, as permitted by the FReM, to ensure the statements present a true and fair view.

The particular policies adopted by the SFRS in preparing these Annual Accounts are described below. They have been applied consistently in dealing with items that are considered material to the Accounts.

The Accounts have been prepared with reference to the following objectives:

- to provide information about the financial position, performance and cash flows in a way that meets the “common need of most users”, and
- to show the results of the stewardship and accountability of Board members and management for the resources entrusted to them.

The following underlying assumptions have been adhered to:

- **Accruals** – with the exception of cash flow information, the statements have been prepared using the accrual basis of accounting, where the non-cash effects of transactions are included in the Annual Accounts in the year in which they occur, not the year in which cash is paid or received, and
- **Going concern** – the Accounts have been prepared on the basis that the

SFRS will continue to function for the foreseeable future.

- **Currency** – the Accounts have been prepared in pounds sterling.

Application of new and revised Accounting Standards

a. Standards, amendments and interpretations early adopted this year

There are no new standards, amendments or interpretations early adopted this year.

b. Standards, amendments and interpretations issued but not adopted this year

At the date of authorisation of these Annual Accounts, the Board has not applied the following new and revised IFRS Standards that have been issued but are not yet effective.

- **IFRS 17:** Insurance Contracts (not yet adopted by the FReM)
- **IFRS 18:** Presentation and disclosure in financial statements (not yet adopted by HM Treasury)
- **IFRS 19:** Subsidiaries without public accountability disclosures (not yet adopted by HM Treasury)

The Board does not expect that the adoption of the Standards listed above will have a material impact on the Annual Accounts in future periods.

c. Standards, amendments and interpretations effective in the current year

In the current year, the Board has not implemented any new standards, amendments or interpretations.

Accounting Convention

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

Accounting Period

The accounting period commenced on 1 April 2024 and ended on 31 March 2025.

Going Concern

The Resource Budget for the financial year ended 31 March 2026 has been approved by the Scottish Government and is considered adequate to allow the SFRS to meet its liabilities in the foreseeable future. In terms of future years, funding will be confirmed as part of the normal budget cycle in December 2025 and January 2026. The Service also featured in the Scottish Government’s Resource Spending Review which set indicative budget allocations up to 2026-27.

These Annual Accounts have therefore been produced on a going concern basis. The Scottish Fire and Rescue Service is fulfilling a statutory function and there are no plans to amend the primary legislation setting out those functions. The SFRS is therefore required to continue delivering fire and rescue activity in Scotland and the Scottish Government is in turn committed to providing the SFRS with grant in aid funding for that purpose. For the avoidance of doubt, Scottish Government funding also covers all ongoing employer and officer pension contributions and the pension liability which is not met directly from GiA.

Notes to the Accounts (Continued)

Segmental Reporting

The SFRS is operated as a single service and is reported in this same format. Costs and support service overheads are not allocated to other parts of the organisation, and therefore there are no requirements for segmental reporting, however, a reconciliation between the management accounts position and the accounting statements is included in [Note 5 to the Accounts](#).

Revenue Recognition

Revenue is recognised net of VAT to the extent that it is probable that the economic benefits will flow to the SFRS and the revenue can be reliably measured.

Grant in Aid and Revenue Grants

The SFRS is funded by the Scottish Government. Grant in Aid is received throughout the year and is intended to meet estimated expenditure for both capital and revenue purposes. It is accounted for as financing on a cash basis, not income, and is therefore credited to the SFRS reserves and not incorporated within the Statement of Comprehensive Net Expenditure (SoCNE). Grant in Aid cannot be drawn down in advance of need.

Grant in Aid, whether for revenue or capital purposes, is to be treated as a contribution from controlling parties giving rise to a financial interest in the residual interest of the reporting entity and is to be credited to general reserves and not to income or deferred income.

Where grants are subject to conditions such that non-compliance would result in the grant being repaid, the potential liability to repay, and the conditions to be met, should be disclosed in a Note to the Accounts.

The profit or loss on disposal of an asset financed by grant or Grant in Aid is taken to the Statement of Comprehensive Net Expenditure.

Capital Grants

Capital grants are accounted for in accordance with IAS20 Accounting for Government Grants and Disclosure of Government Assistance and recognised in the SoCNE once conditions are met. Grant is treated as a capital grant received in advance where carry forward is permitted and any conditions have not been met.

Provision of Services

Revenue from the provision of services is recognised when the SFRS can measure reliably the percentage completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the SFRS.

Rental Income

Rental income from operating leases is recognised on a straight-line basis over the terms of the lease.

Expenditure Recognition

Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the SoFP.

Expenses in relation to services received (including those rendered by the SFRS employees) are recorded as expenditure when the services are received, rather than when payments are made.

Interest payable on borrowings is accounted for on the cash flows that have been fixed or determined by the contract, or based on an annuity basis where borrowings have been provided by a local authority.

Where revenue and expenditure have been recognised but cash has not been received or paid, a receivable or payable for the relevant amount is recorded in the SoFP. Where there is evidence that debts are unlikely to be settled, the balance of receivables is written down and a charge made to revenue for the income that might not be collected.

Benefits Payable During Employment

Short-term employee benefits (those that fall due wholly within 12 months of the year end), such as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits for current employees, are recognised as an expense in the year in which employees render service to the SFRS. An accrual is made in the SoCNE for the year for the cost of holiday entitlements and other forms of leave earned by employees but not taken before the year end and which employees can carry forward to the next financial year. The accrual is made at the remuneration rates applicable in the following financial year.

Post-Employment Benefits

As at 31 March 2025, the SFRS participates in two pension schemes: The Local Government Pension Scheme (Scotland) for support staff and the Fire 2015 Scheme for Wholetime/Retained uniformed personnel. For the year ended 31 March 2025, the administration of the Firefighters' Scheme was undertaken by the Scottish Public Pensions Agency (SPPA) and the administration of LGPS remained with local authorities.

- #### Local Government Pension Scheme (Scotland)

The LGPS provides members with defined benefits related to pay and service. It is supported by contributions from both employer and employee. During the year, the administration of the scheme covering staff in Scotland was transferred from 8 schemes to a single provider, Strathclyde Pension Fund Office (SPFO), further detail is included in [Note 13](#). The LGPS is a Career Average Revalued Earnings (CARE) Scheme whereby pension benefits are based on earnings received within each year worked, which are index-linked and totalled on retirement to provide an annual pension.

Notes to the Accounts (Continued)

• Fire 2015 Scheme

The Fire 2015 Scheme was introduced on 1 April 2015 and is a CARE scheme rather than a final salary pension scheme. It is an unfunded defined benefit scheme where payments are made on a “pay as you go” basis. All new employees entering the Service will join this Scheme automatically. The normal pension age for firefighters is 60.

Prior to 1 April 2022, there were 3 Schemes for Firefighters: The Firefighters’ Pension Scheme 1992, New Firefighters’ Pension Scheme 2006, as well as the 2015 Scheme. Firefighters who were previously in the 1992 or 2006 Schemes joined the 2015 Scheme automatically on 1 April 2015 where no protection was in place. A further group transferred to this scheme during 2021/22 when their protection ended and as from 1 April 2022, all Firefighters who were members of a pension scheme transferred to the Fire 2015 Scheme.

Contributions to the schemes are calculated to spread the cost of pensions over employees’ working lives, in line with IAS19 Employee Benefits. The contributions are determined by an actuary on the basis of triennial valuations using the Age Attained Method and, in the intervening years, by rolling forward the scheme assets and liabilities in a desk top review.

Variations from regular cost are spread over the expected average remaining working lives of scheme members, taking into account future withdrawals. The expected cost of providing staff pensions to contributing employees is recognised in the SoCNE in accordance with IAS19, recognising retirement benefits as they are earned not when they are due to be paid.

Pension Scheme Assets

The Fire 2015 Scheme, being unfunded, has no assets built up to meet pension liabilities. The attributable assets of the various Local Government Pension Schemes (LGPS) have been measured at fair value and are identified in a Note to the Accounts.

Pension Scheme Liabilities

The attributable liabilities of each scheme are measured on an actuarial basis using the projected unit method, i.e., an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc.

The change in the Net Pension Liability shown in the SoFP consists of the following:

- **Current Service Cost** – This refers to the increase in liabilities as a result of years of service earned this year and is allocated to the cost of services in the SoCNE.
- **Expected Net Return on Assets** – The expected annual investment return on assets for the LGPS is based on long-term expectations as at 31 March 2025. This is shown net of the interest cost of each scheme, based on the discount rate and the present value of the scheme liabilities as at 31 March 2025.
- **Past Service Costs** – This refers to the increase in liabilities arising from current year decisions whose effect relates to years of service earned in previous years. This is debited to the surplus/deficit in the SoCNE.
- **Gains/Losses on Settlements and Curtailments** – The result of actions to relieve the SFRS of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited/credited to the SoCNE.
- **Actuarial Gains and Losses** – Changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Pensions Reserve.
- **Contributions Paid to the LGPS Pension Funds** – Cash paid as employer’s contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

- **Discretionary Benefits** – The SFRS has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as those applied to the relevant pension schemes.

Injury Awards

The SFRS has powers to make awards of injury benefits in the event of firefighters leaving through injury. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as those applied to the relevant compensation schemes.

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and deposits held with banks.

Property, Plant and Equipment

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

Asset Recognition

All expenditure on the acquisition, creation or enhancement of property, plant and equipment (including Firefighter personal protective equipment) has been capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the SFRS and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset’s potential to deliver future economic benefits or service potential (i.e., repairs and maintenance) is charged as an expense when it is incurred.

Notes to the Accounts (Continued)

Asset Measurement

Assets are initially measured at cost, comprising:

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

Land and Buildings are included at Depreciated Replacement Cost (DRC) where there is no market-based evidence of fair value because of the specialist nature of the assets. In all other cases, Existing Use Value (EUV) has been used. As a minimum, five yearly valuations of Land, Buildings and Dwellings are carried out as part of a rolling programme, on the basis of current market value for land and depreciated replacement cost for buildings. In addition, impairment reviews are carried out on major assets and assets on which there has been significant expenditure, to determine if there has been any change in value in the years between valuations.

Assets included in the SoFP at fair value are revalued regularly to ensure that their carrying amount is not materially different from their fair value at the year-end, but every five years as a minimum. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

At 31 March 2025, all land, buildings and dwellings assets due for valuation under the five-year rolling programme (53% of portfolio), were re-valued by the SFRS's in-house Estates and Valuations Surveyor, Russell Munn (BSC MRICS). Consideration will be given to the potential for material changes in value for properties not included in the rolling programme.

Where decreases in value are identified, the revaluation loss is accounted for:

- where there is a balance of revaluation gains for the asset in the Revaluation

Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains)

- where there is no balance in the Revaluation Reserve or insufficient balance, the carrying amount of the asset is written down against the relevant line in the SoCNE.

Donated Assets

Assets classified as donated are measured at fair value on receipt. The funding element is recognised as income and taken to the SoCNE. Any subsequent revaluations are taken to the Revaluation Reserve.

Impairment

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

Where impairment losses are identified, they are accounted for:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no balance in the Revaluation Reserve or insufficient balance, the carrying amount of the asset is written down against the relevant line in the SoCNE.
- where an impairment loss is reversed subsequently, the reversal is credited to the relevant line in the SoCNE, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Disposals

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale.

The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to Other Operating Charges in the SoCNE. Gains in fair value are recognised only up to the amount of any previously recognised losses. Depreciation is not charged on Assets Held for Sale.

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

When an asset is disposed of or decommissioned, the carrying amount of the asset in the SoFP (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Net gain/Loss on Disposal of Property, Plant and Equipment line in the SoCNE. Receipts from disposals (if any) are credited to the same line in the SoCNE (i.e., netted off against the carrying value of the asset at the time of disposal)

Assets Held for Sale

An asset is classified as held for sale when it meets all of the following criteria:

- It is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets and its sale must be highly probable.
- A plan agreed by management is in place and steps are actively being taken to conclude a sale, and
- It is actively being marketed with an expectation of a sale within the next 12 months.

Assets meeting these criteria are revalued and measured at the lower of their carrying amount immediately prior to reclassification and fair value less costs to sell. There is no depreciation on Assets Held for Sale.

Notes to the Accounts (Continued)

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts on a straight-line basis over their useful lives. An exception is made for assets without a determinable finite useful life (i.e., freehold land, Heritage Assets, surplus assets and assets held for sale) and assets that are not yet available for use (i.e., assets under construction).

Useful economic lives as estimated by experts are shown in the following table:

Category	Useful economic life
Buildings	10-64 years
Cars & Vans	5 years
Fire Appliances (including specialist appliances)	10-15 years
Equipment	3-20 years

Assets under construction are recognised at cost and are depreciated in the year they are transferred to operational assets.

Componentisation

In accordance with IAS16 Property, Plant and Equipment, a componentisation policy for material assets has been adopted with effect from 1 April 2013. The SFRS will componentise material assets with a carrying value over £0.5 million, unless, in the expert opinion of our professional valuer, it does not lend itself to componentisation by its complex nature. This will be carried out where material assets are acquired, revalued or enhanced.

Intangible Assets

Intangible assets have no physical substance but are identifiable and controlled by the SFRS. It can be established that there is an economic benefit or service potential associated with the item which will flow to the SFRS. This expenditure is mainly in relation to software licenses. Expenditure

on the acquisition, creation or enhancement of intangible assets is capitalised on an accruals basis when it will bring benefits of longer than one year.

Intangible assets are initially measured at cost and included in the SoFP at net historical cost.

Intangible assets are depreciated on a straight-line basis over the life of the asset (3 years).

Inventories

Inventories are included in the SoFP on an average cost basis.

Leases

The SFRS determines whether to lease or purchase based on value for money considerations, such as whether the underlying asset is required for its entire life or for a more limited period. IFRS 16 Leases introduces a single lease accounting model that requires a lessee to recognise assets and liabilities for all leases, unless the underlying value is low or the lease term is less than 12 months.

Scope and Exclusions – SFRS as Lessee

In accordance with IFRS 16 Leases, contracts or parts of contracts that convey the right to control the use of an asset for a period of time are accounted for as leases.

Contracts for services are evaluated to determine whether they convey the right to control the use of an identified asset, incorporating both the right to obtain substantially all the economic benefits from the asset and to direct its use. In such cases, the relevant part of the contract is treated as a lease.

When making the above assessments, the SFRS excludes low value items, where the underlying value of the asset would be less than £4,000 when new, provided those items are not highly dependent on or integrated with other items. Contracts where the term is less than 12 months are also excluded.

Initial Recognition – SFRS as Lessee

At the commencement of a lease, SFRS recognises a right-of-use asset and a lease liability.

The lease liability is measured at the value of the remaining lease payments, discounted either by the interest rate implicit in the lease or, where this is not readily determined, the SFRS incremental rate of borrowing, as advised annually by HMT in the annual PES paper. This rate is 4.81% for the current year (0.95% for leases recognised at 1 April 2022). Where the lease includes extension or termination options, the lease payments will be for the non-cancellable period together with any extension options the SFRS is reasonably certain to exercise and any termination options the SFRS is reasonably certain not to exercise.

The measurement of lease payments excludes any VAT payable and irrecoverable VAT is expensed at the point it falls due in line with IFRIC 21 Levies. The right of use asset is measured at the value of the lease liability adjusted for: any lease payments made before the commencement date, any lease incentives received, any incremental costs of obtaining the lease and any costs of removing the asset and restoring the site at the end of the lease.

Enhancements to leased assets such as alterations to a leased building are not classified within right of use assets but remain classified as property, plant and equipment in accordance with the FReM.

Subsequent Measurement – SFRS as Lessee

After initial recognition, the right of use asset will be measured using the fair value model. The SFRS considers that the cost model (measurement by reference to the lease liability) is a reasonable proxy for fair value in the case of non-property leases and for property leases of less than 5 years or with regular rent reviews. In the case of property leases exceeding 5 years, periodical assessments are done to measure the fair value of the right of use assets.

Notes to the Accounts (Continued)

The value of the asset will be adjusted for subsequent depreciation and impairment, and for reassessments and modifications of the lease liability as described below. Where the amount of a reduction to the asset exceeds the carrying value of the asset, the excess amount is recognised in expenditure.

The lease liability will be adjusted for the accrual of interest, repayments, reassessments and modifications. Reassessments are reappraisals of the probability of the options given by the existing lease contract, for example where we no longer expect to exercise an option. Modifications are changes to the leases contract.

Reassessments and modifications are accounted for by discounting the revised cash flows: using a revised discount rate where the SFRS becomes or ceases to be reasonably certain to exercise or not exercise an extension or termination option, or the lease is modified to amend the non-cancellable period, change the term of the lease, change the consideration or the scope, or at the existing discount rate where there is a movement in an index rate that will alter the cash flows, or the amount payable under a residual value guarantee change.

Expenditure for each financial year includes interest on the lease liability and a straight-line depreciation charge on the right of use asset over the life of the lease, together with any impairment of the right of use asset and any change in variable lease payments not included in the measurement of the lease payments during the period in which the triggering event occurred. Rental payments in respect of leases of low value items, or with a term under 12 months, are also expensed.

SFRS as Lessor

When the Authority acts as a lessor, it determines at lease inception whether each lease is a finance or operating lease. To classify each lease, the Authority assesses whether the lease transfers substantially all of the risks and rewards incidental to ownership of the underlying

asset. If this is the case, then the lease is a finance lease, if not then it is an operating lease. The Authority recognises lease payments under operating leases as income on a straight line basis over the length of the lease terms. The accounting policies applicable to the Authority as lessor are largely unchanged by IFRS 16 except for reviews of intermediate lessor arrangements. The changes for IFRS 16 were not material for lessor arrangements.

Provisions, Contingent Liabilities and Contingent Assets

Provisions

Provisions are made where an event has taken place that gives the Board a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

Contingent Assets and Liabilities

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

Reserves

The General Reserve represents the excess of expenditure over income on Grant in Aid funded operations, or other grant income streams, e.g., transitional funding.

The Revaluation Reserve represents the increase in value of land and buildings over their historical costs.

The Pensions Reserve represents timing differences arising from the accounting and

funding arrangements required by IAS19 for post-employment benefits.

Taxation

Value Added Tax (VAT) is included as an expense only to the extent that it is not recoverable from His Majesty's Revenue and Customs (HMRC). VAT receivable is excluded from income.

Corporation Tax is payable on profit generated from business activities (including the disposal of assets no longer required) undertaken by the SFRS. Income from GiA is not subject to Corporation Tax.

Financial Instruments

Financial Assets

Financial assets held by the SFRS consist of Trade and Other Receivables and Cash and Cash Equivalents. Trade receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

As the Cash requirements of the SFRS are met through Grant in Aid provided by the Safer Communities Directorate, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. Cash balances are held with the Government Banking Service (GBS). Transactional services are provided by NatWest, with corporate banking arrangements held with The Royal Bank of Scotland. Therefore, the SFRS is not exposed to significant credit, liquidity or market risk in respect of financial assets. There is no difference between book value and fair value for cash and cash equivalents shown in the SoFP.

Financial Liabilities

Financial liabilities within the SFRS consist of Trade and Other Payables, Borrowings and Lease Liabilities. Trade payables are held at fair value and are typically non-derivative financial liabilities with fixed or determinable payments that are not quoted in an active market. They arise when the SFRS receives goods or services with no intention of trading the liability.

Notes to the Accounts (Continued)

There are two types of Borrowing held by the SFRS:

- i) Public Works Loan Board (PWLB) loans were taken out by legacy services that carried out the Treasury Management function (i.e., borrowings and investments) in their own right. These are recognised in the SoFP at the point when the SFRS becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and carried at their amortised cost, i.e., including accrued interest.

For borrowings held by the SFRS therefore, the amount presented in the SoFP is the outstanding principal repayable including accrued interest, and annual charges to the SoCNE for interest payable is the amount payable in the year on an accruals basis.

- ii) The second type of financial liability arises where the Treasury Management function for legacy Fire Services was carried out by the lead authority. Schedules have been provided by the lead authorities showing total outstanding debt, amounts of principal repayable each year, and indicative amounts of related interest payable each year. The interest is calculated by each former lead authority using a pooled interest rate which is applied to all loans in their portfolio.

In these cases, financial liabilities are shown in the SoFP at the values provided by the former lead authorities. Annual charges to the SoCNE for interest payable are based on the carrying amount of the liability multiplied by the effective rate of interest for the instrument, as calculated by each former lead authority.

Financial liabilities are derecognised when the contractual obligations are discharged, cancelled or expire.

Review of Accounting Policies and Estimation Techniques

These Annual Accounts have been prepared under IFRS incorporating any departures required by the FReM, and all accounting policies have been reviewed to ensure their continued relevance. Estimates and judgements are regularly evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from those estimates and underlying assumptions are continuously reviewed.

The main areas of estimation relate to the following:

- the valuation of land and buildings, where the services of professionally qualified surveyors are used to ensure that best practice and consistency of approach is applied, and
- the valuation of Pension Scheme assets and liabilities, where professionally qualified actuaries are employed to provide the information required under IAS19 Employee Benefits.

Prior Period Adjustments and changes in Accounting Policies and Estimation Techniques

Prior period adjustments may arise as a result of a change in accounting policy or to correct a material error. Changes in accounting policy are only made when required by proper accounting practice or to provide more reliable or relevant information on the council's financial position. Where a change is made, it is applied retrospectively by adjusting opening balances and comparative amounts for the prior period, as if the new policy had always been applied. Changes in accounting estimation techniques are applied in the current and future years and do not give rise to a prior period

adjustment. Material errors related to prior period balances may be identified during the course of a current year accounts preparation and are corrected to ensure comparability of balances in prior and current year for readers of the accounts.

Prior period adjustments were required to be made to correctly account for unfunded pensions liabilities in the LGPS. Provisions for discretionary enhancements to retirement benefits (e.g. payments for early retirement) are referred to as unfunded liabilities as they are paid by the body rather than the pension fund. Although they are treated the same way as retirement benefit costs as explained above, bodies do not have a right to set off the unfunded liability against a pension asset. The 2023/24 amounts have been restated to show the unfunded obligations separately from the pension asset

Events after the Reporting Period

Events after the reporting period end represent those events which occur between the end of the reporting period and the date when the Annual Report and Accounts are authorised for issue by the Board.

Material events for which conditions exist at 31 March 2025 are reflected on an accruals basis within the financial year. The Note to the Accounts contain details of material events where their conditions did not exist as at 31 March 2025.

There are no significant events affecting the SFRS which have occurred since the end of the financial year. Future developments have been included in the [Performance Report](#).

Notes to the Accounts (Continued)

2. Assumptions made about the future and other major sources of estimation uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the SFRS about the future or that are otherwise uncertain. Estimates are made taking into account

historical experience, current trends, and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The SFRS SoFP contains the following items for which there is a significant risk of material adjustment in the forthcoming year:

Item	Uncertainties	Effect if actual result differs from assumptions
Property, Plant and Equipment - Depreciation	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The current economic climate makes it difficult for the Board to spend adequate funds on repairs and maintenance, bringing into doubt the useful lives assigned to assets.	If the useful life of assets is reduced, depreciation materially increases and the carrying amount of the assets falls. If asset values were impacted by a reduction of 1%, then the carrying value would be reduced by approximately £6 million (assuming all operational categories are affected).
Property, Plant and Equipment - Valuation	The assets subject to revaluation are noted in the Accounting Policies under "Asset Measurement" and includes the land and buildings portfolio. Valuations were carried out by in-house registered valuer Russell M Munn BSc MRICS to comply with the requirements of the RICS "Red Book", IFRS and the FReM. 53% of the land and buildings portfolio was revalued in the year 1 April 2024 to 31 March 2025.	A reduction in the valuations would result in reductions to the Revaluation Reserve and potentially a loss recorded in the Statement of Comprehensive Net Expenditure. The current balance of the Revaluation Reserve will fund a reduction in land and buildings of £215.601 million before this would result in any charge to the Statement of Comprehensive Net Expenditure.
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement age, mortality rates and expected returns on pension fund assets. Consulting actuaries are engaged to provide the Board with expert advice about the assumptions to be applied.	The effects on the net pension liability of changes in individual assumptions can be measured. For instance, a 0.1% increase in the discount rate assumption would result in a decrease in the pension liability of £41.853 million. An increase of 0.1% in the salary rate and the pension rate would increase the liability by £3.098 million and £38.876 million respectively.

The valuer's report has been used to inform the measurement of the dwellings, land, buildings and infrastructure portfolio in the Annual Accounts. The value of land and buildings as at 31 March 2025 is £490.985 million. Please refer to [Note 23 Non-Current Assets](#) for further details.

3. Other Operating Charges

The amount included in the table on the right for the 2024/25 external audit fee includes an accrual relating to 2023/24. The actual fee payable for 2024/25 was £152,580.

OTHER OPERATING CHARGES	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Property Costs	35,177	30,786
Supplies and Services	23,320	20,842
Transport Costs	6,884	7,094
External Auditor (fee for audit of Annual Accounts)	151	150
Transport Costs – Members	13	15
Total	65,545	58,887

Notes to the Accounts (Continued)

4. Staff Numbers and Related Costs

Details of staff numbers and costs are shown below as well as in Note 4 to the financial statements. The average number of persons employed in the year ended 31 March 2025 was 7,558 (7,516 in 2023/24). There were 6,824 pensioners in the Firefighter Pension Schemes at 31 March 2025 (6,672 in 2023/24).

Related costs are shown in the following table:

STAFF NUMBERS AND RELATED COSTS	Year ended 31 March 2025			Year ended 31 March 2024		
	Permanent	Others	Total	Permanent	Others	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Wages and Salaries	217,315	0	217,315	211,186	0	211,186
Employer Pension Contribution Costs	59,103	0	59,103	49,554	0	49,554
Social Security Costs	21,864	0	21,864	21,021	0	21,021
Sub-total	298,282	0	298,282	281,761	0	281,761
IAS19 pension costs charged to net expenditure	(115,414)	0	(115,414)	(90,594)	0	(90,594)
Other staff related costs	6,265	574	6,839	8,726	406	9,133
Staff Costs	189,133	574	189,707	199,893	406	200,300
Firefighter Pension	151,992	0	151,992	137,563	0	137,563
Unfunded LGPS Benefits	589	0	589	573	0	573
Total net costs	341,714	574	342,288	338,029	406	338,436

Employer Pension Contributions relate to current employees. **Firefighter Pensions** represents lump sums and monthly pension payments made to retired members of the uniformed pension schemes. **Other unfunded LGPS**

benefits relate to unfunded pension benefits paid to pensioners.

Note that the total of £0.574 million shown under "Others" for the year ended 31 March 2025, (£0.406 million for the year

ended 31 March 2024) represents the costs of staff employed on temporary contracts through employment agencies.



Notes to the Accounts (Continued)

5. Reconciliation of Net Resource Expenditure

RECONCILIATION OF NET RESOURCE EXPENDITURE	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Staff costs	249,755	248,005
Other Operating Charges	67,217	59,593
Loss on sale of assets	4	19
Total Expenditure	316,976	307,617
Income	(2,390)	(2,310)
Net Expenditure for the year	314,586	305,307
Reconciliation to Annual Accounts:		
Less:		
Net Pension Account	(0)	(2)
Impairments and Revaluations charged to the Revaluation Reserve	(13,333)	(21,109)
Remeasurement gain on Pension Schemes	0	(261,224)
Movement in Provisions	(407)	
Add:		
Pensions Interest adjustment	25,983	32,740
Depreciation and Impairment	38,074	32,763
Remeasurement loss on Pension Schemes	18,735	0
Movement in Provisions	0	290
Statement of Comprehensive Net Expenditure	383,638	88,765

Note: Net Resource Expenditure has been restated for 2023/24 due to a change in how LGPS Unfunded benefits are reported.

6. Income from Activities

There has been a decrease in income from activities from 2023/24, as during last year there was income received for fire cover at a national sporting event which did not happen in 2024/25.

INCOME FROM ACTIVITIES	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Fees and Charges	(255)	(325)
Training Course Income	(12)	(8)
Total	(267)	(333)

Notes to the Accounts (Continued)

7. Other Income

OTHER INCOME	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Pensions	(207,851)	(180,941)
Seconded Officers	(491)	(660)
External Funding Grants	(1,492)	(1,522)
Other Property Income	(763)	(765)
Total	(210,597)	(183,888)

8. Interest Payable

INTEREST PAYABLE	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Interest Payable on Outstanding Debt	1,757	1,843
Interest on lease liability	35	37
Total	1,792	1,880

9. Trade and Other Receivables

Analysis By Type

This reflects an increase of £2.590 million during 2024/25 (compared to an increase of £2.334 million in the previous year).

Trade and Other Receivables includes an estimate of £0.013 million (£0.011 million in 2023/24) for credit losses arising during 2024/25. There are no contracted receivables.

ANALYSIS BY TYPE – AMOUNTS FALLING DUE WITHIN ONE YEAR	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Trade Receivables	438	306
Other Receivables	8,744	6,325
Prepayments	6,803	4,859
Accrued Income	251	2,156
Total	16,236	13,646

Analysis By Organisation

Included within the figure of £7.156 million for Central Government Bodies as at 31 March 2024 was an amount receivable relating to Firefighters' Pensions of £0.778 million. There is no comparable figure for 2024/25. Further analysis is shown in [Note 28](#).

ANALYSIS BY ORGANISATION – AMOUNTS FALLING DUE WITHIN ONE YEAR	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Central Government Bodies	8,202	7,156
Other Local Authorities	120	82
Public Corporations	0	0
Other Entities and Individuals	7,914	6,408
Total	16,236	13,646

[Notes to the Accounts](#) (Continued)

10. Trade and Other Payables

Analysis By Type

ANALYSIS BY TYPE – AMOUNTS FALLING DUE WITHIN ONE YEAR	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Accruals	21,055	18,590
Trade and Other Payables	6,185	6,655
Other Taxation and Social Security	5,448	5,159
Total	32,688	30,404

Analysis By Organisation

This reflects an increase of £2.284 million since 31 March 2024 (compared to a decrease of £7.673 million in the prior year).

Included within the figure of £9.777 million for Central Government Bodies in 2024/25 is a balance of £2.244 million relating to Firefighters' Pensions. There is no comparable figure within Trade and Other Payables as at 31 March 2024. Further analysis is shown in [Note 28](#).

ANALYSIS BY ORGANISATION – AMOUNTS FALLING DUE WITHIN ONE YEAR	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Bodies External to Government	19,088	18,590
Central Government Bodies	9,777	7,392
Accumulated Absences	3,238	4,196
Local Authorities	226	96
Public Corporations	359	130
Total	32,688	30,404

11. Corporation Tax

Corporation Tax is due to be paid by the SFRS on any chargeable gains made from the sale of properties and any other income generated from non-business activities. There were no chargeable gains made during 2024/25 from any activities. The amount payable to HMRC for the year ended 31 March 2025 is therefore nil (nil in 2023/24).

12. Cash and Cash Equivalents

ANALYSIS BY ORGANISATION – AMOUNTS FALLING DUE WITHIN ONE YEAR	As at 31 March 2025	As at 31 March 2024
	£000s	£000s
Government Banking Service Bank Account	348	336
Commercial Banks and Cash in Hand	111	162
Total	459	498

Notes to the Accounts (Continued)

13. Pensions

As part of the terms and conditions of employment of its employees, the SFRS offers retirement benefits. Although these benefits will not actually be payable until employees retire, the SFRS has a commitment to disclose the payments to be made in the future.

The SFRS currently participates in the two defined benefits pension schemes and a discretionary injury benefits scheme set out below:

- The **Local Government Pension Scheme (LGPS)** for support staff is a funded scheme, meaning that the SFRS and employees pay contributions into a fund, calculated at a level intended to balance the pension liabilities with investment assets. The employer contribution rate in 2024/25 was between 6.5% and 26.3% of the employees' pensionable pay depending on which local authority the pension was held with. The rates for all Funds have reduced in 2024/25 as the Funds have experienced increased funding levels. Employee contribution rates are tiered dependent on salary. This is a CARE scheme, whereby pension benefits are based on earnings within each year worked, not final salary as previously, which are index-linked and totalled on retirement to provide an annual pension.
- The **Fire 2015 Scheme** was introduced on 1 April 2015 and is a CARE scheme rather than a final salary pension scheme. Until 31 March 2022, there were two other Pension Schemes containing operational employees: The Firefighters' Pension Scheme 1992 and the New Firefighters' Pension Scheme 2006. These were replaced by the Fire 2015 Scheme to which members of the other schemes transferred between 2015 and 2022, with the transfer date depending on age and service. All new eligible employees entering the

Service join the Fire 2015 Scheme automatically. The normal pension age for firefighters is 60 under the new arrangements.

- The SFRS has powers to make awards of **injury benefits** in the event of firefighters leaving through injury. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same principles as those applied to the relevant pension schemes. There are no assets held to back the liabilities of this scheme, and cash must be generated to meet actual payments as they fall due.

From 1 April 2015, the Scottish Public Pensions Agency (SPPA) became responsible for administering the Firefighters' Schemes.

During 2024/25, the Service transferred administration of the LGPS Funds to a single provider, the Strathclyde Pension Fund Office (SPFO), from the following local authorities: Dumfries and Galloway Council, Dundee City Council, Falkirk Council, Fife Council, Highland Council, Lothian Pensions Fund and North East Scotland Pension Fund. All assets and liabilities from the ceding Funds were transferred to the SPFO.

- For 2024/25 the SFRS paid over £3.6m in Employer's Contributions and £2.4m in Employee's Contributions to the eight LGPS Funds. However, the contributions amounts reflected in the tables below only relate to Strathclyde Pension Fund and the contributions made to the other 7 Funds are included within the Gains on Curtailments and Settlements amount.
- The employer's contribution for the SPFO Scheme is 6.5% for 2024/25 and 2025/26, increasing to 17.5% in 2026/27.

The liabilities in respect of pensions are significant, however statutory arrangements are in place to fund the deficits:

- LGPS deficits will be funded through increased contributions over the remaining working lives of employees as assessed by the various Scheme actuaries.
- Firefighters' Pension Schemes will be funded through increased contributions over the remaining working lives of employees as assessed by national pension administrators and specific grant receivable from the Scottish Government to meet any funding shortfall.

a. Actuarial Methods and Assumptions

Government Actuary's Department (GAD) were engaged to assess the value of the SFRS's liability as at 31 March 2025, while Hymans Robertson LLP carried out the same exercise for the LGPS.

A full valuation of the LGPS was undertaken as at 31 March 2023 for all 8 Schemes (prior to the merger of the LGPS funds). The full actuarial valuation involved projecting future cashflows to be paid and placing a value on them. These cashflows include pensions that may be payable in future to members of all schemes or their dependents. The Statement of Financial Position and the projected charge to the SoCNE for 2024/25 are based on the results of this recent formal valuation

The Firefighters' Pension Schemes liability as at 31 March 2025 has been calculated by rolling forward the liabilities determined from full actuarial valuation calculations carried out as at 31 March 2020. The main assumptions used in their calculations are shown in the following table:

Notes to the Accounts (Continued)

ASSUMPTION	LGPS		Firefighters' Schemes		Injury Benefits	
	Year ended 31 March 2025	Year ended 31 March 2024	Year ended 31 March 2025	Year ended 31 March 2024	Year ended 31 March 2025	Year ended 31 March 2024
Mortality assumptions:						
Longevity at 60 for current pensioners						
Men	0	0	24.7	24.8	24.7	24.8
Women	0	0	24.7	24.8	24.7	24.8
Longevity at 60 for future pensioners						
Men	0	0	26.3	26.6	26.3	26.6
Women	0	0	26.3	26.6	26.3	26.6
Longevity at 65 for current pensioners						
Men	19.8	18.9 – 21.7	20.2	20.2	20.2	20.2
Women	22.6	21.6 – 23.6	20.2	20.2	20.2	20.2
Longevity at 65 for future pensioners						
Men	21.1	20.2 – 22.0	21.6	21.8	21.6	21.8
Women	24.5	23.1 – 25.3	21.6	21.8	21.6	21.8
Rate of inflation (CPI)	2.75%	2.70 – 2.95%	2.65%	2.55%	2.65%	2.55%
Rate of increase in salaries	3.45%	3.30 – 4.20%	3.4%	3.55%	3.4%	3.55%
Rate of increase in pensions	2.75%	2.75 – 2.95%	2.65%	2.55%	2.65%	2.55%
Rate for discounting scheme liabilities	5.80%	4.80 – 4.90%	5.15%	5.10%	5.15%	5.10%

In the year ended 31 March 2025, membership consists of those employees who transferred from legacy Fire and Rescue Services on 1 April 2013 plus new entrants.

The LGPS figures above for 2023/24 were a combination of the results of the three actuaries who valued the Funds in this year. Due to the consolidation of the Funds during 2024/25 to Strathclyde Pension Fund the results at year end are based on the work done by Hymans.

With regards the discount rates used in the valuation, the actuaries have applied different discount rates as shown below. High level sensitivity analysis is included in [Note 2](#), with more detail shown below.

- GAD: the discount rate used is the rate published in the HMT Public Expenditure System PES (2024) 09 Revised, dated 3 December 2024 for Annual Accounts prepared under FReM.
- Hymans Robertson: a Corporate Bond yield curve has been constructed using

the UBS corporate bond curve (derived by applying the UBS delta curve fitting methodology to the constituents of the iBoxx £ Corporate AA index). The discount rate reflects the 'term' of the benefit obligation which they interpret to be the weighted average duration of the benefit obligation. They calculate the weighted average duration for

each employer and categorise each employer's duration.

Sensitivity Analysis

The following table shows the impact changes in actuarial assumptions would have on the total defined benefit obligation, including both LGPS and Firefighter Schemes.

SENSITIVITY ANALYSIS	31 March 2025		31 March 2024	
	Change in Employer Liability *	Approximate Monetary Amount	Change in Employer Liability *	Approximate Monetary Amount
	(%)	£000s	(%)	£000s
0.1% increase in real discount rate	1.3 – 2.0%	41,853	1.4 – 2.0%	44,898
1-year increase in member life expectancy	3.0 – 4.0%	95,796	2.3 – 4.0%	81,720
0.1% increase in salary rate	0.0 – 0.1%	3,098	0.0 – 0.2%	6,250
0.1% increase in pensions increase rate (CPI)	1.2 – 2.0%	38,876	1.3 – 2.0%	41,599

* Percentage depends on Actuary

Notes to the Accounts (Continued)

Expected Return on Assets

The FPS is unfunded and therefore no assets back the scheme.

For the LGPS, the expected return and the interest cost for accounting years beginning on or after 1 January 2013 has been replaced with a single net interest cost, which

effectively sets the expected return equal to the IAS19 discount rate. The assets held by the Pension Funds are valued at fair value, principally market value for investments.

b. Statements of Net Comprehensive Expenditure

The following transactions have been made in the SoCNE in relation to the LGPS and both Firefighter schemes.

TABLE 1: NARRATIVE	Year ended 31 March 2025				Year ended 31 March 2024			
	LGPS	Combined FPS	Injury Benefits	Total	LGPS	Combined FPS	Injury Benefits	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Current service costs	5,495	40,700	800	46,995	7,456	47,300	900	55,656
Past service costs / (gains)	0	0	0	0	0	0	0	0
Losses / (gains) on curtailments and settlements	(8,203)	0	0	(8,203)	0	0	0	0
Admin Expenses	0	0	0	0	17	0	0	17
Total Service cost	(2,708)	40,700	800	38,792	7,473	47,300	900	55,673
Employer contribution	(2,406)	(149,100)	(2,700)	(154,206)	(7,767)	(135,800)	(2,700)	(146,267)
Deducted from/ (Added to) Staff Costs	(5,114)	(108,400)	(1,900)	(115,414)	(294)	(88,500)	(1,800)	(90,594)
Net Interest Cost *	(3,003)	141,800	2,600	141,397	(4,466)	125,400	2,400	123,334
Impact on Net Expenditure after Interest	(8,117)	33,400	700	25,983	(4,760)	36,900	600	32,740
Remeasurements recognised in Other Comprehensive Income *								
Actuarial losses / (gains)	9,735	9,900	(900)	18,735	12,776	(267,100)	(6,900)	(261,224)

* Note: the following table extracts figures from above to allow easier reconciliation to the figures shown for total Net Interest Cost and Actuarial Gains and Losses in the SoCNE and Statement of Changes in Taxpayers' Equity (SoCITE), for LGPS, Combined FPS and Injury Benefits

The table on the right shows a change in the actuarial position from a gain of £0.261 billion in 2023/24, to a loss of £0.019 billion in 2024/25. The Total Net Interest Cost and Total Actuarial Losses / (Gains) are shown on the Statement of Comprehensive Net Expenditure for the Year Ended 31 March 2025.

TABLE 2: CHANGE IN THE ACTUARIAL POSITION	As at 31 March 2025	As at 31 March 2024
	£000s	£000s
Net Interest Cost		
LGPS	(3,003)	(4,466)
Combined FPS	141,800	125,400
Injury Benefits	2,600	2,400
Total Net Interest Cost	141,397	123,334
Actuarial Losses / (Gains)		
LGPS	9,735	12,776
Combined FPS	9,900	(267,100)
Injury Benefits	(900)	(6,900)
Total Actuarial Losses / (Gains)	18,735	(261,224)

[Notes to the Accounts](#) (Continued)

Remeasurement recognised in the other Comprehensive Income

TABLE 3: REMEASUREMENT RECOGNISED IN THE OTHER COMPREHENSIVE INCOME YEAR END 31 MARCH 2025	Assets	Obligations				
	LGPS	LGPS	Combined FPS	Injury Benefits	IFRIC 14 Ad- justment	Net (Lia- bility) / Asset
	£000s	£000s	£000s	£000s	£000s	£000s
Change in Financial Assumptions	0	44,238	(16,300)	0	0	27,938
Change in Demographic Assumptions	0	462	5,600	0	0	6,062
Other Experience Changes	0	(1,593)	800	900	0	107
Return on Assets excluding amounts included in net interest	(7,869)	0	0	0	0	(7,869)
Adjustment for IFRIC 14 Net asset reduction	0	0	0	0	(44,973)	(44,973)
Total remeasurements recognised in Other Comprehensive Income	(7,869)	43,107	(9,900)	900	(44,973)	(18,735)

TABLE 4: REMEASUREMENT RECOGNISED IN THE OTHER COMPREHENSIVE INCOME YEAR END 31 MARCH 2024	Assets	Obligations				
	LGPS	LGPS	Combined FPS	Injury Benefits	IFRIC 14 Ad- justment	Net (Lia- bility) / Asset
	£000s	£000s	£000s	£000s	£000s	£000s
Change in Financial Assumptions	0	12,583	361,000	0	0	373,583
Change in Demographic Assumptions	0	3,332	2,200	0	0	5,532
Other Experience Changes	(414)	(22,689)	(96,100)	6,900	0	(112,303)
Return on Assets excluding amounts included in net interest	16,776	(123)	0	0	0	16,653
Adjustment for IFRIC 14 Net asset reduction	0	0	0	0	(22,241)	(22,241)
Total remeasurements recognised in Other Comprehensive Income	16,362	(6,897)	267,100	6,900	(22,241)	261,224

Notes to the Accounts (Continued)

Statement of Financial Position

IAS19 requires the SFRS to account for pension liabilities of £2.929 billion as at 31 March 2025, (£2.884 billion in 2023/24) as valued by the actuaries noted above.

TABLE 5: STATEMENT OF FINANCIAL POSITION	As at 31 March 2025	As at 31 March 2024 (Restated)
	£000s	£000s
Present value of liabilities:		
Firefighters' Pension Schemes	(2,877,693)	(2,834,393)
Injury Benefits	(51,262)	(51,462)
Present Value of Unfunded Obligations	(7,784)	(8,970)
Total Pension Liabilities	(2,936,739)	(2,894,825)
Present value of liabilities – Local Government Pension Scheme	(237,126)	(269,178)
Fair value of assets in the Local Government Pension Scheme	395,590	385,474
Effect of Asset Ceiling	(158,464)	(113,492)
Total Pension Assets	0	2,804
Total Pension Position	(2,936,739)	(2,892,021)
(Deficit)/Surplus in the scheme:		
Local Government Pension Scheme	(7,784)	(6,166)
Firefighters' Pension Schemes	(2,877,693)	(2,834,393)
Sub-total	(2,885,477)	(2,840,559)
Injury Benefits	(51,262)	(51,462)
Total	(2,936,739)	(2,892,021)

- The liabilities as at 31 March 2025 show the underlying commitments that the SFRS has in the long run to pay retirement benefits. The total liability of £2.937 billion has a substantial impact on the net worth of the SFRS as recorded in the SoFP, resulting in a negative overall balance of £2.378 billion. However, statutory arrangements for funding the deficit mean that the financial position of the SFRS remains healthy.
- As at the 31 March 2025, the net discount rate remained higher than in previous years, leading to a gain on the balance sheet for the LGPS. This has resulted in an asset surplus for the third year in a row. Asset surpluses have to be safeguarded and therefore restrictions are placed on any gain in the SoCNE.
- IAS19 limits the measurement of a net defined benefit asset to the lower of the surplus in the defined benefit plan and the asset ceiling. The asset ceiling is defined as the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. As there is no unconditional right to a refund, the actuaries have calculated whether there are economic benefits in the form of reductions in future contributions, in accordance with IFRIC 14. The actuary has calculated that for 2024/25 the future service element for the employer contribution is higher than the future service cost, therefore we are unable to account for an asset surplus this year and the asset ceiling has been reduced to zero (£2,804 million in 2023/24).
- Provisions for discretionary enhancements to retirement benefits (e.g. payments for early retirement) are referred to as unfunded liabilities as they are paid by the body rather than the pension fund. Although they are treated the same way as retirement benefit costs as explained above, bodies do not have a right to set off the unfunded liability against a pension asset. The 2023/24 amounts have been restated to show the unfunded obligations separately from the pension asset. The unfunded obligations in 2024/25 were £7.784 million (£8,970 million in 2023/24).
- In relation to the LGPS, the Statement of Financial Position is based on the 2023 Fund valuations. There has been an increase in the nominal discount rate

Notes to the Accounts (Continued)

from 4.8%–4.9% to 5.8% p.a. at this year end and CPI has remained within the same range at 2.7% – 2.95% in both 2023/24 and 2024/25. This has been offset by an increase in investment markets over the period which has resulted in an increase in asset values (total assets of £395.6 million in 2024/25 compared to £385.4 million in 2023/24, see table 13c below).

- Although the SFRS is in an unusual position of having high asset values during the past three years, in previous years there has been a deficit on

the LGPS. Any deficit is covered by increased contributions from the SFRS over the remaining working life of employees, as assessed by the scheme actuary, to ensure that accrued benefits can be paid. The total future contributions expected to be made to the LGPS in the year ending 31 March 2026, based on current membership is £2.590 million.

- The assessed actuarial liability in the Combined FPS Scheme (excluding injury benefits) as at 31 March 2025 is £2.878 billion. This compares to the

liability of £2.834 billion as at 31 March 2024. The liability has decreased primarily due to a slight increase in the discount rate from 5.10% to 5.15%.

- Finance is only required to be raised to cover firefighters' pensions and injury benefits when the payments are made. Employer contributions are estimated to be £59 million in 2025/26.
- The following table shows the weighted average duration of the defined benefit obligation for scheme members for each of the schemes.

TABLE 6: WEIGHTED AVERAGE DURATION OF THE DEFINED BENEFIT OBLIGATION FOR SCHEME MEMBERS	LGPS		Firefighter Schemes		Injury Benefits	
	Year ended 31 March 2025	Year ended 31 March 2024	Year ended 31 March 2025	Year ended 31 March 2024	Year ended 31 March 2025	Year ended 31 March 2024
Weighted average duration in years of the defined benefit obligation	19.0	17.0	15.0	16.0	15.0	16.0

c. Asset and Defined Benefit Obligation Reconciliation

RECONCILIATION OF OPENING AND CLOSING DEFICIT	Year ended 31 March 2025			Year ended 31 March 2024		
	LGPS	Combines FPS	Injury Benefits	LGPS	Combines FPS	Injury Benefits
	£000s	£000s	£000s	£000s	£000s	£000s
Deficit at beginning of year	(6,166)	(2,834,393)	(51,462)	1,850	(3,064,593)	(57,762)
Current Service Cost	(5,495)	(40,700)	(800)	(7,456)	(47,300)	(900)
Employer Contributions	2,406	149,100	2,700	7,767	135,800	2,700
Past Service Costs	0	0	0	0	0	0
Curtailments / Settlements	48,678	0	0	0	0	0
Adjust for Settlement for Consolidation	(40,475)	0	0	0	0	0
Admin Expenses	0	0	0	(17)	0	0
Net Interest Cost	3,003	(141,800)	(2,600)	4,466	(125,400)	(2,400)
Actuarial (losses) / gains	35,238	(9,900)	900	9,465	267,100	6,900
Net Asset Restriction Applied	(44,973)	0	0	(22,241)	0	0
(Deficit) / Surplus at end of year	(7,784)	(2,877,693)	(51,262)	6,166	(2,834,393)	(51,462)
Present Value of Unfunded Obligations	(7,784)	0	0	(8,970)	0	0

Notes to the Accounts (Continued)

RECONCILIATION OF OPENING AND CLOSING BALANCES OF THE PRESENT VALUE OF THE DEFINED BENEFIT OBLIGATION	Year ended 31 March 2025			Year ended 31 March 2024		
	LGPS	Combines FPS	Injury Benefits	LGPS	Combines FPS	Injury Benefits
	£000s	£000s	£000s	£000s	£000s	£000s
Opening Defined Benefit Obligation	(278,148)	(2,834,393)	(51,462)	(258,639)	(3,064,593)	(57,762)
Current Service Cost	(5,495)	(40,700)	(800)	(7,456)	(47,300)	(900)
Interest Cost	(8,640)	(141,800)	(2,600)	(12,300)	(125,400)	(2,400)
Member Contributions	(1,836)	0	0	(2,344)	0	0
Curtailments / Settlements	(144,873)	0	0	0	0	0
Adjust for Settlement for Consolidation Obligations	145,389	0	0	0	0	0
Past Service Costs	0	0	0	0	0	0
Transfers In from Other Authorities	0	(1,900)	0	0	(1,000)	0
Transfers Out to Other Authorities	0	100	0	0	400	0
Estimated Benefits paid	5,587	150,900	2,700	9,365	136,400	2,700
Actuarial (losses) / gains	43,107	(9,900)	900	(6,774)	267,100	6,900
Closing Defined Benefit Obligation	(244,909)	(2,877,693)	(51,262)	(278,148)	(2,834,393)	(51,462)
Present Value of Unfunded Obligations	7,783	0	0	8,970	0	0
Closing Position at 31 March 2025	(237,126)	(2,877,693)	(51,262)	(269,178)	(2,834,393)	(51,462)

RECONCILIATION OF OPENING AND CLOSING BALANCES OF THE FAIR VALUE OF SCHEME ASSETS	LGPS	LGPS
	As at 31 March 2025	As at 31 March 2024 (Restated)
	£000s	£000s
Opening value of Scheme assets	385,474	351,740
Expected return on Scheme assets	11,643	16,766
Member Contributions	1,836	2,344
Curtailments / Settlements	193,551	0
Adjust for Settlement for Consolidation Obligations	(185,864)	0
Employer Contributions	2,406	7,767
Admin Expenses	0	(17)
Estimated Benefits paid	(5,587)	(9,365)
Actuarial (losses) / gains	(7,869)	16,239
Closing value of Scheme assets	395,590	385,474
Net Asset Restriction Applied	(158,464)	(113,492)
Value of Scheme assets at end of year after Net Asset Restriction Applied	237,126	271,982

Note: The 2023/24 figures for the LGPS have been restated to reflect the present value of unfunded obligations which was not shown separately in last year's Accounts.

Notes to the Accounts (Continued)

Information in respect of the LGPS Defined Benefit Obligation

INFORMATION IN RESPECT OF THE LGPS DEFINED BENEFIT OBLIGATION	Liability Year ended 31 March 2025		Liability (Restated) Year ended 31 March 2024	
	£000s	%	£000s	%
Active Members	114,059	46.57%	125,580	45.15%
Deferred Members	30,346	12.39%	38,053	13.68%
Pensioner Members	92,721	37.86%	105,545	37.95%
Unfunded Obligations	7,783	3.18%	8,970	3.22%
Total	244,909	100.00%	278,148	100.00%

The FPS has no assets to cover its liabilities. LGPS assets are valued at fair value, principally market value for investments. The expected return on LGPS assets is based on the long-term future expected investment return for each asset class. These assets consist of the following categories.

ASSET	Year ended 31 March 2025			Year ended 31 March 2024		
	Quoted Prices in Active Markets	Prices Not Quoted in an Active Market	Total	Quoted Prices in Active Markets	Prices Not Quoted in an Active Market	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Equity Securities						
Consumer	19,491	42	19,533	23,556	3	23,559
Manufacturing	18,431	26	18,457	25,949	3	25,952
Energy and Utilities	3,075	0	3,075	6,660	0	6,660
Financial Institutions	8,860	173	9,033	14,889	28	14,917
Health and Care	9,405	5	9,410	13,027	10	13,037
Information Technology	22,688	11	22,699	14,779	0	14,779
Other	0	0	0	22,699	0	22,699
Sub-total	81,950	257	82,207	121,559	44	121,603
Debt Securities						
Corporate Bonds	0	0.1	0.1	3,930	244	4,174
UK Government Bonds	0	0	0	11,949	1,744	13,693
Other	0	0	0	1,422	1,476	2,898
Sub-total	0	0.1	0.1	17,301	3,464	20,765
Private Equity	0	91,441	91,441	1,001	49,755	50,756
Property	0	29,846	29,846	6,259	21,547	27,806
Investment Funds and Unit Trusts						
Equities	1,448	95,106	96,554	29,756	73,016	102,772
Bonds	0	83,447	83,447	4,493	24,806	29,299
Commodities	0	194	194	0	742	742
Infrastructure	0	1,396	1,396	602	14,697	15,299
Other	0	880	880	1,937	4,667	6,604
Sub-total	1,448	181,023	182,471	36,788	117,928	154,716
Derivatives						
Foreign Exchange	0	(0.3)	(0.3)	0	0	0
Cash and Cash Equivalents	0	9,625	9,625	6,447	3,380	9,827
Total	83,398	312,192	395,590	189,355	196,118	385,473

Notes to the Accounts (Continued)

d. Statement of Changes in Taxpayers Equity

The actuarial gains and losses identified as movements on the Pensions Reserve for the year ended 31 March 2025 can be analysed into the following categories.

STATEMENT OF CHANGES IN TAXPAYERS EQUITY	Year ended 31 March 2025				Year ended 31 March 2024			
	LGPS	FPS	Injury Benefits	Total	LGPS	FPS	Injury Benefits	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Actual return less expected return on pension scheme assets	(7,869)	0	0	(7,869)	16,362	0	0	16,362
Changes in assumptions underlying the present value of the scheme liabilities	43,107	(9,900)	900	34,107	(6,897)	267,100	6,900	267,103
Net Asset Restriction Applied	(44,973)	0	0	(44,973)	(22,241)	0	0	(22,241)
Actuarial (losses) / gains in pension scheme	(9,735)	(9,900)	900	(18,735)	(12,776)	267,100	6,900	261,224
Actuarial (losses) / gains recognised in Statement of Changes in Taxpayers Equity	(9,735)	(9,900)	900	(18,735)	(12,776)	267,100	6,900	261,224

14. Related Party Transactions

The SFRS is an Other Significant Public Body sponsored by the Scottish Government Safer Communities Directorate. The Scottish Government is regarded as a related party. During the year, the SFRS had various material transactions with the Scottish Government and in addition had a number of material transactions with other government bodies (HMRC, Debt Management Office (DMO), local authorities and LGPS offices). During the year, apart from their service contracts, no Board member or senior employee or related parties have undertaken any material transactions with the SFRS.

There are related party relationships with the SFRS Educational, Cultural and Commemorative Trust (known as Fire and Rescue Heritage Scotland), SFRS Family Support Trust, the National Fire Chiefs Council Limited and The Fire Fighters Charity, all of which are charities where Trustees are employees of the SFRS.

During the year, no funding (£nil in 2023/24) was provided to the SFRS Educational, Cultural and Commemorative Trust to support the development of the Museum of Scottish Fire Heritage. In 2024/25, the SFRS incurred costs totalling £5,392 that were fully recharged to the Trust in relation to various expenditure including stock, subscriptions and postage (£60,525 in 2023/24). Staff costs were absorbed by the SFRS in 2024/25, and no other costs were incurred on behalf of the Trust.

The SFRS provides payroll administration for the SFRS Family Support Trust, the relevant staff costs are then recovered from the SFRS Family Support Trust. During the year, the total salary cost recharged to the SFRS Family Support Trust was £129,150 (£137,335 in 2023/24), of which £32,159 (£34,517 in 2023/24) was included in accrued income at the year end. During 2024/25, SFRS also paid £86,975 (£68,130 in 2023/24) to the National Fire Chiefs

Council Limited in respect of subscriptions and training. No direct funding was provided to the Fire Fighters Charity (£nil in 2023/24). However, employees are able to make personal donations to the charity through SFRS's payroll arrangements.

Related party relationships were also identified with the Group Life and Accident Scheme and with Firesport UK. Employees, volunteers and certain retired employees of SFRS are able to contribute to the Group Life and Accident Scheme through SFRS's payroll arrangements. An annual membership fee of £3,699 was paid to Firesport UK in 2024/2025 (£3,699 in 2023/24).

Further information on Board members is contained within the Annual Governance Statement in the Annual report and can also be found on the [SFRS website](#).

[Notes to the Accounts](#) (Continued)

15. Right of Use Assets and Lease Liabilities

Our lease contracts comprise of Property (land, buildings and masts), Non-Property (vehicles, printers and franking machines) and Peppercorn assets in the form of long-term land leases.

RIGHT OF USE ASSETS YEAR ENDED 31 MARCH 2025	Property Assets	Non-Property Assets	Peppercorn Assets	Total
	£000s	£000s	£000s	£000s
Cost or Valuation				
As at 1 April 2024	3,787	876	1,735	6,398
Additions	6	452	0	458
Disposals	0	(239)	0	(239)
As at 31 March 2025	3,793	1,089	1,735	6,617
Depreciation & Impairment				
As at 1 April 2024	(281)	(744)	(40)	(1,065)
Depreciation charge for the year	(127)	(271)	(20)	(418)
Depreciation on disposals	0	239	0	239
As at 31 March 2025	(408)	(776)	(60)	(1,244)
Net Book Value as at 31 March 2025	3,385	313	1,675	5,373
Net Book Value as at 31 March 2024	3,506	132	1,695	5,333
Asset Financing				
Owned	0	0	0	0
Leased	3,385	313	1,675	5,373
Carrying amount as at 31 March 2025	3,385	313	1,675	5,373



Notes to the Accounts (Continued)

RIGHT OF USE ASSETS YEAR ENDED 31 MARCH 2024	Property Assets	Non-Property Assets	Peppercorn Assets	Total
	£000s	£000s	£000s	£000s
Cost or Valuation				
As at 1 April 2023	3,787	1,023	1,735	6,545
Additions	0	42	0	42
Disposals	0	(189)	0	(189)
As at 31 March 2024	3,787	876	1,735	6,398
Depreciation & Impairment				
As at 1 April 2023	(158)	(463)	(20)	(641)
Depreciation charge for the year	(123)	(466)	(20)	(609)
Depreciation on disposals	0	185	0	185
As at 31 March 2024	(281)	(744)	(40)	(1,065)
Net Book Value as at 31 March 2024	3,506	132	1,695	5,333
Net Book Value as at 31 March 2023	3,629	560	1,715	5,904
Asset Financing				
Owned	0	0	0	0
Leased	3,506	133	1,695	5,333
Carrying amount as at 31 March 2024	3,506	133	1,695	5,333



* Opening balances for all ROU Assets in 2023/24 were changed in the year due to a full review of IFRS16 Leases implemented in 2022/23.

Notes to the Accounts (Continued)

Right of use lease assets comprise

RIGHT OF USE LEASE ASSETS COMPRISE	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Assets valued at net present value of future lease payments	5,374	5,333
Assets valued at depreciated replacement cost (DRC)	0	0
Assets valued at existing use value (EUV)	0	0
Total	5,374	5,333

Lease Liabilities

A maturity analysis of contractual undiscounted cash flows relating to lease liabilities is presented on the right. The cash flows are presented net of irrecoverable VAT.

LEASE LIABILITIES	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Not later than one year	317	310
Later than one year but not later than 5 years	486	354
Later than 5 years	2,978	3,096
Less: interest element	(35)	(37)
Balance as at 31 March	3,746	3,723
Current	317	310
Non-current	3,429	3,413
Total Lease liabilities	3,746	3,723

Amounts Recognised in the Statement of Comprehensive Net Expenditure

AMOUNTS RECOGNISED IN THE STATEMENT OF COMPREHENSIVE NET EXPENDITURE	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Depreciation	419	609
Interest expense	35	37
Low value and short-term leases	233	268
Total	687	914

Amounts Recognised in the Statement of Cash Flows

AMOUNTS RECOGNISED IN THE STATEMENT OF CASH FLOWS	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Interest expense	35	37
Repayments of principal on leases	(26)	519
Total	9	556

Notes to the Accounts (Continued)

SFRS as Lessor

The SFRS leases out property under operating leases (Memorandum of Terms of Occupations Agreements MOTO) for the following purposes:

- to facilitate shared accommodation for public service partner agencies including Police Scotland and Scottish Ambulance Service
- radio masts, and
- surplus land

These MOTO's have prescribed terms and thereafter run year to year. In addition, they can be cancelled with six months' notice by either party. Once the prescribed term has expired no future rental income can be guaranteed therefore the rental income for

LAND AND BUILDINGS (INCLUDING RADIO MASTS)	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Not later than one year	763	760
Later than one year and not later than five years	797	979
Later than five years	425	514
Total Minimum Lease Payment	1,985	2,253

these are recorded in the table above as income 'not later than one year'.

Rents receivable in the year ended 31 March 2025 totalled £0.763 million (£0.765 million in 2023/24). Included within rent receivable for 2024/25 was £0.660 million (£0.659 million in 2023/24) in relation to contingent rents, being recharge of utility costs for a number of the leased premises.

During 2024/25 there were 41 different lease agreements in place with 9 different organisations. Of the 41 lease agreements, 36 of these related to rental of office space or accommodation, 3 related to rental of land and 2 related to rental of radio masts to accommodate equipment.

16. Provisions

The following table shows the provisions transferred from legacy services and adjusted/added to by the SFRS. The provision for Public and Employee Liability exposure relates to obligations due in respect of any known liability claims made against the SFRS by third parties as at 31

March 2025. Whilst the SFRS knows about these claims when they arise and can use past experience to estimate the likely liability, the actual timing of these payments is uncertain as a result of the claims process having to run its course and for agreement to be reached with the insurers.

The other provisions represent obligations due in respect of legacy service employee related liabilities and are based on the latest information available at this time.

This reflects a decrease of £0.407 million since 31/3/2024 (compared to an increase of £0.290 million in the prior year).

PROVISIONS	Provisions LESS than one year			Provisions MORE than one year		
	Public & Employee Liability Exposure	Other related liabilities	Total	Public & Employee Liability Exposure	Other related liabilities	Total
	£000s	£000s	£000s	£000s	£000s	£000s
Balance as at 1 April 2023	480	0	480	959	0	959
Additional provisions made year ended 31 March 2024	461	0	461	0	0	0
Amounts used year ended 31 March 2024	(171)	0	(171)	0	0	0
Unused amounts reversed in year ended 31 March 2023	0	0	0	0	0	0
Transfer from / (to) Long Term Provisions	(194)	0	(194)	194	0	194
Balance as at 31 March 2024	576	0	576	1,153	0	1,153
Additional provisions made year ended 31 March 2025	480	0	480	0	0	0
Amounts used year ended 31 March 2024	(887)	0	(887)	0	0	0
Unused amounts reversed in year ended 31 March 2024	0	0	0	0	0	0
Transfer from / (to) Long Term Provisions	272	0	272	(272)	0	(272)
Balance as at 31 March 2025	441	0	441	881	0	881

Notes to the Accounts (Continued)

17. Future Capital Commitments

The following table reflects commitments to capital projects for the financial year ending 31 March 2025 of £17.283 million (£9.247 million in the prior year).

The majority of these commitments are expected to be settled during financial year 2025/26. However, a portion of the contract costs relating to the CAD

component of the New Mobilising System, are anticipated to be incurred in 2026/27 and 2027/28.

YEAR ENDED 31 MARCH 2025 FUTURE CAPITAL COMMITMENTS	Total £000s
Property	
Dalkeith Fire Station RAAC New Build	156
Liberton Fire Station RAAC New Build	124
Calton Fire Station Redevelopment	86
Training Estate	557
Property Project Costs	398
Property Minor Works Projects	211
Vehicles	
Frontline Appliances	3,861
Light Appliances	622
Light Fleet – Vans and Cars	48
Digital and Technology Equipment	
ESN Data First	420
In-Vehicle Systems	189
ICT Project costs	375
New Mobilising System	10,236
Total	17,283

YEAR ENDED 31 MARCH 2024 FUTURE CAPITAL COMMITMENTS	Total £000s
Property	
Dalkeith Fire Station RAAC New Build	400
Salen Fire Station Development	400
Galashiels Fire Station RAAC Redevelopment	1,600
Dingwall Fire Station Redevelopment	850
Newcraighall Fire Station Redevelopment	1,800
Property Project Costs	346
Property Minor Works Projects	420
Vehicles	
Frontline Appliances	1,126
Light Appliances	1,195
ICT Equipment	
Operational Intelligence	226
ICT Project costs	180
New Mobilising System	704
Total	9,247



Notes to the Accounts (Continued)

18. Grant in Aid

Grant in Aid income received from the Scottish Government for the financial year ended 31 March 2025 was £363.130 million compared to a budget of £358.183 million. The £4.947 million variance relates to the timing of the VAT reclaim and changes in working capital, because of changes in year-end creditors and accruals.

No funds were drawn down in advance of need, as cash was only requested to meet expenditure as and when it was forecast to be required.

GRANT IN AID	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Cash GiA received to meet operational expenditure	320,330	318,925
Cash GiA received to fund replacement capital expenditure	42,800	32,725
Total	363,130	351,650

19. Long Term Debtors

Long term debtors consist of arrears payable to the Retained Duty System (RDS) Modified Pension Scheme and loans to employees in relation to payroll transition for a legacy service, whereby payments will be recovered at the end of an employee's service. The table reflects a decrease of £0.238 million since 31 March 2024 (compared to a decrease of £0.348 million in the prior year).

LONG TERM DEBTORS	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Employee Pension Arrears repayment	0	230
Employee soft loans relating to legacy service payroll transition	20	28
Total	20	258

20. Inventories

The main categories of inventory held are shown in the table.

The movement during the year was an increase of £0.243 million (£0.034 million increase in the prior year). Inventory recognised as an expense totalled £2.751 million (£2.562 million in the prior year).

INVENTORIES	Consumables	Fuel	Total
	£000s	£000s	£000s
Opening Balance as at 1 April 2023	1,161	269	1,430
Movement during the year	29	5	34
Stock written off	0	0	0
Opening Balance as at 1 April 2024	1,190	274	1,464
Movement during the year	275	(32)	243
Stock written off	0	0	0
Closing Balance as at 31 March 2025	1,465	242	1,707

Notes to the Accounts (Continued)

21. Resource limit – Outturn Year ended 31 March 2025

EXPENDITURE TYPE	Year ended 31 March 2025			Year ended 31 March 2024
	Outturn	Budget	Variance	Variance
	£000s	£000s	£000s	£000s
Department Expenditure Limit (DEL)				
Net Resource Expenditure	314,586	314,857	(271)	930
Net Capital Expenditure	42,800	42,800	0	0
Net Capital Expenditure RoU	496	526	(30)	(153)
Total DEL Expenditure	357,882	358,183	(301)	777
Ring-fenced DEL				
Depreciation	29,185	32,582	(3,397)	(5,132)
Depreciation – RoU Assets	418	418	0	(26)
Total Ring-fenced DEL	29,603	33,000	(3,397)	(5,158)
Total Annually Managed Expenditure (AME)				
Impairment	8,471	8,000	471	(8,114)
Provisions	(407)	1,000	(1,407)	(710)
Pension	(8,117)	10,000	(18,117)	(14,760)
Corporation Tax	0	1	(1)	0
Depreciation ROU Peppercorn	20	20	0	(15)
Total AME	(33)	19,021	(19,054)	(23,600)
Total Managed Expenditure	387,452	410,204	(22,752)	(27,981)

The outturn figures in the previous table are shown on an accruals basis. The total variance of £22.752 million represents both cash and non-cash items in the year ended 31 March 2025; the major contributing reasons are as follows.

Our key measure of financial performance is the comparison of expenditure against Departmental Expenditure Limit (DEL) funding provided by the Scottish Government.

The Resource DEL variance of (£0.271) million for the year ended 31 March 2025 relates to a combination of factors noted in the following table and explained further in the subsequent narrative.

THE RESOURCE DEL VARIANCE	Outturn	Budget	(Over) / Under
	£000s	£000s	£000s
Employee Costs	249,751	252,068	2,317
Operating Costs, including Loss on sale of assets	67,225	64,764	(2,461)
Income	(2,390)	(1,975)	415
Total	314,586	314,857	271

Note: Overspends are shown in brackets

Notes to the Accounts (Continued)

The requirement to account for unused holidays at the end of the financial year, combined with underspends in Operations Control and Support staff categories contributed to the employee costs underspend. Reduced costs in relation to ill health retirements and travel costs due to online meetings have also added to the underspend.

Operating Costs are overspent mainly as a result of increased property related costs including repairs and maintenance, utilities and rates.

There was an over recovery of income mainly due to increased rental income from shared services and the recovery of costs incurred at major events that the Service supported. Also, there was accelerated recovery of modern apprenticeship income as staff successfully complete their Scottish Vocational Qualification.

The business as usual Capital DEL budget was fully spent. There is a small underspend of £0.030 million in the Capital DEL budget for Right of Use Assets (RoU) due to a delay in the delivery of a leased vehicle. These budgets will be combined in future years providing more flexibility to ensure the full budget is used.

The Ring Fenced DEL budget for Depreciation in the year was £33.000 million, with the actual requirement being £29.603 million, resulting in an underspend of £3.397 million.

The AME Impairment budget of £8.000 million reflects the impairment of properties through the normal rolling programme of property valuations. The actual impairment in 2024/25 is £8.471 million, £0.471 million over budget.

The variance on the AME Provisions budget of £1.407 million reflects the impact of new provisions being recognised and the release of provisions no longer required during the year being less than budgeted.

AME Pension budget of £10 million was provided to cover the impact on the SoCNE of LGPS IAS19 adjustments ([see Note 13 \(b\), Statement of Net Comprehensive Expenditure](#)). The effect of these adjustments in 2024/25 is an underspend of £18.117 million compared to £14.760 million in 2023/24. This has been caused by a number of factors including a reduction in employer contributions and a decrease in the net interest cost.

The combined AME budget across all items is under-utilised by £19.054 million, however this does not represent cash-based transactions.

22. Financial Instruments

Disclosure of Nature and Extent of Risk Arising from Financial Instruments

Key Risks

As the cash requirements of the Board are met through Grant in Aid provided by the Scottish Government, financial instruments play a more limited role in creating and managing risks than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Board's expected purchase and usage requirements, and the Board is therefore exposed to little credit, liquidity or market risk.

The main elements of risks that the Board is exposed to are:

- **Credit risk** – the possibility that other parties might fail to pay amounts due to the Board.
- **Liquidity risk** – the possibility that the Board might not have funds available to meet its commitments to make payments.
- **Market risk** – the possibility that financial loss might arise for the Board

as a result of changes in such measures as interest rates and stock market movements.

Overall Procedures for Managing Risk

The Board's overall risk management procedures focus on the unpredictability of financial markets and implementing restrictions to minimise these risks. The Board formally adopts the requirements set out within the Financial Reporting Manual (FReM) and the Scottish Public Finance Manual and through The Audit and Risk Assurance Committee, ensures that appropriate risk management, governance and internal control systems, principles and policies are in place and operating effectively. These principles are implemented and followed by the Finance Department.

Credit Risk

Credit risk arises from cash and cash equivalents and deposits with banks as well as credit exposure to customers.

For banks, funds are held and transacted through Government Banking Scheme accounts. Transactional services are provided by NatWest, with corporate banking arrangements held with The Royal Bank of Scotland. Therefore, there is little exposure to credit risks from these deposits.

Credit risk is the risk of financial loss to the Board if a customer fails to meet their contractual obligations. Customers for goods and services are assessed, taking into account their financial position, past experience and other factors, with individual credit limits being set in accordance with internal ratings in line with parameters set by the Board.

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

Notes to the Accounts (Continued)

NARRATIVE	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Trade Receivables	438	306
Total	438	306

Of the £16.033 million total Trade and Other Receivables figure (£13.646 million in the prior year), £0.438 million (£0.306 million in the prior year) relates to trade receivables. The SFRS generally allows 30-day credit terms for its trade receivables, and all efforts will be made to ensure that debts are paid. Trade receivables can be analysed by age as shown in the following table.

TRADE RECEIVABLES BY AGE	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Less than three months	412	280
Three to six months	0	2
Six months to one year	4	4
More than one year	22	20
Total	438	306

Collateral – During this and the previous reporting period, the Board held no collateral as security.

Liquidity Risk

Liquidity risk is the risk that the Board will not be able to meet its financial obligations as they fall due. This risk is managed by ensuring that enough funds are available to meet liabilities as they fall due by carrying out rigid and close monitoring of cashflow on a daily basis and regular reviews of expenditure requirements during the month. The Board's main source of income

is Grant in Aid income provided by the Scottish Government. Therefore, there is no significant risk that it will be unable to raise finance to meet its commitments under financial instruments.

Market Risk

Market Risk is the risk that financial loss might arise as a result of changes in measures such as interest rates. The borrowings held by the SFRS were taken out by legacy Fire and Rescue Services or on behalf of legacy Fire and Rescue Services by the lead authority. 70% (71%

in the prior year) of the borrowings held by the SFRS are at fixed interest rates with the interest on the remainder calculated by each former lead authority using a pooled interest rate which is applied to all loans in their portfolio. All borrowings relate to legacy services as the SFRS has no power to borrow funds and therefore, no new borrowings have been entered into since the SFRS was established as a single national service in 2013. Any additional interest due as a result of changes in interest rates in future years will be met from Grant in Aid income provided by the Scottish Government.

Notes to the Accounts (Continued)

Financial Instruments Balances

The borrowings disclosed in the SoFP are made up of the following categories of financial instruments:

Financial Liabilities by Category

LOANS AND PAYABLES	Year ended 31 March 2025		Year ended 31 March 2024	
	Current	Non-Current	Current	Non-Current
	£000s	£000s	£000s	£000s
Loans direct from PWLB / National Loans Fund	2,073	17,344	3,896	19,196
Loans direct from Commercial Lenders	4	1,500	5	1,500
Loans from Scottish Local Authorities *	1,273	9,238	1,283	10,181
Loans sub-total	3,350	28,082	5,183	30,877
Lease Liabilities	317	3,429	310	3,413
Trade and other payables not including non-financial liabilities	6,185	0	6,655	0
Total Financial liabilities	9,852	31,511	12,148	34,290

This reflects repayment of borrowing in 2024/25 of £4.628 million (£2.820 million in the prior year). Further information on lease liabilities is provided in [Note 15](#).

Financial Assets by Category

OTHER FINANCIAL ASSETS	As at 31 March 2025		As at 31 March 2024	
	Current	Non-Current	Current	Non-Current
	£000s	£000s	£000s	£000s
Trade and other receivables not including non-financial assets	438	0	306	0
Cash and cash equivalents	459	0	498	0
Total Financial assets	897	0	804	0

Unusual Movements

There have been no unusual movements throughout the year or the previous financial year.

Reclassification

There has been no reclassification of a financial instrument throughout the year or the previous financial year.

Derecognition of Instruments

There has been no derecognition of a financial instrument throughout the year or the previous financial year.

Defaults and Breaches

There have been no defaults and breaches throughout the year or the previous financial year.

* The SFRS is responsible for loans from legacy services, including a mix of PWLB and market borrowing made by several Councils which was passed on to the former services. These loans are accounted for in the Councils' loans fund, and the SFRS is liable to make interest and principal repayments to the Councils.

[Notes to the Accounts](#) (Continued)

Financial Instruments Gains/Losses

The gains and losses recognised in the SoCNE in relation to financial instruments are made up as follows:

YEAR ENDED 31 MARCH 2025 FINANCIAL INSTRUMENTS LOSSES	Financial Liabilities Other Liabilities	Financial Assets Loans and trade receivables	Total
	£000s	£000s	£000s
Interest expense – borrowings	1,757	0	1,757
Interest expense – right of use assets	35	0	35
Impairment losses	0	0	0
Interest payable and similar charges	1,792	0	1,792
Interest income	0	0	0
Interest and investment income	0	0	0
Net loss for the year	1,792	0	1,792

YEAR ENDED 31 MARCH 2024 FINANCIAL INSTRUMENTS LOSSES	Financial Liabilities Other Liabilities	Financial Assets Loans and trade receivables	Total
	£000s	£000s	£000s
Interest expense – borrowings	1,843	0	1,843
Interest expense – right of use assets	37	0	37
Impairment losses	0	0	0
Interest payable and similar charges	1,880	0	1,880
Interest income	0	0	0
Interest and investment income	0	0	0
Net loss for the year	1,880	0	1,880

The total charged to the SoCNE in the year ended 31 March 2025 for loan expenses was £0.003 million (£0.003 million in the prior year).

Notes to the Accounts (Continued)

Fair Value of Assets and Liabilities

As permitted by IFRS 7 Financial Instruments: Disclosures, the fair value of lease liabilities is not included in the table below. Financial liabilities and financial assets represented by loans and receivables are carried on the SoFP, their fair value can be assessed by calculating the present value of the cash flows that take place over the remaining life of the instruments, using the following assumptions:

- for loans from the PWLB and other loans payable, premature repayment rates from the PWLB have been applied to provide the fair value under PWLB debt redemption procedures
- for loans receivable, prevailing benchmark market rates have been used to provide the fair value
- no early repayment or impairment is recognised
- where an instrument has a maturity of less than 12 months, or is a trade or other receivable, the fair value is taken to be the carrying amount or the billed amount
- the fair value of trade and other receivables is taken to be the invoiced or billed amount

The fair values calculated are as follows:

AS AT 31 MARCH 2025	Current		Non-Current	
	Carrying amount	Fair value	Carrying amount	Fair value
	£000s	£000s	£000s	£000s
Loans direct from PWLB / National Loans Fund	2,073	1,888	17,344	18,433
Loans direct from Commercial Lenders	64	0	1,500	1,422
Loans from Scottish Local Authorities	1,213	986	9,238	9,879
Total debt	3,350	2,874	28,082	29,734
Other financial Liabilities	0	0	0	0
Total Financial Liabilities	3,350	2,874	28,082	29,525

AS AT 31 MARCH 2024	Current		Non-Current	
	Carrying amount	Fair value	Carrying amount	Fair value
	£000s	£000s	£000s	£000s
Loans direct from PWLB / National Loans Fund	3,635	3,713	19,196	21,555
Loans direct from Commercial Lenders	0	0	1,500	1,607
Loans from Scottish Local Authorities	930	979	10,181	11,214
Total debt	4,565	4,692	30,877	34,376
Other financial Liabilities	0	0	0	0
Total Financial Liabilities	4,565	4,692	30,877	34,376

The fair values of loans are calculated using Fair Value Hierarchy Level 2 inputs whereby Level 2 inputs are inputs other than quoted prices that are observable for the liability, either directly or indirectly. The fair value is greater than the carrying amount because the Board's portfolio of loans includes a number of fixed rate loans where the interest rate payable is higher than the rates available for similar loans in the market at the SoFP date.

The fair values for financial liabilities have been determined by reference to the Public Works Loan Board (PWLB) redemption rules and prevailing PWLB redemption rates as at each SoFP date and include accrued interest. The fair values for non-PWLB debt have also been calculated using the same procedures and interest rates and this provides a sound approximation for fair value for these instruments.

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

Notes to the Accounts (Continued)

23. Non-Current Assets

TANGIBLE ASSETS AS AT 31 MARCH 2025	Operational Assets							Non-Operational Assets			Total
	Land	Buildings	Dwellings	Vehicles	Operational Equipment	ICT Equipment	Infra-structure	Assets under construction	Heritage Assets	Surplus Assets	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s				
Cost or Valuation											
As at 1 April 2024	141,383	380,265	830	120,950	55,747	30,612	4,217	19,317	1,231	5,879	760,431
Additions	0	9,035	0	696	4,634	3,750	35	24,899	0	0	43,049
Transfers in/(out)	0	(6,983)	0	847	(902)	4,019	23	(10,212)	0	13,208	0
Disposals	0	0	0	(330)	0	0	(1)	0	0	(1,498)	(1,829)
Revaluation - Revaluation Reserve	9,310	(1,416)	0	0	0	0	0	0	0	(2,902)	4,992
As at 31 March 2025	150,693	380,901	830	122,163	59,479	38,381	4,274	34,004	1,231	14,687	806,643
Depreciation & Impairment											
As at 1 April 2024	(3,734)	(30,612)	(656)	(67,143)	(41,191)	(21,695)	(502)	0	(166)	(5,435)	(171,134)
Depreciation charge for the year	0	(11,798)	(6)	(7,518)	(5,813)	(3,691)	(357)	0	0	0	(29,183)
Depreciation – Revaluation Reserve	0	10,124	0	0	0	0	47	0	0	3,462	13,633
Impairments – Revaluation Reserve	(6,785)	2,446	(14)	0	0	0	(153)	0	0	(3,065)	(7,571)
Impairments – SoCNE	(958)	(1,576)	0	0	0	0	(279)	0	0	(5,658)	(8,471)
Transfers in/(out)	0	0	0	2,922	985	0	0	0	0	(3,908)	0
Disposals	0	0	0	212	0	0	0	0	0	1,367	1,579
Revaluation decrease – Rev Reserve	(162)	2,446	0	0	0	0	0	0	0	(6)	2,278
As at 31 March 2025	(11,639)	(28,970)	(676)	(71,527)	(46,019)	(25,386)	(1,244)	0	(166)	(13,243)	(198,868)
Net Book Value as at 31 March 2025	139,054	351,931	154	50,636	13,460	12,995	3,030	34,004	1,065	1,445	607,774
Net Book Value as at 31 March 2024	137,649	349,653	174	53,807	14,556	8,917	3,715	19,317	1,065	444	589,297
Asset Financing:											
Owned	138,965	351,931	154	50,489	13,460	12,995	3,030	34,004	1,065	1,445	607,539
Finance Leased	89	0	0	0	0	0	0	0	0	0	89
Donated	0	0	0	147	0	0	0	0	0	0	147
Carrying amount as at 31 March 2025	139,054	351,931	154	50,636	13,460	12,995	3,030	34,004	1,065	1,445	607,774

Notes to the Accounts (Continued)

TANGIBLE ASSETS AS AT 31 MARCH 2024	Operational Assets							Non-Operational Assets			Total
	Land	Buildings	Dwellings	Vehicles	Operational Equipment	ICT Equipment	Infra-structure	Assets under construction	Heritage Assets	Surplus Assets	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s				
Cost or Valuation											
As at 1 April 2023	134,425	355,942	828	118,292	49,493	31,227	2,355	28,136	1,231	2,505	724,434
Additions	0	8,102	0	5,494	2,864	2,534	0	13,928	0	0	32,922
Transfers in/(out)	0	17,557	0	(2,606)	3,390	(3,149)	1,731	(22,747)	0	5,804	(20)
Disposals	0	0	0	(230)	0	0	0	0	0	(1,324)	(1,554)
Revaluation - Revaluation Reserve	6,958	(1,336)	2	0	0	0	131	0	10	(1,106)	4,649
As at 31 March 2024	141,383	380,265	830	120,950	55,747	30,612	4,217	19,317	1,231	5,879	760,431
Depreciation & Impairment											
As at 1 April 2023	(3,947)	(30,009)	(656)	(62,847)	(35,860)	(20,887)	(385)	0	(166)	(2,110)	(156,867)
Depreciation charge for the year	0	(10,784)	(6)	(6,937)	(5,331)	(3,810)	(356)	0	0	0	(27,224)
Depreciation – Revaluation Reserve	0	10,267	6	0	0	0	211	0	0	1,198	11,682
Impairments – Revaluation Reserve	259	5,368	0	0	0	0	0	0	0	(10)	5,617
Impairments – SoCNE	116	(4,776)	0	0	0	0	28	0	0	(253)	(4,885)
Transfers in/(out)	0	0	0	2,467	0	3,002	0	0	0	(5,470)	(1)
Disposals	0	0	0	174	0	0	0	0	0	1,209	1,383
Revaluation decrease – Rev Reserve	(162)	(678)	0	0	0	0	0	0	0	1	(839)
As at 31 March 2024	(3,734)	(30,612)	(656)	(67,143)	(41,191)	(21,695)	(502)	0	(166)	(5,435)	(171,134)
Net Book Value as at 31 March 2024	137,649	349,653	174	53,807	14,556	8,917	3,715	19,317	1,065	444	589,297
Net Book Value as at 31 March 2023	130,478	325,933	172	55,445	13,633	10,340	1,970	28,136	1,065	395	567,567
Asset Financing:											
Owned	137,560	349,653	174	53,660	14,556	8,917	3,715	19,317	1,065	444	589,061
Finance Leased	89	0	0	0	0	0	0	0	0	0	89
Donated	0	0	0	147	0	0	0	0	0	0	147
Carrying amount as at 31 March 2024	137,649	349,653	174	53,807	14,556	8,917	3,715	19,317	1,065	444	589,297

Notes to the Accounts (Continued)

Note 1: Donated assets shown in the table above include vehicles and operational equipment provided to the legacy services which transferred to the SFRS on 1 April 2013. These will be used for fire and rescue purposes in accordance with terms and conditions set out by Scottish Government.

Note 2: The Depreciation and Impairment figures shown in the SoCNE reconcile to the following figures in the previous tables:

DEPRECIATION AND IMPAIRMENT	2024/25		2023/24	
	SoCNE		SoCNE	
	£000s	£000s	£000s	£000s
Depreciation charge in the year – Tangible Assets	29,183	0	27,224	0
Depreciation charge in the year – Intangible Assets	2	0	44	0
Depreciation charge in the year – Right of Use Assets	418	0	609	0
Impairments – SoCNE – Tangible Assets	8,471	0	4,886	0
Impairments – SoCNE – Assets held for Sale	0	0	0	0
Depreciation and Impairment	0	38,074	0	32,763
Total Depreciation and Impairment	38,074	38,074	32,763	32,763

Depreciation and Impairment for Right of Use Assets is £0.418 million (£0.609 million in the prior year). Depreciation and Impairment for the other asset categories included above is £37.655 million (£32.154 million in the prior year).

Note 3: The Revaluation Gain figure shown in the SoCNE comes from the following figures in the tables above:

REVALUATION GAIN	2024/25		2023/24	
	SoCNE		SoCNE	
	£000s	£000s	£000s	£000s
Revaluation – Revaluation Reserve – Tangible Assets	4,992	0	4,649	0
Revaluation – Revaluation Reserve – Assets held for Sale	0	0	0	0
Depreciation – Revaluation Reserve – Tangible Assets	13,633	0	11,682	0
Impairments – Revaluation Reserve – Intangible Assets	0	0	0	0
Impairments – Revaluation Reserve – Tangible Assets	(7,570)	0	5,617	0
Impairments – Revaluation Reserve – Assets held for Sale	0	0	0	0
Revaluation decrement – Revaluation Reserve – Tangible Assets	2,278	0	(839)	0
Revaluation Gain	0	13,333	0	21,109
Total Revaluation Gain	13,333	13,333	21,109	21,109

Notes to the Accounts (Continued)

Intangible Assets

INTANGIBLE ASSETS AS AT 31 MARCH 2025	Software £000s	Total £000s
Cost or valuation		
As at 1 April 2024	4,550	4,550
Transfers out	0	0
As at 31 March 2025	4,550	4,550
Depreciation		
As at 1 April 2024	(4,548)	(4,548)
Depreciation charge for the year	(2)	(2)
As at 31 March 2025	(4,550)	(4,550)
Net Book Value as at 31 March 2025	0	0
Net Book Value as at 31 March 2024	2	2
Asset Financing:		
Owned		
Carrying amount as at 31 March 2025	0	0

INTANGIBLE ASSETS AS AT 31 MARCH 2024	Software £000s	Total £000s
Cost or valuation		
As at 1 April 2023	4,555	4,555
Transfers out	(5)	(5)
As at 31 March 2024	4,550	4,550
Depreciation		
As at 1 April 2023	(4,504)	(4,504)
Depreciation charge for the year	(44)	(44)
As at 31 March 2024	(4,548)	(4,548)
Net Book Value as at 31 March 2024	2	2
Net Book Value as at 31 March 2023	51	51
Asset Financing:		
Owned	2	2
Carrying amount as at 31 March 2024	2	2

The total Additions of Tangible and Intangible Assets are shown below:

	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Tangible Asset Additions	43,049	32,922
Intangible Asset Additions	0	0
Total	43,049	32,922

[Notes to the Accounts](#) (Continued)

24. Assets held for sale

ASSETS HELD FOR SALE AS AT 31 MARCH 2025	Non-Operational Assets	Total
	£000s	£000s
Cost or valuation		
As at 1 April 2024	0	0
Additions	0	0
Transfers in/out	1	1
Disposals	(1)	(1)
Revaluation – Revaluation Reserve	0	0
Other movements	0	0
As at 31 March 2025	0	0
Impairment		
As at 1 April 2024	0	0
Impairments – Revaluation Reserve	0	0
Impairments – SoCNE	0	0
Transfers in/out	0	0
Disposals	0	0
Other movements	0	0
As at 31 March 2025	0	0
Net Book Value as at 31 March 2025	0	0
Net Book Value as at 31 March 2024	0	0
Asset Financing:		
Owned	0	0
Carrying amount as at 31 March 2025	0	0

Notes to the Accounts (Continued)

ASSETS HELD FOR SALE AS AT 31 MARCH 2024	Non-Operational Assets	Total
	£000s	£000s
Cost or valuation		
As at 1 April 2023	0	0
Additions	0	0
Transfers in/out	27	27
Disposals	(27)	(27)
Revaluation – Revaluation Reserve	0	0
Other movements	0	0
As at 31 March 2024	0	0
Impairment		
As at 1 April 2023	0	0
Impairments – Revaluation Reserve	0	0
Impairments – SoCNE	0	0
Transfers in/out	0	0
Disposals	0	0
Other movements	0	0
As at 31 March 2024	0	0
Net Book Value as at 31 March 2024	0	0
Net Book Value as at 31 March 2023	0	0
Asset Financing:		
Owned	0	0
Carrying amount as at 31 March 2024	0	0

Notes to the Accounts (Continued)

25. Net Gain/(Loss) on Disposal of Fixed Assets

Disposals in the year were for the sale of Vehicles. Where possible, some of the vehicles were re-classified as Surplus in the prior year and some of the vehicles were still classified as operational until the point of disposal.

The table on the right analyses the subsequent gain/(loss) shown in the SoCNE following disposal:

2024/25 ASSET	Sale Proceeds	Net Book Value	Gain / (Loss)
	£000s	£000s	£000s
Vehicles – Surplus	75	131	(56)
Vehicles – Operational	170	118	52
Properties – Surplus	0	0	0
ROU Assets	0	0	0
Total	245	249	(4)

2023/24 ASSET	Sale Proceeds	Net Book Value	Gain / (Loss)
	£000s	£000s	£000s
Vehicles – Surplus	69	74	(5)
Vehicles – Operational	102	94	8
Properties – Surplus	8	27	(19)
ROU Assets	0	3	(3)
Total	179	198	(19)

26. Impairments and Revaluations

At 31 March 2025, all land, buildings and dwellings assets due for valuation under the five-year rolling programme of valuations (53% of portfolio), were valued by the in-house Estates and Valuations Surveyor (Russell Munn BSc MRICS). The basis of these valuations was as follows:

- Land and Buildings, where there is no market-based evidence of fair value: Depreciated Replacement Cost (DRC)
- All other Land and Buildings: Existing Use Value (EUUV)

This resulted in impairments of £8.471 million, reflected as a loss in the SoCNE, and revaluation increase of £13.333 million, shown as a credit to the Revaluation Reserve.

Other non-current assets are valued at depreciated historic cost.

Notes to the Accounts (Continued)

27. Contingent Assets / Liabilities

a. Contingent Asset: Compensation claim against supplier

The contract with Systel to supply a new Command and Control Mobilising System was terminated in December 2022 due to milestones not being met. A claim for compensation was lodged against Systel in March 2023 and the Service is continuing to pursue this claim. The company is based in France and are in the equivalence of administration but continue to trade.

b. Contingent Liability: Pension Benefits for Retained Firefighters ('Matthews' Case)

The 2006 (Special) Scheme was introduced on 23 May 2014, following a successful legal challenge to the rules which had previously prevented retained

firefighters from joining the 1992 Scheme. As the 1992 Scheme was closed in 2006, a 'special' category of the 2006 Scheme was created that mirrored many of the rules and benefits that would have been available to these members if they had originally been allowed membership in the 1992 Scheme.

A time-limited options exercise was carried out between 2014 and 2015 which allowed existing and former retained firefighters with service between 1 July 2000 and 5 April 2006, an opportunity to join the 2006 Scheme as special members, subject to the payment of appropriate contributions, in respect of their service during that period.

In 2018, the Court of Justice of the European Union ruled that a part-time fee-paid judge, with service between 1

July 2000 and 5 April 2006, should have his pension backdated to include all his historic service in the Judicial Pension Scheme.

As a result of this ruling Scottish Ministers agreed to extend the pension entitlement to eligible retained firefighters to cover service pre-July 2000. It is expected that this option exercise will open sometime during 2025/26. This will increase the pension entitlement for some current special retained members and allow access to the scheme for additional historic retained firefighters. However, the pension administrator is still in the process of planning for the Matthews remedy and are unable to provide data on the eligible members at the Accounting Day, therefore, no allowance has been included in the 2024/25 Accounts.



Notes to the Accounts (Continued)

28. Firefighters' Pension Reconciliation

The requirements to prepare a Firefighters' Pension Account for the SFRS were specified in the Firefighters' Pension Scheme Amendment (Scotland) (No.2) Order 2010 (SSI 332/2010; see also SSI 333/2010). This order has now been revoked; however, this reconciliation is provided to demonstrate good practice and maintain a record of payments

made and income received in respect of Firefighters' pensions.

Funding for Fire Pension payments, with the exception of ill-health and injury benefits, is not included in the GiA funding provided by the Scottish Government. A specific grant is paid to the SFRS to take account of the funding required to meet the cost of employer contributions.

Although the Firefighters' Pension Account operates on an accruals basis, provisions for potential retirement (e.g., commuted sums) are not included as a charge against the Firefighters' Pension Account.

The following table illustrates the transactions on the Pension Account.

PENSION ACCOUNT	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Contributions Receivable:		
Fire and Rescue Service:		
Contributions based on pensionable pay	(55,494)	(42,519)
Early retirements	(174)	(565)
Transfer Values In	(1,916)	(963)
Officers' contributions	(21,630)	(20,550)
Seconded Officer Income	(52)	(44)
Total Receivable	(79,266)	(64,641)
Benefits Payable:		
Pensions	126,760	118,074
Commutations and lump sum retirement benefits	25,141	19,925
Lump sum death benefits	430	102
Transfer values paid	79	364
Total Benefits Payable	152,410	138,465
Deficit before Funding:	(73,144)	(73,824)
Creditor/(Debtor) at start of financial year	(778)	4,677
Fire Pension Grant – total grant received	131,660	110,888
Less: Employers Contributions	(55,494)	(42,519)
Carried forward surplus/(deficit)	2,244	(778)

The £0.778 million deficit is contained within the Trade and Other Receivables figure of £7.156 million for Central Government Bodies shown in [Note 9](#) for 2023/24. The £2.244 million surplus is contained within the Trade and Other Payables figure of £9.777 million for Central Government Bodies shown in [Note 10](#) for 2024/25.

Notes to the Accounts (Continued)

29. Other Reserve Movement

OTHER RESERVE MOVEMENT	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Revaluation Reserve Write Off – Disposal of Assets Held for Sale	0	0
Revaluation Reserve Write Off – Disposal of Surplus Vehicles	82	123
Revaluation Reserve Write Off – Impairment of RAAC roof properties	0	7
Total	82	130

In accordance with IFRS 5 Non-Current Assets Held for Sale and Discontinued Operations, assets identified as Assets Held For Sale must be revalued from Depreciated Replacement Cost (DRC) to Market Value at the time of transfer from Operational Assets to Assets Held for Sale. The impairment of the assets must be charged to the SoCNE and not be offset against any available Revaluation Reserve on that asset. In the year of disposal, the Revaluation Reserve balance must be written off to the General Fund.

30. Deferred Income

The SFRS was provided a grant from Transport Scotland to cover the costs of lease payments for a three-year period, for 45 Ultra-Low Emission Vehicles (Electric Cars) during financial year 2019/20. This was to comply with the Scottish Government's vision of freeing Scotland's towns, cities and communities from the damaging effects of diesel and petrol fuelled vehicles by 2050, as per Transport Scotland's document "Switched on Scotland Phase two: An Action Plan for Growth".

A grant was also received in 2019/20 from the Energy Savings Trust to cover the cost of charging points for these vehicles (Phase 1).

Additional grants were provided in 2020/21, one from Transport Scotland to cover the costs of lease payments for a three-year period, for 62 Ultra-Low Emission Vehicles (Electric Cars) and for the cost of charging points for these vehicles (Phase 2) and one from the Energy

Savings Trust to cover the cost of additional charging points (Phase 3).

The grants received in 2019/20 and 2020/21 for the vehicles were for a three-year period, with a ten-year period for the charging points. Only one year of the income will be matched to the cost of the lease payments and charged to the SoCNE. The grant income relating to the costs of the Ultra-Low Emission Vehicles leased in 2019/20 and 2020/21 has now been fully charged to the SoCNE. The income received for the charging points continues to be charged to the SoFP and is being released over the remaining useful life of the charging infrastructure.

Four De-carbonisation grants were received in 2021/22 from the Scottish Government's Directorate for Energy & Climate Change (DECC). These grants covered the costs of a Biomass Boiler at Fort William Fire Station, Solar PV Installations across various sites, Building

Energy Management System installations at various sites and Retained Estate Energy Efficiency works across some Retained properties. Only one year of the income will be matched to the works and charged to the SoCNE. The remaining income has been charged to the SoFP and is being released over the remaining useful lives of the assets which benefitted from these grants. Asset lives range from 20 years to 43 years.

Transport Scotland provided SFRS a grant in 2022/23 for another batch of EV Charging Points across the service (Phase 4). Only one year of the income will be matched to the cost of the works and charged to the SoCNE. The remaining income has been charged to the SoFP and is being released over the remaining useful lives of the assets (10 years).

The following table shows the future minimum payments committed to by the SFRS:

DEFERRED INCOME	Year ended 31 March 2025	Year ended 31 March 2024
	£000s	£000s
Not later than one year	407	0
Later than one year but not later than 5 years	1,612	2,047
Later than 5 years	2,270	2,656
Total	4,289	4,703

Direction by the Scottish Ministers



The Scottish Fire and Rescue Service

Direction by the Scottish Ministers

- 1.** The Scottish Ministers, in pursuance of section 42A (1) of the Fire (Scotland) Act 2005 (inserted by section 118 of the Police and Fire Reform (Scotland) Act 2012) hereby give the following direction.
- 2.** The statement of accounts for the financial year ending 31 March 2022, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
- 3.** The accounts shall be prepared so as to give a true and fair view of the income and expenditure, recognised gains and losses and cash flows for the financial period and of the state of affairs at the end of the financial period.
- 4.** This direction shall be reproduced as an appendix to the statement of accounts.

Signed by the authority of the Scottish Ministers.

Dated:



firescotland.gov.uk

SFRS Annual Report and Accounts 2024-2025

Version 1.0 – September 2026