

CIPFA Police and Fire Network

Introduction to Fire Finance

Webinar via Teams

Date – 17 September 2025

Purpose

This course will provide delegates with a solid understanding of the complex structure and functions of the fire finance system, including the principles underpinning budgeting, financial accounting and financial reporting for fire and rescue authorities and related collaboration, plus an overview of the fire reform agenda, governance, and audit considerations.

Learning Outcomes

By attending this webinar you will be provided with an understanding and awareness of:

- legislation, governance and national frameworks covering fire and rescue authority (FRA) arrangements in England
- funding arrangements and financial/service stability
- budgeting and estimating processes
- the principles of accounting for capital, assets and links to treasury management and capital strategies
- the statutory requirements for preparation of local authority and FRA accounts and audit arrangements
- some hot topics in fire finance.

Who Will Benefit

All those new to working in fire and rescue services, including those who are new to finance as a whole and those with finance experience from outside the sector who wish to gain an overview of how fire finance works.

Programme

10:00 – 10:10 **Introductions and Webinar Overview**

10:10 – 10:45 **Session 1 National Overview including Governance for Fire and Rescue Services**

- An overview of the legislative framework for fire and rescue authorities in England
- The governance arrangements for the various types of fire and rescue authority
- The journey of fire reform over the past few years
- The requirements of the National Framework
- The production of Integrated Risk Management Plans.

Alison Dewhurst

10:45 – 11:15 **Session 2 Fire and Rescue Funding and Sustainability**

- How the service is funded
- The use of reserves
- Issues of sustainability

Alison Dewhurst

11:15 – 11:30 **Break**

11:30 – 12:10 **Session 3 Revenue versus Capital**

The difference between revenue and capital expenditure and why this is important.

David Ellis

12:10 – 12:45 **Session 4 Budgeting and Financial Management**

- The process of financial management
- Forecasting
- Open discussion on what budget considerations should be made in the context of fire services

David Ellis and Alison Dewhurst

12:45 – 13:30 **Lunch**

13:30 – 14:15

Session 5 Capital Expenditure and Treasury Management

- The prudential framework
- Capital financing
- Accounting for assets
- Capital expenditure in the accounts (statutory considerations)
- Links between capital and the treasury management function

David Ellis

14:15 – 15:30

Session 6 Financial Reporting and Audit Arrangements

- The Accounting Code of Practice for Local Authorities in the UK and how it applies to fire and rescue
- The Code's requirements in respect of publishing fire and rescue authority financial statements
- Disclosures
- The annual governance statement
- External audit arrangements.

David Ellis and Alison Dewhirst

This session will include a short comfort break

15:30 – 15:45

Session 7 Hot Topics

A short overview of some hot topics in fire finance.

Alison Dewhirst

15:45 – 16:00

Session 8 Quiz and any Further Questions and Close of Event

Your facilitators will be David Ellis, FAN Advisor, CIPFA and Alison Dewhirst, Police and Fire Associate, CIPFA.

We reserve the right to alter the timing or content of sessions where circumstances require.

CIPFA Sustainability Policy

CIPFA is delivering all training courses, workshops and seminars in accordance with its sustainability strategy. We do not provide hardcopy course materials to delegates, these are now distributed by email in advance of the event. We are striving to reduce our carbon footprint in every way that we can, and we hope that we can count on your support.