Tauākī o Ngā Taumata Mahi Hei Whakatutuki

Statement of Performance Expectations

2024/25

Ngā kaupapa
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Kupu Whakataki
Foreword

We are Aotearoa New Zealand's trusted national fire authority and emergency first responder with a footprint spanning communities across the country. People rely on us to respond when fires and other emergencies happen in their community. Our combination of career and volunteer firefighters allows us extraordinary reach and the ability to partner with the diverse communities that make up Aotearoa New Zealand. This allows us to deliver on our dual objectives of fewer unwanted fires and reduced harm to people, property and the environment from fires and other emergencies.

We are pleased to present Fire and Emergency New Zealand's Statement of Performance Expectations for the period 1 July 2024 to 30 June 2025. This Statement of Performance Expectations sets out the services and key initiatives we will deliver and the performance standards we will use to measure our progress. This should be read alongside our Statement of Intent 2023-2027 and our National Strategy 2019-2045, which outline what we plan to achieve over the medium and longer terms.

As communities face the challenges of a changing climate, the demands on our services are increasing, in frequency, duration and complexity. As our operating environment changes, our strategy, activities and the ways we show that we are meeting expectations need to change too. We must ensure our work benefits our communities now and into the future and that we are able to demonstrate that to the communities we serve.

This document sets out a more direct connection between our planned activities for the year, and the impacts and outcomes they will help deliver.

The Statement of Performance Expectations also sets out our enabling activities. Our enabling activities will support us to deliver our dual objectives by strengthening Fire and Emergency in ways that align with those objectives.

The enabling activities are aligned with the three key focus areas from our Statement of Intent: Delivering for Aotearoa New Zealand, Developing our people and Building our business.

Delivering for Aotearoa New Zealand has a focus on the capability development, specialist training and investment that we make to enable our frontline functions. It also includes work that contributes to reducing the risk of fire, promoting, monitoring and enforcing fire safety regulations, improving our response capability and building collaborative community partnerships.

Developing our people includes looking after our own people and ensuring they have the systems, training and resources they need to deliver our services safely, especially as those services evolve. It also means prioritising the culture change needed to be an inclusive organisation where each of our people feels they belong, and where others want to belong too.

We are Building our business through a significant programme of work already underway. This work will ensure our organisation can be the modern and fit-for-purpose fire authority and emergency first responder that our communities need for the future. This includes careful stewardship of the money that funds us and that we deliver everything we set out to do both efficiently and effectively.
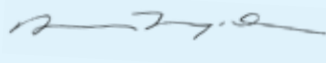
We hope that the initiatives you will see throughout this document, and the changes we have made in how we present them, demonstrate our ongoing drive for transparency, efficiency and effectiveness in all that we do.

As always, we do what we do for the communities we serve. Our heartfelt thanks to everyone at Fire and Emergency for your ongoing commitment and focus on keeping our communities safe. Whatever your role in our organisation, we could not do it without you.

This Statement of Performance Expectations is produced in accordance with the requirements of the Crown Entities Act 2004. This statement reflects our proposed performance targets and forecast financial information for the year ahead. We, the Board of Fire and Emergency New Zealand, take responsibility for this statement's content. We have authorised, as appropriate, the forecast financial statements and underlying assumptions in this document, in accordance with our role under the Crown Entities Act 2004.

Rebecca Keoghan MNZM
(Chair)

Hon Ruth Dyson, QSO
(Deputy Chair)

25 June 2024

Ko wai mātau, ā, he aha ā mātau mahi

Who we are and what we do

Whakataki
Introduction

Our Statement of Intent (SOI) 2023−2027 outlines our strategic intentions over the medium term.

This Statement of Performance Expectations (SPE) 2024/25 should be read in conjunction with our SOI, as it outlines our plan to deliver towards these intentions over the next 12 months for the financial year ending 30 June 2025.

The SPE is an important instrument of public accountability. It enables the Crown, via the Minister of Internal Affairs (the Minister), to participate in setting annual expectations for our organisation. The Minister has responsibility for Fire and Emergency under both the Fire and Emergency New Zealand Act 2017 (the Act) and the Crown Entities Act 2004.

This SPE sets out our outputs for the financial year, and within each output, provides information about the key activities we will deliver, why these are important, what we expect to achieve by delivering these activities, and how we will measure our performance.

This SPE contains our prospective financial statements, including expected revenue and proposed expenses for each of our output classes. Almost all of our annual revenue (approximately 97%) is derived from levies collected on contracts of insurance, as determined by the Act.

Tā mātau kaupapa, matakitenga, putanga, uara hoki
Our purpose, vision, outcomes and values

Purpose

Section 10 of the Act sets out our principal objectives. We have derived our purpose statement from this section. Our purpose statement is why we exist – **protecting and preserving lives, property and the environment** as Aotearoa New Zealand's trusted fire authority and emergency responder.

Vision

Our vision is what we aspire to – **stronger communities protecting what matters, he taonga te ahi, he taonga te tangata, he taonga te taiao.**

Outcomes

Our outcomes are the contribution we make to communities over the long term:

- **fewer unwanted fires**
- **reduced harm to people, property and the environment from fires and emergencies.**

Values

Our values reflect the behaviours we hold ourselves to:

- **Kia tika** | We do the right thing
- **Manaakitanga** | We serve and support
- **Whanaungatanga** | We are better together
- **Auahatanga** | We strive to improve

Tā mātau e kawe ana, ngā kawenga, mahi hoki
Our role, responsibilities and functions

We have a statutory role as part of the emergency services sector to reduce the incidence of unwanted fires and the associated risk to life and property.

Our role is to protect and preserve lives, property and the environment.

To do this, we work to:

- **reduce the risk of fire:** by identifying risk to life and property from fires, preventing fires, if possible, through school and community education programmes, providing technical advice and promoting, monitoring and enforcing fire safety regulations
- **be ready for fires and emergencies:** by helping communities prepare for fires, and undertaking post-incident reviews after our significant incidents so we can learn and improve
- **respond to fires and emergencies:** by deploying our resources when structure fires, wildfires and other emergencies such as floods, earthquakes and landslides occur.

We respond to fires and emergencies 24 hours a day, 7 days a week, 365 days a year, when they happen in our communities.

We are the lead agency for fire response, and on a day-to-day basis we work collaboratively alongside other agencies and entities that may also be called upon to respond when fires and emergencies happen.

To be able to respond right across the country when communities need us we maintain a continuous state of readiness, from a national network of over 640 fire stations and depots.

We have 14,500 people within our organisation, including permanent career firefighters who are mostly based in our major towns and cities, volunteer firefighters predominately serving our more remote and rural communities, and staff who work behind the scenes in our local, regional, and national offices to equip and enable our frontline personnel to serve our communities.

Our large national footprint means we are well placed to respond. We are often first on the scene when a fire or emergency happens in communities.

Ko wai mātau, ā, he aha ā mātau mahi

Who are we and what we do

Our outcomes: Fewer unwanted fires and reduced harm to people, property and the environment from fires and emergencies.

Main functions:

- Promoting fire safety

- Providing fire prevention, response and suppression services

- Providing for the safety of persons and property endangered by incidents involving hazardous substances

- Rescuing people trapped because of transport accidents or other incidents

- Providing urban search and rescue services

Additional functions (assist with):

- Medical emergencies, maritime incidents, weather events, natural hazard events, disasters, and non-hazardous substance incidents

- Promoting safe handling, labelling, signage, storage, and transportation of hazardous substances

- Rescues including line rescues, animal rescues, rescues from collapsed buildings, confined spaces, unrespirable and explosive atmospheres and swift water

- Providing assistance at transport accidents

Providing urban search and rescue services

Providing fire prevention, response and suppression services

Rescuing trapped people in transport incidents

Stabilising incidents involving hazardous substances

FIRE STATION

Our role as a regulator

Our regulatory role is focused on fire safety and fire-related offences.

This includes:
- a range of fire safety activities including setting fire seasons and issuing fire permits
- a compliance and enforcement function
- issuing infringement notices and prosecuting certain regulatory offences where necessary.

We carry out additional risk reduction activities under various legislative provisions and organisational practices.

These activities are also primarily focused on fire safety and include:
- being consulted on changes to relevant fire bylaws and certain matters of compliance with the Building Act 2004
- being consulted, as needed, by other authorities when they consider exemptions under their legislation
- being consulted, as needed, by local or regional authorities in the development of local, district or regional council plans
- approving certain events or changes, such as the location of fire hydrants
- providing technical expertise on the firefighting capability required for outdoor pyrotechnic displays.

Responding to medical emergencies

Keeping people and property safe with incidents involving hazardous substances

Responding to natural hazards and disaster incidents

Teihana Tinei Ahi

Promoting fire safety

Animal rescues and rescues from swift water.

'Ngā R e whā

Our 'Four Rs'

A widely used and recognised approach to emergency management can be described by the four areas of activity, known as the 'Four Rs': reduction, readiness, response and recovery. We have adopted this approach, and adapted it to our operating environment.

Risk reduction: Ōheketanga

We work with organisations, communities and individuals to identify, manage and reduce the risk posed by fire.

In the Fire and Emergency context much of the **Risk reduction** work we do is about providing technical fire safety and fire engineering expertise and advice in the built and natural environment. We conduct and learn from fire investigations and promote and enforce regulatory compliance.

Regulatory compliance, such as fire permits and building regulations and investigations after an incident are important ways we mitigate the risk of fire.

Our risk reduction actions include:

· ensuring regulatory measures are met
· advising on fire engineering design
· overseeing fire permitting and fire as a land management tool
· issuing rural fire permits
· advising building owners/engineers
· helping communities to identify risks or hazards (e.g. overgrown vegetation, overloaded rubbish areas at commercial buildings, blocked fire exits) and putting processes in place to remove or mitigate them.

Readiness: Takatū

Readiness involves engaging and educating communities so they are prepared when fires happen and also equipped with the knowledge, tools, and resources to minimise the effects of fires and other emergencies to enable a less disruptive transition to **Recovery**. **Readiness** also involves the development and implementation of national operational policies, standards, procedures and systems to support effective operational response and delivery of specialist aspects of operational capability.

We:

· deliver home fire safety visits (HFSV) to help households understand fire risks and what to do in the event of a fire
· deliver in school education programmes (e.g. Get Firewise) and attend open days
· work with community organisations and iwi to maintain relationships and identify gaps in knowledge and skills
· partner with key stakeholders including community partners and iwi
· ensure our people are trained and are operationally ready for the next response
· understand and support the role of our communities in preparing for when emergencies happen
· include communities in our response planning.

Response: Urupare

Our **Response** function includes responding to all types of fires, operating our Communication Centres (ComCens) that answer 111 calls, through to the ways we deal with hazardous substances, deploy Urban Search and Rescue (USAR) teams and undertake medical or specialist response and incident planning. It is also about having the right policies, standards, systems and procedures to respond safely.

We:

- answer calls to the 111-emergency line, and dispatch our crews to respond
- respond to all types of fires, including structure fires and wildfires
- respond to hazardous substances events
- undertake urban search and rescue services
- respond to people trapped, as a result of transport or other incidents
- respond to other emergencies as we have the capability and capacity to do so, these may include medical, maritime, other rescues and natural hazard events.

Recovery: Whaioranga

Recovery means ensuring the operational recovery of our own services, equipment and personnel to help us to get back to normal as fast as possible. **Relief** is about the support we give to communities to recover. Depending on their scale and seriousness, emergencies can affect individuals, communities, regions and nations differently, but how we recover always depends on how well we have prepared. **Readiness** and **Risk reduction** activities can help communities and organisations to improve their ability to recover quickly and effectively.

Internal: Recovery

We:

- recommission appliances, replenish equipment and repair stations/property
- reinstate response capability for other emergencies
- ensure the recovery of our own personnel (e.g. debriefings, welfare checks).

External: Relief

We:

- provide on-site liaison with individuals and communities during operational responses
- support our partners to provide immediate needs to impacted communities
- assist with referrals to specialist agencies.

Ko Ngā R e whā i Whakaratonga Iwi

The Four Rs at Fire and Emergency

Every strand is necessary, reflecting the interconnections of the Four Rs and the importance of each to the strength of the whole system. It tells a story of community and the responsibility for people to work together to create a lasting positive impact.

Risk reduction Ōheketanga

Risk reduction at Fire and Emergency means taking a shared approach to emergency and hazard management in communities across Aotearoa New Zealand and working alongside other agencies, organisations and communities to identify and mitigate risk and improve the safety, health and well-being both in communities and in our workplace.

Readiness Takatū

Readiness at Fire and Emergency means building operational systems, capacity, capability and relationships both within our organisation and in communities across Aotearoa New Zealand to ensure that our response is effective and to improve recovery following an incident.

Risk reduction and **Readiness** go hand in hand to build resilient and prepared communities. Strong relationships with communities help us to engage and educate to take people beyond compliance and on the pathway to meaningful and lasting behaviour change.

Recovery and Relief depend on good preparation. By building recovery and relief skills and an understanding of communities and our internal processes, we empower people to help themselves and others. By building **Readiness**, we are building resilient communities that are better equipped to recover.

Effective **Readiness** means that everyone, from agencies to the public, knows their roles, goals and actions during a **Response**. This means that a **Response** effort is more timely, organised and targeted.

Risk reduction and **Recovery and Relief** are dependent on one another. Reducing risk can lessen the intensity of an emergency incident which reduces the impact on the community and can help us to identify relief needs so that we can put measures in place ahead of time. Likewise, what we learn during **Recovery and Relief** enhances our ability to mitigate risks (for us and for communities) and can lead to legislation and regulation reform.

Risk reduction helps us to make our **Response** safer. For example by helping people understand the need to have an escape or evacuation plan, and to practice it regularly, helps promote potentially life saving actions if fire were to happen. This can reduce risk for our communities and for our firefighters.

Recovery and Relief begin during the **Response** phase. Being available to help and assist in a timely manner, and understanding what is needed, enables us to help communities to recover more quickly and ensure our own operational capability for the next incident.

Recovery Whaioranga

Recovery at Fire and Emergency means we focus on ensuring the operational recovery of our own services, equipment and personnel to enable us to provide and support **Relief** to get communities back to normal as fast as possible.

Response Urupare

Response at Fire and Emergency means the immediate actions taken before, during or directly after an emergency incident to mitigate the impact of the incident on people and the environment.

Tō mātau taiao mahi hurihuri
Our changing operating environment

To continue to deliver for communities as our climate and society change, we have to focus on what we need most and consider the external and internal factors that are driving the changes. Below we consider key external and internal influences that might impact our work over this coming year.

External influence

Climate adaptation and mitigation

Climate change brings extreme weather events, which contribute to more complex wildfires and significant flooding. To respond safely to fire and extreme climate-related events we will need to shift our strategy and capability. We are revising our strategic direction, and taking steps to better understand how we respond safely and how we can contribute to reducing our own emissions as well as responding to the impacts of climate change on the incidents we are called to.

Technology and innovation

Technology and capability innovations continue to evolve and these affect both our organisation and communities across Aotearoa New Zealand. We will work to manage these impacts on our people, our systems and our services over he coming year.

Impacts of change on communities

The impact of emergencies on communities is greatest where there is social and economic inequality. We know that when emergencies happen, stronger communities are more resilient and adaptive. We have a focus on building relationships with communities, particularly those most at risk of fire and emergencies, and their impacts.

Internal influence

Sustainable funding

As the emergencies we respond to change and become more complex, the ability to be sustainably resourced to safely respond, now and into the future is critical. We need to understand our future, funding needs and plan well for them. We will work with the insurance industry and other partners to understand how economic and climate change uncertainty impact insurance and funding streams. We will continue to work with Te Tari Taiwhenua | Department of Internal Affairs (DIA) as they progress changes to Part 3 of our Act (which sets out our levy provisions), to implement a stable and predictable future funding model.

Safety, health and wellbeing

Many of our people work in physically and psychologically challenging environments. It is important we have safe and effective processes, systems and risk management approaches to manage the impact of this on our own people and communities. This continues to be a priority for Fire and Emergency over the next 12 months.

Partners and stakeholders

As we respond to an increasing number of, and more severe events, it is important that we have mutual trust and confidence with our partners and stakeholders. We will work to strengthen our internal relationships and with our partners and stakeholders so that we can continue to work together and deliver for communities. We are committed to working with Māori as tangata whenua, the wider community and our partners to understand how we can best support each other in times of change.

Tā mātau anga whakatutukitanga
Our performance framework

Te mārama ki tā mātau whakatutukitanga
Understanding our performance

Linking our outcomes to our impacts

Working to achieve our dual outcomes of fewer unwanted fires and reduced harm to people, property and the environment from fires and emergencies underpins everything we do.

Our medium-term impacts link to the outcomes that we want to achieve. Together, our outcomes and impacts will lead to change, over time, that will positively benefit communities.

The work our people do every day, from our teams on the frontline helping to deliver fire and emergency services in our communities to our teams that enable them behind the scenes, should connect to our purpose and outcomes.

We report this day-to-day activity using five classes of reportable outputs. These are also known as output classes and reflect the activities that we carry out on a day-to-day basis, and how we allocate our finances.

Delivering against these output classes in our communities over the coming year helps us to show the relationship between the work we do now, and longer-term effects we want to achieve for communities over time.

The output classes help us describe what we will do during this year, to help make a difference, over time.

Measuring performance

For each of our output classes we describe:

- what we want to achieve
- why this is important
- what we do to deliver
- our investment
- our planned programmes or initiatives.

We have chosen measures for each output class. In each output class we describe:

- why the measure we have chosen is important
- how it links to the medium-term impact we want to have
- the result we want to see over time (including any targets)
- notes about how we will undertake the measurement.

Multi-year improvements

The changes we have made this year are the first steps in improving our measures.

These changes will show more clearly what we deliver for communities and how we are performing.

It will take time to build a continuous improvement approach. We see this as a multi-year improvement process.

He pēhea tā mātau aromatawai i tā mātau whakatutukitanga
How we assess our performance

We assess our performance at a range of different levels.

Outcome indicators

These are long-term indicators that we use to monitor the extent of change we want to see across Aotearoa New Zealand, over time. The outcome indicators have a desired long-term trend. Our performance measurement framework shows the outcomes we want to achieve for communities over the longer term – fewer fires and reduced harm.

Impact measures

We have identified the impacts we want to have over the medium-term. Impacts are the positive behaviour changes that we expect to see, as a result of the work we do in each output class. These measures show the impact that we want to have within our communities, over the medium term, as we make progress towards our long-term outcomes. This will help us show the cumulative effect of the work that we do, year on year.

Output measures

These are measures and targets that assess how well we are carrying out our activities each year. They help us track the progress we make each year. In this year's SPE we have, at times, used impact measures as a proxy for output measures, where we do not have suitable output measures. Developing appropriate output measures for each of our output classes is part of our multi-year improvement approach.

Our enabling activities

These are focused initiatives we do to ensure we are successful. These activities show things like how we are building a positive, safe and inclusive culture, how we are continuing to maintain and improve our assets and infrastructure and our systems and processes.

Our output measures and our enabling activities are aligned with the medium-term direction that we have set out in our Statement of Intent 2023 – 2027.

We are committed to a multi-year approach to performance improvement. As part of this multi-year improvement we will further refine the impacts and develop impact measures. On occasion in this document, we have used impact measures as a proxy for output measures where we do not yet have a suitable output measure. Where this has been necessary, we have clearly acknowledged this.

Tā mātau anga ine whakatutukitanga

Our performance measurement framework

Our long-term
Outcomes

The changes we want to see in our communities

Our medium-term
Impacts

Steps to achieving our outcomes

Fewer unwanted fires

- Structure fires
- Wildfires
- Other fires

- Compliance
- Awareness
- Actions to reduce risk

Reduced harm to people, property and the environment from fires and emergencies

Harm: People

- Fire incident injury
- Avoidable fatalities

Harm: Property

- Cost: % of GDP/$
- Fire contained to room of origin

Harm: Environment

- Hectares burned
- Structures destroyed
- Hazardous substance incidents

Our Values

Kia tika
We do the right thing

Whanaungatanga
We are better together

Our reportable
Output Classes

Our services and activities

Our
Enabling Activities

Focused initiatives we do
to ensure we are successful

Output Class 1

Fire prevention including promotion of fire safety, compliance and enforcement

Output Class 2

Fire response and suppression

Output Class 3

Render safe hazardous substances and provide for safety at incidents

Output Class 4

Rescue as a result of transport accidents and urban search and rescue (USAR)

Output Class 5

Responding to other emergencies, including medical, maritime, other rescues and natural hazard events

Delivering for Aotearoa New Zealand

Developing our people

Building our business

Manaakitanga
We serve and support

Auahatanga
We strive to improve

Our output classes and reportable outputs

This diagram shows how we have aligned our five output classes with our reportable output activities at the present time.
As part of our multi-year approach to performance improvement we may look at whether these can be made clearer in the future.

Our outcomes for Aotearoa New Zealand	**Fewer unwanted fires** We promote fire safety across Aotearoa New Zealand to help stop fires from occurring	**Reduced harm to people, property and the environment from fires and emergencies** We respond quickly when communities need us, to prevent and limit damage			
		Our medium-term impacts			
Output class	**Fire safety, fire prevention, compliance and enforcement**	**Fire response and suppression**	**Render safe hazardous substances and provide for safety at incidents**	**Rescue as a result of transport accidents and urban search and rescue (USAR)**	**Respond to other emergencies, including medical, maritime, other rescues and natural hazard events**
Reportable outputs	1.1 Promote fire safety 1.2 Provide fire prevention services 1.3 Assist in setting fire safety standards and granting certificates or approvals 1.4 Ensure compliance with standards through monitoring and enforcement	2.1 Response to fire	3.1 Response to hazardous substances incidents	4.1 Response to transport accidents 4.2 Provide urban search and rescue (USAR) services	5.1 Assist in responding to medical emergencies 5.2 Assist in responding to other (non-medical-related) emergencies 5.3 Assist in responding to non-transport-related rescue incidents

What our output classes cover	**For each output class we describe:** · what we want to achieve · why this is important · what we do to deliver · our investment · our planned programmes or initiatives.	**Our output measures include:** · the rationale for intervention (why this measure is important) · medium-term impact we want to have · what is intended to be achieved over time (targets) · the measurement mechanism we use.

Enabling activities	**These are focused initiatives we do to ensure we are successful**		
	Delivering for Aotearoa New Zealand	Developing our people	Building our business

Whakapuakanga whakatauranga
Disclosure of judgements

Selection of performance measures

The rationale for selection of a particular performance measure, and why we consider it important, is described within the context of the measures that we have set out in later sections of this document. Overall, our approach to measure selection is to show how our day-to-day work links to the medium-term impacts we want to have for our communities. We also wanted to show more clearly why we have chosen each measure, and how it helps make a difference.

In selecting our measures, we have specifically considered:

- the activities we undertake in each output class. We have listed these at the start of each output class section
- which of these activities we propose to undertake in the 2024/25 financial year
- why we undertake these activities, and how they help make a difference for communities
- the most appropriate way to measure the activities we will do this year, qualitatively, or quantitatively
- any context that helps describe the reach of these activities, and the scale and scope of our work across Aotearoa New Zealand
- the best measurement mechanism to use at this time, considering that we will continue to make improvements to the way we measure our performance, as part of a multi-year improvement process
- how we demonstrate fiscal prudence in undertaking our activities and functions.

We have primarily used quantitative measures to help show the actions we are taking this year to make a difference. We know that reporting on the number of times we meet a target often needs more context to enable robust performance measurement and analysis, and we recognise that we still have some work to do to improve our suite of performance measures.

Our response time measures

We have a number of measures that we call "response time measures". These measure how long it takes for us to respond when we are called to an incident.

Response times are used by other fire services globally, and they can help us understand the effectiveness of the way we have allocated resources to the types and locations of incidents we are called to. Response times can help show when changing environmental conditions (such as changes to infrastructure or urban sprawl) are beginning to impact the services we provide to communities.

It is important to note that response time is one of many variables that can influence the outcome of an incident. Response time should be considered holistically, alongside other variables, for example, risk reduction activities (smoke alarms, escape planning), location of the fire, type of fuel (natural environment or structure), access by Fire and Emergency to the fire, and proximity to water supplies.

Disaggregation of performance measures

We disaggregate our response time measures for responding to structure fires (output 2.1) and responding to medical emergencies (output 5.1) into two groups – career and volunteer firefighters. Response times differ depending on where the incident occurs. Our career firefighters are based at a station for the duration of their shift, but our volunteer firefighters are not able to do this, so we factor in additional time for our volunteers to reach the station, to then respond. Our remote and rural communities are mostly serviced by volunteer brigades, with career brigades mostly located in main urban centres.

We disaggregate our ComCen dispatch timeliness measures (output 2.1) into two groups – urban and rural. The targets reflect the differing complexity in dispatching incidents in a rural or urban environment as it can be more difficult to determine exact address locations in some rural locations.

Changes in performance measures for 2024/25

We have introduced new or adjusted performance measures in this SPE. This ensures we have at least one performance measure for each of our reportable outputs, and better aligns the activities we measure our performance on with our legislated functions.

For many of the performance measures we have provided contextual information that describes the background against which the performance is being measured.

Where a measure is new it is clearly indicated in the measure description.

Ngā mea e whai nei mātau
mō ō tātau hapori

What we strive to achieve for our communities

Ā mātau whakaritenga whakatutukitanga
Our performance measures

Our long-term outcome indicators

Long-term outcome indicators show the trends we want to have for Aotearoa New Zealand over time. We measure our long-term outcome indicators by looking at:

- all fire incidents
  - structure fire incidents
  - vegetation fire incidents
  - other fire incidents.
- all fire incident injuries
- all fire incident fatalities.

As part of our multi-year improvement process for performance measures, we will be exploring the possible addition of other suitable long-term outcome indicators for subsequent performance reporting.

Total fires by type

We have shown the number of fires we attended by type. This means, for example, we attended 3,798 structure fires in 2022/23.

While fires are decreasing overall, we are seeing more complex wildfires because of our changing climate. This is impacting response duration, cost of response and capability needed to respond effectively.

All fire incidents — injuries

The chart shows our recorded data on the number of injuries to the public caused by fire. The trend shows a steady decline since peaking in 2017/18. The large decrease in 2022/23 is attributed to the absence of reporting due to industrial action.

All fire incidents — fatalities

The chart shows data held by Fire and Emergency on avoidable fire incident fatalities. Note: this data may be updated when coronial reporting is released.

Total fires by type

	2018/19	2019/20	2020/21	2021/22	2022/23
Other	10,246	11,648	10,207	9,323	6,890
Structures	5,201	5,585	5,313	4,728	3,798
Vegetation	4,414	6,049	4,619	4,492	2,487

All fire incidents — injuries

Number of injuries by year: 2017/18: 163, 2018/19: 193, 2019/20: 150, 2020/21: 131, 2021/22: 156, 2022/23: 88 *, 2023/24: 129 * YTD Q1,Q2. Reporting impacted by Industrial Action

All fire incidents — fatalities

Casualty count by year: 2017/18: 15, 2018/19: 7, 2019/20: 12, 2020/21: 9, 2021/22: 8, 2022/23: 8, 2023/24: 9 * YTD Q1,Q2

Our medium-term impact indicators

Impacts are the effect we want to have for communities across Aotearoa New Zealand.

Impacts show the difference we are making, through the outputs we deliver. To make the long-term changes we are seeking, we have identified the impacts we want to have over the medium-term.

We will further refine the impacts we want to have and improve our impact indicators as part of our multi-year approach to performance improvement. This will include consideration of how our impact measures are aligned with the Four Rs.

Fewer unwanted fires

The impact we want to have	Our role
Structure fires	We have a statutory role to reduce the risk of fire (structure fires, wildfires and other fires). Reducing unwanted fires (structure fires, wildfires and other fires) helps protect lives, property and the environment. In carrying out our statutory role, we promote fire safe building standards, inspect buildings to ensure compliance, and learn from investigating the causes of fire.
Wildfires	We promote actions that reduce risk and the causes of wildfire. We provide training, guidance, fire risk information and tools and resources, and have fire plans in place for all local areas.
Other fires	Our education, awareness and fire safety programmes, training, guidance, tools, and resources help us support local communities to reduce risk.
Compliance	We set standards for fire safety, ensure certain types of buildings incorporate appropriate means of escape from fire at the building consent stage, monitor and enforce fire restrictions and evacuation schemes, and issue fire permits. We take compliance action when these standards are not met.
Awareness	Lifting awareness is the first step to changing behaviour. We measure awareness by asking (surveying) people, and monitoring usage of our online tools and resources, such as fire danger, weather information and escape planning tools.
Actions to reduce risk	Actions taken by communities to reduce risk and help prevent fires. These include all homes having installed and working smoke alarms, people having evacuation plans for their homes, and promoting fire safe behaviour at home and when outdoors.

Reduced harm to people, property and the environment from fires and emergencies

Harm: people

Fire incident injury

When fires occur, our focus is to prevent and limit harm (injury) to people.

Through education campaigns we encourage escape planning, such as "get out, stay out", and when an incident happens, we respond in a timely manner, with a focus on the safety of our firefighters and the public.

Avoidable fatalities

Our awareness campaigns educate that a fire is un-survivable within 3 minutes. To reduce avoidable fire fatalities, we encourage risk reduction behaviours and escape planning, and we respond to fires in a timely manner when we are called upon.

Harm: property

Cost % of GDP/$

Our legislation requires us to prevent and limit damage to property and therefore reduce social and financial harm on the economy. Fewer avoidable fires, and reduced harm and damage from fires, reduces cost over time. This may be cost of rebuilds, medical costs, management of biodiversity loss, loss of profit from impacted businesses or communities and reduced cost of absorbing loss (insurance).

Fire contained to room of origin

This impact is a proxy for the scale of fire and helps show how we were able to control a fire. Note this impact alone does have limitations and may be influenced by factors outside of our control.

Harm: environment

Hectares burned

Fighting wildfires is complex and dependent on factors outside of our control, however, this impact acts as a proxy for severity and how difficult the fire was to bring under control. Reducing hectares burned is a proxy for our activities in preventing wildfires and responding effectively, though this measure alone does have limitations.

Structures destroyed

This impact is a proxy for the scale of fire and helps show how we were able to control a fire. Note this impact alone does have limitations and may be influenced by factors outside of our control.

Hazardous substances impacts

This impact is a proxy for preventing and limiting damage to land and the environment, and we do this through response, as well as promoting the safe handling, labelling, signage, storage and transportation of hazardous substances.

Our reportable output classes

Our outputs are the core services we deliver for Aotearoa New Zealand. Our people work with communities across Aotearoa New Zealand every day to deliver these core services to reduce the risk of fire, and protect and preserve lives, property and the environment.

Our reportable output classes:

Output Class 1
Fire prevention, including promoting fire safety, compliance and enforcement

Output Class 2
Fire response and suppression

Output Class 3
Render safe hazardous substances and provide for safety at incidents

Output Class 4
Rescue as a result of transport accidents and urban search and rescue (USAR)

Output Class 5
Respond to other emergencies, including medical, maritime, other rescues and natural hazard events

Each of these five reportable output classes links to our long-term outcomes and the impact we want to have on communities over the medium term.

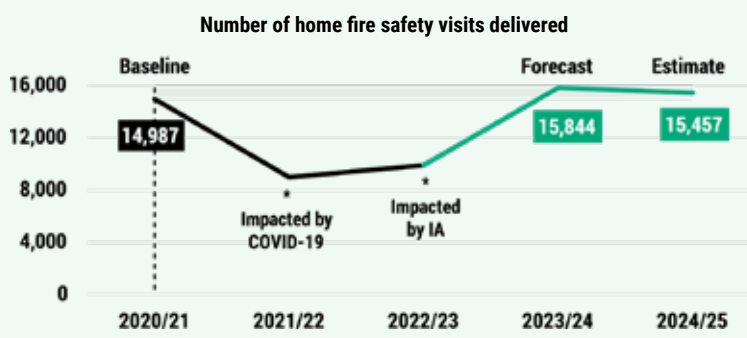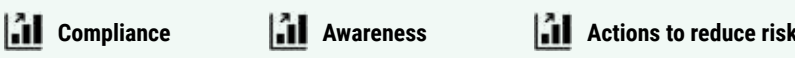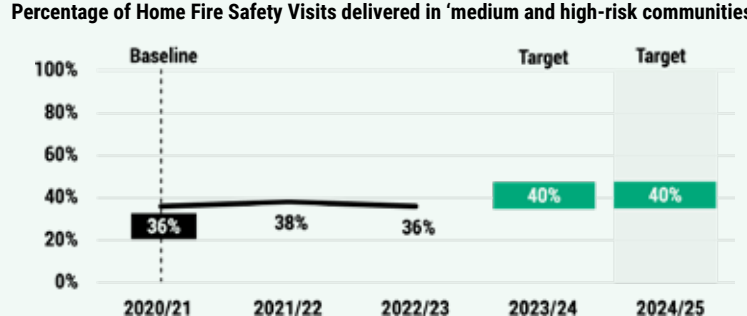For each reportable output class, we describe the work we will do over the coming year, why this work is important, how it benefits communities over the longer term, and how we will measure our performance.

Putanga: Kia iti noa ngā ahi ohorere

Outcome: Fewer unwanted fires

We promote fire safety across Aotearoa New Zealand, to help stop fires from occurring

Fire prevention including promotion of fire safety, compliance and enforcement

Our legislative responsibility is to promote fire safety and provide fire prevention, response and suppression services.

The Act furnishes us with powers to carry out our functions as a regulator and when we are called to respond in communities across Aotearoa New Zealand.

We have authority to issue fire plans, powers to declare fire seasons, prohibit fires in the open air, restrict activities that could cause fires and can require, and grant or revoke, permits for lighting fires.

We have inspection and enforcement powers, and the ability to require and approve various mechanisms, such as evacuation schemes or input into building standards, to keep buildings and people safe in the event of a fire. We have the ability to take prosecution action, or issue infringement action, for non-compliance with our authority under the Act.

Under our Act and Regulations, we administer the collection of levies to fund the services we provide, and we can collect penalties for non-compliance with levy regulations.

What we want to achieve

We want to reduce unwanted fires. Preventing fires before they happen benefits communities and Aotearoa New Zealand by reducing harm to people, property and the environment.

Why this is important

When we support communities to lift their awareness of the risks of fire and take action to reduce risks and prevent or limit damage when a fire happens, we help keep communities safe.

Reducing harm reduces the overall cost to our communities. The cost of treatment or lost time due to injury reduces if fewer people are harmed by fire. Costs of managing and rebuilding damaged property will reduce, as will mitigating any environmental impacts of fire such as biodiversity and habitat loss.

What we do to deliver this output

To achieve fewer unwanted fires, we take actions to:

1.1 **Promote fire safety**

1.2 **Provide fire prevention services**

1.3 **Assist in setting fire safety standards and granting certificates or approvals**

1.4 **Ensure compliance with standards through monitoring and enforcement**

Our investment in fire safety, fire prevention, compliance and enforcement

	Forecast levy receipts $000	Forecast other revenue $000	Forecast total expenditure $000	Net surplus/ (deficit) $000
Output class reporting				
1. Fire prevention including promotion of fire safety, compliance and enforcement	**110,689**	**4,530**	**107,845**	**7,374**
1.1 Promote fire safety	40,526	1,371	39,485	2,412
1.2 Provide fire prevention services	4,501	152	4,385	268
1.3 Assist in setting fire safety standards and granting certificates or approvals	59,126	2,786	57,607	4,305
1.4 Ensure compliance with standards through monitoring and enforcement	6,536	221	6,368	389

Cost of outputs ($000)

Ensure compliance with standards through monitoring and enforcement **6,368**

Promote fire safety **39,485**

Provide fire prevention services **4,385**

Assist in setting fire safety standards and granting certificates or approvals **57,607**

Planned programmes or initiatives

We promote fire safety by delivering:

· fire awareness programmes

· positive behaviour change and awareness public information and education campaigns

· tools and resources tailored to specific groups or communities

· advice on policies, and setting standards and regulations

· certificates and approvals

· monitoring and enforcing of fire safety standards

· training, guidance, and support to our people to carry out the above.

These activities aim to change people's behaviour by increasing their awareness of the risk of fire and encouraging actions to reduce risk.

1.1 Promote fire safety
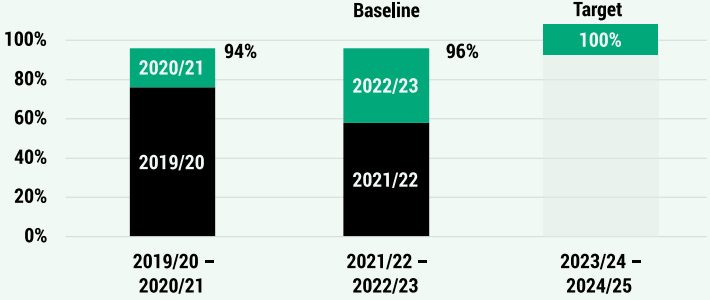
To promote fire safety, this financial year, we will deliver:
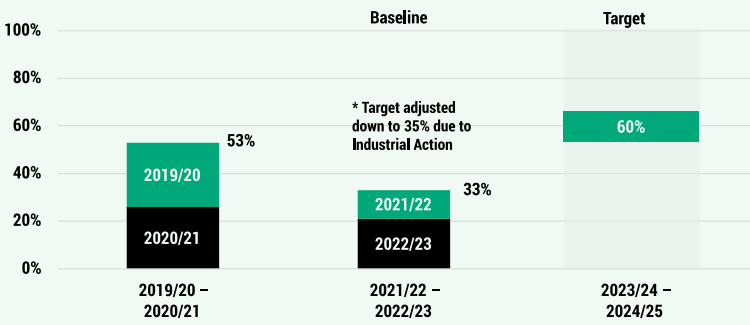
- **Get Firewise** a curriculum-based education resource for schools
- **Get Out! Stay Out!** an early childhood education fire-safety programme
- **a survey to the public** to understand changes in behaviour
- **home safety fire visits** to help households understand fire risks and what to do in the event of a fire
- **public information and education campaigns** aimed at reducing the risk of fire.

We will use our community engagement framework to support delivery of these activities.
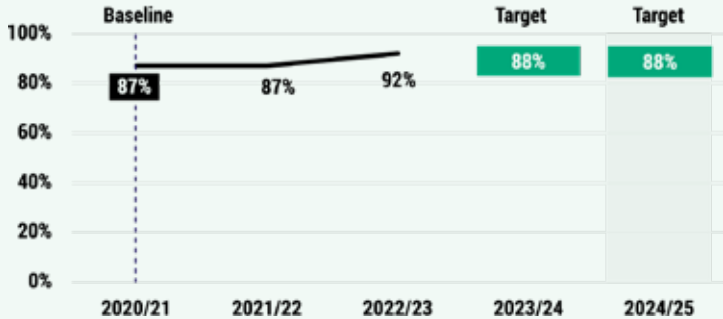
We will measure our performance this year against how we deliver these programmes to promote fire safety.

How we will measure our performance

Measure 1.1.1	Percentage of schools with year 1 and 2 students offered the Get Firewise programme
Why this measure is important	This measure helps us show how we are promoting fire safety messaging to every school in Aotearoa New Zealand that has year 1 and 2 students. We have made a judgement that this is a good measure to use because by ensuring all 2,003 schools across Aotearoa New Zealand are approached and encouraged to run the programme, we take the opportunity to promote fire safe behaviour to students at an early age. This output contributes to the medium-term impacts of increasing awareness and actions to reduce risks.
Contributes to medium-term impacts	📊 **Awareness** 📊 **Actions to reduce risk**
Tracking performance	**Percentage of schools with year 1 and 2 students offered the Get Firewise programme** This measure operates on a two-year performance cycle with the 2024/25 FY current cycle covering the two year period from 1 July 2023 − 1 July 2025. The two-year cycle provides time for all schools to be offered, and to complete, the programme.
Measurement mechanism	This is a cumulative delivery measure that covers a two-year period from 1 July 2023 to 30 June 2025. Over the two-year period, the target is for all schools to be offered the programme and for at least 60% of all schools to complete it (measure 1.1.2). Schools are offered the programme by a variety of means, including via phone, e-mail and school visits. Every school that is offered the programme is recorded in our station management systems. The way the programme is offered can impact the uptake.

Measure 1.1.2	Percentage of schools with year 1 and 2 students that complete the Get Firewise programme
Why this measure is important	This measure helps us understand the uptake of our Get Firewise programme offered to every school in Aotearoa New Zealand with year 1 and 2 students. We have made a judgement that this is a good measure to use because it shows that our fire safety messaging is reaching a large number of young children, that we are promoting fire safety to this age group every year, nationally, in a consistent manner. This output contributes to the medium-term impacts of increasing awareness and actions to reduce risks.
Contributes to medium-term impacts	Awareness Actions to reduce risk
Tracking performance	**Percentage of schools with year 1 and 2 students that complete the Get Firewise programme** Baseline Target 100% 80% 60% * Target adjusted down to 35% due to Industrial Action 60% 40% 53% 2019/20 20% 2020/21 2021/22 33% 0% 2022/23 2019/20 – 2020/21 2021/22 – 2022/23 2023/24 – 2024/25
Measurement mechanism	This measure should be read in conjunction with 1.1.1 as both are cumulative delivery measures that cover a two-year period from 1 July 2023 to 30 June 2025. Over the two-year period, the target is for all schools to be offered the programme (measure 1.1.1) and for 60% of all schools to complete the programme. Uptake is often dependent on the way the programme is offered and other demands on the school curriculum. This is measured as the count of schools completing the Get Firewise programme as a proportion of the total number of schools with year 1 and 2 students.

Measure 1.1.3	Percentage of survey respondents who report having an escape plan
Why this measure is important	This measure helps us understand how many homes in Aotearoa New Zealand have a fire escape plan. This measure has been chosen because it signals the actions people are taking to reduce the risk of fire incident injury. We enable these actions to be taken by promoting escape plans, providing online tools and resources to complete an escape plan, and undertaking surveys to understand the uptake of escape plans. We have made a judgement that this is a good measure to use at this time because having an escape plan and regularly practicing it, raises fire safety awareness in households in Aotearoa New Zealand and promotes action which can reduce risk to life, in the event of a fire breaking out in the home. We acknowledge that this is an impact measure, however we are using this measure as a proxy for an output measure for this output class while we undertake a multi-year performance measurement improvement process. This output contributes to the medium-term impacts of increasing compliance, awareness and actions to reduce risks.
Contributes to medium-term impacts	📊 **Compliance** 📊 **Awareness** 📊 **Actions to reduce risk**
Tracking performance	**Percentage of survey respondents with an escape plan** Baseline 2020/21: 61% — 2021/22: 60% — 2022/23: 62% — Target 2023/24: >62% — Target 2024/25: >62%
Measurement mechanism	Our Fire Knowledge and Communications Effectiveness Tracker is undertaken by an external provider, which surveys households chosen at random to ensure the population of Aotearoa New Zealand is reflected in the sample group. For this measure the survey asks, 'Do you have an escape plan for your household if a fire occurs?' This measure counts the number of survey respondents who report having a household escape plan as a proportion of all survey respondents.

Measure 1.1.4	Percentage of survey respondents who report having at least one installed and working smoke alarm
Why this measure is important	This measure helps us understand how many homes in Aotearoa New Zealand report having at least one installed and working smoke alarm. We have made a judgement that this is a good measure to use at this time, because having at least one installed working smoke alarm in their home demonstrates that households in Aotearoa New Zealand are taking action to improve fire safety and be alerted early should a fire break out. It is also good practice to have to have smoke alarms in every bedroom, hallway and living area. This measure has been chosen because it indicates whether people are receiving our fire safety messaging and translating it into practical actions that are proven to improve safety. We support people to install working smoke alarms by providing information online about smoke alarms, conducting home fire safety visits, installing smoke alarms, and undertaking surveys to measure uptake. We acknowledge that this is an impact measure, however we are using this measure as a proxy for an output measure for this output class, while we undertake a multi-year performance measurement improvement process. This output contributes to the medium-term impacts of increasing compliance, awareness and actions to reduce risks.
Contributes to medium-term impacts	📊 **Compliance** 📊 **Awareness** 📊 **Actions to reduce risk**
Tracking performance	**Percentage of survey respondents with at least one installed and working smoke alarm** Baseline 2020/21: 87%, 2021/22: 87%, 2022/23: 92%, Target 2023/24: 88%, Target 2024/25: 88%
Measurement mechanism	Our Fire Knowledge and Communications Effectiveness Tracker is undertaken by an external provider which surveys households chosen at random to ensure the population of Aotearoa New Zealand is reflected in the sample group. For this measure the survey asks 'Do you have at least one smoke alarm installed in your house? If yes, are your smoke alarms working?' This measure counts the number of survey respondents who report having at least one installed and working smoke alarm as a proportion of all survey respondents.

Measure 1.1.5	Percentage of home fire safety visits delivered in 'medium and high-risk communities'
Operational context	Every year between 15,000 and 16,000 free home fire safety visits are undertaken (HFSVs). At these visits we check smoke alarms, provide advice on their installation and maintenance, install any smoke alarms people have purchased, discuss escape planning and fire safety actions that can be taken. We have made a judgement that this is a good measure to use at this time, because these free visits help people take action which can reduce the risk of unwanted fires and prevent injury or loss of life if a fire broke out in their home. **Number of home fire safety visits delivered** Baseline: 14,987 (2020/21) Impacted by COVID-19 (2021/22) Impacted by IA (2022/23) Forecast: 15,844 (2023/24) Estimate: 15,457 (2024/25)
Why this measure is important	HFSVs are used globally as a proven way to reduce fire injuries and deaths. Those most at risk in our communities are also more likely to suffer harm or damage from fires and are therefore most likely to benefit from HFSVs. We prioritise delivering HFSVs in communities that are at medium- or high-risk. Risk may be determined by factors such as: population density, quality, nature and type of housing stock, remote or rural homes, and demographics such as elderly or very young residents. Installing smoke alarms during these visits where necessary and providing escape plan information helps provide early warning if a fire happens, so people can get out in time, and stay out. Knowing to take these actions when a fire happens helps reduce death or injury. This output contributes to the medium-term impacts of increasing compliance, awareness and actions to reduce risks.
Contributes to medium-term impacts	📊 Compliance 📊 Awareness 📊 Actions to reduce risk
Tracking performance	**Percentage of Home Fire Safety Visits delivered in 'medium and high-risk communities'** Baseline: 36% (2020/21) 38% (2021/22) 36% (2022/23) Target: 40% (2023/24) Target: 40% (2024/25)
Measurement mechanism	This data is captured through a geospatial-based application that identifies the fire risk for different areas within communities and shows this on an interactive map with other relevant information. The data is expressed as a proportion of total visits offered. The scope of this measure includes all HFSVs delivered by our own staff and by other agencies on our behalf.

Measure 1.1.6	Number of national campaigns undertaken to increase fire safety awareness (new measure)
Why this measure is important	This measure helps us ensure we are undertaking our main function of promoting fire safety. We have made a judgement that this is a good measure to use at this time, because undertaking national media campaigns is an effective method for getting our fire safety message to as many people as possible and seeks to promote positive behaviour change. As this is a new measure, this year, we aim to deliver at least two national campaigns to increase fire safety awareness. This output contributes to the medium-term impacts of increasing compliance, awareness and actions to reduce risks.
Contributes to medium-term impacts	Compliance Awareness Actions to reduce risk
Tracking performance	Target **At least** **2** 2020/21 2021/22 2022/23 2023/24 2024/25
Measurement mechanism	**This is a new measure.** A national media campaign is one that is directed nationally and through a range of channels. Measure as evidence of delivery of at least two national campaigns promoting fire safety within the reporting year.
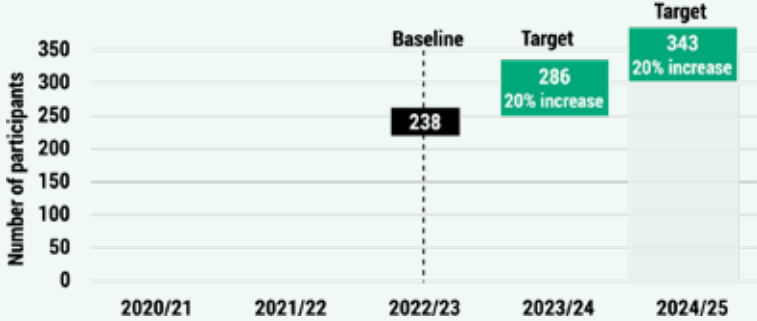
1.2   Provide fire prevention services

We provide a range of technical fire prevention services and activities which are designed to help people take action to stop fires from occurring and contribute to limiting the damage if fires do occur. These services include, but are not limited to:

- assisting in setting fire safety standards and granting certificates or approvals
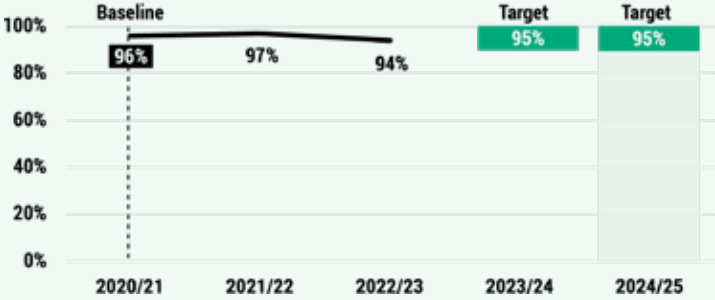- ensuring compliance with standards through monitoring and enforcement
- providing fire engineering and technical fire safety advice on building design to government, industry and councils and advising other regulatory agencies about fire safety compliance.
- approving fire alarm panels and hose run distance and providing firefighting facility checklists
- providing operational firefighting feedback including active and passive fire systems, and review, input, advice and comment on building design and firefighting systems
- providing advice on Firefighting Water Supplies and Code of Practice Water Supply advice
- completion of Site Reports and reviewing Emergency Response Plans
- agreement for Pyrotechnic Displays (indoors and outdoors).

How we will measure our performance

Measure 1.2.1	Ahikura Whānau–Centred Fire Education programme – participation (new measure)
Why this measure is important	Ahikura is an early intervention fire education programme aimed to reduce arson offending. We want to reduce recidivism and reduce the number of unwanted arson fires and their consequences. We will measure participant uptake as a result of increased referrals to the Ahikura programme. We have made a judgement that this is a good measure to use at this time, because early intervention has been proven to reduce the level of recidivism. This measure has been chosen because it reflects the actions we take to reduce reoffending by providing education and awareness to juvenile arson offenders. We tailor the programme so that it continues to resonate with the audience and continues to be effective. This is reflected in the refreshed Ahikura approach, and the improved resources we use to deliver the programme. This output contributes to the medium-term impacts of increasing compliance, awareness and actions to reduce risks.
Contributes to medium-term impacts	📊 **Compliance** 📊 **Awareness** 📊 **Actions to reduce risk**
Tracking performance	We improved this measure from previously measuring 'Rate of recidivism among Fire Awareness and Intervention' in the 2023/24 SPE. This is year two of a three-year improvement plan, to increase referral numbers to our fire education programme. In response to analysis that our programme was not well used, or having the desired effect, we have refreshed the programme to encourage increased referrals, and make it more relevant to our audience. We intend to return to the original measure "recidivism" once the numbers increase. The programme better aligns with Te Ao Māori worldview and clarifies the programme's objectives and its benefits to young people. We are targeting to increase referrals to the programme by 20% by 30 June 2025. This measure will monitor the number of children and young people who are identified with fire behaviour problems and are referred to participate in the programme. **Ahikura Whānau-Centred Fire Education programme – participation uptake**
Measurement mechanism	**This is a new measure.** We will measure this by the number of children and young people who participate in Ahikura programmes in 24/25

1.3 Assisting in setting fire safety standards and granting certificates or approvals

We provide professional advice and input to the development of codes and regulations associated with fire protection and safety. We have various responsibilities to set and uphold standards, such as:

· preparing and issuing local area fire plans
· prohibiting fires in the open air
· granting fire permits
· declaring prohibited or restricted fire seasons
· providing hazard notification and removal.

We provide fire engineering and technical fire safety advice on building design to government, industries and councils.

This includes:

· advising building consent applications covering the means of escape from fire and our needs regarding entering buildings to undertake firefighting for certain types of buildings
· approving and monitoring fire evacuation schemes
· advising other regulatory agencies about fire safety compliance.

How we will measure our performance

Measure 1.3.1	Percentage of fire permits processed within 10 days for permits requiring a site visit (new measure)
Operational Context	We administer a fire permitting system under section 190 of the Fire and Emergency New Zealand Act 2017 and the Fire and Emergency New Zealand (Fire Permits) Regulations 2017. Every year we process between 10,000 and 20,000 permits. The fire permitting system allows us to control the lighting of fires in open areas and gives us powers to ensure these fires are conducted safety and are not started during a restricted or prohibited fire season. **Number of fire permits processed**
Why this measure is important	**This is a new measure.** This measure helps us understand how well we administer the fire permitting system to agreed timeframes. Approximately 40% of wildfires are caused by land clearing or recreational fires, with a high proportion of these fires lit without a fire permit during a restricted or prohibited fire season. We have made a judgement that this is a good measure to use at this time, because by approving fire permits in a timely manner, we build confidence in the administration of the system and are likely to have fewer high risk fires lit without a permit. Having an efficient and customer-focused permitting system delivered in a timely manner ensures the public has confidence in the system. This output contributes to the medium-term impacts of increasing compliance, awareness and actions to reduce risks.

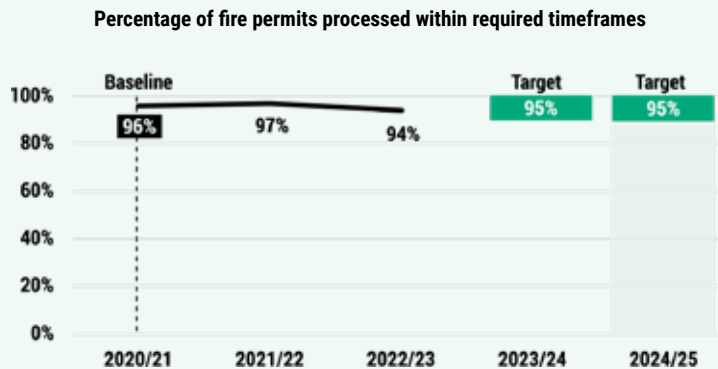| Measure 1.3.1	Percentage of fire permits processed within 10 days for permits requiring a site visit (new measure)
Contributes to medium-term impacts	📊 **Compliance** 📊 **Awareness** 📊 **Actions to reduce risk**
Tracking performance	The previous performance measure tracked fire permit processing for all permit applications. As the target processing time for permit applications varies depending on whether a site visit is required, we have split the measure into two parts (1.3.1 and 1.3.2) to recognise the relative complexities involved. **Percentage of fire permits processed within required timeframes** The chart shows our past performance in processing all permits within the required timeframe.
Measurement mechanism	**This is a new measure.** This measure covers the fire permit processing time from the time of application until the permit is issued, declined, or deemed not requiring a permit for applications that require a site visit as part of the permitting process for electronic and paper permits issued by Fire and Emergency. A fire permit application is considered to be processed when the application has a completed date. By this point an applicant would have been notified of an outcome. All outcomes of a fire permit application must be included: • Approved (includes partially approved). • Refused. • Not required. This measure is the count of fire permits processed within 10 days as a proportion of all permits processed for permits requiring a site visit.

Measure 1.3.2	Percentage of fire permits processed within 5 days for permits not requiring a site visit (new measure)
Operational Context	See measure 1.3.1
Why this measure is important	This measure helps us understand our performance in delivering the fire permitting system to agreed timeframes. Approximately 40% of wildfires are caused by land clearing or recreational fires, with a high proportion of these fires lit without a fire permit during a restricted or prohibited fire season. We have made a judgement that this is a good measure to use at this time, because by approving fire permits in a timely manner, we build confidence in the administration of the system and are likely to have fewer high risk fires lit without a permit. Having an efficient and customer-focused permitting system delivered in a timely manner ensures the public has confidence in the system. This output contributes to the medium-term impacts of increasing compliance, awareness and actions to reduce risks.
Contributes to medium-term impacts	📊 **Compliance** 📊 **Awareness** 📊 **Actions to reduce risk**
Tracking performance	The previous performance measure tracked fire permit processing for all permit applications. As the target processing time for permit applications varies depending on whether a site visit is required, we have split the measure into two parts (1.3.1 and 1.3.2) to recognise the relative complexities involved. **Percentage of fire permits processed within required timeframes** The chart shows our past performance in processing all permits within the required timeframe.
Measurement mechanism	**This is a new measure.** This measure covers the fire permit processing time from the time of application until the permit is issued, declined, or deemed not requiring a permit. This measure is for applications that do not require a site visit as part of the permitting process for electronic and paper permits issued by Fire and Emergency. A fire permit application is considered to be processed when the application has a completed date. By this point an applicant would have been notified of an outcome. All outcomes of a fire permit application must be included: • Approved (includes partially approved). • Refused. • Not required. This measure is the count of fire permits processed within 5 days as a proportion of all permits processed for permits not requiring a site visit.

Measure 1.3.3	Percentage of evacuation schemes processed within statutory timeframes (updated measure)
Operational Context	We administer an approval process under Part 2 of the Fire and Emergency New Zealand (Fire Safety, Evacuation Procedures, and Evacuation Schemes) Regulations 2018 to ensure relevant buildings have evacuation schemes that provide for the safe evacuation of people during a fire.
Why this measure is important	This measure helps us understand our performance in delivering the evacuation scheme application process to agreed timeframes. While it is a regulatory requirement that owners of relevant buildings must provide and maintain an evacuation scheme, having an efficient and customer-focused system for reviewing and approving evacuation schemes in a timely manner ensures the public has confidence in the system. We have made a judgement that this is a good measure to use at this time, as this measure helps us understand our effectiveness in administering the fire safety, evacuation procedures and evacuation schemes regulations. This output contributes to the medium-term impacts of increasing compliance, awareness and actions to reduce risks.
Contributes to medium-term impacts	📊 **Compliance**　　📊 **Awareness**　　📊 **Actions to reduce risk**
Data to come	Over the next 12 months we will establish a baseline and work towards a target of 100% of evacuation schemes processed within the required statutory timeframes. **Percentage of evacuation schemes processed within statutory timeframes**
Measurement mechanism	This is an updated measure refining a similar measure used in previous years. This measure counts the number of building evacuation scheme applications processed within the statutory timeframes set out in Part 2 of the Fire and Emergency New Zealand (Fire Safety, Evacuation Procedures, and Evacuation Schemes) Regulations 2018. Measured as the number of building evacuation scheme applications processed within statutory timeframes as a proportion of all building evacuation scheme applications received.

1.4 Ensure compliance with standards through monitoring and enforcement

We have a compliance and enforcement role in standard-setting, with offence provisions in cases of non-compliance.
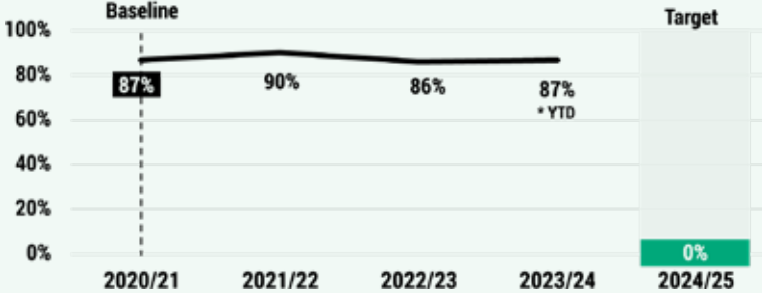
Examples of non-compliance include:

- lighting a fire in the open air when prohibited or restricted
- failure to provide a fire permit
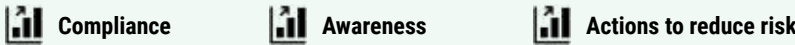- failure to provide or maintain an evacuation scheme for a relevant building.

As a regulator, we use our compliance powers where:

- education fails
- an individual or organisation continues operating outside of the law, putting others at risk
- the offending is serious.

How we will measure our performance

Measure 1.4.1	Percentage of fires during restricted fire season that required a permit (but did not have one) (re-introduced measure)
Why this measure is important	Open fires lit without permit during a restricted fire season cause up to 20% of all wildfires. Wildfires are vegetation fires that become out of control. Some fires lit during a restricted season do not need a fire permit if Fire and Emergency does not consider them to be fires in open air, such as gas operated barbeques, braziers, wood-fired pizza ovens, outdoor fireplaces, and cultural cooking fires. All other types of fires require a permit in a restricted fire season. We have made a judgement that this is a good measure to use at this time, as this measure helps us understand the effectiveness of actions we take to mitigate fire danger. These include public notifications, national publicity campaigns, education, permit systems and enforcement provisions of the Fire and Emergency (Offences) Regulations 2018 during declared restricted fire seasons. We acknowledge that this measure spans both impact and outcome, as the impacts we are seeking are awareness and actions taken by the public towards the outcomes of increased compliance and reduced risk of wildfires. However we are using this measure as a proxy for an output measure for this output class, while we undertake a multi-year performance measurement improvement process. This output contributes to the medium-term impacts of increasing compliance, awareness and actions to reduce risks.
Contributes to medium-term impacts	📊 **Compliance** 📊 **Awareness** 📊 **Actions to reduce risk**
Tracking performance	**Percentage of fires during restricted fire season that required a permit (but did not have one)**
Measurement mechanism	**This is a re-introduced measure.** This measure will set a baseline for setting future targets and delivering improvements. The measure is the number of vegetation fire incidents during a restricted fire season where the fire required a permit issued under section 190 of the Fire and Emergency New Zealand Act 2017 but did not have one as a proportion of all vegetation fires within a restricted fire season that required a permit. Vegetation fires we attend include controlled burns, permitted fires, and other small fires and are not classified as wildfires. This measure covers only fires recorded as incidents within our Incident Reporting System, during a restricted fire season. Authorised fire types defined by our policies, false alarms, territorial authority smoke as a nuisance or clean air fires will not be included as incidents within this measure.

Measure 1.4.2	Percentage of permitted vegetation fires that subsequently required a fire suppression response (new measure)
Why this measure is important	This measure helps us understand the effectiveness of our fire permitting practices, through identifying those vegetation fires we permitted during restricted fire seasons that subsequently escalated to become a wildfire and required a fire suppression response. During prohibited fire seasons, when fire danger conditions are extremely risky, we will only grant permits that are necessary to prevent, reduce or overcome any hazard to life or because of any other serious emergency. Permits may also be granted if the weather or other conditions temporarily reduce the fire risk, making it safe to light a fire. We have made a judgement that this is a good measure to use at this time because it is a start point for us to understand the effectiveness of our system. Permitted fires that get out of control may be because of non-compliance with the permit (in which case we may have the option to take subsequent prosecution action), or for environmental factors, or because the permit conditions were unsuitable. Understanding factors that caused permitted fires to get out of control helps us understand how well our fire management systems are working. We acknowledge that this is an impact measure, however we are using this measure as a proxy for an output measure for this output class, while we undertake a multi-year performance measurement improvement process. This output contributes to the medium-term impacts of increasing compliance, awareness and actions to reduce risks.
Contributes to medium-term impacts	Compliance Awareness Actions to reduce risk
Tracking performance	**Percentage of permitted vegetation fires that subsequently required a fire suppression response**
Measurement mechanism	**This is a new measure.** Over the next 12 months we will establish a baseline and then set a target in the 2025/26 SPE. The measure is a count of attendances at vegetation fire incidents during a restricted fire season where a permit was issued under section 190 of the Fire and Emergency New Zealand Act 2017, but the fire subsequently got out of control requiring us to attend, as a proportion of all permitted fires during a restricted fire season. The measure covers only fires recorded as incidents within our Incident Reporting System, during a restricted fire season. Authorised fire types defined by our policies, false alarms, territorial authority smoke as a nuisance or clean air fires will not be included as incidents within this measure.

Putanga: Kia iti te whara o te tangata,
ngā rawa me te taiao mai i ngā ahi me ngā ohotata

Outcome: Reduced harm to people, property and the environment from fires and emergencies

We respond quickly when communities need us, to prevent and limit damage

Fire response and suppression

One of our main functions under the Act, is to provide fire response and suppression services.

When an alarm of fire is raised, or any fire is reported we respond with skilled personnel and specialist equipment to extinguish or prevent the spread of the fire. The actions we take to provide fire response and suppression services saves lives, limits injury, and reduces damage to property and the environment.

As the only national response agency for fire, we have authority when attending fires to take control of the scene and direct our own personnel and other brigades and persons as needed, to place their services at our disposal. We have powers to take all practical means of suppressing the fire including entering land and buildings, taking down, or shoring up buildings, and removing flammable, combustible, explosive, or dangerous material from site. When responding to vegetation fires we have the power to cut or pull down and remove vegetation, and where necessary set fire to vegetation to cause the backburn or burnout of a fire.

What we want to achieve

Our focus is to deliver timely and effective fire response and suppression services that follow good practice, have a sustainable operational footprint and work well with partners and stakeholders.

Why this is important

The time taken for crews to arrive at incidents and the suppression of fires has a significant influence on our ability to minimise social, economic and environmental impacts from fires. For structure fires we want to contain or limit the damage as much as possible, such as to the room of origin. For vegetation fires we want to limit the geographic area impacted by the spread of fire.

How we respond to fires influences:

- How well we minimise social, economic and environmental impacts from fire.
- How affected communities recover from fires.
- How much communities value and trust our services.

What we do to deliver on this output

To minimise social, economic and environmental impacts from fire incidents we undertake the primary role of:

2.1   Response to fire

What we will do:

- respond to structure fires
- respond to vegetation fires
- maintain capability to respond to national wildfires
- work closely and communicate well with communities, when fires happen
- support other emergency sector partners to respond to international wildfires.

Our investment in response to fire

	Forecast levy receipts $000	Forecast other revenue $000	Forecast total expenditure $000	Net surplus/ (deficit) $000
Output class reporting				
2. Fire response and suppression	**525,799**	**7,621**	**512,290**	**21,130**
2.1 Response to fire	525,799	7,621	512,290	21,130

Cost of outputs ($000)

Response to fire

512,290

When we are not responding to fires and emergencies, we are preparing for future emergencies, retaining our skills and capability and delivering community engagement and preventative measures to reduce the risk of fire.

It is important that our people, in our fire stations across the country, are ready to respond to fires and other emergencies 24/7, every day of the year.

For each of our response-based output classes, we make investments that benefit all response and readiness. These include ensuring:

- our fleet of fire trucks and other vehicles are well-maintained, and ready to respond when needed
- our firefighters have the right tools and equipment to carry out their duties in a manner that is safe, for them and for the communities we serve
- our technology and communications systems work as they should when we are called to respond in an emergency situation
- we provide our frontline staff with the right support to ensure their health, safety and wellbeing, as they work in dangerous environments on a daily basis
- we promote a positive and inclusive culture for all our people
- our 'back office' systems, processes and functions support our frontline responses, so that our firefighters have access to training and development.
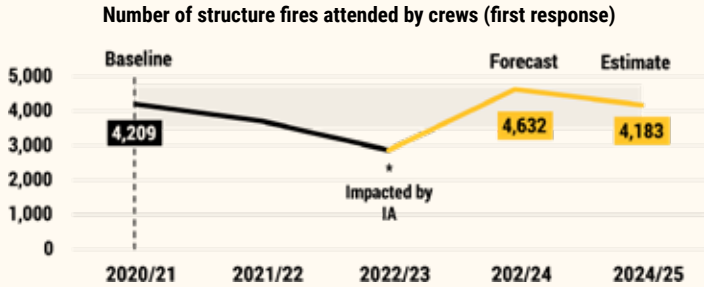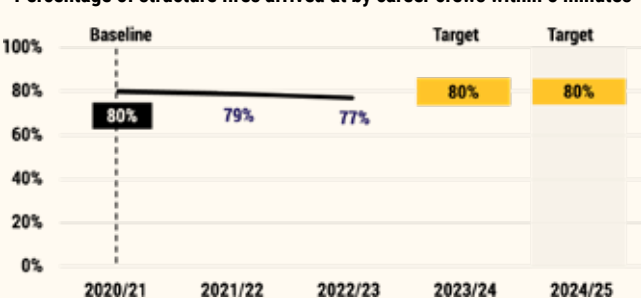
Programmes and initiatives
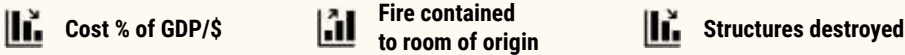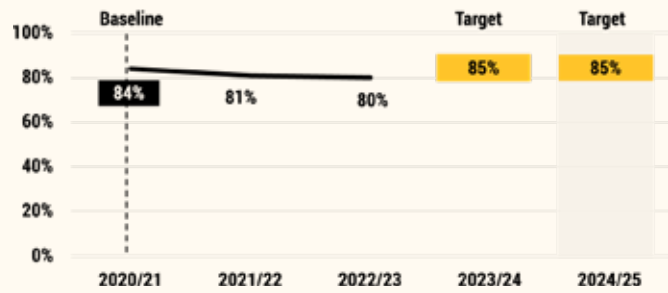
We respond to fire by delivering:

- ongoing readiness, so that we are ready to respond to fires
- fire response and suppression services across Aotearoa New Zealand
- on-site liaison with individuals and communities during operational response, such as:
  - supporting our partners to provide immediate needs to impacted communities
  - assistance with referrals to specialist agencies.
- operational recovery of our own services, equipment and personnel after a fire event, such as:
  - recommissioning appliances, replenishing equipment and repairs to stations/property
  - reinstating response capability for other emergencies
  - ensuring the recovery of our own personnel (e.g. safety, health and wellbeing services, debriefings, welfare checks).
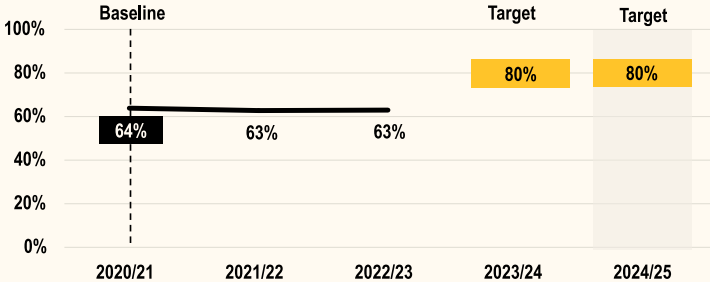
2.1   Response to fire

Our national service delivery guidelines provide communities with our expected response capability. These guidelines provide targets to ensure we deploy resources efficiently to enable us to intervene as soon as practicable for these types of incidents.
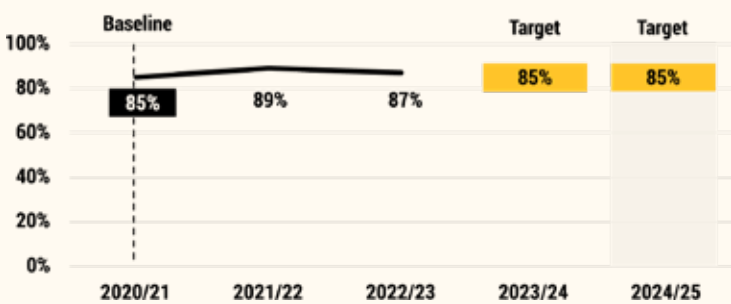
How we will measure our performance

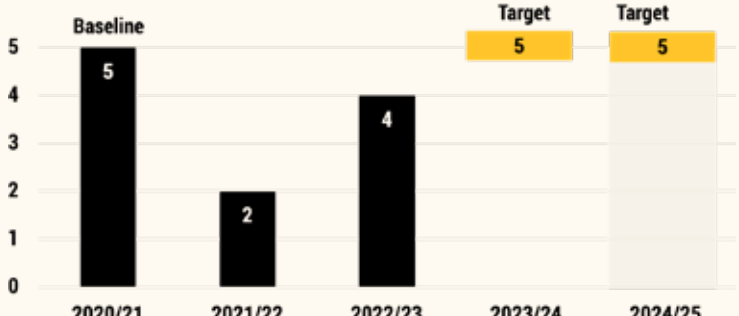| Measure 2.1.1	Percentage of structure fires arrived at by career crews within 8 minutes
Operational context	Every year we attend between 3,500 and 4,750 structure fires, and we estimate we will attend 4,183 structure fires in the next year. On average, this means we receive approximately 10 call outs each day that are structure fires, across the country. Response time measures are one of a number of variables that can influence the outcome of a fire and are used by fire services globally. Response times can help us understand the way we have allocated resources, such as how our capabilities match the nature and type of incidents we are called to. **Number of structure fires attended by crews (first response)** Baseline 4,209 (2020/21) · Impacted by IA (2022/23) · Forecast 4,632 (2023/24) · Estimate 4,183 (2024/25)
Why this measure is important?	This measure indicates the timeliness of response in urbanised areas of Aotearoa New Zealand serviced by career crews. We have made a judgement that this is a good measure to use at this time, because it helps us understand how our career crews arrive on-site to structure fires within urban environments. This allows us to identify response times outside the eight-minute service delivery target and assists in identifying process improvements and future resourcing capacity and placement decisions. Response times are an important mitigation measure. The assumption being that faster response and intervention means less fire damage and reduced likelihood of death or injury. This contributes to our outcome of reducing the consequences of unwanted fires and the impacts of reducing injury, fatalities and damage from fires. What this does not measure is the effectiveness of our actions upon arrival or the extent of a fire before we were called. This output contributes to the medium-term impacts of reducing economic harm and structures destroyed, and increasing the instances for fire contained in the room of origin.
Contributes to medium-term impacts	Cost % of GDP/$ Fire contained to room of origin Structures destroyed
Tracking performance	**Percentage of structure fires arrived at by career crews within 8 minutes** Baseline 80% (2020/21) · 79% (2021/22) · 77% (2022/23) · Target 80% (2023/24) · Target 80% (2024/25)

Measure 2.1.1	Percentage of structure fires arrived at by career crews within 8 minutes
Measurement mechanism	This measure counts the overall time it takes to respond to structure fires. It includes the time taken by the ComCens to receive the call (by whatever means), alert and dispatch a career crew and the time it takes for that crew to arrive on site. Measured as the number of structure fires arrived at within 8 minutes for career crews as a proportion of all structure fires attended by career crews.

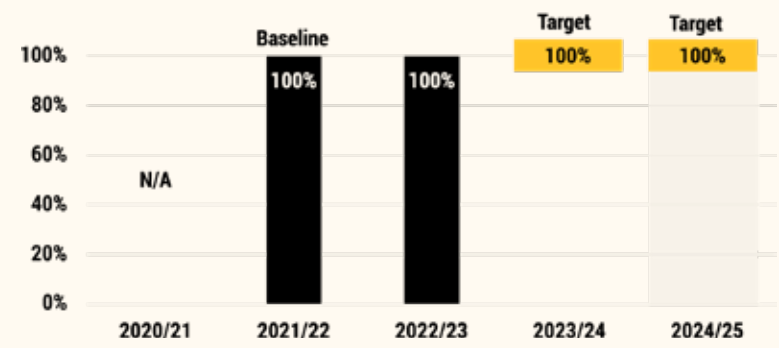| Measure 2.1.2	Percentage of structure fires arrived at by volunteer crews within 11 minutes
Operational context	See measure 2.1.1
Why this measure is important?	This measure indicates the timeliness of response in urbanised areas of Aotearoa New Zealand serviced by volunteer crews. We have made a judgement that this is a good measure to use at this time, because it helps us understand how our volunteer crews respond to and arrive on-site to structure fires within urban environments. This allows us to identify areas with slower response times outside the 11-minute service delivery target and assists in identifying process improvements and future resourcing capacity and placement decisions. Response times are an important mitigation measure. The assumption being that faster response and intervention means less fire damage and reduced likelihood of death or injury. This contributes to our outcome of reducing the consequences of unwanted fires and the impacts of reducing injury, fatalities and damage from fires. What this does not measure is the effectiveness of our actions upon arrival or the extent of a fire before we were called. This output contributes to the medium-term impacts of reducing economic harm and structures destroyed, and increasing the instances for fire contained in the room of origin.
Contributes to medium-term impacts	Cost % of GDP/$ Fire contained to room of origin Structures destroyed
Tracking performance	Percentage of structure fires arrived at by volunteer crews within 11 minutes Baseline: 84% (2020/21), 81% (2021/22), 80% (2022/23), Target: 85% (2023/24), Target: 85% (2024/25)
Measurement mechanism	This measure counts the overall time it takes to respond to structure fires. It includes the time taken by the ComCens to receive the call (by whatever means), alert and dispatch a volunteer crew, the time taken for the crew to respond to the station and the time it takes for that crew to arrive on site. Measured as the number of structure fires arrived at within 11 minutes for volunteer crews as a proportion of all structure fires attended by volunteer crews.

Measure 2.1.3	Percentage of structure fires contained within room of origin where suppression was required (new measure)
Why this measure is important?	This measure helps us understand how our crews apply effective fire suppression measures at structure fires, such that the damage to property is restricted to the room of origin. This measure reflects structure fires attended where fire suppression is required, and where information is recorded in Fire and Emergency systems, regarding containment to room of origin. This measure is an indicator of prompt response and appropriate action by crews once they arrive on site.

We have made a judgement that this is a good measure to use at this time, because faster response and appropriate intervention means less fire damage to property and reduced likelihood of death or injury. This contributes to reducing the consequences of unwanted fires.

What this does not measure is the extent of a fire before we were called.

We acknowledge that this is an impact measure, as it measures the impact of fire response, fire suppression, and could be influenced by any risk reduction measures that may have occurred prior to our arrival. However we are using this measure as a proxy for an output measure for this output class, while we undertake a multi-year performance measurement improvement process.

This output contributes to the medium-term impacts of reducing economic harm and structures destroyed and increasing the instances where fire is contained to the room of origin. |
| **Contributes to medium-term impacts** | **Cost % of GDP/$**   **Fire contained to room of origin**   **Structures destroyed** |
| **Tracking performance** | We have been recording the information required to derive this measure for many years and have a sound baseline to track improvement in this measure going forward.

Percentage of structure fires contained to room of origin where suppression was required

	Baseline			Target	Target
	64%	63%	63%	80%	80%
	2020/21	2021/22	2022/23	2023/24	2024/25	
Measurement mechanism	**This is a new measure.** This measure counts the number of structure fires attended where either due to prompt response by our crews or other factors the flame damage was contained to the room of origin and where fire suppression measures were required.

This measure also includes those structure fire incidents where the fire either burnt itself out or was otherwise extinguished before crews arrived.

Measured as the number of structure fires contained to room of origin where fire suppression measures were required, as a proportion of all structure fires (contained to room of origin or not) where suppression measures were required as a proportion of all structure fires. |

Measure 2.1.4	Percentage of vegetation fires arrived at within 30 minutes (anywhere in NZ)

Operational context	Every year our crews attend between 4,000 and 5,000 vegetation fires, and we estimate attendance at 4,423 vegetation fires in the next year. This means on average we are called to more than 10 a day, nationwide. Vegetation fires attended may be controlled burns, permitted fires, and other small fires, as well as wildfires. Response time measures are one of a number of variables that can influence the outcome of a fire, and are used by fire services globally. Response times can help us understand the way we have allocated resources, such as how our capabilities match the nature and type of incidents we are called to.

Number of vegetation fires attended (first response)

Why this measure is important?	This measure helps us understand how our crews respond to and arrive on-site to vegetation fires.

We have made a judgement that this is a good measure to use at this time, because response times are an important mitigation measure. The assumption being that faster response and intervention means less fire damage and reduced likelihood of death or injury. This contributes to reducing the consequences of unwanted fires.

This output contributes to the medium-term impacts of reducing economic harm and hectares burned.

Contributes to medium-term impacts	📊 Cost % of GDP/$ 📊 Hectares burned

Tracking performance	**Percentage of vegetation fires arrived at within 30 minutes (anywhere in NZ)**

Measurement mechanism	This measure counts the overall time it takes to process and respond to vegetation fires. It considers the time taken by the ComCens to receive the call (by whatever means), alert and dispatch appropriate resources and the time it takes for that crew to arrive on site.

Measured as the number of vegetation fires arrived at within 30 minutes as a proportion of all vegetation fires attended.

Measure 2.1.5	Percentage of Communication Centre events dispatched for all incidents in urban environments within 90 seconds of receiving the 111 calls
Why this measure is important?	This measure indicates the timeliness of response in urban environments of Aotearoa New Zealand mostly serviced by our career crews. There are different dispatch standards for rural and urban environments as it is generally easier to determine the exact location of an incident in an urban environment.
	This measure helps us understand the effectiveness of our ComCens in ascertaining the nature of the emergency and getting the appropriate resources on the way to the incident as quickly as possible. We have made a judgement that this is a good measure to use at this time, because how quickly the event can be dispatched contributes directly to the overall response time for crews to arrive on site.
	Response times are an important mitigation measure. The assumption being that faster response and intervention means less fire damage and reduced likelihood of death or injury. This contributes to reducing the consequences of unwanted fires. Response time measures are one of a number of variables that can influence the outcome of a fire and are used by fire services globally. Response times can help us understand the way we have allocated resources, such as how our capabilities match the nature and type of incidents we are called to.
	This output contributes to the medium-term impacts of reducing economic harm, hectares burned, structures destroyed and hazardous substances impacts, and increasing the instances where fire is contained to the room of origin.

Contributes to medium-term impacts	Cost % of GDP/$	Fire contained to room of origin	Hectares burned	Structures destroyed	Hazardous substances impacts

Tracking performance	

Percentage of ComCen events dispatched for all incidents in urban environments within 90 seconds of receiving the 111 call

Measurement mechanism	Calls to the 111-emergency line, that report a fire, are passed on to one of our three ComCens who provide the essential link between the community and our operational units to respond to the incident.
	This measure records the time taken by the ComCens to receive the call (by whatever means) alert and dispatch appropriate resources within the urbanised areas of Aotearoa New Zealand. We allow up to 90 seconds for urban dispatch times (as opposed to 120 seconds for rural) as it is generally easier to determine the exact location of an incident in an urban (than a rural) environment. Urban areas are cities, towns and other conurbations of a thousand people or more. The time starts when the call is first answered and completes at the point the responding crew has been dispatched.
	Continuous monitoring of this measure helps us improve how we dispatch crews and undertake opportunities for improvement where identified.
	Reported as the number of ComCen events dispatched for all incidents in urban environments within 90 seconds of receiving the 111 calls as a proportion of all ComCen events dispatched for all incidents in urban environments.

Measure 2.1.6	Percentage of Communication Centre events dispatched for all incidents in rural environments within 120 seconds of receiving the 111 calls
Why this measure is important?	This measure indicates the timeliness of response in rural environments of Aotearoa New Zealand mostly serviced by our volunteer crews. There are different dispatch standards for rural and urban environments due to the increased complexity of determining the exact location of an incident in a rural environment. This measure helps us understand the effectiveness of our ComCens in ascertaining the nature of the emergency and getting the appropriate resources on the way to the incident as quickly as possible. We have made a judgement that this is a good measure to use at this time, because how quickly the event can be dispatched contributes directly to the overall response time for crews to arrive on site. Response times are an important mitigation measure. The assumption being that faster response and intervention means less fire damage and reduced likelihood of death or injury. This contributes to reducing the consequences of unwanted fires. Response time measures are one of a number of variables that can influence the outcome of a fire and are used by fire services globally. Response times can help us understand the way we have allocated resources, such as how our capabilities match the nature and type of incidents we are called to. This output contributes to the medium-term impacts of reducing economic harm, hectares burned, structures destroyed and hazardous substances impacts, and increasing the instances where fire is contained to the room of origin.
Contributes to medium-term impacts	**Cost % of GDP/$** **Fire contained to room of origin** **Hectares burned** **Structures destroyed** **Hazardous substances impacts**
Tracking performance	**Percentage of ComCen events dispatched for all incidents in urban environments within 90 seconds of receiving the 111 call**
Measurement mechanism	Calls to the 111-emergency line that report a fire are passed on to one of our three ComCens, which provide the essential link between the community and our operational units to respond to the incident. This measure records the time taken by the ComCen to receive the call (by whatever means), alert and dispatch appropriate resources in the rural environment, i.e. outside of urbanised areas of Aotearoa New Zealand. We allow up to 120 seconds for rural dispatch times (as opposed to 90 seconds for urban) as there can be delays in determining exact address location in a rural environment. The time starts when the call is first answered and completes at the point the responding crew has been dispatched. Continuous monitoring of this measure helps us improve how we dispatch crews and undertake opportunities for improvement where identified. Reported as the number of ComCen events dispatched for all incidents in rural environments within 2 minutes of receiving the 111 calls as a proportion of all ComCen events dispatched for all incidents in rural environments.

Measure 2.1.7	All Regions to complete a simulation exercise

Why this measure is important?	Our Regions may be called upon to stand up the necessary procedures and to lead a significant and potentially multi-agency major response if one were to happen in their region. Our incident response staff may also be deployed to support a major response happening anywhere in Aotearoa New Zealand, or an international request for assistance for a significant event overseas. We have made a judgement that this is a good measure to use at this time, because this measure helps us understand the preparedness of our regions to plan for and respond to significant emergency events. By undertaking a simulation exercise annually in each Region, we enable each Region, including our Region Coordination Centres and Incident Management Teams, to practice an emergency scenario (simulation) exercise. Completion of this measure helps us determine the readiness of our staff, processes, and practices across all regions, and gives confidence our regions are prepared to respond when emergencies do happen. This output contributes to the medium-term impacts of reducing economic harm, hectares burned, structures destroyed and hazardous substances impacts, and increasing instances where fire is contained to room of origin.
Contributes to medium-term impacts	**Cost % of GDP/$** **Fire contained to room of origin** **Hectares burned** **Structures destroyed** **Hazardous substances impacts**
Tracking performance	**Regions completing a simulation exercise**
Measurement mechanism	This measure records the completion of an annual regional simulation exercise for each of the five regions. Reported as the number of regions to have completed their simulation exercise within the reporting period.

Measure 2.1.8	Develop fire plans (consult on and deliver) for every district every three years (new measure)
Why this measure is important?	A fire plan provides transparency and predictability for how we will use our fire control powers, outlining the fire risk conditions for the local area and policies and procedures at a local level for management of risks relating to fire. While this is a new measure, producing fire plans is not a new activity, and it is mandated in section 22 of the Fire and Emergency New Zealand Act 2017, that we consult on and deliver these every three years for every district.

Each fire plan outlines, specific to each local area, things like:

· what prohibitions or restrictions on the use of fire might apply, including what triggers we will use for those restrictions
· how firebreaks may reasonably be considered necessary for the purpose of fire control
· removal or destruction of vegetation or other things that could increase the fire risk.

We have made a judgement that this is a good measure to use at this time, because fire plans include information on things like local demographics and environmental factors that are relevant to our work to reduce risks from fire and to manage the potential impacts if one occurs.

When developing these local fire plans, we carefully consider the fire-risk profile and conditions specific to each local area.

This measure ensures we are complying with the legislative and regulatory requirement to produce and maintain fire plans for all local areas.

This output contributes to the medium-term impacts of reducing economic harm and hectares burned. |
| **Contributes to medium-term impacts** | 📊 **Cost % of GDP/$**   📊 **Hectares burned** |
| **Tracking performance** | |
| **Measurement mechanism** | **This is a new measure.** This measure records the completion of district fire plans within the regulated 3-year renewal cycle for each of the five Regions and includes compliance with the requirement to update fire plans when district boundaries change.

Reported as the number of fire districts to have an up-to-date fire plan as a proportion of all fire districts. Measured annually as a check that any fire plans required to be updated due to boundary changes are captured. |

Consult on and deliver fire plans for every district every three years

Render safe hazardous substances and provide for safety at incidents

We have an obligation to notify hazardous substance agencies of hazardous substance emergencies when they occur, and provide a report annually detailing all hazardous substance emergencies we attended.

We are required to respond to and stabilise or render safe incidents that involve hazardous substances and to provide for the safety of persons and property endangered by incidents involving hazardous substances.

What we want to achieve

When a hazardous substance emergency occurs, we respond with skilled personnel and specialist equipment to stabilise or render safe the hazardous substance. We do this to save lives and property and reduce the impact on the environment. We also have an additional function to promote the safe handling, labelling, signage, storage, and transportation of hazardous substances.

We have authority when attending hazardous substance emergencies to take control of the scene and direct our own and personnel and other brigades and persons that place their services at our disposal.

Why this is important

Uncontained hazardous substances present an increased risk of personal injury and property damage, and the consequential social, economic and environmental impacts. Prompt attendance at hazardous substance incidents with specialised skills and equipment to stabilise the environment and render it safe, helps to protect people and property endangered by these types of emergencies. How we respond to hazardous substance emergencies also affects how well we minimise the social, economic and environmental impacts of these incidents, and how quickly affected communities can recover.

The system for managing hazardous substances involves a coordinated approach by multiple entities. It is important that we are good at those aspects we are responsible for, so that those we serve and work alongside value and trust our services. Our focus is on our relationships with our hazardous substances stakeholders and partners to improve collaboration and our response expertise.

What we do to deliver on this output

To minimise social, economic and environmental impacts from hazardous substance incidents we undertake the role of:

3.1   Response to hazardous substances incidents

What we will do:

- stabilise incidents
- render incidents safe
- protect people and property endangered by incidents
- promote safe handling, labelling, signage, storage and transportation of hazardous substances.

Our investment in response to hazardous substances incidents

	Forecast levy receipts $000	Forecast other revenue $000	Forecast total expenditure $000	Net surplus/ (deficit) $000
Output class reporting				
3. Render safe hazardous substances and provide for safety at incidents	**12,187**	**167**	**11,874**	**480**
3.1 Response to hazardous substances incidents	12,187	167	11,874	480

Cost of outputs ($000)

Response to hazardous substances incidents **11,874**
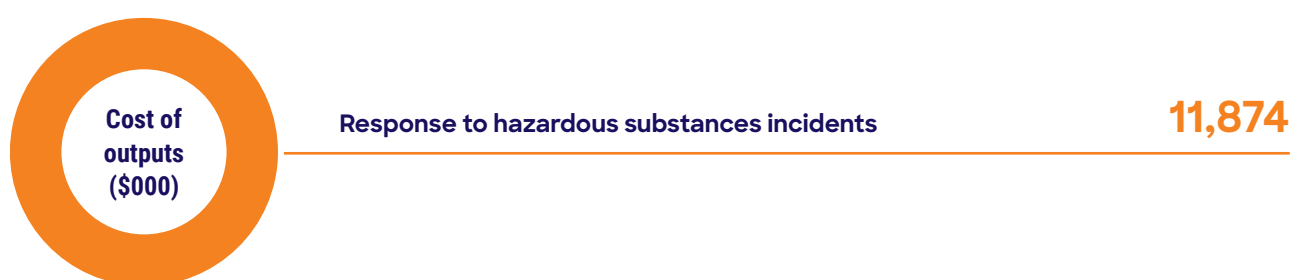
Programmes and initiatives

We respond to hazardous substances incidents by delivering:

- ongoing readiness, so that we are ready to respond to hazardous substances incidents
- response to hazardous substances instances across Aotearoa New Zealand
- services as necessary, to render safe hazardous substances
- services as necessary, to provide for safety when called to hazardous substances incidents, such as decontamination
- operational recovery of our own services, equipment, and personnel after a hazardous substance incident. This may include:
  - decontamination of our own personnel and equipment, to remove hazardous substances
  - recommissioning appliances, replenishing equipment and repairs to stations/property
  - reinstating response capability for other emergencies
  - ensuring the recovery of our own personnel (e.g. safety, health and wellbeing services, debriefings, welfare checks).

We make investments that improve our response to hazardous substances incidents. This may include:

- gas detection to ensure safety of our people and the public
- improvements to decontamination procedures
- improvements to specialist appliances.

3.1 Response to hazardous substances incidents

Responding to hazardous substance incidents is a main response function to stabilise a hazardous substance event, render it safe, and to protect people and property endangered by these types of incidents. Additionally, we assist in promoting the safe use of hazardous substances in terms of handling, labelling, signage, storage, and transportation. Our national service delivery guidelines set out our expected capability to undertake these activities. These guidelines provide targets to ensure we deploy resources efficiently, so we can intervene in these types of incidents as soon as practicable.

How we will measure our performance

Measure 3.1.1	Percentage of hazardous substances incidents arrived at by crews with specialist resources within 60 minutes
Operational context	Every year our specialist hazardous material (hazmat) units attend between 80 and 120 hazardous substances incidents, and we estimate attendance at 117 hazardous substances incidents over the 2024/25 year. Response time measures are one of a number of variables that can influence the outcome of an incident, and are used by emergency services globally. Response times can help us understand the way we have allocated resources, such as how our capabilities match the nature and type of incidents we are called to. **Number of Hazmat Command Unit responses**
Why this measure is important?	This measure shows our arrival on-site, with the necessary specialist equipment, to hazardous substances incidents within mainland Aotearoa New Zealand. This measure is an indication of the timeliness of response to incidents involving hazardous substances. We have made a judgement that this is a good measure to use at this time, because it helps us understand where hazardous substances events are occurring, and provides information about our response, so that we can inform any process improvements and future resourcing capacity and placement decisions, if required. Response times are an important mitigation measure. The assumption being that faster response and intervention means less damage and reduced likelihood of death or injury. This output contributes to the medium-term impacts of reducing economic harm and hazardous substances impacts.
Contributes to medium-term impacts	Cost % of GDP/$ Hazardous substances impacts

Measure 3.1.1	Percentage of hazardous substances incidents arrived at by crews with specialist resources within 60 minutes
Tracking performance	**Percentage of hazardous substances incidents arrived at by crews with specialist resources within 60 minutes** Baseline: 92% (2020/21), 94% (2021/22), 95% (2022/23) Target: 85% (2023/24), 85% (2024/25)
Measurement mechanism	This measure counts the overall time it takes to process and respond to hazardous substances incidents. It considers the time taken by the ComCens to receive the call (by whatever means), alert and dispatch appropriate resources and the time it takes for them to arrive on site. Measured as the number of hazardous substances incidents arrived at by crews with specialist resources within 60 minutes, as a proportion of all hazardous substances incidents arrived at by crews with specialist resources

Rescue as a result of transport accidents and urban search and rescue (USAR)

Output Class 4

When a transport accident or call to respond to an urban search and rescue event occurs we respond with skilled personnel and specialist equipment and take whatever action is necessary to save lives and property in danger.

We have authority when attending transport accidents to take control of the scene, direct our own personnel, other brigades and other people who are part of the response.

Responding to transport accidents and urban search and rescue events involves working with our emergency sector partners. We need to do so collaboratively to maintain and improve our relationships to ensure our services are valued and trusted.

What we want to achieve

We can deploy skilled and specialist Urban Search and Rescue (USAR) teams and their specialist equipment domestically and internationally. We provide our USAR teams with specialised training and maintain specialised USAR equipment caches to be able to respond quickly with the appropriate resources.

Why this is important

We are required to respond to and rescue persons who are trapped as a result of transport accidents and to provide assistance with crash scene cordoning and traffic control. We are also required to provide urban search and rescue services.

How we respond to transport accidents and urban search and rescue events influences how much we minimise social, economic and environmental impacts from these incidents and how quickly affected communities and individuals recover.

We provide an essential support function to our emergency services partners, that utilises the specialist skills and equipment we have available to us.

What we do to deliver on this output

To minimise social, economic and environmental impacts from transport accidents and incidents requiring USAR we undertake the role of:

4.1 Response to transport accidents

4.2 Provide urban search and rescue (USAR) services

What we will do:

- provide response services to rescue persons who are trapped as a result of transport accidents
- assist by providing crash scene cordoning and traffic control at transport accidents
- deploy urban search and rescue capabilities where they are needed, both within Aotearoa New Zealand and internationally.

Rescue as a result of transport accidents and Urban Search and Rescue (USAR)

	Forecast levy receipts $000	Forecast other revenue $000	Forecast total expenditure $000	Net surplus/ (deficit) $000
Output class reporting				
4. Rescue as a result of transport accidents and urban search and rescue (USAR)	**135,900**	**1,964**	**132,408**	**5,456**
4.1 Response to transport accidents	97,293	1,264	94,793	3,764
4.2 Provide urban search and rescue (USAR) services	38,607	700	37,615	1,692

Cost of outputs ($000)

Provide urban search and rescue (USAR) services **37,615**

Response to transport accidents **94,793**

Programmes and initiatives

We respond to transport accidents and provide urban search and rescue services by delivering:

- ongoing readiness so that we are ready to respond to transport accidents

- ongoing readiness so that our USAR teams are available for rapid deployment to support emergencies in Aotearoa New Zealand and overseas

- response to transport accidents when they happen across Aotearoa New Zealand

- response to requests for urban search and rescue when we are called upon in an emergency

- operational recovery of our own services, equipment and personnel after a transport accident. This may include:

  - recommissioning appliances, replenishing equipment and repairs to stations/property

  - reinstating response capability for other emergencies

  - ensuring the recovery of our own personnel (e.g. safety, health and wellbeing services, debriefings, welfare checks).

We make investments that improve our response to transport accidents and urban search and rescue. This may include:
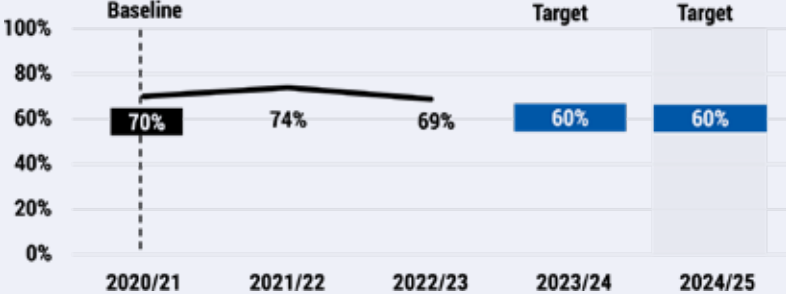
- ongoing training to ensure that we can respond safely to transport accidents

- training to manage new technologies, such as transport accidents involving electric vehicles

- annual training and preparedness, so that we can maintain our USAR capability to recognised international standards

- improving our equipment for vehicle rescues.

4.1   Response to transport accidents

Responding to transport (motor vehicle) accidents is a main response function to rescue persons trapped as a result of this type of incident. We also assist our emergency service partners at the crash scene by providing cordoning and traffic control.

How we will measure our performance

Measure 4.1.1	Percentage of motor vehicle accidents arrived by crews with specialist resources within 30 minutes
Operational context	Every year our crews attend between 6,000 and 8,000 transport accidents, and we estimate attendance at 6,838 transport accidents in the next year. This averages just under 20 incidents each day. Response time measures are one of a number of variables that can influence the outcome of an incident, and are used by emergency services globally. Response times can help us understand the way we have allocated resources, such as how our capabilities match the nature and type of incidents we are called to. **Number of transport accidents attended (first response)** Baseline — 6,687 (2020/21); * Impacted by IA (2022/23); Forecast — 7,528 (2023/24); Estimate — 6,838 (2024/25)
Why this measure is important?	This measure helps us understand how promptly our crews respond to and arrive on-site at motor vehicle accidents within mainland Aotearoa New Zealand. We have made a judgement that this is a good measure to use at this time, because it is proven that we can make a real difference to the outcome if we arrive and can administer rescue within a timely manner. This output contributes to the medium-term impact of reducing economic harm.
Contributes to medium-term impacts	Cost % of GDP/$
Tracking performance	**Percentage of motor vehicle accidents arrived by crews with specialist resources within 30 minutes** Baseline — 97% (2020/21); 97% (2021/22); 97% (2022/23); Target — 90% (2023/24); Target — 90% (2024/25)
Measurement mechanism	This measure counts the overall time it takes to process and respond to motor vehicle accidents. It considers the time taken by the ComCens to receive the call (by whatever means), alert and dispatch appropriate resources and the time it takes for them to arrive on-site. Measured as the number of motor vehicle accidents arrived at within 30 minutes by pump rescue tenders as a proportion of all motor vehicle accidents attended.
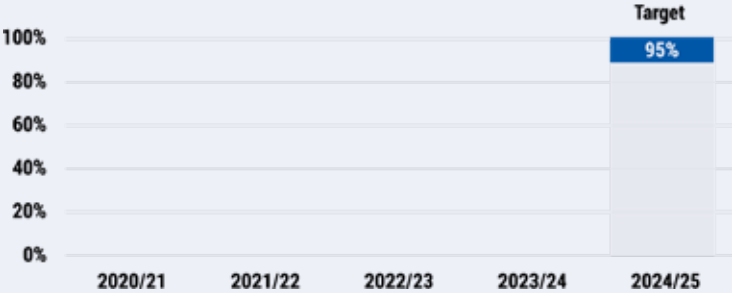
Measure 4.1.2	Maintain an organisational relationship satisfaction rate with stakeholders
Why this measure is important?	We work closely with other agencies to respond to fires and emergencies when they happen in communities. We regularly work alongside local councils, territorial authorities, the Department of Conservation, Hato Hone St John, the National Emergency Management Agency and the New Zealand Police. We work closely with various bodies and associations with a shared aim to reduce risk of fire, for example. We strive to maintain strong relationships with these key stakeholders, to promote a positive working relationship.

This measure helps us understand how our external stakeholders perceive us and the services we provide. We have made a judgement that this is a good measure to use at this time, because maintaining strong partnerships with stakeholders and our emergency services partners is essential to deliver our services, particularly those that involve a coordinated approach by multiple entities.

We acknowledge that this measure spans both impact and outcome, as the impacts we are seeking are actions to reduce risk for communities, through better working relationships with the many stakeholders we collaborate with to deliver our services, and this results in contribution to our outcomes. However, we are using this measure as a proxy for an output measure for this output class, while we undertake a multi-year performance measurement improvement process.

This output contributes to the medium-term impact of reducing economic harm. |
| **Contributes to medium-term impacts** | **Cost % of GDP/$** |
| **Tracking performance** | **Organisational relationship satisfaction rating with stakeholders**

 |
| **Measurement mechanism** | Our stakeholder engagement survey is undertaken by an external provider. For this measure the survey asks, 'On a scale of 1-10 how effective was your engagement with Fire and Emergency compared with other agencies you work with?'

A rating of 75% is regarded as very good, and a score over 80% is regarded as excellent. |
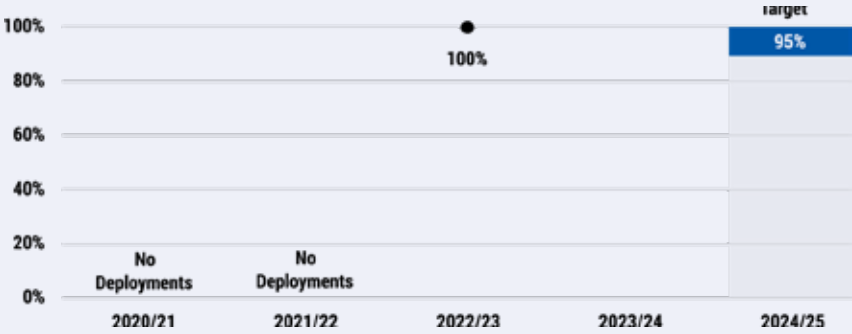
4.2 Provide urban search and rescue services

Unplanned events are happening more often and becoming more severe. Providing urban search and rescue services is a main response function. We deploy skilled and specialist USAR teams or Rapid Damage Assessment teams, both nationally and internationally. We maintain this capability through specialised training and equipment caches so we can respond quickly to these types of incidents and save lives.

How we will measure our performance

Measure 4.2.1	Maintain our INSARAG international heavy accreditation in USAR
Why this measure is important?	Our urban search and rescue capability is a critical and lifesaving capability when emergencies happen in Aotearoa New Zealand and overseas. We have made a judgement that this is a good measure to use at this time, because the ability to conduct search and rescue of persons in the immediate aftermath of an emergency saves lives. This measure ensures we undertake the requisite training and have the appropriate specialist equipment to ensure we maintain our International Search and Rescue Advisory Group (INSARAG) international heavy accreditation in urban search and rescue. Every five years USAR must reclassify to maintain its international status. We are classified as a "heavy USAR team", which means we have the operational capability for difficult and complex technical search and rescue operations across two worksites with day and night shifts. This output contributes to the medium-term impact of reducing economic harm.
Contributes to medium-term impacts	Cost % of GDP/$
Tracking performance	Baseline ✓ Maintained 2020/21 — ✗ Not achieved 2021/22 — ⊖ Not assessed 2022/23 * Impacted by IA — Target ✓ Maintained 2023/24 — Target ✓ Maintained 2024/25
Measurement mechanism	Prior to being accepted for reclassification we must demonstrate that we have fulfilled all the requirements of a heavy classified team. We use the INSARAG External Reclassification check sheet and conduct an annual exercise to assess whether we meet the requirements for a heavy team. The annual exercise will be used to demonstrate whether we meet the INSARAG classification for a heavy team on an ongoing basis. The exercise will be marked by INSARAG Classifiers, and any 'red' or 'amber' marks in the annual exercise marking are used to form part of the USAR annual work plan to support improvement.

Measure 4.2.2	Domestic USAR deployments within 24 hours (new measure)
Why this measure is important?	This measure helps us understand our preparedness to respond to requests for deployment of USAR teams in Aotearoa New Zealand. We have made a judgement that this is a good measure to use at this time, because the ability to conduct search and rescue of persons in the immediate aftermath of an emergency saves lives. This output contributes to the medium-term impact of reducing economic harm.
Contributes to medium-term impacts	**Cost % of GDP/$**
Tracking performance	Previously we did not track our response to domestic USAR deployments. Over the next 12 months we will establish a baseline and then set a target in the 2025-26 SPE. We will include information about the deployments as part of our reporting against this measure. **Domestic USAR deployments responded to within 24 hours** Target 95% (2024/25)
Measurement mechanism	**This is a new measure.** A response is considered a USAR team arriving at the location of the emergency. Measured as the number of USAR deployments where the USAR team reach the location of the emergency within 24 hours as a proportion of all domestic USAR deployments.

Measure 4.2.3	International USAR deployments responded to within 72 hours (new measure)
Why this measure is important?	This measure helps us understand our preparedness to respond to requests for deployment of USAR teams to support emergencies that happen overseas. Deployments overseas are requested via the Ministry for Foreign Affairs and Trade (MFAT), and in recent years, Fire and Emergency has been asked to assist in severe floods, fires and extreme weather events when they have happened overseas. We have made a judgement that this is a good measure to use at this time, because the ability to conduct search and rescue of persons in the immediate aftermath of an emergency saves lives. This output contributes to the medium-term impact of reducing economic harm.
Contributes to medium-term impacts	**Cost % of GDP/$**
Tracking performance	This measure has been reintroduced and was last reported in the 2020/21 period. Although not formally measured, a result is shown for the 2022/23 period as this information was known. Over the next 12 months we will establish a baseline based on recent performance and then set a target in the 2025/26 SPE. We will include information about the deployments as part of our reporting against this measure. **International USAR deployments responded to within 72 hours**
Measurement mechanism	**This is a new measure.** A response is considered a USAR team arriving at the point of departure from Aotearoa New Zealand. Measured as the number of USAR deployments where the USAR team reached the point of departure within 72 hours as a proportion of all USAR deployments. The point of departure is the assembly point specified in the MFAT tasking note, which is unique to each offshore deployment.

Responding to other emergencies, including medical, maritime, other rescues and natural hazard events

We are required to provide a range of additional functions, including:

- responding to and assisting at medical emergencies
- responding to other (non-medical-related) emergencies, including:
  - maritime incidents
  - severe weather-related events
  - natural hazard events and disasters
  - incidents in which a substance other than a hazardous substance presents a risk to people, property, or the environment.
- performing rescues, including:
  - high angle line rescues
  - rescues from collapsed buildings
  - confined spaces
  - unrespirable and explosive atmospheres
  - swift water rescues
  - animal rescues.

What we want to achieve

In undertaking these additional functions, we are required to retain the capacity and capability to perform our main functions.

Responding to medical emergencies, other (non-medical-related) emergencies, and performing rescues involves working with our emergency sector partners. We need to do so collaboratively to maintain and improve our relationships to ensure our services are valued and trusted.

Why this is important

Unplanned events are happening more often and becoming more severe. How we respond to other emergencies, including natural hazard events, medical, maritime and other rescues influence how well we minimise social, economic, and environmental impacts from these incidents and how quickly affected communities and individuals recover from events. Our focus is on delivering timely response services that follow good practice and contributing to discussions and forums with stakeholders and partners.

We provide an essential support function to our emergency services partners, that utilises the specialist skills and equipment we have available to us.

What we do to deliver on this output

In cooperation with our emergency services partners, we undertake a support role in:

5.1 Assist in responding to medical emergencies

5.2 Assist in responding to other (non-medical-related) emergencies

5.3 Assist in responding to non-transport-related rescue incidents

Our investment in responding to other emergencies, including medical, maritime, other rescues and natural hazard events

	Forecast levy receipts $000	Forecast other revenue $000	Forecast total expenditure $000	Net surplus/ (deficit) $000
Output class reporting				
5. **Responding to other emergencies, including medical, maritime, other rescues and natural hazard events**	**41,904**	**11,004**	**40,828**	**12,080**
5.1 Assist in responding to medical emergencies	19,154	5,061	18,662	5,553
5.2 Assist in responding to other (non-medical-related) emergencies	18,222	4,816	17,754	5,284
5.3 Assist in responding to non-transport-related rescue incidents	4,528	1,127	4,412	1,243

Assist in responding to non-transport related rescue incidents **4,412**

Cost of outputs ($000)

Assist in responding to other (non-medical-related) emergencies **17,754**

Assist in responding to medical emergencies **18,662**

Programmes and initiatives

We respond to other emergencies, including medical, maritime, other rescues and natural hazard events by delivering:

- ongoing readiness so that we are ready to respond to medical, maritime, other rescues and natural hazard events

- response to medical, maritime, other rescues and natural hazard events when they happen across Aotearoa New Zealand

- operational recovery of our own services, equipment and personnel after these events. This may include:

  − recommissioning appliances, replenishing equipment and repairs to stations/property

  − reinstating response capability for other emergencies

  − ensuring the recovery of our own personnel (e.g. safety, health and wellbeing services, debriefings, welfare checks).

We make investments that improve our response to medical, maritime, other rescues and natural hazard events.
This may include:

- ongoing training to ensure that we can respond safely

- medical co-response training as needed

- replacing aging defibrillators as part of our medical response equipment.

5.1 Assist in responding to medical emergencies

Responding to medical emergencies is an additional response function. It is based on 'first- and co-response' levels of expertise to assist our emergency service partners Hato Hone St John and Wellington Free Ambulance. This partnership can help to save lives, particularly as our crews are sometimes the first at the scene of an incident, e.g. an out-of-hospital cardiac arrest. This means they can start cardiopulmonary resuscitation (CPR) and defibrillation as soon as possible. Our national service delivery guidelines provide targets to ensure we deploy resources efficiently to respond to assist in medical emergencies as quickly as possible.

How we will measure our performance

Measure 5.1.1	Percentage of career crews who respond to medical emergencies within 8 minutes
Operational context	Every year our crews (career and volunteer) attend between 8,000 and 9,000 medical emergencies, and we estimate attendance at 8,264 medical emergencies in the next year. This means on average we are called out to over 20 a day. Response time measures are one of a number of variables that can influence the outcome of an incident, and are used by emergency services globally. We have made a judgement that this is a good measure to use at this time, because response times can help us understand the way we have allocated resources, such as how our capabilities match the nature and type of incidents we are called to. **Number of medical emergencies** Baseline: 8,564 (2020/21), Forecast: 8,109 (2023/24), Estimate: 8,264 (2024/25)
Why this measure is important?	Medical co-response saves lives. This measure indicates the timeliness of response to medical emergencies within urban areas served by career crews. It helps us understand how our career crews arrive on-site to medical emergencies within urban environments. This allows us to identify response times outside the eight-minute service delivery target and assists in identifying process improvements and future resourcing capacity and placement decisions. Response times are an important mitigation measure. The assumption being that faster response and intervention means reduced likelihood of death or injury. This contributes to reducing avoidable fatalities. This output contributes to the medium-term impact of reducing economic harm.
Contributes to medium-term impacts	Cost % of GDP/$
Tracking performance	**Percentage of career crews who respond to medical emergencies within 8 minutes** Baseline: 85% (2020/21), 82% (2021/22), 83% (2022/23), Target: 85% (2023/24), Target: 85% (2024/25)

Measure 5.1.1	Percentage of career crews who respond to medical emergencies within 8 minutes
Measurement mechanism	This measure counts the overall time it takes to process and respond to medical emergencies. It considers the time taken by the ComCens to receive the call (by whatever means), alert and dispatch appropriate resources and the time it takes for them to arrive on site. Measured as the number of medical emergencies arrived at within 8 minutes by career crews as a proportion of all medical emergencies attended by career crews. What this does not measure is the effectiveness of our actions upon arrival or the extent of a medical emergency before we were called.

Measure 5.1.2	Percentage of volunteer crews who respond to medical emergencies within 11 minutes
Operational context	See measure 5.1.1
Why this measure is important?	Medical co-response saves lives. This measure indicates the timeliness of response to medical emergencies within urban areas served by volunteer crews. It helps us understand how our volunteer crews arrive on-site to medical emergencies within urban environments served by volunteer crews. This allows us to identify response times outside the eleven-minute service delivery target and assists in identifying process improvements and future resourcing capacity and placement decisions. Response times are an important mitigation measure. The assumption being that faster response and intervention means reduced likelihood of death or injury. This contributes to reducing avoidable fatalities. This output contributes to the medium-term impact of reducing economic harm.
Contributes to medium-term impacts	**Cost % of GDP/$**
Tracking performance	**Percentage of volunteer crews who respond to medical emergencies within 11 minutes** Baseline: 80% (2020/21), 75% (2021/22), 74% (2022/23); Target: 80% (2023/24), 80% (2024/25)
Measurement mechanism	This measure counts the overall time it takes to process and respond to medical emergencies. It considers the time taken by the ComCens to receive the call (by whatever means), alert and dispatch appropriate resources, the time taken for the crew to respond to the station and the time it takes for them to arrive on site. Measured as the number of medical emergencies arrived at within 11 minutes by volunteer crews as a proportion of all medical emergencies attended by volunteers crews. What this does not measure is the effectiveness of our actions upon arrival or the extent of a medical emergency before we were called.

5.2 Assist in responding to other (non–medical–related) emergencies

We assist in responding to other emergencies including maritime incidents, severe weather events, natural hazard events and disasters, other non-hazardous substance-related incidents, and any other situation if we are able to help.

How we will measure our performance

Measure 5.2.1	Median response time to other (non-medical-related) emergencies (new measure)
Operational context	Each year between 8,500 and 10,500 other (non-medical-related) emergencies are reported to us, and we estimate 8,264 other (non-medical-related) emergencies will be reported in the next year. This averages to more than 20 each day. Response time measures are one of a number of variables that can influence the outcome of an incident, and are used by emergency services globally. We have made a judgement that this is a good measure to use at this time, because response times can help us understand the way we have allocated resources, such as how our capabilities match the nature and type of incidents we are called to.

Number of other (non-medical-related) emergencies

Baseline			Forecast	Estimate
8,641			8,847	9,520
2020/21	2021/22	2022/23	2023/24	2024/25

(y-axis: 0, 2,500, 5,000, 7,500, 10,000, 12,500)

Why this measure is important?	This measure helps us understand how our crews respond to and arrive on-site at other (non-medical-related) emergencies within urban areas. It helps us identify issues that could be causing slower response times and to identify process improvements and/or future resourcing capacity and placement decision making.
	Response times are an important mitigation measure. The assumption being that faster response and intervention means reduced likelihood of death or injury. This contributes to reducing avoidable fatalities.
	This output contributes to the medium-term impact of reducing economic harm.
Contributes to medium-term impacts	**Cost % of GDP/$**
Tracking performance	Previously we did not track our response to other (non-medical related) emergencies. Over the next 12 months we will establish a baseline and then set a target in the 2025/26 SPE.

Median response time to other (non-medical-related) emergencies

				Target
				30 min
2020/21	2021/22	2022/23	2023/24	2024/25

(y-axis: 0, 15, 30, 45, 60)

Measurement mechanism	**This is a new measure.** This measure counts the overall time it takes to process and respond to other (non-medical-related) emergencies. It considers the time taken by the ComCens to receive the call (by whatever means), alert and dispatch appropriate resources and the time it takes for them to arrive on site.
	Measured as the median response time by crews responding to all other (non-medical-related) emergencies.
	What this does not measure is the effectiveness of our actions upon arrival or the extent of the emergency before we were called.

5.3 Assist in responding to non-transport-related rescue incidents

Performing rescues is an additional response function and includes line and animal rescues, and rescues from collapsed buildings, confined spaces, irrespirable and explosive atmospheres, and swift water. This covers rescue incidents other than transport-related accidents.

How we will measure our performance

Measure 5.3.1	Median response time to non-transport-related rescue incidents (new measure)
Operational context	Each year between 300 and 400 non-transport-related rescue incidents are reported to us, and we estimate 372 non-transport-related rescue incidents will be reported in the next year. This means we are called to approximately one of these incidents on average, each day. Response time measures are one of a number of variables that can influence the outcome of an incident, and are used by emergency services globally. We have made a judgement that this is a good measure to use at this time, because response times can help us understand the way we have allocated resources, such as how our capabilities match the nature and type of incidents we are called to. **Number of non-transport-related rescue incidents**
Why this measure is important?	This measure helps us understand how our crews respond to and arrive on-site at non-transport-related rescue incidents within urban areas. It helps identify issues that could be causing slower response times and to identify process improvements and/or future resourcing capacity and placement decision making. Response times are an important mitigation measure. The assumption being that faster response and intervention means reduced likelihood of death or injury. This contributes to reducing avoidable fatalities. This output contributes to the medium-term impact of reducing economic harm.
Contributes to medium-term impacts	**Cost % of GDP/$**
Tracking performance	Previously we did not track our response to non-transport-related rescue incidents. Over the next 12 months we will establish a baseline and then set a target in the 2025/26 SPE. **Median response time to non-transport-related rescue incidents**
Measurement mechanism	**This is a new measure.** This measure counts the overall time it takes to process and respond to on-transport-related rescue incidents. It considers the time taken by the ComCens to receive the call (by whatever means), alert and dispatch appropriate resources and the time it takes for them to arrive on site. Measured as the median response time by crews responding to all non-transport-related rescue incidents. What this does not measure is the effectiveness of our actions upon arrival or the extent of the incident before we were called.

Ngā mahi whakamana
Enabling activities

Our enabling priorities

We have three priority areas that describe how we support our frontline services. These are set out in our Statement of Intent 2023 – 2027, and are:

- Delivering for Aotearoa New Zealand
- Developing our people
- Building our business.

Delivering for Aotearoa New Zealand is about the capability development, specialist training and investment that we make to enable our frontline functions. This includes our work that contributes to reducing the risk of fire, promoting, monitoring, and enforcing fire safety regulations, improving our response capability, and building collaborative community partnerships.

Developing our people supports our commitment to building a safe workplace that we can all be proud to be a part of. We are committed to:

- improving the safety, health and wellbeing of all our people
- building a positive workplace culture
- continuing training and development to enable frontline delivery.

Building our business is our work to adapt to our changing environment so we can deliver for communities and provide investment in our network of assets and infrastructure. Our priorities are:

- maintaining fit-for-purpose assets to enable our work
- ensuring our funding is predictable.

The activities we will deliver in 2024/25

The relationship between the enabling activities we will deliver in the coming year, and how this links to our outcomes and our output classes, is multifaceted.

Some of the activities that we will undertake contribute to several outputs or outcomes. We have chosen to show this using a matrix, which highlights the multiple benefits our enabling activities provide.

We will report our performance in delivering these actions in the Annual Report.

Delivering for Aotearoa New Zealand

2024/25 key activities

Operational effectiveness

Review our fire safety regulatory practices and processes

Update our incident command manual to incorporate our approach to known hazards

Refresh our guidelines, framework and training for Urban Search and Rescue (USAR)

Refresh our guidelines and training for hazardous substances

Develop a deployable capability framework to show how we will deliver our specialist response for Aotearoa New Zealand

Implement a lessons management framework to improve services, and health and safety of our firefighters

Support cross-agency planning for catastrophic national events, such as a rupture of the alpine fault line

Develop a measurement framework and baseline measures for the Rautaki Māori, including how we reduce risk for Māori communities disproportionately affected by fire

Assets and infrastructure

Deliver our asset maintenance and compliance programme

Complete the station rebuild for Parnell Station in central Auckland

Partnerships and stakeholders

Revise two of our formal partnership arrangements with a focus on modernising these arrangements

Fewer unwanted fires	Reduced harm to people, property and the environment from fires and emergencies			
Fire prevention including promotion of fire safety, compliance and enforcement	Fire response and suppression	Render safe hazardous substances and provide for safety at incidents	Rescue as a result of transport accidents and Urban Search and Rescue (USAR)	Responding to other emergencies, including medical, maritime, other rescues and natural hazard events
●				
	●	●	●	●
			●	●
		●		
	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●				
	●	●	●	●
	●	●	●	●
●	●			●

Developing our people

Build an environment where all our people feel they belong, where they are able to thrive — one that is positive, safe and inclusive.

2024/25 key activities	People and culture	Assets and infrastructure	Systems, processes and practices
Organisation culture			
Develop our 10-year diversity plan	●		●
Launch and embed the • new Code of Conduct • new bullying, harassment and victimisation policy • new independent enquiries and complaints management system.	●		●
Implement new processes to undertake regular criminal conviction vetting for all personnel	●		●
Implement new selection criteria and selection tools for people leadership positions	●		●
Training development and succession planning			
Develop training, development and succession planning for our frontline service delivery functions, as part of ongoing commitments to embed new structures, processes and ways of working	●		●
Revise our Volunteer Executive Officer course to strengthen its focus on people leadership	●		●
Implement the New Volunteer Brigade Leaders Support and Development programme	●		●
Roll-out pilot initiatives developed through our Whanaungatanga programme nationally, and expand the reach of the programme beyond career firefighters	●		●
Continue the roll-out of our Lead Self, Lead Teams and Lead Leaders development programmes	●		●
Health, safety and wellbeing			
Protect the health, safety and wellbeing of our people by: • commencing the development of revised health standards and comprehensive health monitoring for our operational personnel • enhancing our policies and procedures associated with managing Safety Health and Wellbeing overlapping with our PCBU (Person Conducting a Business or Undertaking) duties • developing our Safety, Health and Wellbeing roadmap and complete implementation of year one initiatives.	●	●	●

Building our business

2024/25 key activities	People and culture	Assets and infrastructure	Systems, processes and practices
Fiscal sustainability			
Develop a functional and operational benchmark to drive cost efficiencies, establish good practice, drive operational insights and areas for improvement		●	●
Support the process to implement the Part 3 levy for 1 July 2026			●
Develop asset management plans for our core assets so we have a strong baseline from which to evidence: • good management practices • maintenance, and operational requirements of assets • planned replacement of our property, fleet, communications and technology, and equipment and logistics assets that support our frontline service.		●	●
Organisational efficiency			
Review and improve our: • strategic direction • Statement of Intent • Statement of Expectations • Annual Report • quarterly reporting to the Board, DIA and the Minister. Ensure these core documents provide better line of sight to give the Minister, the Board, stakeholders and staff confidence.	●	●	●
Select and procure a new payroll solution		●	●
Partnerships and stakeholders			
Continue our national rollout of Local Advisory Committees by establishing four additional Local Advisory Committees	●		●
Strengthen our relationship with our unions and associations through: • partnership programmes • a strengthened engagement framework • the establishment of shared goals and work programmes.	●		
Conclude collective negotiations with the New Zealand Professional Firefighters Union	●		

Ngā tauākī tahua me te pūtea
Budget and financial statements

Output class reporting – Summary

Cost of the outputs for the year ending 30 June 2025

Output class reporting	Forecast levy receipts $000	Forecast other revenue $000	Forecast total expenditure $000	Net surplus/ (deficit) $000
1. Fire prevention including promotion of fire safety, compliance and enforcement	**110,689**	**4,530**	**107,845**	**7,374**
1.1 Promote fire safety	40,526	1,371	39,485	2,412
1.2 Provide fire prevention services	4,501	152	4,385	268
1.3 Assist in setting fire safety standards and granting certificates or approvals	59,126	2,786	57,607	4,305
1.4 Ensure compliance with standards through monitoring and enforcement	6,536	221	6,368	389
2. Fire response and suppression	**525,799**	**7,621**	**512,290**	**21,130**
2.1 Response to fire	525,799	7,621	512,290	21,130
3. Render safe hazardous substances and provide for safety at incidents	**12,187**	**167**	**11,874**	**480**
3.1 Response to hazardous substances incidents	12,187	167	11,874	480
4. Rescue as a result of transport accidents and urban search and rescue (USAR)	**135,900**	**1,964**	**132,408**	**5,456**
4.1 Response to transport accidents	97,293	1,264	94,793	3,764
4.2 Provide urban search and rescue (USAR) services	38,607	700	37,615	1,692
5. Responding to other emergencies, including medical, maritime, other rescues and natural hazard events	**41,904**	**11,004**	**40,828**	**12,080**
5.1 Assist in responding to medical emergencies	19,154	5,061	18,662	5,553
5.2 Assist in responding to other (non-medical-related) emergencies	18,222	4,816	17,754	5,284
5.3 Assist in responding to non-transport-related rescue incidents	4,528	1,127	4,412	1,243
Total cost of outputs	**826,479**	**25,286**	**805,245**	**46,520**

Financial overview

Return to surplus in 2024/25

Fire and Emergency has budgeted deficits for 2022/23 and 2023/24 as a result of settling the New Zealand Professional Firefighters' Union (NZPFU) Collective Employment Agreement (CEA) with the NZPFU on 6 December 2022. A return to operating surplus is expected in 2024/25 ($46.5 million) following the 1 July 2024 implementation of the 12.8% increase in Transitional Levy rates approved by Cabinet to fund the additional costs of settling the CEA with the NZPFU.

Operating surpluses are required to fund investment in infrastructure and assets, estimated in 2022 at more than $2.9 billion over the next two decades, and to repay loans and funding injections from the Crown. In early 2023 work was completed on a proposed increase in the levy rates under Part 3 of the Fire and Emergency New Zealand Act 2017 (Part 3 Levy), effective from 1 July 2026, to support necessary improvements to operate safety and effectively and manage ongoing maintenance and replacement of our stations, fleet and equipment. The proposed Part 3 Levy increase was publicly consulted on in April/May 2024. Financial projections were revised in June 2024 to support the next stages of the Part 3 Levy review, which had increased both revenue and expenditure from the 2023 levels. As a result of these revised projections, the third year of this SPE, 2026/27, includes the revised proposal to increase rates by 2.2% (reduced from the 5.2% publicly consulted on) and we note any decision on the increase is subject to both the consultation feedback and recommendations by the Minister of Internal Affairs to Cabinet. Final decisions and instruments on Part 3 Levy will be required by December 2024 to meet the 1 July 2026 implementation date.

Revenue

Fire and Emergency is currently primarily funded from levies on property and motor vehicle insurance. Levy rates effective from 1 July 2024 under the new Transitional Levy rates are 11.95c per $100 sum insured on properties and $9.53 per motor vehicle insured per year. Through general economic activity, total levy revenue is assumed to grow at 3.8% per annum in 2024/25 and 2025/26, and 3.4% per annum in 2026/27. This is independent of changes to levy rates.

As noted above, the third year of this SPE, 2026/27, includes the revised proposal of a 2.2% rate increase. This is forecast to generate additional revenue of $19.5 million in 2026/27 if the revised proposal proceeds.

Expenditure

Our costs are prioritised to ensure we have the capability and capacity (are ready) to respond when we are needed in our communities and to bring our capabilities together to help a community when a large-scale emergency happens. These 'readiness costs' enable us to respond quickly to fires and to other emergencies (our additional functions under the Fire and Emergency New Zealand Act 2017) and are incurred whether or not we attend an incident. Our capital asset programme is a cornerstone of our readiness, ensuring we have facilities and fire trucks that are fit for purpose and reliable.

We are continuing to progress targeted projects to improve the services and support we provide to our people and communities. This work also makes sure our people have the right training for the emergencies that we are facing. These programmes make sure we have good systems so we can pay our people fairly for their work, reliably and on time, and so we can effectively work with other agencies such as police and ambulance. They also help make sure our people work in a safe environment that is free from bullying and harassment and that we help them stay healthy at work.

Levels of operating expenditure are forecast to be held consistent with 2024/25 levels, with minor increases in 2025/26 and 2026/27 for general inflationary pressures and wage increases. Total costs will be managed to maintain long-term financial sustainability, which the Board defines as, "Managing the organisation now and over the medium- to long-term within expected total funding while continuing to meet the demand for services and public expectations, without compromising service delivery standards, the state of the asset base or long-term capabilities."

Net surplus

The forecast surplus for 2024/25 is $46.5 million, increasing to $70.2 million in 2026/27 under the revised financial projections and proposed levy rate increase. Operating surpluses are needed to repay loans and funding injections from the Crown and to fund investment in infrastructure and assets.

Cash holdings

Cash reserves (including term deposits) in 2024/25 increase by $9.1 million from the opening balance of $170.3 million to $179.4 million. This is mainly due to $10.0 million in remediation payments for historical areas of payroll non-compliance, offset by the $25.0 million drawdown from the $75.4 million Crown loan arranged to fund the 2022 NZPFU CEA settlement and ensure that the capital programme continues.

Over the SPE period cash and cash reserves are required to:

- fund the organisation's repayment of the Crown funding injection, which amounts to $26 million over the first two years of this SPE

- fund the organisation's repayment of the Crown loan, which amounts to $16 million over the last two years of this SPE

- fund the increased spend on capital expenditure (CAPEX) over and above depreciation funding, which amounts to $78 million over the three years of this SPE

- fund the future delays in the payment of levies when new levy provisions are implemented under Part 3, currently estimated at $77.0 million. This is explained further below

- fund the remediation of historical areas of payroll non-compliance with the Holidays Act 2003 or Compulsory Employer Contributions, currently estimated at $58.0 million[1] (with $48.0 million in payments outstanding at the end of 2024/25)

- maintain minimum reserves of $50 million to manage cash flow risks arising from volatility in levy revenue receipts, working capital and the occurrence of a significant adverse event (for example, a major earthquake or fire).

The implementation of Part 3 of the Act on 1 July 2026 enables levy payments to be paid one month later than under the transitional levy regime. This means we will experience a one-month delay in receiving levy income. We have forecast that an additional $77 million of cash is needed to manage this one-off transition in 2026/27. This results in a forecast closing cash balance in 2026/27 of $57.1 million.

Financial position

Fire and Emergency is budgeting for assets of $1.8 billion and total liabilities of $0.3 billion at the end of 2024/25. This reflects the asset-intensive nature of the organisation and low levels of debt.

Our assets need to be fit for purpose to enable our personnel to be ready to be deployed with clean, safe and functional equipment, at the right place and time, and to be able to return efficiently and safely from an emergency response to a state of readiness.

The organisation estimated in 2022 it has more than $2.9 billion of required CAPEX over the next two decades to refurbish and replace existing assets as well as modify our resource base to respond to shifting climate, risk and incident patterns. We also need to provide for our move to a carbon efficient fleet to progress the Government's goal of becoming carbon neutral by 2025.

Total equity (or the value of the organisation) is forecast to increase to $1.5 billion and reflects the increased investment in our extensive asset base required in our service delivery.

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1 The current estimate is based on assumptions of how to apply the Holidays Act 2003 to the payroll non-compliance matters. The calculation is complex due to the number of leave types involved and the shift patterns of frontline staff. This estimate is subject to change as further information becomes available and can only be finalised once detailed calculations are completed.

Prospective statement of financial performance

for the years ending 30 June

	Budget 2024/25 $000	Forecast 2025/26 $000	Forecast 2026/27 $000
Revenue			
Levy	826,479	857,877	906,561
Interest revenue	9,942	7,114	3,084
Other income	15,344	15,344	15,344
Total revenue	**851,765**	**880,335**	**924,989**
Expense			
Employee and volunteer benefits expenditure	526,064	547,963	572,851
Depreciation	72,571	71,227	69,741
Amortisation	1,427	1,822	2,143
Finance costs	3,711	4,543	3,800
Other expense	201,472	204,551	206,276
Total expense	**805,245**	**830,106**	**854,811**
Net surplus/(deficit) attributable to the board	**46,520**	**50,229**	**70,178**
Other comprehensive revenue and expense			
Gains/(losses) on revaluation of land and buildings net of impairment losses	30,000	30,000	30,000
Total comprehensive revenue and expense	**76,520**	**80,229**	**100,178**
Other expense			
Fleet	34,263	31,025	31,677
Communications and computers	35,078	46,293	44,444
Occupancy	32,290	32,327	33,007
Operational clothing, equipment and consumables	31,095	32,286	33,008
Travel	14,432	14,036	14,533
Promotional activities	6,093	6,573	6,718
Professional fees	7,810	7,812	7,815
Consultants	15,883	10,101	9,797
Grants	4,700	4,786	4,874
Insurance	6,739	6,873	7,011
Other equipment and consumables	1,652	2,055	2,099
Research and development	1,325	1,665	1,700
Other operating costs	10,112	8,719	9,593
Total other expenditure	**201,472**	**204,551**	**206,276**

Prospective statement of changes in equity

as at 30 June

	Budget 2024/25 $000	Forecast 2025/26 $000	Forecast 2026/27 $000
Equity as at 1 July	1,403,319	1,479,839	1,560,068
Total comprehensive revenue and expense	76,520	80,229	100,178
Equity as at 30 June	**1,479,839**	**1,560,068**	**1,660,246**

Prospective statement of financial position

as at 30 June

	Budget 2024/25 $000	Forecast 2025/26 $000	Forecast 2026/27 $000
Current assets			
Cash and cash equivalents	131,361	132,521	57,082
Trade and other receivables	171,182	177,429	265,799
Prepayments	5,399	5,399	5,399
Investments	48,000	-	-
Total current assets	**355,942**	**315,349**	**328,280**
Non-current assets			
Property, plant and equipment	1,416,867	1,461,396	1,538,655
Intangible assets	16,477	17,655	18,512
Total non-current assets	**1,433,344**	**1,479,051**	**1,557,167**
Total assets	**1,789,286**	**1,794,400**	**1,885,447**
Liabilities			
Current liabilities			
Trade and other payables	48,074	48,951	49,824
Employee and volunteer benefits	63,604	60,533	60,490
Funding Injection	13,020	-	-
Finance lease	3,303	842	421
Crown loan	7,787	8,267	8,777
Provisions	52,506	4,506	4,506
Total current liabilities	**188,294**	**123,099**	**124,018**
Non-current liabilities			
Employee and volunteer benefits	45,642	44,831	43,979
Finance lease	1,263	421	-
Crown loan	67,613	59,346	50,569
Provisions	6,635	6,635	6,635
Total non-current liabilities	**121,153**	**111,233**	**101,183**
Total liabilities	**309,447**	**234,332**	**225,201**
Net assets	**1,479,839**	**1,560,068**	**1,660,246**

Prospective statement of financial position (continued)

as at 30 June

	Budget 2024/25 $000	Forecast 2025/26 $000	Forecast 2026/27 $000
Equity			
Accumulated funds	722,029	823,548	897,016
Seismic resilience reserve	27,317	25,317	23,317
Payroll compliance reserve[2]	48,000	-	-
Crown funding injections	2,580	1,290	-
Revaluation reserve	679,913	709,913	739,913
Total equity	**1,479,839**	**1,560,068**	**1,660,246**

2 The Payroll compliance reserve as at 30 June 2025 represents a cash-backed reserve to fund the outstanding remediation of historical non-compliance with the Holidays Act 2003. The current estimate of $48.0 million is based on assumptions of how to apply the Holidays Act 2003 to the payroll non-compliance matters. The calculation is complex due to the number of leave types involved and the shift patterns of frontline staff. This estimate is subject to change as further information becomes available and can only be finalised once detailed calculations are completed.

Prospective statement of cash flows

for the years ending 30 June

	Budget 2024/25 $000	Forecast 2025/26 $000	Forecast 2026/27 $000
Receipts from levy	801,646	851,411	817,877
Receipts from other revenue	15,344	15,344	15,344
Interest received	9,833	7,335	3,398
Payments to employees and volunteers	(523,365)	(596,895)	(570,926)
Payments to suppliers for goods and services	(211,376)	(206,628)	(208,295)
Net cash flow from operating activities	**92,082**	**70,567**	**57,398**
Purchase of property, plant and equipment	(85,406)	(85,756)	(117,000)
Purchase of intangible assets	(3,003)	(3,000)	(3,000)
Maturity of term deposits	10,000	48,000	-
Net cash flow from investing activities	**(78,409)**	**(40,756)**	**(120,000)**
Interest Paid	(3,545)	(4,400)	(3,728)
Payments on finance leases	(3,037)	(3,303)	(842)
Repayments of Crown funding injection	(13,000)	(13,161)	-
Proceeds from Crown loan	25,000	-	-
Repayments of Crown loan	-	(7,787)	(8,267)
Net cash flow from financing activities	**5,418**	**(28,651)**	**(12,837)**
Net increase/(decrease) in cash and cash equivalents	19,091	1,160	(75,439)
Cash and cash equivalents at the beginning of the period	112,270	131,361	132,521
Cash and cash equivalents at the end of the year	**131,361**	**132,521**	**57,082**

Statement of underlying assumptions

Significant assumption

Fire and Emergency in preparing the prospective financial statements have made assumptions. The most significant assumption is with respect to levy. Levy rates are increased on 1 July 2026 under Part 3 Levy to support delivery of our services and necessary improvements so that we can continue to operate safety and effectively and manage ongoing maintenance and replacement of our stations, fleet and equipment.

Critical accounting estimates

The preparation of financial statements in conforming with PBE IPSAS requires judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, revenues and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The estimates and underlying assumptions are also reviewed on an ongoing basis and any changes to the estimates are recognised in the period in which they were revised. Actual financial results achieved for the period may vary from the information presented.

Reporting entity

Fire and Emergency New Zealand is a body constituted under the Fire and Emergency New Zealand Act 2017 (the Act).

Fire and Emergency is a Crown entity as defined by the Crown Entities Act 2004. Fire and Emergency's ultimate parent is the New Zealand Crown. Fire and Emergency is a standalone entity. As a Crown entity, Fire and Emergency is a public body accountable to the Responsible Minister, Parliament and the Aotearoa New Zealand public for the statutory functions it undertakes, the services it delivers and the resources it manages.

The primary objective of Fire and Emergency is to reduce the incidence of unwanted fire and the associated risk to life and property, and through its main and additional functions to protect and preserve life, prevent or limit injury, and to prevent or limit damage to property, land and the environment. Fire and Emergency's functions are to deliver services to the Aotearoa New Zealand public rather than to make a financial return.

Fire and Emergency has designated itself as a public benefit entity (PBE) for financial reporting purposes. These financial statements for Fire and Emergency are for the budgeted year ending 30 June 2025 and forecasted years ending 30 June 2026 and 2027.

Basis of preparation

Statement of compliance

These prospective financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP). Fire and Emergency is a Tier 1 entity and the financial statements have been prepared in accordance with New Zealand Public Benefit Entity (NZ PBE) International Public Sector Accounting Standards (IPSAS). These prospective financial statements comply with Public Benefit Entity Financial Reporting Standard 42 Prospective Financial Statements (PBE FRS-42).

Presentation currency and rounding

These prospective financial statements are presented in New Zealand dollars (NZD), and all values are rounded to the nearest thousand dollars ($000).

Significant accounting policies

The following significant accounting policies have been adopted in the preparation and presentation of the prospective financial statements.

Revenue

Fire and Emergency measures revenue at the fair value of consideration received or receivable. Levy revenue is recognised as revenue when the obligation to pay the levy is incurred. Non-exchange revenue is recognised as revenue when it becomes receivable unless there is an obligation in substance to return the funds if conditions are not met. Rental received under operating leases is recognised as revenue on a straight-line basis over the term of the lease. Donated assets are where a physical asset is acquired for no cost or nominal cost, the fair value of the asset received is recognised as revenue only when Fire and Emergency has control of the asset.

Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

Superannuation schemes

Defined contribution schemes

Contributions to KiwiSaver, the State Sector Retirement Savings Scheme, the New Zealand Fire Service Superannuation Scheme and the National Provident Fund are accounted for as defined contribution superannuation schemes and are expensed in the Statement of financial performance as they fall due.

Defined benefit schemes

Fire and Emergency makes contributions to the National Provident Fund Defined Benefit Plan Contributors Scheme (the Scheme), which is a multi-employer defined benefit scheme. It is not possible to determine from the terms of the Scheme the extent to which the surplus/(deficit) will affect future contributions by individual employers, as there is no prescribed basis for allocation. Although this is a defined benefit scheme, there is insufficient information to account for the Scheme as a defined benefit scheme. Therefore, the Scheme is accounted for as a defined contribution scheme.

Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to Fire and Emergency are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Cash and cash equivalents

Cash and cash equivalents include deposits held at call and other short- term highly liquid investments with original maturities of three months or less held with registered Aotearoa New Zealand banks.

Investments

Investments include term deposits with original maturities of over three months held with registered Aotearoa New Zealand banks.

Bank term deposits are initially measured at the amount invested. The carrying amounts of term deposits with maturities of 12 months or less approximate their fair value.

Property, plant and equipment

Property, plant and equipment are classed as land, buildings, fire trucks, motor vehicles, communications equipment, operational equipment, non-operational equipment, computer equipment and leasehold improvements. Assets under construction are included in the relevant asset class.

Land is measured at fair value. Buildings, excluding assets under construction, are measured at fair value less accumulated depreciation and impairment losses. All other asset classes are measured at cost, less accumulated depreciation and impairment losses.

Revaluations

Land and buildings are revalued annually to ensure that their carrying amount does not differ materially from fair value. Land and building revaluation movements are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense. Accumulated depreciation at revaluation date is eliminated against the gross carrying amount so that the carrying amount after revaluation equals the revalued amount.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment, other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

Estimated useful lives for asset classes are:

Buildings	up to 80 years
Fire appliances	up to 30 years
Motor vehicles	up to 20 years
Communications equipment	up to 10 years
Computer equipment	up to 4 years
Operational equipment	up to 12 years
Non-operational equipment	up to 15 years
Leasehold improvements	up to 30 years

Leasehold improvements are depreciated over the shorter of the unexpired period of the lease or the estimated remaining useful life of the improvements. Assets recognised under a finance lease are depreciated over the shorter of the lease term or the estimated useful life of the asset.

Impairment

Fire and Emergency does not hold any cash-generating assets. Assets are considered cash-generating where the primary objective is to generate a commercial return.

The carrying amounts of property, plant and equipment are reviewed at least annually to determine if there is any indication of impairment. Impairment exists when the amount of an asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use. Impaired assets are written down to their recoverable amount.

For revalued assets, impairment losses are credited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is recognised in the surplus or deficit. Any subsequent reversal of impairment that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense. For assets that are not revalued impairment losses and reversals of impairment are recognised in the surplus or deficit.

Intangible assets

Intangible assets comprise computer software and the Shared Information Technology Environment (SITE). Intangible assets are shown at cost less accumulated amortisation and impairment losses.

Computer software

Costs are capitalised as computer software when they create a new asset or increase the future economic benefits of an existing asset. Costs capitalised for acquired computer software licences include the costs incurred to acquire the software and bring it into use. Costs capitalised for internally developed computer software include the costs incurred in the development phase only. Expense incurred on research is recognised in the surplus or deficit, as well as costs that do not meet the criteria for capitalisation (including staff training and software maintenance).

Shared Information Technology Environment (SITE)

SITE is a systems and technology platform that supports receiving calls and dispatching resources to emergency incidents. The asset represents Fire and Emergency's proportional share of SITE located at ComCens shared with New Zealand Police (Auckland, Wellington and Christchurch).

These SITE assets include Intergraph computer aided dispatch (ICAD) software, a land mobile radio network, and associated telecommunications structures. New Zealand Police maintain SITE and proportionally charges Fire and Emergency. This charge is recognised in the surplus or deficit.

Amortisation

Amortisation is charged to the surplus or deficit on a straight-line basis at rates estimated to write off the cost of an asset, less any residual value, over its useful life.

Estimated useful lives and associated amortisation rates for asset classes are:

Computer software internally generated	up to 10 years
Computer software purchases	up to 10 years
SITE	up to 10 years

Trade and other payables

Short-term payables are recorded at the amount payable. Trade and other payables are non-interest-bearing and are typically settled on 30-day terms. As a result, the carrying value of trade and other payables approximates their fair value.

Finance leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards of ownership of an asset to Fire and Emergency, even if actual ownership is not transferred. At the commencement of a lease term, finance leases are recognised as assets and liabilities in the Statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life.

If there is no certainty as to whether Fire and Emergency will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term or its useful life.

Goods and services tax

Figures reported in the financial statements are goods and services tax (GST) exclusive with the exception of receivables and payables, which are disclosed GST inclusive. Where GST is not recoverable, it is recognised as part of the related asset or expense. The net amount of any GST balance, either recoverable or payable to the Inland Revenue Department, is included as part of receivables or payables in the Statement of financial position.

Commitments and contingencies are disclosed as GST exclusive.

The prospective Statement of cash flows has been prepared on a net GST basis, with cash receipts and payments presented GST exclusive. A net GST presentation has been chosen to be consistent with the presentation of the prospective Statement of financial performance and prospective Statement of financial position. The net GST paid to or received from Inland Revenue, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of cash flows. The GST component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial statement purposes.

Income tax

Fire and Emergency is exempt from income tax in accordance with both the Income Tax Act 2007 and the Fire and Emergency New Zealand Act 2017. Accordingly, no provision has been made for income tax.

Financial instruments

Fire and Emergency has a range of policies to manage its exposure to financial instrument risks (including market risk, credit risk and liquidity risk) and seeks to minimise this exposure. Policies do not allow Fire and Emergency to enter into any transactions that are speculative in nature.

A financial instrument is measured at fair value through surplus or deficit unless it is measured at fair value through other comprehensive revenue and expense, or amortised cost. Classification is determined by Fire and Emergency at initial recognition based on management objectives or for particular investments by an irrevocable election.

Statement of cash flows

The makeup of cash and cash equivalents for the purposes of the prospective Statement of cash flows is the same as cash and cash equivalents in the prospective Statement of financial position. The prospective Statement of cash flows has been prepared using the direct approach subject to the netting of certain cash flows.

Capital management

Fire and Emergency's capital is equity (represented by net assets), which comprises accumulated funds, reserves and contributed capital. Fire and Emergency is subject to the financial management and accountability provisions in the Crown Entities Act 2004. These provisions impose restrictions in relation to borrowings, the acquisition of securities, issuing guarantees and indemnities, and the use of derivatives. Approval has been obtained from the Minister of Finance in accordance with the Crown Entities Act for the organisation to enter into derivatives and to maintain committed and uncommitted borrowing facilities at financial institutions. Use of derivatives is confined to currency rate forward contracts used as specified by the New Zealand Treasury. Fire and Emergency manages its equity by prudently managing revenue, expenses, assets, liabilities and risk, and aims for best practice with regard to its operations and financial dealings. This helps to ensure that Fire and Emergency effectively achieves its goals and objectives.