



**AVON &
SOMERSET**
POLICE & CRIME
COMMISSIONER

Enquiries to: #JAC

Telephone: (01278) 646188

E-mail: JAC@avonandsomerset.pnn.police.uk

Date : June 2025

To: ALL MEMBERS OF THE JOINT AUDIT COMMITTEE

- i. David Daw (Chair), Zoe Rice, John Vanstone, James Madsen, Nassir Mahmood
- ii. Chief Constable ("CC"), CFO for CC and Relevant Officers
- iii. The Police & Crime Commissioner ("PCC")
- iv. The CFO and CEO for the PCC
- v. External and Internal Auditors

Dear Member

NOTICE OF MEETING

You are invited to a meeting of the **Joint Audit Committee** to be held online via Microsoft Teams, at **13:00** on **2 July 2025**.

Joint Audit Committee Members are invited to attend a pre-meeting at 10:00 and a Members Briefing session at 11:00, both also online.

The agenda for the meeting is set out overleaf.

Yours sincerely

Vicky Ellis
Secretariat Manager
Office of the Police and Crime Commissioner

INFORMATION ABOUT THIS MEETING

(i) Car Parking Provision

N/A – meeting being held via Teams

(ii) Wheelchair Access

N/A – meeting being held via Teams.

(iii) Emergency Evacuation Procedure

N/A – meeting being held via Teams

(iv) If you have any questions about this meeting, require special facilities to enable you to attend. If you wish to inspect Minutes, reports, or a list of the background papers relating to any item on this agenda, please contact:

Office of the Police and Crime Commissioner
Valley Road
Portishead
BS20 8JJ

Telephone: 01278 646188

Email: JAC@avonandsomerset.pnn.police.uk

(v) REPORT NUMBERS CORRESPOND TO AGENDA NUMBER

AGENDA

2 July 2025, 13:00 – 16:00

1. Apologies for Absence

2. Emergency Evacuation Procedure

The emergency evacuation procedure for each call participant will be left for them to determine.

3. Declarations of Gifts/Offers of Hospitality

To remind Members of the need to record any personal interests or any **prejudicial interest** relating to the agenda and disclose any relevant receipt of offering of gifts or hospitality

4. Public Access

(maximum time allocated for this item is 30 minutes)

Any member of the public wanting to attend a JAC meeting must submit a written application and secure written agreement of the JAC Chair. Statements and/or intentions to attend must be received no later than 12.00 noon on the working day prior to the meeting and should be emailed to JAC@avonandsomerset.pnn.police.uk

The JAC Chair reserves the right to refuse or suspend access if there is any security risk to the public or a member of the public's behaviour is disruptive in any manner. A member of the public may only address the meeting, for a maximum of five minutes, where a statement has been previously provided to the JAC Chair and prior sanction has been granted.

5. Minutes of the Joint Audit Committee Meeting held on 11 March 2025 (Report 5) 13:00

6. Office of the Police and Crime Commissioner Strategic Risk Register (Report 6) 13:15

7. Constabulary Strategic Risk Register and Verbal Organisational Risk Update from the Chief Constable/ Deputy Chief Constable (Report 7) 13:30

8. Annual Accounts and Governance Statement (Report 8) 14:00
a) Informing Risk Assessment – review for any Member comments
b) Draft Annual Accounts and Governance Statement

9. External Audit: (Report 9) 14:15
a) Progress Report
b) Joint Audit Plan

Break 14:30 - 14:40

10. Business from the JAC 14:40

- a) Governance and Scrutiny Board Update (Oral Update)
- b) Update on IOPC Investigations
- c) JAC Annual Report
- d) ERP

11. Internal Audit (Report 12): 15:10

- a) Internal Audit Annual Opinion and Report
 - b) SWAP Quarterly Update
 - c) ASP Armoury & Ammunition Management – Final Report
 - d) ASP OPCC Statutory Functions – Final Report
 - e) ASP User Access Management – Final Report
 - f) Police Regional Review – Recruitment and Retention Benchmarking Review
 - g) Police Regional Review - Telematics
 - h) ASP Key Financial Controls – Corporate Credit Cards – Follow Up Report
-

Part 2

Items for consideration without the press and public present

13. Exempt Minutes of the Joint Audit Committee Meeting held on 11 March 2025 15:55

POLICE AND CRIME COMMISSIONER FOR AVON AND SOMERSET

MINUTES OF THE JOINT AUDIT COMMITTEE (JAC) MEETING HELD ON TUESDAY 11 MARCH 2025 AT 13:00. MEETING HELD IN PERSON AND VIA TEAMS.

Members in Attendance

David Daw

Zoe Rice

John Vanstone

James Madsen

Officers of the Constabulary in Attendance

Sarah Crew, Chief Constable

Jon Reilly, Deputy Chief Constable

Nick Adams, Constabulary CFO

Louise Hutchison, Chief Officer – People and Organisational Development

Abby Coghlan, Inspection and Audit Lead (part of the meeting, attended virtually)

Ian Norrie, Chief Inspector Contingency Planning, CBRN, FCIU and Air Support (part of the meeting)

Robert Cheeseman, Head of Tactical Support Teams (part of the meeting, attended virtually)

Officers of the Office of the Police and Crime Commissioner (OPCC)

Paul Butler, OPCC CFO

Ben Valentine, OPCC Senior Performance and Governance Manager

Vicky Ellis, OPCC Secretariat Manager

Also in Attendance

Clare Moody, Police and Crime Commissioner

Juber Rahman, SWAP (attended virtually)

Julie Masci, Grant Thornton

1. Apologies for Absence

Nassir Mahmood

Alice Ripley, OPCC Chief of Staff

James Davis, Delivery Manager – Portfolio

Charlotte Wilson, SWAP

George Amos, Grant Thornton

2. Emergency Evacuation Procedure

The attention of attendees was drawn to the emergency evacuation procedure for the Conference Room: Follow the Green Fire Exit Signs to the Circular Car Park to Front of Admin Building Assembly Point. The emergency evacuation procedure for each TEAMS call participant was left for them to determine.

3. Declarations of Interest / Gifts / Offers of Hospitality

None.

4. Public Access

There were no requests for public access received before the 12.00 noon deadline the working day prior to the meeting.

5. Minutes of the Joint Audit Committee (JAC) Meeting held on 19 December 2024 (Report 5)

RESOLVED THAT the minutes of the meeting held on 19 December 2024 were confirmed as a correct record.

Action update:

- Minute 32** The action plan for Police and Crime Plan will be shared with members once it is available. Action due in April.
- Minute 37d** SWAP had met with Members and discussed how to involve Members in the Audit Planning process. The Chair will meet SWAP regularly ahead of Committees. **Close action.**
- Minute 44** The PCC CFO had met with key members of IT who are approaching Microsoft about capability for secure document sharing outside of the organisation. Update at next meeting.
- Minute 46 (i)** Members thanked the Director of People and OD, who had attended the Member's Briefing and provided a presentation on the people survey. **Close action.**
- Minute 46 (ii)** Members were advised there was no direct mapping from the Organisational Risk Register (tactical) to the Corporate Risk Register (strategic). Financial risks would be raised via the Finance and Assets Committee. Update at next meeting following Finance and Assets Committee.
- Minute 46 (iii)** Members received an update on the work on the RAG status for change programme risks. **Close action.**
- Minute 46 (iv)** Request for reports to highlight changes had been shared with report writers and this change could be seen in the reports provided to the Committee. Members thanked the report writers for this. **Close action.**
- Minute 49d (i)** ERP scheduled as an Exempt item. **Close action.**
- Minute 49d (ii)** ERP Lessons Learned report not yet complete. Action carried over to next meeting.
- Minute 51 (i)** Agreed alternate meetings would be held in person at Police and Fire HQ. **Close action.**
- Minute 51 (ii)** The OCC CFO had shared the link to the public consultation by the Government on audit with the Members. **Close action.**

6. Office of the Police and Crime Commissioner (OPCC) Strategic Risk Register (Report 6)

The Senior Performance and Governance Manager orally highlighted the important points and changes to risk assessments from the paper.

SR1 – Governance Failure

The first meeting under the revised process for the PCC's Governance and Scrutiny Board had been held in February. The fundamental purpose of the meeting remained unchanged

but the focus had been changed to address a theme at each meeting in line with the PEEL questions.

SR2 – Failure to deliver the Police and Crime Plan

The ASP PEEL report had been published in February and the OPCC had linked the PEEL report to the Police and Crime Plan. Extra funding streams had been confirmed for an additional year and these aligned to the Plan, namely ASB and Hotspot funding. The Government's Neighbourhood Policing Commitment mapped into Priority 1 of the PCC's plan. Funding for ASP relating to this had been confirmed as £4.6m but details of how this could be used were yet to be finalised.

SR3 – Financial incapability or ineffectiveness

The significant change for this risk had been the agreement of the policing precept. The PCC had proposed the full increase allowed and this had been approved by the Police and Crime Panel.

SR4 – Failure to act as the voice of local people

The OPCC were making progress on the Implementation Plan. It was noted that this would look different for different workstreams. The Implementation Plan was being built on the feedback from local people provided by the survey. The PCC would also be holding Public Forums throughout the year across the A&S area to hear directly from local people.

SR5 – Lack of capacity, or capability, or poor wellbeing within the OPCC

There were no significant items to highlight.

SR6 – Failure to deliver commissioned services

Highlighted the reduction in funding from the Ministry of Justice for Commissioned Services. The PCC had issued a separate grant to reduce the impact on services.

SR7 - Failure to support delivery of effective and efficient collaborations with other forces

There were no significant items to highlight.

SR8 – Failure to deliver effective and efficient collaborations or outcomes with other partners

The VRP funding had been confirmed for a further year into 2025/26, though it was noted the Safer Streets funding would not continue.

Members reflected at the previous meeting there had been some financial uncertainty but now there was more certainty and asked what the PCC was now focusing on. The PCC said the focus for her office now was the work around the Police and Crime Plan and the implementation of it. The first priority was Neighbourhood Policing, the meeting would discuss ASP's move to the geographic model later on the agenda. In the public meetings the PCC attends she was consistently hearing about neighbourhood policing and the relationship between the community and the police. The second focus is reducing serious violence and prevention priority, particularly serious youth violence, working with young people. This was an area of particular concern for the public. Members confirmed their interest in the implementation plan as it was built, including the delivery of it. The PCC advised the plan wouldn't be static, it would be a live document that would build and evolve over her term in office.

Members considered whether there was a link between SR4 for the PCC being the voice of local people and ASP's risk of public confidence and whether they should be considered in

parallel. It was agreed there was some connection between the two risks and the PCC and the Chief Constable had different roles to fulfil in relation to them. The Police Question Time (PQT) was seen as a way to show those different roles. The PCC sought to build trust and confidence that the PCC role could bring scrutiny and confidence, the Chief Constable sought to ensure that the public spoke with an informed voice and were confident that they knew what was happening. The PQT allowed the Chief Constable a chance to say to the public what the ambition was for ASP.

7. Constabulary Strategic Risk Register and Verbal Organisational Risk Update from the Chief Constable / Deputy Chief Constable (Report 7)

Corporate Risk Register

The Chief Constable highlighted the highest score in the report was people, which caused her concern. Members had seen the findings of the people survey and would be aware that the areas where the public interact with the police is where the public get their confidence in the police. That cohort of officers were the ones feeling overwhelmed, over scrutinised and unsupported in the survey. The Chief Constable's focus was on those officers. The Chief Constable highlighted good work over the last 6 - 12 months that the workforce could be proud of, such as the response to the riots and disorder, the work on race, rape offences and serious sexual offences. ASP had seen a coming together of communities that had not been seen elsewhere. There had been a significant reduction in youth violence and stop and search had been used with the support of the public. Enhanced Video Response had positively impacted on the feeling of being overwhelmed for officers and had been seen to reduce the number of non-emergency calls outstanding, and led to calls being dealt with in their entirety, with no follow up work required. The public were receiving a timely response and service and had no follow up calls so demand was reduced. The SOZE project would also bring capacity, as would the work on Operation Bright Light.

The Chief Constable shared her concerns about the workforce and their wellbeing and morale and discussed some of the causal factors. ASP were an underfunded force – receiving £187 per 100,000 people compared to the national average of £245. She noted demand had changed and police were taking on work from other public sector organisations that were struggling. The increased demand in Child Sexual Exploitation and Registered Sex Offenders needing to be managed in the community, which was undertaken by the police and not probation as the public might expect, nor visibly seen by them.

The Chief Constable noted the world felt volatile, polarised and complex and police needed to work in the middle to bring the extremes together, which can leave officers feeling like they are caught in cultural wars. The structure of ASP had led to some silo working and the people survey had shown there was a fear culture.

The Chief Constable had a strategy and plans to make systemic changes to improve the environment for the workforce. One of these was to amend the operating model for ASP and bring back some local geographical accountability. The Government's Neighbourhood Guarantee had helped with this. The Chief Constable was aware of the importance of good leadership through these challenges and had held leadership events with all leaders across ASP to show the investment in leaders.

The Chief Constable was also changing the performance focus and the Deputy Chief Constable was leading the work to focus on outcomes and the revisions to the governance and accountability framework that would be required.

Members expressed their keenness to understand the broader context of the changes to the governance framework and queried if there was a role for the Committee and bringing together sources of assurance. The Chief Constable agreed there may be.

Members thanked the Director of People and OD for the interesting session looking at the people survey, which was seen as an important asset to identify patterns and noted the next steps would be to track the impact of the changes made. Members sought the Chief Constable's thoughts on how the change will be approached. The Chief Constable shared her 4 New Year Resolutions:

- Change will be done at pace, but with care
- Change will be evidence based
- People will be engaged and involved in the change
- Will ensure that their voices are heard

Members raised a query about the red risks related to AI, to ensure ASP had taken steps to put controls in place around the use of generative AI. The Deputy Chief Constable advised ASP were above the national benchmark for the cyber security regime. The high risk for ransomware was the same in other forces. ASP had an internal committee that were looking at the guidance for staff, which included highlighting where other organisations may be using AI for meetings ASP staff were involved in. Members were assured that the use of technology such as SOZE did not remove humans from the decision making, it was just a tool to assist them. The PCC confirmed her office also provided a level of assurance in this area.

8. Internal Audit Progress Review (Report 8):

The Inspection and Audit Lead provided an update on changes since the report had been provided: 4 overdue recommendations related to IT had been chased through the formal escalation and 11 were awaiting sign off. A mistake was also highlighted in key and financial controls the date should read December 2025.

Members noted that 3 of the 4 recommendations relating to IT had been waiting further clarification since November and asked whether there was any learning to take from what the barriers had been to completing them. It was confirmed that a new process and meeting had been set up to involve departments and assist with closing recommendations. It was expected to be a more streamlined process that also provided support to business leads.

Members asked about assurance mapping and how that fed into the audit planning process. The Internal Auditor advised there was no assurance mapping in place and auditors considered the PEEL report, risk registers and comparisons to other forces when undertaking audit planning.

Members felt it was important that ASP created an assurance map which would assist with identifying any gaps and would provide a role for the JAC in directing internal audits.

The OCC CFO identified some lessons learned from 3 of the IT recommendations and advised on the delay in signing them off:

- In relation to the recommendation for an IT strategy, ASP adopted the national strategy, however it was unclear where this decision had been documented

- The ease of access to the IT Service Desk from the Intranet site had been reviewed and while it was still linked on the front page it was at the bottom and it was suggested it should be more visible
- The third was the strategic approach to IT and ensuring clear accountability – the OCC CFO was seeking further assurance and sight of this before signing off the recommendation.

RESOLVED THAT:

- i. PCC CFO would identify the appropriate lead for the assurance mapping work

9. External Audit (Report 9)

a) Progress Report

The external auditor advised the planning and risk assessment work had commenced and was set to conclude in early April. Draft audit plans would be shared with management at that point and reported to the JAC at the July meeting. Additional commentary was provided on the accounting update – IFRS 16 in relation to Leases and a short summary of key considerations for management had been included.

Members sought to understand if this was likely to have a big impact. The OCC CFO confirmed it was not anticipated to be, 2023/24 had been a comparative year and ASP had started a policy to address this following that audit. It was also noted that external evaluations of ASP property was due this year.

It was confirmed that IS 315 had been included in the scale fees set by PSAA this year.

10. Business from the JAC:

a) Governance and Scrutiny Board (GSB) Update

The OPCC CFO gave an update on the discussions at the most recent GSB (13 February 2025). Discussions had included:

- Formal approval of final MTFP following Police and Crime Panel
- Review of Q3 Financial Performance – ASP were on budget, albeit overspent on overtime with compensating underspends
- The Chief Constable's update had been similar to the one Members had received at report 7 above
- Change portfolio discussions had focused on EBIT, an investigative assistance tool, ERP and the Geographic Model work

Members asked about the impact of the National Insurance increases. The OCC CFO confirmed that ASP were subject to that but there was a ring-fenced grant to cover those increases.

Minutes of all previous GSB meetings are available on the PCC's website.

b) Update on Independent Office of Police Conduct (IOPC) Investigations

The Deputy Chief Constable provided an oral briefing to Members on the current IOPC cases.

A&S currently have 14 live investigations, 1 had been opened since the last meeting and 4 had been closed. Of the closed, 2 had no further action identified, 1 received reflective practice and 1 was given a final written warning. One of the live cases had opened in 2021 and a trial date was now set for 2026, meaning an officer had been under investigation for 5 years. Welfare support was in place for the officer. Members sought an update on the wider work on driving standards discussed previously. ASP had re-evaluated their training and the messages given to ensure the balance between being quick and arriving safely was clear. All 4 officers involved in a Road Traffic Collision and subject to an IOPC investigation had been advanced drivers. ASP had been awarded their licence by the College of Policing to continue their driver training program.

11. Avon and Somerset PEEL Assessment 2023-2025 (Report 11):

The Deputy Chief Constable provided an oral update to Members on the PEEL Assessment process and the outcome for ASP, showing the comparison to other forces.

ASP had received 16 Areas for Improvement (AFIs) to address. Members were advised of work already underway to address some of the AFIs, and some had been areas of focus for ASP with additional resources allocated prior to the Inspection.

Members had discussed how they could interact with the work and requested sight of any regular report ASP produced that would outline key actions and detail how and when ASP would know they had achieved the changes required.

Members acknowledged the governance ASP had demonstrated in their ability to track the outstanding AFIs from previous reports.

RESOLVED THAT:

- i. A report on ASP progress against PEEL AFIs would be provided regularly to Members

12. Internal Audit (Report 12)

a) SWAP Quarterly Update

The Internal Auditor updated Members on the work in progress:

- The ICT User Access Audit and the Ammunition and Armoury Audits were with the leads for those areas for consideration
- The final queries in relation to the OPCC Statutory Requirements Audit were with the Chief of Staff and team for response
- The Records and Interpreters Audit was underway but had been delayed
- The Network Defences Audit would commence once the ICT Audit had completed
- The fieldwork for the Regional Telematics Audit was nearly complete
- SWAP were awaiting confirmation from the Regional CFOs in relation to the Regional Vetting Audit

Members sought assurance that SWAP would be in a position to provide their annual opinion in July and SWAP confirmed that with the potential exception of IT Boundary expected to be able to do so.

The OCC CFO advised that the Regional CFOs were due to have a discussion to confirm where SWAP could add value with an audit.

b) Q1-2 2025/26 Internal Audit Plan

SWAP had worked with the OPCC, the DCC, CFOs and the JAC Members as they developed the Internal Audit Plan and now sought approval from the Committee. The Chair acknowledged that Members had agreed with SWAP how they could be involved in a more timely manner going forward. Members highlighted that there was no audit planned for ERP and yet this was a key area of focus and risk and requested SWAP considered this.

c) ASP Business Continuity – Final Report

The Chief Inspector Contingency Planning, CBRN, FCIU and Air Support spoke to the report received from SWAP. A reasonable assurance opinion had been made by the internal auditors, some gaps had been identified and a testing exercise needed to be formally documented for this. Non-priority areas were not tested as it was not practical or efficient to test those areas, this risk was accepted. The Chief Inspector accepted the feedback that the Department Head should sign off the plans.

It was noted that ASP technically meet the Civil Contingencies Act 2004 requirements with one plan, however they have 1 strategic plan and 32 tactical plans at department level. It was not felt to be practical or necessary to test all 32 plans. The ability of the Communications department to relocate to their back up venue was regularly tested but not regularly recorded and recording would happen going forward.

Members expressed concern that of the 24 individuals called within the report 75% didn't connect or went to voicemail. It was stated that SWAP should have differentiated between how the 75% was split between voicemail, which was not seen as a problem, and those who did not connect, which was seen as an issue. It was requested that the Chief Inspector ran another internal sample check to see the extent of the non connections. ASP noted that the plans were reviewed annually and contact details were updated where people had moved on.

d) Culture Within Specialist Teams – Final Report

A reasonable assurance opinion had been given in the report. As part of the audit SWAP had compared the Tactical Support Teams (TST) to the rest of the organisation by undertaking surveys and visiting and speaking to individuals in the teams. An inclusive and respectful environment had been found, though some issues with work/life balance and visibility of leadership had been raised. SWAP had raised an action to include areas for improvement across these, acknowledging the issues were well recognised by management. SWAP thanked the performance and insight team and the TST who had been very welcoming and helpful.

The Head of TST agreed it had been a well engaged process from the team and the report was factual and relevant, and findings were as expected. He advised of a number of workstreams underway to address the findings in the report, which included reviewing working structures. Changes to the ways of working to provide strong foundations for a cultural plan that was in place.

Members suggested to SWAP that the ASP People Survey should have been used to feed into the findings of the report and recommended including this in any future audits where culture was being considered.

Members discussed whether the reasonable opinion given accurately reflected some of the findings in the report and whether a change to limited would be more reflective of the current position. The Chief Constable acknowledged the report highlighted a difference between the teams based at Almondsbury and Bridgwater and the Head of TST recognised those findings and was doing a lot of work to address the issues.

The Committee discussed the methods SWAP had used, which included data from Professional Standards Department and linking in with training, when undertaking the audit. Members were keen to understand any limitations the auditors had faced due to their statement" other data was considered but could not be reviewed within the budget".

The Committee encouraged SWAP and ASP to keep looking at culture across all audits and the best ways to audit it, acknowledging it would always be a challenge. Members agreed to approve the report as submitted.

RESOLVED THAT:

- i. The Committee approved the Q1-2 2025/26 Internal Audit Plan
- ii. The Committee approved the Internal Audit Charter
- iii. SWAP would consider adding ERP to the audit pipeline
- iv. The Committee recommended a sample exercise was undertaken to re check the veracity of the telephone numbers held across various contingency plans were up to date.

The meeting concluded at 15:55

CHAIR

ACTION SHEET

MINUTE NUMBER	ACTION NEEDED	RESPONSIBLE MEMBER/ OFFICER	DATE DUE
Minute 32 OPCC Strategic Risk Register 12 September 2024	The action plan for Police and Crime Plan will be shared with members once it is available.	OPCC Senior Performance and Governance Manager	April 2025
Minute 44 Action updates 18 December 2024	Residual action for PCC CFO to investigate secure document sharing process.	PCC CFO	Update July 2025
Minute 46 (ii) Constabulary Risk Register 18 December 2024	OCC CFO to review the linkage and number of organisational risks to ensure accurately reflects the position on the corporate risk register	OCC CFO	Update July 2025
Minute 49d (ii) Update on ERP Programme Management 18 December 2024	ASP would provide the lessons learned report on ERP once it was complete	OCC CFO	July 2025
Minute 8 Internal Audit Progress Review 11 March 2025	PCC CFO would lead the assurance mapping work	PCC CFO	July 2025
Minute 11 Avon and Somerset PEEL Assessment 2023-2025 11 March 2025	A report on ASP progress against PEEL AFIs would be provided regularly to Members	DCC	July 2025
Minute 12 (iii) Internal Audit 11 March 2025	SWAP would consider adding ERP to the audit pipeline	SWAP	July 2025
Minute 12 (iv) Internal Audit	The Committee recommended a sample exercise was undertaken to re check the veracity of the telephone	Ian Norrie	July 2025

11 March 2025	numbers held across various contingency plans were up to date.		

DRAFT

Office of the Police and Crime Commissioner for Avon and Somerset

Strategic Risk Register

June 2025

A Strategic Risk is anything that might impede the delivery of the organisational objectives. Risk management is the process by which these risks are identified, assessed and controlled. This risk register is the document which records these risks and related information.

Risk is assessed by considering the causes of the risk and the consequences if that risk were to happen. The scoring is therefore based on the likelihood multiplied by the impact. The below grids explain the scoring in more detail. Risk is about planning for the future so when considering the assessment it goes beyond current performance.

Impact	5 Extreme	5	10	15	20	25
	4 High	4	8	12	16	20
	3 Moderate	3	6	9	12	15
	2 Low	2	4	6	8	10
	1 Negligible	1	2	3	4	5
		1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost Certain
Probability						

Probability	
5 Almost Certain	Likely to occur within a twelve-month time period, or about a 75% probability of occurrence
4 Likely	Likely to occur within a two-year time period, or about a 50% probability of occurrence
3 Possible	Likely to occur within a three-year time period, or about a 25% probability of occurrence
2 Unlikely	Likely to occur within a five-year time period, or about a 15% probability of occurrence
1 Rare	Likely to occur in a ten year period, or about a 5% probability of occurrence

Impact	
5 Extreme	- Fatality of any individual - Financial impact greater than £1/2 m - Vote of no confidence from Local Authorities - failed - National media attention - Government/ HO intervention - Total disruption to service - Exceptional / long term reduction in public confidence
4 High	- Serious life-threatening injury of any individual - Financial impact greater than £1/4 m - Vote of no confidence from Local Authorities - failed - Regional media attention - Adverse comment by Minister / auditor - Major service disruption / reduction in public confidence
3 Moderate	- Serious non-life-threatening injury of any individual - Financial impact greater than £100k - Criticism from the Police and Crime Panel - Local media attention

	• Significant service disruption • Significant reduction in public confidence
2 Low	• Minor injury of any individual • Financial impact up to around £100k • Multiple thematic complaints • Some service disruption • Some reduction in public confidence
1 Negligible	• Slight injury of any individual • Low level financial loss • Isolated complaints • Minor service disruption • Minor / contained negative consequences

The unmitigated scores are the assessment based on the current position with no action taken or controls in place. The mitigated scores are based on the success of the controls (anticipated or actual) in reducing the risk.

It should be noted that the OPCC and the Constabulary are separate organisations and therefore each may assess the same risk as being at a different level. This is most evident in the risk of failure to deliver the Police and Crime Plan. This exists on both Strategic Risk Registers but may score differently. One of the main reasons for this is that the OPCC assess delivery of the plan as a whole which relies on agencies, other than the Constabulary to fully deliver e.g. the CPS and Courts. Whereas when the Constabulary assess this risk they need only consider the parts of the plan they are expected to deliver. A difference may also be caused whether considering the risk in the short, medium or long term.

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Governance Failure	SR1	Chief of Staff	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	4	12
			Mitigated Risk change:		↔
Cause		Impact			
- Joint Governance Framework complexity not fully understood in all aspects by ASP. - There are too many 'priorities' for the ASP workforce and this may mean the Police & Crime Plan is not understood or prioritised. - New duties and expectations of PCCs being created by central government, potentially without additional 'levers' to support delivery. Taking on new responsibilities means there are more likely to be governance failures whilst the team learn. - OPCC failure to engage on the design element of the '3 Ds' ways of working. - Failure to ensure effective risk management and support the delivery of service. - Information governance failure. - Ineffective scrutiny and oversight of services and outcomes delivered by the Constabulary including SPR. - Ineffective scrutiny and oversight of the OPCC Equality Duty. - Failure to ensure adequate transparency of the OPCC and/or the Constabulary. - Failure to ensure Chief Constable sets appropriate culture, ethics and values. - Lack of control/influence over Criminal Justice agencies or other partners.		- Lack of oversight and scrutiny of the Constabulary. - Failure to deliver the Police & Crime Plan (SR2). - Financial loss (SR3). - Reduced public confidence and trust. - Failure to deliver OPCC statutory requirements. - The Constabulary and/or OPCC will be inefficient/ineffective. - Damaged relationship with Constabulary, commissioned services or partners. - Government criticism or penalties. - Panel criticism. - Sub-standard performance results and poor inspection outcomes. - Risks not managed. - Failure to improve the delivery of the broader Criminal Justice Service.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
- Governance & Scrutiny Board (GSB). - OPCC Management Board (OMB) - oversight of performance, risks and issues and provides a formal decision making mechanism for internal (non-Constabulary) business. - Joint Governance Framework to be kept under review to ensure up-to-date and fit for purpose - OPCC HR policies and procedures being reviewed. - OPCC self-assessment of compliance with their Equality Duty. - Quarterly performance report and dashboard. - PCC and Chief Constable 1:1s. - OPCC attend CMB, SPM and other strategic meetings (open invitation from the CC). - Joint Audit Committee, External Audit, Internal Audit and annual governance statement. - Police and Crime Panel meetings. - COG attendance at weekly OPCC SLT. - Compliance with statutory reporting requirements. - Victim Services appointed and managed by the OPCC Commissioning Team. - Independent scrutiny panels for complaints, use of police powers & OOC. - OPCC Information Governance Group oversees compliance with GDPR and DPA 2018. - PCC chairs the Local Criminal Justice Board - Review publication scheme and check website is compliant with relevant requirements. - ASP Leadership Days.	Aug-25	Director of P&A CoS	- A review of the Joint Governance Framework is ongoing, informed by guidance and best practice from a national level. - Final tranche of policies released in Jun-25. A digital record is being kept when staff confirm they have read the documents with a few completions outstanding. - Legal review of policies and procedures carried out to ensure legal compliance. OPCC has decided to expand this work to include APCC self-assessment on equality and race, which was updated and reissued in autumn 2024. Will look at good practice from ASP. - Reports will be revised to reflect the Police & Crime Plan 2024-29 and the Implementation Plan. - The internal audit report on governance concluded that the PCC and CC have an adequate and effective framework for risk management, governance and internal control. - Specified Information Order - quarterly performance reports and complaints overview on PCC website. - IOPC now publishing regular quarterly date and working with APCC and the IOPC to refine data sets with the aim of providing more useful insight for OPCCs. - Although the governance process is working well the outcomes do not necessarily reflect this. - Publication scheme has been updated and changes are being implemented. - Leadership days held in Jan/Feb-25 which sought to explain ASP priorities with a focus on service delivery to the public and the importance of one-to-one meetings between managers and teams.		
	Jul-25	CoS CFO Head of HR & BS			
	Aug-25	CoS			
	Jun-25	Director of P&A PCC CoS CFO			
	Aug-25	CoS CoS CoS Director of P&P Director of P&A CFO PCC CoS Director of P&A			

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver the Police and Crime Plan	SR2	Chief of Staff	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	4	16
			Mitigated Risk change:		↔
Cause		Impact			
• Significant increases in recorded and allocated crime putting the ASP workforce under pressure and impact on service to the public. • Savings requirements will result in a significant reduction in Police Staff Investigators – this will reduce the capacity of CID and likely cause further impact on Patrol. • Savings requirements have resulted in a significant reduction in PCSOs – this will reduce the capacity to deliver Neighbourhood Policing. • Areas for Improvement (from PEEL) relate to significant areas of the Plan also. • Spontaneous operational needs divert resources from work that delivers against the Plan. • Prevention is hard to measure/evidence and needs more than the police to deliver. • Internal police culture and leadership at an operational level. • Male violence against women and girls carries significant volume and harm. • Limited capacity/capability within the Constabulary – inexperienced workforce (particularly in Patrol). • Positive Outcomes – not seeing the improvements hoped for. • Police response to ‘neighbourhood crimes’ does not meet public expectations. • Disproportionate outcomes particularly for Black, Asian, mixed and minoritised communities. • Workforce not representative of the communities of A&S; insufficient progress has been made. • Court backlogs means justice is not being delivered effectively or efficiently. • Limited control/influence over partnership agencies e.g. CJS. • More officers will result in more people going through an already overstretched criminal justice system. • Constabulary staff survey results show a decline in 2024. • Limited oversight of improvement activity and related outcomes. • Underpinning the delivery risk of all of this is the financial uncertainty and the increased public expectation from the additional funding that policing has received both through central government grant and local taxpayers’ increase in precept funding.		• Loss of legitimacy in the OPCC and Constabulary. • Loss of public confidence/trust in the OPCC and Constabulary. • Undermines the Peelian Principle of policing by consent. • Failure to keep people safe. • Failure to protect and support vulnerable people. • Failure to bring offenders to justice. • People will feel unsafe. • Police and Crime Panel criticism and/or fail to agree precept increase.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
• Government Neighbourhood Policing Guarantee. • Serious violence hotspot and ASB fund. • Project Bright Light – using the Soteria methodology to improve the response to Domestic Abuse. • Develop an Implementation Plan to support delivery of Police & Crime Plan 2024-29. • Governance & Scrutiny (GSB). • OPCC Business Plan focusses the work of the OPCC on supporting the Police & Crime Plan. • OPCC attend CMB and other strategic meetings (open invitation from the CC). • PCC and Chief Constable 1:1s. • Audits and Inspections (HMICFRS & SWAP) overseen by Joint Audit Committee. • Internal assurance mechanisms are in place to evaluate delivery of the Plan's objectives. • Oversight of all strategic constabulary data through Qlik.	Jun-25	CFO	• The national commitment aligns with Priority 1 of the Plan. • £4.6 million allocated to ASP for 2025/26. • ASP successfully bid for 70 additional officers. • Existing Remedy Officers being redeployed as Neighbourhood Tasking Teams in the 8 LPAs. • Keeping Town Centres Safe this Summer plans submitted. • Funding confirmed for the same level in 2025/26. • Academic findings reported Jun-25. ASP will now start working on a Plan to respond to this.		
	Jul-25	Director of P&P Director of P&A	• Draft Implementation Plan reviewed by PCC and feedback being worked through.		
	Jun-25	CoS			
	Jul-25	Director of P&A CoS	• Plan and objectives will be refreshed for 2025/26 to incorporate the relevant parts of the Implementation Plan. • OPCC attendance at CMB and other committees and governance meetings which allows for OPCC to play an active role in ASP governance and feeding through points of escalation to GSB which follows this. • ASP governance and performance structure changed Sept-23; aligns with PEEL.		
			CoS PCC CFO CFO Director of P&A		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk

Financial incapability or ineffectiveness	SR3	CFO	4	5	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	4	16
			Mitigated Risk change:		↔
Cause		Impact			
• Cost increases due to high inflation and interest rates. • Pay awards may exceed central government projections and effectively be unfunded. • Pressure on elements of savings plans due to performance challenges. • May not be able to achieve maximum precept increase from 2026/27 onwards. • Risks around pension funds due to wider economic impact. • Increasing pension costs for officers and staff schemes; although this will probably be funded. • Revenue and capital budgets not fully funded for term of MTFP. Diminishing potential for capital receipts. • Scale of capital programme increased. • National work will require local funding with limited control over decision making e.g. ESMCP, NPAS, national IT.		• Officer numbers protected so may lead to using officers in roles currently undertaken by civilians. • Failure to set a sustainable revenue budget or capital plan across the medium term. • Failure to meet heightened expectations of stakeholders. • Loss of public confidence. • Unable to fund expected service. • Unable to fund delivery of PCC priorities (SR2). • Unable to afford change. • Revenue budget underspends may undermine support from PCP for sustainable increases to the precept. • Failure to ensure value for money.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
• Spending Review 2025 – sets total police funding for the next three years until 2028/29 – with an average annual real growth of 1.7%. This includes estimated annual income from the Precept. • Home Office Police Efficiencies and Collaboration Programme. • Joint work on savings plans being progressed through clear governance process. Includes consideration of 'spend to save' plans. • Medium and long term financial planning. • Regular oversight of revenue & capital budget. • Maintain adequate risk-assessed reserves. • Subject to external and internal audit both overseen by the Joint Audit Committee. • Treasury Management strategy in place outcomes reviewed by CFOs. • HMICFRS inspection regime.		CFO CFO CFO CFO CFO CFO CFO	MTFP Forecast after planned savings: 2025/26 balanced 2026/27 -£3.9 million 2027/28 -£5.0 million 2028/29 -£8.3 million 2029/30 -£10.6 million <u>Key assumptions:</u> <i>Income – from 2026/27 core grant funding will increase by 0.9% p.a. and precept funding will increase by £10 in each of the years 26/27 and 27/28 then returning to 2% p.a. increase thereafter.</i> <i>Pay – will increase by 2.8% in 2526, 2.5% in 26/27 and 2.0% p.a. thereafter</i> <i>Inflation (non-pay) – 3.0% in 2024/25, decreasing to 2.0% p.a. thereafter</i>		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to act as the voice of local people	SR4	Chief of Staff	4	4	16

			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	4	12
			Mitigated Risk change:		↔
Cause		Impact			
● PCC establishing and building on public connections and networks. ● Failure to engage with the public and other stakeholders. ● Lack of public awareness of the PCC. ● Lack of public confidence in the PCC. ● Engagement methods do not always reach a wide audience or different communities or groups; failure to engage with young people.		● Loss of legitimacy. ● Failure to understand people's priorities and issues re policing and crime and which could be biased by only hearing those individuals already proactive/engaged. ● Police and Crime Plan and delivery not aligned to public concerns and priorities. ● Failure to hear the victim's voice may mean services do not meet the actual need. ● Police and Crime Panel criticism and/or fail to agree precept increase. ● Lack of public confidence in the PCC. ● Could undermine the working relationship between the Constabulary and OPCC. ● Low voter turnout in PCC elections. ● Loss of political support for the need for PCCs.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
● Police & Crime Plan consultation. ● Annual Precept Survey. ● PCC engagement programme. ● Overarching approach to communications with more focus on strategic priorities and objectives. ● Creation of tactical communications plans for particular workstreams (including public engagement/events) with ownership and delivery allocated to one person who is accountable. ● OPCC / ASP Corp Comms joint meetings. ● Calendar of regular media appearances / communications activities which will also link to national days or weeks where relevant. ● Stakeholder mapping and management.	Jul-25	Head of C&E	● There will be a published version of the Implementation Plan which will be used as part of the 'you said, we did' element of this consultation. ● 2025/26 survey closed. Planning for the next survey will begin in summer 25. The format and content of this will be reconsidered. ● This will include public forums held every other month, starting May-25, covering all local authority areas.		
	Jul-25	Head of C&E			
		Head of C&E			
		Head of C&E Head of C&E			
		Head of C&E Head of C&E			
● New contact management system to facilitate better contact analysis. ● Tackling Disproportionality programme supported by the OPCC ● Discharging good governance (SR1) and delivery of the Police and Crime Plan (SR2) are critical to ensuring confidence in the PCC. ● Gold Groups manage critical issues of public confidence in the police. ● A&S Police & Crime Survey collects data on public awareness of and confidence in the PCC.	Aug-25	Head of C&E	● New form and App live which records, visualises and analyses stakeholder engagement. Stakeholder mapping still ongoing. ● New Contact Management System (iCase) further delayed. Go live expected end of Jun-25. ● Delivery of this work involves community engagement including an independent scrutiny panel.		
	Jul-25	Director of P&A Head of C&E PCC / CoS			
			CoS Director of P&A	● The OPCC has a standing invite to all Gold Groups.	

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Lack of capacity or capability, or poor wellbeing within the OPCC	SR5	CoS	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk

			4	4	16
			Mitigated Risk change:		↑
Cause			Impact		
● Chief of Staff is long-term sick. ● Identified gap in the OPCC in terms of Public Affairs and policy development. ● Vacancies and absence have a significant impact in the small OPCC team and can contribute to stress and sick absence. ● Increased demand on HR while ERP is being tested and implemented and SharePoint migration completed. ● Increased government legislation and other activity in policing and crime prevention places greater demands on the OPCC, frequently with short notice making it difficult to manage resource. ● High levels of recruitment in terms of employees, volunteers or panel member roles. ● As a result of new police misconduct regulations there is an anticipated increase in Police Appeal Tribunals (PATs). ● Short-term projects funded by government require resource to be recruited or moved within short time-scales.			● Increased likelihood of materialisation of all other strategic risks through delivery failure. ● Delivery of work is late or not to standards of quality desired.		
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
● Acting Chief of Staff in place. ● New role will be created to support on Public Affairs and policy development. ● Review of OPCC capacity and ways of working. ● PDR process and regular 1:1s between line managers and direct reports. ● Annual staff survey, supplemented by pulse surveys, to inform internal policy and ways of working. ● Learning and Development Plan with commensurate training budget maintained. ● Wellbeing resources and support offered and promoted, including Health and Wellbeing Passports. ● Salary levels set at a reasonable market rate and in line with other OPCCs. ● Regular team meetings to share knowledge and resolve issues. ● Online Applicant Tracking System implemented to make recruitment process more effective and efficient for Hiring Managers, HR team and candidates. ● Implement new HR and Finance back-office system (ERP Oracle) with ASP to make processes more effective and systems led.	Jun-25	PCC	● While the role profile is being developed support is being provided by external consultant. ● First phase looking at OPCC meeting attendance. ● 2024 staff survey had 86% completion rate, and overall another set of positive indicators. Some areas improved including L&D, others saw decrease and are being addressed including work-life balance. ● OPCC Learning & Development Plan (Sept-23). Training opportunities and resources developed and promoted. Competency framework on hold in the absence of the CoS. ● Wellbeing and financial support initiatives promoted to the team. ● Wellbeing strategy reviewed and revised edition published Jun-25. ● Extended Talos contract for an additional year due to ERP delays.		
	Jul-25	CoS			
	Jun-25	CoS			
	Aug-25	Head of HR & BS			
		Head of HR & BS			
		Head of HR & BS			
		Head of HR & BS			
		Head of HR & BS			
	Oct-25	Head of HR & BS	● HR working alongside ASP colleagues to test and implement new system. Go live delayed to Autumn-25 with a review of the risks and viability of this date to take place. ASP looking to appoint new implementation partner. Delays likely to extend beyond Oct-25.		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver commissioned services	SR6	Director of P&P	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↓

Cause		Impact	
• Employer national insurance increase; and higher wages due to the increase in minimum wage and VCSE sector pay increases will negatively impact services – unknown how they will respond to this. • Cost of living / inflationary increases reduce the capacity of commissioned services to deliver. • Short term Home Office funding arrangements and cuts to budgets in agreement period. • Reduced MOJ funding for victim services for 2025-26 (MOJ formula and general grants). • Reduction in MoJ funding. • Home Office funding for DRIVE ends Mar-26. • Services without sustainable funding and cliff-edge arrangements. • Reduction in rape support fund means less funding for therapeutic services. • Victims and Prisoners Act is proposing only modest funding to deliver the Collaborative Commissioning Duty. • Lighthouse (the primary commissioned service) not delivering to the agreed standard. • Increasing demand including victim support services; particularly DA and SV. • Significant additional reporting requirements for compliance purposes. • Failure to hear the victim’s voice may mean services do not meet the actual need. • Contractor vetting delays putting some commissioned services at risk. • SARCs required to meet the Forensic Science Regulator (FSR) Statutory Code of Practice, including ISO standard, by Oct-25. Compliance will be more expensive and complex than originally predicted. There are many SARCs (including the one in A&S) that may not meet this deadline.		• Failure to support and protect, victims particularly vulnerable victims – PCP Priority 1 (SR2). • Failure to reduce harm. • Loss of public confidence in the PCC. • Damaged relationships with Constabulary and partners. • Non-compliance with Government grants. • Reduction or withdrawal of victims grant from Government. • Failure to devolve further funding/commissioning.	
MITIGATION			
Controls	Review date	Owner	Commentary / Controls updates
• Commissioning Strategy. • Victim Services Commissioning. • Lighthouse victims' service jointly established with the Constabulary: service under joint review. • Maintain a sufficiently resourced commissioning team within the OPCC. • Victim Services Provider forum and AWP Partnership Board are regular joint strategic meetings with commissioned services. • 6-monthly monitoring of services financial returns. • Scan and apply for additional funding as available. • Lobbying to increase funding for Victims and Prisoners Act requirements. Pursuing funding from MoJ related to Victim’s Code of Practice. • Vetting exemptions sought as necessary for contractors to mitigate delays. • Independent evaluation of DRIVE to demonstrate value of the programme and secure further funding. • Reduction in MoJ victim services funding offset by PCC in Jan-25. OPCC team working closely with providers to manage impacts. • SARC mitigation plans are being developed for each domain area and additional funding will be resolved through the collaborative commissioning agreement. National guidance being developed if SARCs do not meet the compliance deadline.	Mar-25 Aug-25	Director of P&P Director of P&P Director of P&P Director of P&P Director of P&P CFO Director of P&P Director of P&P Director of P&P Director of P&P Director of P&P Director of P&P	• Commissioning Plan signed-off Mar-24. • New service contracts started Apr-25 on a 5+2 year basis. • Third party review carried out and draft report received in Nov-24. Working with ASP to agree future ways of work. • Full report received – findings will be used to adapt the service during 2025/26.

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to support delivery of effective and efficient collaborations with other forces	SR7	Chief of Staff	5	3	15
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↔
Cause		Impact			

• Challenges with staff retention and capacity in South West Forensics. • Ineffective governance and scrutiny over existing collaborations – particularly SWROCU. • NPAS is particularly challenging in terms of lack of consensus on future direction and sustainable funding. • Failure to agree effective models for collaboration. • Ineffective governance and ownership of regional projects and programmes. • Tension between local forces and collaborations in terms of competing interests and lack of uniformity of people and processes. • Lack of direct influence/control in order to make changes i.e. everything must be done by (multi-force) committee.		• Governance failure as a duty of the PCC (SR1). • Failure to deliver value for money. • Failure to deliver specific services provided by existing collaborations. • Inefficient compared to other regions/areas. • Criticism from HMICFRS. • Government scrutiny/intervention. • Lack of resilience otherwise provided by a collaboration. • Forced to accept others' terms from future alliances or mergers.	
MITIGATION			
Controls	Review date	Owner	Commentary / Controls updates
• Regional Collaboration Advisor and Coordinator roles recruited to support PCCs. • External review of SW Forensics was commissioned. • Collaboration Governance. • SWAP are the Internal Auditor – working in partnership with other regional forces. • Regional ACC is in place (in line with HMICFRS recommendations). • PCC is national lead on Minerva collaboration, alongside CC as police lead.		CoS CoS CoS CoS CoS CoS	• Regional Collaboration Advisor started Feb-24 and Coordinator Jul-24. • SW Chief Constables and PCCs agreed to implement review recommendations and extra investment. • Two SW Operational Boards chaired by ACCs, feed into SW Strategic Board. • CC Crew chairing regional group exploring scope for closer collaboration on IT systems. • Regional PCC representation at the NPAS Board. • Op Scorpion – regional anti-drugs operation – has been running (approximately) quarterly from Jan-22. • New Regional ACC recruited in November, with OPCC involvement in selection.

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver effective and efficient collaborations or outcomes with other partners	SR8	Chief of Staff	4	4	16
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↔
Cause		Impact			

• The broader Criminal Justice System is not operating effectively with significant delays in cases getting to court and insufficient capacity in prisons. Locally, Op Bluestone/Soteria has put more people and cases into the CJS and this may further increase because of Op Bright Light. • Limited control/influence over other criminal justice agencies. • New duties and expectations of PCCs arising from the national review. PCCs appear to have extra responsibility but without additional 'levers' to support delivery. • Macro-economic factors could have a detrimental effect on partners, particularly Local Authorities. This financial position could cause partners to withdraw or reduce levels of service to partnerships. This increases the risk of demand and funding requests moving to ASP and OPCC. • OPCC unable to effectively support the growing number of partnership programmes. • Failure to put in place effective governance and ownership of partnership working. • Differing priorities and leadership of agencies. • Changing political and economic landscape can make partnership working more challenging. • Lack of meaningful 'live' information sharing. • National review of CSPs. • Violence Reduction Unit and Serious Violence Duty funding from Home Office is a single year settlement until Mar-2026. This funding is critical to the delivery of A&S's VRP activity, including paying for key staffing roles and interventions. • Serious Violence Duty – data sharing a particular challenge. • NHS England abolished – uncertain of the impact, particularly on Integrated Care Boards locally and their ability to meet the duty to collaborate.	• Offenders fail to be brought to justice in a timely manner, or at all. If convicted they may not receive/serve sentences which match public expectations. This damages confidence in the CJS and may lead to future additional harm to victims and the wider public. • Governance failure as a duty of the PCC (SR1). • Failure to deliver the Police and Crime Plan (SR2). • Failure to deliver a whole systems approach to crime and continue the 'revolving door' of offending and victimisation. • Failure to deliver value for money. • Reduced ability of responsible authorities across A&S to effectively deliver their statutory obligations under the Serious Violence Duty and loss of an A&S wide approach. • Sudden end or reduction of services and interventions funded by the A&S VRP structure causing gaps resulting in vulnerable young people not being supported and incidents of serious violence increasing.		
MITIGATION			
Controls	Review date	Owner	Commentary / Controls updates
• Violence Reduction Partnerships (VRPs) facilitated by VRP Directorate of OPCC. • Serious Violence Duty governance. • Partnership Strategy. • Governance of Community Safety Plans. • A&S Reducing Reoffending Board and Strategy.	Apr-25	VRP Director	• VRP structure in place with roles filled. SV Duty governance in place. Convening function for the SV Duty at A&S level will be managed by VRP Directorate. • Partnership Strategy ‘as is’ review complete. This will now be taken forward as part of the development of the Police and Crime Plan implementation plan (OPCC and partner pillars). • Need to improve OPCC oversight of these plans but that has to be considered in the context of the national CSP review which is now on hold pending White Paper on police landscape reform. - Will also be considered in the context of the OPCC ways of working. • A&S RR strategy due to be signed off by the RR Board at the end of May-25, along with a revised ToR for that Board. • 5 CDPs went live in Sept-22. Aligned to local authorities and reporting to their boards.
	Jun-25	Director of P&P	
	Jun-25	Director of P&P	
	Jun-25	Director of P&P	
• Combatting Drugs Partnerships. • PCC chairs the Local Criminal Justice Board. • PP&C team have leads for victims, CJS and reducing re-offending. • OPCC continue to be represented at CSPs. • Regular meetings (outside of Boards) with LA chairs/CEOs. • Information sharing relevant to all partnership working; particularly CJ, reducing reoffending and VRPs. • National reviews of sentencing (Gauke), courts (Leveson) and prisons (Timpson) to improve the CJS issues		Director of P&P	
		CoS	
		CoS	
		Respective Strategic Groups	
		CoS	

Avon & Somerset Constabulary - Corporate (Strategic) Risk Register

Quarter 1 Review 2025/26 Financial Year

[Joint Audit Committee - 02/07/25](#)



Produced by the Portfolio Management Office (PMO) - contact #Governance for more information

Corporate (Strategic) Risk Register – Q1 Overview

Corporate Risk Mitigated Assessments for Q1

Q1 2025/26	Impact = 1	Impact = 2	Impact = 3	Impact = 4	Impact = 5
Likelihood = 5					
Likelihood = 4					People
Likelihood = 3			Governance	Service Infrastructure Information Governance	Finance Confidence Digital
Likelihood = 2					
Likelihood = 1					

Report Contents

Executive summary of 8 x corporate (strategic risks) and their mitigated risk assessments (noting a new Corporate Risk for "Digital" added as "draft" for Q1).
 Single page quarterly updates for 8 x corporate risks including the most relevant / recent mitigations.
 Explanations of the objective rationale for the mitigated risk assessment scores.
 Forecasts for risk mitigation values for the next year.

Additional Risk Management Information (available on request from the Portfolio Management Office (PMO))

Extra information / narrative in relation to the risk mitigations listed.
 Details on the Organisational Risk Register (this is the tactical risk register that sits below the Corporate Risk Register and has circa 200 risks captured)
 Information on the management of the Constabulary risk management processes by the PMO.
 PMO supported activity including representation at the National Risk Management Forum and South West Risk Management Group.
 Information on national strategic risks as reported quarterly by the NPCC Strategic Threat Assessment process.
We are happy to receive questions before, during or after the Joint Audit Committee.

Corporate Risk Reference	PR/735 - Finance
Corporate Risk Title	Inability to deliver a sustainably balanced budget
Reporting Period	Q1 2025/26
Joint Audit Committee Date	02/07/25
Risk Owner	Nick ADAMS

Risk Overview

The Medium-Term Financial Plan (MTFP) is updated annually to forecasts over a 5-year planning horizon. The last MTFP published in February 2025 looked out to 2029/30. These forecasts predict a continued increase in costs, driven by our assumptions around pay awards, pay progression of a relatively inexperienced workforce, non-pay inflationary pressures and challenges around costs of pensions. On latest forecasts as set out in our draft MTFP we predict a deficit against which we have identified savings to balance the budget in 2025/26 leaving a further saving requirement for later years in the MTFP window. Our Capital Programme continues to reflect a mixture of local and national projects, and predicts increases to costs driven by inflationary pressures.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	5
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	25

Key Mitigations / Changes for Review by the Joint Audit Committee

(1) Neighbourhood Policing Guarantee - the Constabulary has received sign off of the Neighbourhood Grant and therefore secured full funding for 2025/26. Local implementation will see the redeployment of experienced Police Officers into Neighbourhood policing roles from June. This change has enabled us to increase our overall officer recruitment plans by 70 during 25/26.

(2) The Spending Review was announced in June. While it is too early to know the detail of what this means for Avon and Somerset (a detailed settlement not expected until December), we know that the headlines are that this is a tough settlement for policing in the context of above inflation increases to our costs, as well as expectation of new investment to deliver the neighbourhood policing guarantee and enable investment in new digital capabilities. We will work with other forces and PCCs over the coming months to determine what this will mean for our forward financial projections, with detailed local plans developed towards a draft MTFP at the time the police funding settlement is provided.

(3) We have not yet received the latested **NPCC Finance & Co-ordination Committee assessment of financial risk and resilience**. Nationally we know that this presents a worsening position, and locally we expect Avon & Somerset to continue to be assessed as "High Risk/High Resilience". We know that this will present other Forces in a worse position, and these forces will likely be the "canary in the coal mine" around wider financial pressures in policing before Avon & Somerset.

(4) Annual planning instructions around our **regional collaborations** (e.g. ROCU and SW Forensics) have been prepared and shared, with options for both 3% to 5% savings from budgets required.

(5) Locally budgets remain under constant review, including work to bring tighter control to overtime spending, and 1% efficiency targets for all budget areas being progressed in advance of 2026/27 - this work is subject to further scrutiny at June Strategic Planning Meeting.

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	5
Mitigated Risk Assessment Value & RAG	15

Risk Assessment Projection Narrative

The impact score will remain relatively static and is assessed high as 5/5. The objective rationale for the likelihood assessment is linked to a balanced revenue position. A score of 1 is awarded for a balanced revenue position for this year and two subsequent years, a score of 2 for a balanced position of this year and next, a score of 3 for a balanced position for this year only, a score of 4 if not balanced this year or next and a 5 is not balanced for this year and the next two years. Therefore the current assessment is "3" and this won't change until revised MTFP calculations in Q4.

Risk Assessment Projection - Q2 2025/26 - Value & RAG	15
Risk Assessment Projection - Q3 2025/26 - Value & RAG	15
Risk Assessment Projection - Q4 2025/26 - Value & RAG	15
Risk Assessment Projection - Q1 2026/27 - Value & RAG	15

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference	PR/736 - Service
Corporate Risk Title	Failure to meet the five public outcomes and achieve required PEEL grading
Reporting Period	Q1 2025/26
Joint Audit Committee Date	02/07/25
Risk Owner	DCC REILLY

Risk Overview
The Constabulary recognises its responsibilities to deliver outstanding policing as measured against several national performance frameworks. Central to this is the HMICFRS PEEL Inspection process whereby the Constabulary received an official grading of "requires improvement" in 2024. The Constabulary has 16 formal AFIs and needs to objectively evidence (through metrics) a case for their formal closure alongside the need to demonstrate wider performance improvements in support of improved HMICFRS assessments in the future.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	4
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	20

Key Mitigations / Changes for Review by the Joint Audit Committee
(1) The Constabulary can demonstrate strong performance across a range of operational outcomes including Call Centre (999) performance where we are ranked first in the country. (2) We have submitted formal requests for the closure of 4 x HMICFRS recommendations from the 2024 Inspection covering call handling and child abuse. (3) We are launching Operation JUSTICE in June to provide consolidation of a range of activities in support of our investigative standards. (4) We are finalising plans for the implementation of our local Neighbourhood Guarantee solution with the introduction of Neighbourhood Tasking Teams from mid-June providing local visibility and problem solving. (5) Our Q1 Strategic Planning Meeting is being used to agree the prioritisation and deployment of the 70 new Officers we will be recruiting as a result of the Neighbourhood Guarantee funding. (6) We have approved a Final Business Case for our Geographic Alignment of Patrol and Neighbourhood for implementation this autumn - this will enhance local leadership and accountability. (7) We have developed our preparations for summer demand to remove the need for the abstraction of Beat Managers to support Patrol colleagues

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	4
Mitigated Risk Assessment Value & RAG	12

Risk Assessment Projection Narrative
The impact score of the risk remains static with a value of 4 given the primacy of the AFIs identified by HMICFRS. We note our 2024 assessment of "Requires Improvement". When our associated AFIs are formally closed by the Inspectorate we will have a clear evidence base and rationale to reduce the likelihood score to 2. Therefore, we retain the likelihood score of 3 for Q1.

Risk Assessment Projection - Q2 2025/26 - Value & RAG	12
Risk Assessment Projection - Q3 2025/26 - Value & RAG	12
Risk Assessment Projection - Q4 2025/26 - Value & RAG	12
Risk Assessment Projection - Q1 2026/27 - Value & RAG	12

Corporate Risk Reference	PR/737 - People
Corporate Risk Title	Failure to develop a workforce capable of achieving our vision
Reporting Period	Q1 2025/26
Joint Audit Committee Date	02/07/25
Risk Owner	Lou HUTCHISON

Risk Overview

If we fail to, properly and at sufficient pace, institutionalise inclusion by embedding the right leadership and culture throughout the organisation while effectively managing unprecedented workforce growth, development and change, trust and confidence of the public, our partners and colleagues will drop, performance will falter and our legitimacy to protect and serve will be eroded.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	4
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	20

Key Mitigations / Changes for Review by the Joint Audit Committee

- (1) We have efficiently met the requirements to reallocate Officers to Neighbourhood roles in support of the Neighbourhood Guarantee.
- (2) We have invested in communications and campaign in support of our new PCEP Experience entry route, launching June. The course, delivered over a two year period, affords the opportunity to explore new socio and economic backgrounds and invite candidates with wider life experience.
- (3) The Stage 2 Feasibility Report for the Job Evaluation Framework will be presented at the July Portfolio Steering Board. This is a proactive workstream looking to provide fairness in relation to police staff pay supported previously by Skills for Justice.
- (4) We have a new Avon & Somerset Chaplain, joined from West Midlands Police, who is broadening our approach through a Chaplaincy Network aligned to our wellbeing priorities.
- (5) Our Elevate Programme for Senior Leaders has now delivered its third module of four.
- (6) Work with academic partners continues to develop an evidence base to make tangible improvements with engagement, inclusion and culture. This includes working with Reading University to explore motivation for EDI training, with Bath University reference 121s and with academics supporting Project Bright Light with points of learning for both leadership and culture.

Mitigated Risk Assessment Score - Likelihood	4
Mitigated Risk Assessment Score - Impact	5
Mitigated Risk Assessment Value & RAG	20

Risk Assessment Projection Narrative

The impact score remains static as a 5/5. The likelihood score reflected the People Survey results published in the autumn on 2024 and a two tier response in engagement (Enabling Services and Operational Policing). We will use the updated People Survey scores later in 2025 to check for improvements and a closing of the engagement gap. Therefore we retain a score of 3 for Q1.

Risk Assessment Projection - Q2 2025/26 - Value & RAG	20
Risk Assessment Projection - Q3 2025/26 - Value & RAG	20
Risk Assessment Projection - Q4 2025/26 - Value & RAG	20
Risk Assessment Projection - Q1 2026/27 - Value & RAG	20

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference	PR/738 - Infrastructure
Corporate Risk Title	Failure to develop our infrastructure assets in order to achieve our vision
Reporting Period	Q1 2025/26
Joint Audit Committee Date	02/07/25
Risk Owner	Nick ADAMS

Risk Overview

Our infrastructure should enable the delivery of our vision to deliver outstanding policing for everyone. It is therefore important that our infrastructure, assets, and services achieve this and are developed sustainably, in a way that is mindful of our financial, political, social and environmental landscape and, in a way that offers value for money. For clarity, this risk focuses on infrastructure, which includes our physical assets (buildings, fleet, equipment, uniform) and facilities, as well as the specialist services that provide and maintain those assets. It also encompasses a range of professional services that support our operational Directorates.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	4
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	20

Key Mitigations / Changes for Review by the Joint Audit Committee

(1) We continue to develop our infrastructure assets as part of our Constabulary Portfolio of Change. The Final Business Case for our **new police station in Bath** (Plymouth House) has received approvals and has now moved into Project delivery. The Final Business Case for our **police station in Yeovil** (Horseley Lane) is due for approval via governance in July. We have recently confirmed Project closure for Chard, Minehead with Bristol Broadbury to follow.

(2) The **Fleet Electrification Strategy** will be presented at Portfolio Steering Board in June - a Final Business Case will be developed later in the year.

(3) The national **Police Efficiency and Collaboration Programme**, alongside the wider reform agenda, will see the development of commercial arrangements across policing driving out standardisation across buying frameworks but also delivering efficiencies and achieving security of supply. We are actively engaged within this work (with A&S CFO chairing a monthly national board on efficiencies) and recognise that as this develops we will need to more a more align ourselves with this direction of travel.

(4) We continue to exploit opportunities for local collaboration in procurement through our **South West Procurement Service**. For example, there is a five Force programme of work progressing to procure a new Body Worn Video contract. New Digital Evidence Management (having been procured regionally during 2024) solutions are due for implementation from the autumn, and this will be complimented by the provision of new Digital Interview Recording equipment to be rolled out across our interview suites at the same time.

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	4
Mitigated Risk Assessment Value & RAG	12

Risk Assessment Projection Narrative

The impact score will remain relatively static and is assessed as 4/5. The objective rationale for the likelihood assessment reflects a balanced capital position - noting for capital there is flexibility for borrowing timing. A score of 1 is awarded for a balanced capital plan for this year and the next two, a score of 2 where the capital plan is balanced this year and next, a score of 3 where the capital plan is balanced for this financial year only, a score of 4 is there is a small deficit this FY below £5M and a score of 5 if the deficit is above £5M. Therefore, the current assessment is "3".

Risk Assessment Projection - Q2 2025/26 - Value & RAG	12
Risk Assessment Projection - Q3 2025/26 - Value & RAG	12
Risk Assessment Projection - Q4 2025/26 - Value & RAG	12
Risk Assessment Projection - Q1 2026/27 - Value & RAG	12

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference	PR/739 - Information Governance
Corporate Risk Title	The Constabulary fails data governance inspections or is subject to a data breach
Reporting Period	Q1 2025/26
Joint Audit Committee Date	02/07/25
Risk Owner	Ellena TALBOT

Risk Overview
If the Constabulary does not have appropriate information governance controls to support its ambitions in innovations, including exploiting data and information, it may result in an unfavourable finding by a regulatory body potentially leading to reputational damage and/or enforcement action, including the application of a significant financial penalty and potential Civil Litigation.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	4
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	20

Key Mitigations / Changes for Review by the Joint Audit Committee
(1) The Project with Legal Services to manage the implementation of the new iCASE system has almost completed. A formal Project Closure Report is due at the Portfolio Steering Board in July. The majority of project benefits have been realised. The new system enables the Legal Services / Information Governance leads to monitor both capacity and demand. There are some points of organisational learning in respect of project delivery.
(2) Progress continues with the implementation of the Joint Information Management Plan. Delivery is subject to further scrutiny at the June Confidence & Legitimacy Committee - Information, Data, Security. This will include tactical options of how the Constabulary will manage data retention responsibilities.
(3) ROPA compliance activity is strong with 41/51 Information Asset Owners now completing their ROPA assessments (working to a cadence of every two years with the caveat that interim ROPA assessments can be provided by Information Asset Owners is available.
(4) Local training completed with procurement colleagues for RFS received below the £50K thresholds where information governance requirements may not have been considered. Work continues with SWPPS to ensure their processes support our requirements.
(5) From the Constabulary Data Strategy activities, since Q4 2024/25, a further five activities are complete and two in progress. There are five outstanding activities to commence.

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	4
Mitigated Risk Assessment Value & RAG	12

Risk Assessment Projection Narrative
The likelihood score of 3 remains unchanged for Q1. We have now aligned this risk to the Information Governance Accountability Tracker and % of Information Governance Framework themes fully meeting requirements. The Q1 figure is 76%. The scale to be applied for likelihood scores is as follows - 90% =1, 80% =2, 70% =3, 60% =4 and 50% =5. We expect 80% compliance by August.

Risk Assessment Projection - Q2 2025/26 - Value & RAG	8
Risk Assessment Projection - Q3 2025/26 - Value & RAG	8
Risk Assessment Projection - Q4 2025/26 - Value & RAG	8
Risk Assessment Projection - Q1 2026/27 - Value & RAG	8

Corporate Risk Reference	PR/740 - Governance
Corporate Risk Title	Business decisions are made outside of due process and without audit trail
Reporting Period	Q1 2025/26
Joint Audit Committee Date	02/07/25
Risk Owner	James DAVIS

Risk Overview

Within a professional environment as large and complex as Policing, effective and well-understood governance arrangements are critical to keeping us on track. A robust governance framework will help us ensure we meet our strategic outcomes. The starting point for good governance is having absolute clarity on the rules within which we choose to, and indeed must, operate to ensure consistent, transparent, evidence-based and ethical decision making.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	3
Unmitigated Risk Assessment Score - Impact	4
Unmitigated Risk Assessment Value & RAG	12

Key Mitigations / Changes for Review by the Joint Audit Committee

- (1) The Constabulary Governance Framework (construct of meetings) has now been consistently deployed for three years since implementation in June 2022.
- (2) The 2024/25 Governance Framework Post Implementation Review identified opportunities for improvement in relation to understanding of delegated authorities and decision making but also documentation (reduction in papers).
- (3) The PMO has introduced (from May) individual surveys for Committees to quickly track the effectiveness of their scrutiny of performance and use of data.
- (4) The PMO, as owners of the governance processes have completed the 2025/26 review of all Terms of Reference to ensure they reflect recent changes on performance reporting, HMICFRS AFI management and attendance.
- (5) The PMO has revised the 2025 Governance Handbook to provide additional clarification of governance arrangements - this is due to be published June / July latest. This will mean the objective routing of business decisions through governance meetings.
- (6) The Annual Governance Statement for 2024/25 has been completed (May 2025) for inclusion with Constabulary accounts and provides an assessment against the CIPFA framework.

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	3
Mitigated Risk Assessment Value & RAG	9

Risk Assessment Projection Narrative

The risk impact is static and remains at 3/5. The likelihood score remains 3 for now. There are still improvements that can be identified through the survey results for individual meetings that will support "health-check" reviews of individual meetings with the relevant Chair (activity to be led again by the PMO).

Risk Assessment Projection - Q2 2025/26 - Value & RAG	9
Risk Assessment Projection - Q3 2025/26 - Value & RAG	9
Risk Assessment Projection - Q4 2025/26 - Value & RAG	9
Risk Assessment Projection - Q1 2026/27 - Value & RAG	9

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference	PR/1436 - Confidence
Corporate Risk Title	The Constabulary has decreasing public confidence survey results
Reporting Period	Q1 2025/26
Joint Audit Committee Date	02/07/25
Risk Owner	DCC REILLY

Risk Overview
Public confidence and legitimacy is central to the ability to police effectively through consent. We understand that our own culture will directly impact on how the public feels about us. We are aware of the impact of the reporting of national failings and local complaints will have on public confidence. We recognise the requirement to mitigate this risk through policing competence, engagement and adherence to policing standards.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	4
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	20

Key Mitigations / Changes for Review by the Joint Audit Committee
(1) We continue to anchor our confidence risk mitigations around policing competence, engagement and policing standards. (2) The Constabulary has requested the formal close of 4/16 of the AFI's identified by HMICFRS as part of the 2024 PEEL Inspection process. (3) Proactive operations such as Operation HARDY and associated activity have helped increase confidence through a 14% reduction in recorded knife crime over a 12 month period. (4) The Neighbourhood Guarantee solution will help implement named Beat Managers committed to providing a response within 72 hours for local priorities. (5) We have developed a People Meeting to identify and specific geographic organisational trends for complaints or issues of conduct. (6) We have extended our organisational learning process to include routine referrals from the IOPCC, Legal, Professional Standards and GOLD Groups (from the summer). (7) Corporate Communications are developing our broader engagement strategy in line with our Geographic Model.

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	5
Mitigated Risk Assessment Value & RAG	15

Risk Assessment Projection Narrative
The impact score of the risk remains static with a value of 5. The likelihood score is determined by the objective public confidence rating. The latest position reported is 62% (January 2025 data point). A confidence score of 80%+ would score a likelihood score of 1, 70%+ a score of 2, 60%+ a score of 3, 50%+ a score of 4 and less than 50% a score of 5. Therefore for Q1 the assessment is 3.

Risk Assessment Projection - Q2 2025/26 - Value & RAG	15
Risk Assessment Projection - Q3 2025/26 - Value & RAG	15
Risk Assessment Projection - Q4 2025/26 - Value & RAG	15
Risk Assessment Projection - Q1 2026/27 - Value & RAG	15

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference	PR/1887 - Digital - DRAFT
Corporate Risk Title	UK policing data and technology compound complexities
Reporting Period	Q1 2025/26
Joint Audit Committee Date	02/07/25
Risk Owner	Nick LILLEY

Risk Description
There is a strategic risk that the complex and interdependent challenges related to data, digital infrastructure and cross sector information environments may compound, significantly undermining the effectiveness, efficiency, and resilience of the delivering of policing services in Avon & Somerset. These challenges span data connectivity, quality, system integration and information sharing. If unresolved, this risk may impair operational decision making.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	5
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	25

Key Mitigations / Changes for Review by the Joint Audit Committee
(1) Strategic Fit - We continue to develop our I.T. architectural strategy to help the Constabulary make the right investments in the right capabilities and avoid overlapping functionality - we make use of our governance framework for stage gate decisions. (2) Portfolio delivery - We continue to deliver an extensive portfolio of corporate level projects including ORACLE (ERP), NLEDS and NICHE Digital Case File. (3) Horizon planning and innovation - We are delivering innovative solutions to the business through projects such as SOZE, Evidence Based Investigation Toolkit (EBIT) and Enhanced Video Response (EVR). We have emerging plans for new Customer Relationship Management Tools and Intranet functionality and have recently commenced proof of value for Co-Pilot. (4) Security - We recognise the challenge of resourcing the management of our security risks, but we maintain a state of readiness in relation to cyber-attacks (table top exercises) and additionally we are subject to a SWAP audit on I.T. Disaster Recovery. (5) National landscape - Where appropriate, we engage and adopt national guidance (e.g. NPCC Artificial Intelligence Playbook).

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	5
Mitigated Risk Assessment Value & RAG	15

Risk Assessment Projection Narrative
The impact score will remain relatively static and is assessed high as 5/5. This is a new corporate risk reported as DRAFT for Q1 2025/26. The PMO is required to work with the Director of Information Technology to develop objective criteria for the future "likelihood" mitigated assessments. For Q1, the mitigated likelihood assessment is stated as "3".

Risk Assessment Projection - Q2 2025/26 - Value & RAG	15
Risk Assessment Projection - Q3 2025/26 - Value & RAG	15
Risk Assessment Projection - Q4 2025/26 - Value & RAG	15
Risk Assessment Projection - Q1 2026/27 - Value & RAG	15

MEETING: Joint Audit Committee	Date: 2 nd July 2026	Agenda No
DEPARTMENT: Finance and Business Services	AUTHOR: Emma Snailham, Head of Finance	
NAME OF PAPER: 2024/25 Draft Statement of Accounts		

1. PURPOSE OF REPORT

The report presents the 2024/25 draft statement of accounts for both the Police and Crime Commissioner (which incorporates the group position) as well as for the Chief Constable.

Members of the Audit Committee (JAC) are asked to review and discuss these draft financial statements, prior to the documents being subject to audit by our external auditors Grant Thornton.

2. BACKGROUND

Since the Police Reform and Social Responsibility Act 2011 (the Act) came into effect, we now publish two sets of financial statements:-

- PCC's Statement of Accounts (including Group accounts); and
- Chief Constable's Statement of Accounts.

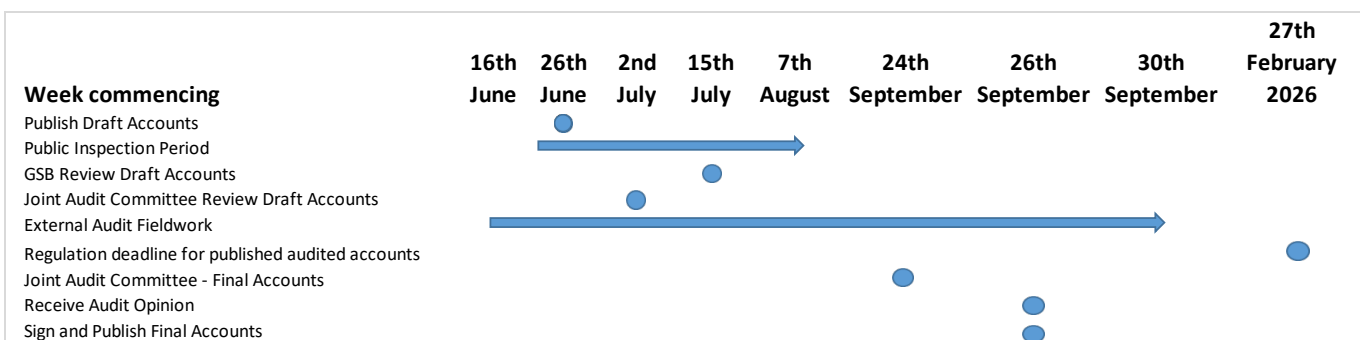
This requirement was brought about by the creation of two separate legal entities under the Act.

The Accounts and Audit Regulations 2015 require that the "responsible financial officer" sign and date a draft copy of the Statement of Accounts prior to commencing the period during which the public can exercise their rights to inspect the accounts.

Upon completion of the period during which the public can exercise their rights, the final (audited) accounts will then be considered by way of a committee (which in our case will be the Joint Audit Committee). If there are no issues, the Joint Audit Committee will recommend the accounts to the PCC and CC for their approval and signature.

Due to the continuing effect of delayed and prolonged public sector audits, the Department for Levelling Up, Housing and Communities (DLUHC) (Previously know as Ministry for Housing, Communities and Local Government (MHCLG)) has extended the statutory audit deadline for 2024/25 for all local authorities, including police forces. The publication date for audited accounts has moved from 30 September to 27 February 2026.

With the above deadline in mind, we are planning to complete our own accounts and audit activity by 30 September 2025. The external audit this year will commence their audit fieldwork in July in line with their plans, and therefore this mean that we should be able to publish audited accounts by the original deadline. The table below sets out the timeline for key events to achieve completion by this date:



The format of the accounts is prescribed in legislation, with further refinement added through guidance and regulations issued. The primary financial statements within this document comprise:

- A Comprehensive Income and Expenditure Statement;
- A Movement in Reserves Statement;
- A Balance Sheet; and
- A Cash Flow Statement.

In addition to these primary statements the accounts include narrative statements providing context and explanations, and a series of notes providing further detail to the primary statements. The Annual Governance Statement (AGS) also accompanies the accounts. The AGS sets out the management's view of its governance arrangements, issues to be addressed and actions to be completed.

3. PRESENTATION OF THE STATEMENT OF ACCOUNTS

In preparing both sets of financial statements, we have assessed the appropriateness of presenting the accounts on a going concern basis. We recognise that the PCC and Chief Constable can only be created or discontinued through statutory prescription. As we have no indications of any intentions on the part of Government or Parliament to bring about changes that will see either of these corporations sole cease to exist, we consider that preparing our accounts on a going concern basis remains valid.

Another consideration for going concern is our financial sustainability, and our ongoing ability to live within our financial means. This is annually assessed in the preparation and scrutiny of our Medium-Term Financial Plan (MTFP), which sets out our 5-year revenue and capital forecasts, incorporating considerations of reserves and risks within this. Our latest MTFP identifies significant savings will be required over the medium term for the PCC and Chief Constable to continue to be able to set a balanced budget. We are progressing our plans to identify savings and efficiencies, including both reductions in staff headcount, and releasing further non-pay savings. These will continue to be developed as a critical component of our strategic planning.

The presentation of the two Statements of Account is determined both by the legal substance of the transaction, as well as by the application of the accounting principle of "Substance over Form". This accounting principle is used to ensure that financial statements present a complete, relevant and accurate picture of transactions and events by accounting for the financial reality (the "economic substance") rather than the legal form of the transaction.

We have considered our application of the requirements of substance over form when preparing our 2024/25 accounts. The outcome of this review, in addition to there not be any material changes to accounting or statutory regulations, concluded that the presentation of last year's financial statements remains appropriate.

Therefore the accounts as presented contain the following:

Prime Statement	PCC/Group	Chief Constable
Comprehensive Income and Expenditure Statement	PCC – includes costs of the OPCC and inter-group adjustments. Group – shows combined PCC and CC position	Includes the income and expenditure associated with providing a policing service in accordance with the PCC scheme of governance
Movement in Reserves	Full statement reflecting the movement on all reserves	Only Pension accounting adjustments through the general fund
Balance Sheet	Full statement reflecting the totality of all assets, liabilities and reserves across the PCC, CC and combined group	Includes the pension assets and liability, the short-term absences accrual, and other employee related balances, offset by a debtor from the PCC
Cash Flow Statement	Full statement reflecting the cash flow across the PCC, CC and combined group	Includes those non-cash adjustments required to ensure consistency with other primary statements

4. 2024/25 REVENUE AND CAPITAL FINANCIAL PERFORMANCE

The 2024/25 financial performance across both the revenue budget and the capital plan has been the subject of a detailed paper presented to Constabulary Management Board at its meeting on 22nd May 2025, and to the PCC's Governance and Scrutiny Board at its meeting on 10th June 2025.

In summary we reported an over spend against revenue budget of £2.3m/0.6% (2023/24 underspend 2.8m/0.8%), which was driven by insurance provision and has been accounted for through reserve adjustments. During the year we also spent £21.2m (2022/23 £18.8m) on capital projects and are carrying forward £2.4m (2023/24 £2.2m) into 2025/26 in support of ongoing projects.

The budget and outturn figures presented will not immediately read across exactly to the Income and Expenditure Statement in the Financial Statements due to adjustments between financial accounting and management accounting presentations. However, we have included a reconciliation (see Appendix C) between the outturn and the figures presented in these financial statements to provide assurance to JAC members, the PCC and the CC as to the validity of the numbers being reported.

5. USEABLE RESERVES AND PROVISIONS

The movement on reserves statement (as detailed at page 32 of the group accounts) identifies a net decrease of £5.1m/8.7% (2023/24 decrease £4.0m/6%) in useable reserves. The table below summarises the position on our useable reserves:

Details	General Fund Reserve	Earmarked Revenue Reserves	Capital Receipts Reserve	TOTAL
	£'000	£'000	£'000	£'000
Balance at 31 March 2024	12,000	35,146	12,697	59,843
Net Increase/(Decrease)	0	-6,003	0	-6,003
Balance at 31 March 2025	12,000	29,143	12,697	53,840

The General fund balance is set by the risk assessment carried out by the PCC CFO in conjunction with the Chief Constables CFO. The General fund balance has remained the same since 2020/21 and represents 2.9% of our 2025/26 revenue budget.

Our earmarked reserves (which were included in the outturn report presented to CMB in May, and which are explained in more detail on pages 77-79 of the group accounts) can broadly be broken down into three distinct areas:

- **Revenue funds – discretionary:** These are the funds that we have set aside, predominantly held to support the ongoing costs of proactive and reactive operations, enable us to continue to realise our change and transformation ambitions and to provide support to face the future financial uncertainty.
- **Revenue funds – non-discretionary:** These are funds that we account for at the end of the year, but which predominantly relate to funds that we have received for specific purposes (e.g. unspent specific grant funding, unspent proceeds of crime funding) or funds that represent money which is not (either wholly or in part) ours (e.g. balance relating to our regional serious organised crime unit which is hosted by A&S on behalf of South West police forces).
- **Capital and PFI funds:** These are funds held in support of future capital programmes, and in support of our PFI buildings and contracts.

The earmarked revenue reserves have decreased by £6.0m during the year. This is the net result of a number of movements, including:-

- a £0.9m decrease to our non-discretionary reserves, as a result of:
 - Decrease of £0.3m to the Road Safety Reserve.
 - Decrease of £0.3m to the Grants carried forward reserve, and £1.1m to the Victims and Commissioning Reserve.
 - Offset by increases in several reserves including Hinkley Reserve (£0.2m), Pension fund McCloud (£0.5m)
- a £0.6m decrease to our discretionary reserves, as a result of:
 - Utilisation of the Revenue Smoothing reserve (£0.5m).
 - Our carry forward reserves have decreased from last year by £57k.
 - Utilisation of £0.1m from the PCC reserve.
- a non movement in our earmarked capital reserves to fund capital spend in 24/25.

In addition to reserves, we have also made a number of provisions at 31st March 2025, which reflect known liabilities of uncertain value and/or timing (note 26 of the group accounts, page 75). The accounting for provisions is reliant upon the exercise of professional judgement, and as such it is important that the assumptions made here are transparently explained. Our provisions include:

- **Self-Insurance provision** £10.2m (2023/24 £8.7m) – this provision reflects the potential discounted liability for all claims against the PCC or Chief Constable up to the level we are insured for (known as our “deductible”). The value of the provision is set annually after consideration of all known outstanding claims which are independently reviewed.
- **Legal services** £1.3m (2023/24 £0.5m) – this provision reflects the assessed value of our legal costs associated with responding to all outstanding claims.
- **Ill-health and termination benefits** £0.0m (2023/24 £0.6m) – this provision reflects the costs associated with the ill health retirement of police officers who at the 31st March 2025 have an agreed medical retirement date which falls in the 2024/25 financial year, which we had none.
- **Overtime liability** £2.4m (2023/24 £3.9m) – this provision reflects the potential value of historic claims relating to undercover work and overtime by officers. The value of this provision remains under review by a group overseen by an Assistant Chief Constable, with the support of the Director of Legal and Compliance Services and the Head of Finance.

6. PENSIONS ACCOUNTING

In preparing the accounts, we are required to comply with pension accounting requirements as set out in International Accounting Standard 19 (IAS 19).

IAS 19 requires an organisation to account for retirement benefits when it is committed to give them, even if the actual giving will be many years to come. It requires employers to disclose the total value of all pension payments that have accumulated (including deferred pensions) at the 31st March each year. This value is made up of:

- The total cost of pensions being paid out to former employees who have retired; and
- The total sum of the pension entitlements earned to date for our current employees – even though it may be many years before the people concerned actually retire and begin drawing their pension.

IAS 19 also requires us to show all investments (assets) of the Pension Fund at their market value, as they happen to be at the 31st March each year. Pension assets are only applicable in the accounting for the police staff scheme. There are no assets within the police pension scheme. The value of these investments is subject to regular fluctuation on a day-to-day basis, and so when compared across a 12-month time difference, can present significant movement year on year.

Setting side by side the value of all future pension payments and the snapshot value of investments as at the 31st March, results in either an overall deficit or surplus for the Pension Fund.

As at 31 March 2025 the pension fund liability (deficit) identified by our actuaries is £2.47bn (2023/24 - £2.63bn). Of this £2.45bn relates to Police Officers (2023/24 - £2.62bn), and £12m to Police Staff (2023/24 - £13m).

The Police Officers scheme is the responsibility of the Home Office, and the Chief Constable (as employer during the course of 2024/25) is responsible for making employer contributions towards this pension. The Police Staff scheme (which is Somerset County Councils Local Government Pensions Scheme [LGPS]) is the responsibility of the PCC and Chief Constable, and the PCC CFO represents the PCC at the Somerset County Council Pension Committee.

For the reasons set out above, the IAS 19 figures can only be a snapshot at a given point in time. A truer reflection of a pensions fund’s actual position comes from a more detailed assessment made by an Actuary. This assesses and examines the ongoing financial position of the pension fund, and as a result can differ considerably from the IAS 19 valuation.

These more detailed actuarial assessments are carried out periodically and are used to review the contribution rates to the Fund made by us as the employer, to ensure that existing assets and future contributions will be sufficient to meet future pension payments. We can do this, because by its very nature, the Pension Fund is ongoing and long-term and gives employers time to act so that any deficit is spread and paid-off over a number of years.

7. PFI ACCOUNTING

Through our PFI contract our private sector partner (Blue Light Partnership [BLP]) is responsible for providing and making available the four PFI funded buildings throughout the 25-year life of the contract. At the end of the contract the legal ownership of the buildings will revert to the PCC (in the case of the shared facility it will revert to shared ownership) at nil cost.

As the PCC is deemed to control the services that are provided under the PFI schemes, and ownership of the buildings will pass to the PCC at the end of the contracts for no additional charge, the PCC accounts for these assets on its Balance Sheet as part of Property, Plant and Equipment.

The financial implications of this contract will see the PCC commit to an annual unitary charge across the 25-year life of the contract, being £10.4m in 2024/25 (£10.5m 2023/24), and £259.7m over the 25 years. The UK Government (Home Office) has committed to provide £187m capital funding ("PFI Credits") in the form of annual grants over 25 years.

The difference between the unitary charge cost for the provision of the buildings, and the PFI credits will be closed through a combination of the:

- a. Interest earned on our sinking fund balance - being the reserve into which the timing difference between the receipt of the PFI credits and the actual requirement to use these funds, is accounted for.
- b. Contributions from our partners towards the running costs of the building - contributions from Gloucestershire and Wiltshire Constabulary will contribute towards the annual running costs of the shared firearms training facility.
- c. Revenue budgets of the Constabulary, which have been realigned following savings achieved because of the closure of other buildings.

8. OTHER CONSIDERATIONS

As is normal during our preparation of the draft financial statements we have had to make several considerations. These include:

- Asset valuations – In accordance with our policy for the valuation of our assets a desk top valuation was carried out by external surveyor at 31st March 2025. The properties have been valued in accordance with the current RICS valuation standards and as such were reported on the basis of material valuation / market uncertainty principles. The results of this valuation have been captured within the financial statements presented.
- Related Parties – We have written to the members of the Joint Audit Committee, the PCC and his executive officers, and to the Chief Officers of the Constabulary to ascertain whether there were any financial transactions requiring disclosure. The result of this review is presented at note 13 (page 60-61) of the Group accounts and note 11 (page 50) of the Chief Constable's accounts.
- Contingent Liabilities – In accordance with the requirements of the accounting standards we have considered whether there are any liabilities which have not been financially provided for because

they are remote or cannot be accurately valued. The note includes reference to the following:

- McCloud/Sargeant Judgment regarding the discrimination arising from the Transitional Provisions in the Police Pension Regulations 2015.
- The Federation compensation claims from the McCloud discrimination for hurt feelings.
- Goodwin and O'Brien cases regarding other forms of discrimination within Pension schemes.
- Airwave Solution Limited (Motorola) discount and credits.

The results of this review are presented at note 27 (page 76) of the Group accounts, and note 19 (page 59) of the Chief Constables Accounts.

9. EQUALITY ANALYSIS

The Statement of Accounts have been prepared in accordance with accounting conventions and the guidance contained within the CIPFA Code of Practice on Local Authority Accounting. Where possible we have included explanatory notes to aid the reader of the Accounts in interpreting the information included.

The Statement of Accounts are published through the website of the PCC and Chief Constable, and additional copies can be made available to members of the public who make a request to either of the Chief Finance Officers.

10. SUSTAINABILITY

The draft accounts continue to be very sizeable documents. We will continue to refine and where possible reduce the number of pages needed through formatting, and as in previous years we intend to keep the number of printed copies of the financial statements to a minimum. As the Finance team are now blended workers, no paper copies have been printed in the preparation of these accounts.

There are no specific requirements at this stage relating to sustainability issues which need to be included within the financial statements.

11. CONCLUSIONS AND RECOMMENDATIONS

As in previous years the Accounts have not yet been audited. The audit is due to commence in July and continue through August, with expectation that this will have been substantially completed to allow us to present audited accounts at the JAC meeting in September. Once the audit is completed the external auditors will issue an Audit Certificate, enabling the final Statement of Accounts to be signed and published.

The Joint Audit Committee is therefore invited to discuss the 2024/25 Draft Statements of Accounts.

Appendix A – Draft 2024/25 Group and PCC Financial Statements

Appendix B – Draft 2024/25 Chief Constable Financial Statements

Appendix C – Reconciliation between outturn reported to Management and in the Financial Statements (see below)

Appendix C**Reconciliation between Net cost of police services in SOA and Outturn**

	£000's
Net cost of police services in Statement of Accounts	431,355
Financial and investment income & Other operating expenditure	
External interest payable	5,685
Gain/loss on disposal of non-current assets	(191)
Interest and investment income	(4,465)
Income Investment properties	(165)
Fair value adjustment for Financial Instruments	-
Included in net cost of police services in SOA but not in Outturn	
MOJ Commissioning Grant	-
Tax Income Guarantee Grant	-
Pension top up grant	(56,729)
Transfers to reserve included in Outturn	
Transfers to reserve	(1,603)
Adjustments between accounting & funding basis under regulations:	
Amortisation of intangible assets	-
Depreciation of fixed assets	(18,905)
Revaluation Loss	(1,686)
Holiday pay accrual adjustment	53
IAS 19 adjustment	(51,897)
Minimum Revenue Provision	4,821
Revenue contribution to finance capital	7,579
IAS 19 employers contributions payable	77,252
Outturn	391,104
<i>Check</i>	<i>391,104</i>
<i>Difference</i>	<i>- 0 (Outturn roundings)</i>

Officers of the Office of the Chief Constable

The statutory Officers of the Office of the Chief Constable (OCC) are

Sarah Crew	Chief Constable Phone 01278 646212
Nick Adams	Chief Officer Finance, Resources and Innovation Phone 01278 646400
Address for Chief Officers	Valley Road Portishead Bristol BS20 8QJ



Statement of Accounts for Year Ended 31 March 2025

Chief Finance Officer's Narrative Report	3
Statement of Responsibilities	14
<u>Auditor's Report</u>	<u>15</u>
Annual Governance Statement	21
Comprehensive Income and Expenditure Statement	36
Movement in Reserves Statement 2023/2024 and 2024/2025	37
Balance Sheet	38
Cash Flow Statement	39
Notes to the Financial Statements	40
Police Officer's Pension Fund Account Statements	66
Glossary of Terms	68

Chief Finance Officer's Narrative Report

This section provides information about the Constabulary, enabling the reader to understand our objectives and strategies, as well as matters of financial and operational performance over the past year and issues which may affect these in the future. This statement should be read in conjunction with the Chief Finance Officer's Narrative Report in the Police and Crime Commissioner's Statement of Accounts.

1 Organisational Overview

The Avon and Somerset policing area serves the five principal local authority areas of South Gloucestershire, Bath & North East Somerset, Bristol, North Somerset, and the county of Somerset.

Around 1.7 million people live within the 1,844 square miles our area covers, with greater concentrations around our towns and cities, which include Bristol, Bath, Weston-Super-Mare, Taunton, and Yeovil.

The Police and Crime Commissioner (PCC) and the Chief Constable are established as separate legal entities. The PCC is elected by the public to secure the maintenance of an efficient and effective police force and to hold the Chief Constable to account for the exercise of their functions and those of persons under their direction and control. The Chief Constable has a statutory responsibility for the control, direction, and delivery of operational policing services in the Avon and Somerset police area.

The PCC for Avon and Somerset sets out their priorities in the Police and Crime Plan. Following the election of a new PCC in May 2024, the Police and Crime plan has been under review and public consultation through 2024. The updated Police and Crime Plan was published early in 2025, with the following priorities

-  Strengthening neighbourhood policing
-  Reducing violent crime
-  Preventing crime
-  Supporting victims
-  Improving standards of policing

The PCC oversees the delivery of services against their priorities, holding the Chief Constable and their team to account for those aspects of the plan which they are expected to deliver.

In support of delivering the PCC's Police and Crime Plan, the Constabulary has set out its Mission, Vision and Values, which are:

Mission	Serve, Protect, Respect
Vision	Outstanding policing for everyone
Values	Caring, Courageous, Inclusive, Learning

Under the direction and control of the Chief Constable and the Constabulary Chief Officer team, the Constabulary is divided into nine directorates, encompassing all aspects of operational and organisational delivery:

-  Neighbourhood and Partnerships Directorate
-  Response Directorate
-  Criminal Investigations Directorate
-  Operational Support Directorate
-  Information Technology Directorate
-  Finance and Business Services Directorate

- ✚ People and Organisational Development Directorate
- ✚ Legal and Compliance Services Directorate
- ✚ Office of the Chief of Staff Directorate

The Constabulary also partners with other police forces in the region to provide aspects of its service, including Forensic Science Services, Specialist Operational Training, and Major Crime Investigation.

During 2024/25 the Constabulary appointed to a new Chief Superintendent role, to act as the Delegated Safeguarding Partner for Avon and Somerset Police to fulfil the duties set out by Working Together 2023 statutory guidance. In addition, following ongoing considerations around our operating model, the Constabulary has committed to changing its command structure to move to a geographical operating model. Through this it is the Constabulary's intention to better align our command decisions and the accountability for these more closely to the communities we serve. Consequently, we expect to commence changes to our organisational structure during 2025/26.

The Constabulary has an annual planning cycle, incorporating service, workforce, finances, and assets. Through this annual cycle the strategic plan is monitored, reviewed and revised to ensure we continue to deliver against the PCC's priorities, achieve our mission and bring our organisational values to life.

The Constabulary has a clear strategy. Through this we have defined the outcomes that will be the measures by which will achieve our vision of "Outstanding Policing for everyone". We have set out 18 outcomes, some of which are defined as organisational outcomes, some as people outcomes and some as financial outcomes, but all underpinning and supporting our five public outcomes which are

- ✚ There are high levels of trust and confidence among all the communities we serve
- ✚ We respond quickly and well to emergencies
- ✚ People who use our services have high levels of satisfaction
- ✚ We are cutting crime and protecting the vulnerable from criminals
- ✚ We bring offenders to justice and disrupt their criminality

We have a portfolio of change programmes in place. These programmes are working on big, transformative change that build on a clear understanding of the root causes of how to improve our service. Alongside this we will continue to enhance our services by adapting as we go – unlocking continuous improvement, and ensuring we are truly effective at business as usual, getting the basics right in each encounter we have, to deliver on our mission to Serve, Protect and Respect.

The Constabulary has undergone a period of rapid growth in police officer numbers in support of delivering the Government's officer uplift plans. Since 2019 we have recruited over 1,800 new officers into Avon and Somerset, the majority of which (over 1,100) have been through our Police Constable Degree Apprenticeship (PCDA) or Degree Holder Entry Programme (DHEP). The staffing information for both organisations as at 31 March 2025 is as follows.

Employees	Actual FTE	Actual Headcount	Actual % Part-Time
Police Officers	3,328	3,382	7%
Police Community Support Officers	225	237	22%
Police Staff	2,741	3,034	28%
OPCC	35	39	36%
Total	6,329	6,692	23%

The Constabulary is supported by 200 Special Constables, 57 Police Cadets (of which 15 are currently non-operational at Bristol Unit), 126 Police Support Volunteers, 1,429 roadside Community Speedwatch Volunteers and 112,811 Neighbourhood Watch members from 2,915 NHW schemes.

2 Operational Performance

The Constabulary monitors its performance daily to ensure that it remains responsive to changes in demand. This is enabled by performance data presented visually in a range of dashboards that are available to officers, staff and their managers.

Our corporate operational performance is reviewed monthly at our Constabulary Management Board (CMB) which is chaired by the Deputy Chief Constable, and includes all chief officers and senior leaders, as well as representatives of the PCC. At this meeting our Integrated Performance and Quality Report (IPQR) is reviewed.

Our IPQR is structured into three sections:

- ✚ His Majesty's Inspector of Constabularies and Fire and Rescue Services (HMICFRS) Areas for Improvement – in this section we review progress and sign off against those areas for improvement that have been identified in our latest Police Efficiency Effectiveness and Legitimacy (PEEL) inspection report.
- ✚ Strategic Outcomes – this section focuses on our performance against our 18 strategic outcomes and the police and crime plan priorities.
- ✚ Performance and Quality Assessment (PQA) – this section provides an in-depth assessment of each of the questions we would be asked as part of a PEEL inspection, all of which would be covered across a rolling programme of review. Through this we are also able to understand progress against both local and national outcome frameworks.

During 2024/25 we have refreshed our performance framework to ensure that this continues to align to:

- ✚ The PCC's priorities as set out in the Police and Crime Plan.
- ✚ The Home Office's national policing outcomes (including the new Neighbourhood Guarantee).
- ✚ The new key lines of enquiry used by HMICFRS when conducting their PEEL inspections.
- ✚ Other national frameworks (i.e. police race action plan, violence against women and girls' national performance framework).

Progress against the above frameworks is consistently monitored to provide good visibility across a range of measures. This occurs throughout our enhanced governance approach, where our committees will draw on the above performance and assurance information to ensure the Chair is able to assess where we are doing well and where improvements are needed.

Our local context continues to reflect several national opportunities and challenges, characterised by:

- ✚ Our officer numbers have increased as we have delivered our share of the Government's Uplift programme and will continue to grow as we deliver the neighbourhood policing guarantee. The volume of police officer recruitment to achieve and sustain this means that we have many new student officers to support through abstraction to college and 'on the job' tutoring.
- ✚ Our officer experience and profile mean that we continue to have some acute skills challenges, particularly in the number of accredited detectives within force. We have been working hard to improve this position, using a range of plans to do so, however while this continues there remains a sub-optimal allocation of crime demand across our operational teams.
- ✚ Our demand picture continues to evolve. We receive high levels of calls for service from the public. We are recording more crimes, reflecting at least in part improvements to our crime

recording practices. Within this we are also seeing increases in more serious and complex demand types. This increase in crime, combined with raised public expectations about service standards expected from police, mean that more and more of this crime is being allocated to officers for investigation.

The force has made significant improvements within our 'First Point of Contact' performance during the last 12 months. The percentage of 999 calls we answer within 10 seconds (our service level agreement) has risen from 81% in 2023/24 to 90.5% for 2024/25 – with more recent months showing sustained rates above 95%. As of February 2025, our comparative national position was 2nd out of 43 forces. We have also noted significant reductions in the percentage of 101 secondary line calls that are abandoned, reducing from 25% in 2023/24 to 14% in 2024/25 - with more recent months showing rates consistently below 10%. The victim satisfaction rates for initial contact remain strong at 89.5% for the last 12 months (+1% on the previous year).

During 2024/25 our overall police recorded crime levels in Avon and Somerset have increased by +11.8% compared to prior year (nearly 18,000 more recorded crimes). A large proportion of this increase can be attributed to our improved crime recording standards, resulting in better capturing and recording of crime types. This includes increases in crimes such as rape (+26%), harassment (+52.2%) and child safeguarding-based offences (+95%). We have also seen increases in the high-volume crime of shoplifting, which is a position mirrored across the country and links closely to the impact of 'cost of living' challenges.

'Neighbourhood crime', comprising personal robbery, vehicle offences, residential burglary, and theft from person offences, remains relatively stable with a +3% change from the previous year. This measure saw a significant reduction (-18%) at the time of the Covid-19 pandemic and this is a position we have continued to sustain in the years since.

Our trailblazing, end-to-end approach to investigating rape, introduced locally as part of our Operation Bluestone, has led the way nationally, shaping the approach now being adopted by forces across the country. Through our work here we have continued to see sustained improvements in rape charge volumes (+60%). Given the increased numbers of recorded rapes we are now seeing as we improve recording practices and the public have greater confidence to report to us, this represents a significant performance improvement.

The latest national data for public confidence (September 2024), as measured by the crime survey for England and Wales, shows the force positioned mid-table (15th/43) with a confidence rate of 67.5% - in line with national average. Confidence in police continues to be challenged by incidents and examples of officer misconduct, and for those from black, ethnic or minority backgrounds we recognise long-standing challenges in interactions with the police which have been disproportionate. Our Race Matters strategy commits us to:

- ✚ Becoming an anti-racist police service.
- ✚ Reducing disproportionality in the criminal justice system.
- ✚ Increasing trust and confidence in the police.

Overall victim satisfaction to reports of volume crime stands at 68% (-0.2% on prior year), with victims of anti-social behaviour reporting satisfaction rates of 72.8% (-1.6%), victims of burglary 64.1% (dwelling burglary victims at 74%), victims of hate crime 72.2% (+3.5% on prior year) and victims of violent crime 65.2% (-3.1%). Overall satisfaction with the way victims are treated remains strong at 83.3% (-1.1%).

Whilst we have seen areas of strong performance, we recognise that there are areas that require improvement

- ✚ Despite improvements seen over the last 6 months, our response times for priority incidents are still below desired levels. The progress and challenges in this area are closely connected to the level of experience and skill among our officers, particularly due to the large influx of new police officers and students under tutelage. While there have been some improvements here over the course of the year in line with expectations, it will continue remain a focal point for ongoing attention and improvement.

- Our victim based positive outcome rate, measuring the sanctioned detection or restorative justice outcomes as a percentage of recorded crime, is 8.9% (-0.6%). This rate places us in the lower end of national benchmarks, a position which we recognise is not where we want to be. Whilst the large improvements made in recording more crime will play a factor here, we will continue to bring focus to this through our ongoing investigative standards work.

During 2024/25 the Constabulary were inspected by HMICFRS under their PEEL framework, the eight areas being reviewed and graded with the following assessments:

Outstanding	Good	Adequate	Requires Improvement	Inadequate
	Police powers and public treatment	Developing a positive workplace	Responding to the public	
	Preventing crime		Investigating crime	
			Protecting vulnerable people	
			Managing offenders	

While it is pleasing to receive recognition for areas of good performance, we acknowledge that there remain areas where we need to improve. These are particularly highlighted in the 'Areas for Improvement' that has been reported to us by HMICFRS. Many of these focus on our investigative standards, approach to vulnerability and broader themes around leadership and force management. These will be the focus of targeted improvement activity over the coming year, alongside our wider change portfolio.

3 Financial Performance

3.1 Revenue Expenditure

In 2024/2025 the approved net revenue budget was set at £391.1m, an increase of £21.6m (5.8%) on the previous year. This budget was funded through a combination of Government grants (£223.9m/57.2%) and local council tax (£167.2m/42.8%).

Of this budget, £386.3m was provided to the Chief Constable to support the provision of policing services to the communities of Avon & Somerset, an increase of £21.4m (5.9%).

Financial performance against budget is monitored throughout the year, reported to senior managers of the OCC and through to the PCC. These reports are published to provide public transparency of our financial performance. The financial performance report for 2024/2025 was reported to the PCC in June 2025 and can be found published on the PCC's website.

The Constabulary's underlying net revenue expenditure in 2024/2025 was £390.5m. When compared to budget this means we have underspent by £0.6m (0.2%), after year-end adjustments for provisions and carry forwards, an overspend of £2.3m (0.6%) remains. The overspend has been driven by the requirement to increase our self-insurance provision due to our claim's history. To relieve this pressure, we have transferred funds from reserves to offset and present a break-even position.

This revenue performance was the consequence of several factors, with the following being the most significant

- Officer pay and allowances** – we overspent by £2.6m/1.4% against budget. This reflects the pay award agreed at 4.75% with effect from September 2024, thereby driving a cost increase

greater than the 3.0% increase we had originally budgeted for. The pressure created by the pay award was in part recognised by the Government who provided additional grant funding (see income below) to compensate.

- ✚ **Officer overtime** – we overspent by £4.0m/64.2% against budget. The overspend here reflects the reality of many of the pressures we have faced over the last year. These include the ongoing resourcing of the abstraction and support to student officers to undertake their initial training, while managing incoming demand from the public. In addition, our overspend reflects several specific policing events both locally and nationally, including deployment of officers to support the policing of violent disorder in Bristol and around the country over the summer of 2024, where 12-hour shift patterns were implemented. Some of this overspend is offset by income for special policing services or mutual aid reimbursement (see income below).
- ✚ **Staff pay and allowances** – we overspent by £0.7m/0.6% against budget. In common with officer pay the reason for this overspend was the 4.75% pay award which mirrored that agreed for police officers. We estimate that this added £1.2m to our costs above the 3.0% originally budgeted for and therefore, were it not for this, we would recognise an underspend of £0.5m, thereby reflecting the level of turnover and vacancies we have seen in staff roles throughout the year.
- ✚ **Staff overtime** – we overspent by £986k/76.7% against budget. The staff overtime is driven predominantly by the underlying vacancies. Areas which have seen the most acute pressures include our command-and-control function, our enquiry offices, our speed enforcement team and our custody unit, all of which have seen staff turnover during the year.
- ✚ **Pensions** – we underspent by £0.3m/3.6% against budget, which largely reflects the actual cost of our injury pensions being less than was budgeted for.
- ✚ **Premises** – we underspent by £0.9m/5.5%, which reflects underspends on both energy costs and on rent and rates costs.
- ✚ **Transport** – we overspent by £58k/1.1%, which is predominantly a reflection of inflationary increases and pressures on the repairs and maintenance costs of our fleet of vehicles, as well as some travel costs for our student officers attending their studies.
- ✚ **Supplies and services** – we overspent by £816k/6.5%, reflecting overspends on kennelling costs associated with the seizure of dangerous dogs, Legal fees for external counsel and estates costs for professional fees and cleaning. These have been partially offset by underspend against the force wide equipment budget.
- ✚ **Partnerships** – we have underspent by £99k/0.3%, which is largely reflective of vacancies within our Major Crime Investigation Team and our shared specialist training function, offset by overspends from a contribution towards a national public inquiry.
- ✚ **Income** – we received £7.0m/14.7% more in income than was budgeted for. This includes additional specific purpose grant funding in support of the officer and staff pay awards (£3.7m), grant funding for temporary over-achievement of officer uplift (£480k), additional income for policing at Hinkley Point and income within Criminal Justice on Safeguarding and VIPER (£0.7m). We also over-achieved our income budget for operational mutual aid and special services income (£0.9m), offsetting overtime pressures as above and over-achieved against our investment income by £950k, reflecting the strong returns seen throughout the year.

Office of the Chief Constable for Avon & Somerset

The following table summarises the revenue financial performance for 2024/2025 after the agreed adjustments have been made to account for the reported underspend:

	Budget	Expenditure	Over/ Under (-)
	£'000	£'000	£'000
Neighbourhood & Partnerships	59,627	58,231	1,396
Response	95,383	103,927	(8,544)
Operational support	56,316	58,036	(1,720)
CID	42,705	46,474	(3,769)
Collaboration	27,651	26,942	709
Enabling services	98,335	96,254	2,081
Central costs & miscellaneous	6,253	(4,251)	10,504
Constabulary sub total	386,270	385,613	657
Office of the PCC	2,439	2,472	(33)
Commissioning	2,395	2,396	(1)
Total revenue expenditures	391,104	390,481	623

It should be noted that the figures above cannot be agreed directly to the comprehensive income and expenditure statement on page 36 where the costs of policing activities include charges for the provision of pensions and the use of assets which are later reversed out through intragroup transfers from the PCC.

3.2 Capital, Reserves, and Treasury Management

The PCC owns all assets and controls decision making in relation to capital expenditure, capital financing and borrowing, as well as holding responsibility for all reserves. Financial performance in relation to these aspects is reported on within the PCC's financial statements.

4 Financial Outlook

The PCC and Chief Constable jointly set out their forward financial forecasts within their Medium-Term Financial Plan (MTFP) each year. The MTFP, published in February 2025, covers the five-year period from 2025/2026 through until 2029/2030. The below provides the headlines from this forecast.

Office of the Chief Constable for Avon & Somerset

4.1 Revenue Budget

	2025/2026 £'000	2026/2027 £'000	2027/2028 £'000	2028/2029 £'000	2029/2030 £'000
Budget requirement	417,625	435,335	448,108	459,741	470,669
Less total funding	-411,196	-419,585	-430,111	-438,484	-447,074
Surplus(-)/deficit before savings	6,429	15,750	17,997	21,257	23,595
Savings	-6,429	-11,164	-12,313	-12,322	-12,383
Surplus(-)/deficit after savings	0	4,586	5,684	8,935	11,212

Our immediate revenue forecasts show our costs increasing at a faster rate than our revenue funding. This reflects the inflationary challenges in pay and non-pay budgets, alongside specific risks and issues such as with the costs of police pensions.

The key assumptions that underpin this forecast position are:

- ✚ Our funding is forecast to grow by £56.0m/14.3% p.a. by 2029/2030, driven by increases to both the core grant funding (+£16.6m/7.4%) and to council tax funding (+£39.4m/23.6%).
- ✚ Our budget requirement is forecast to increase by £67.2m/17.2% p.a. by 2029/2030, driven by many factors, including:
 - Inflationary adjustments to officer and staff pay incorporating the full year of the 4.7% pay award, and then 2.8% in 2025/26, 2.5% in 2026/27 and 2.0% in each year thereafter, increasing costs by £52.0m p.a. by 2029/2030.
 - Increased national insurance costs resulting from the increase in the employer's contribution rate as announced by the Chancellor of the Exchequer in her October 2024 budget statement. These costs are offset by the provision of a specific grant announced in the funding settlement, meaning there was no bottom-line increase arising from this change.
 - Adjustments to the average cost of an officer and staff which reflects the gradual maturing of our workforce profile and the incremental pay progression that is associated with this, resulting in an increase of £2.4m p.a. by 2029/2030.
 - Inflationary increases to general and specific (e.g. fuel, utilities, etc) non-pay costs are assumed to add £13.2m p.a. by 2029/2030.
 - Increases to our share in the cost of partnerships, reflecting the impact of the same assumptions made around pay and inflation as against our own budgets, as well as increase to the employer national insurance – an increase of £4.7m p.a. by 2029/2030.
 - Increases to the ring-fenced grant funding by £9.4m effective from 2025/2026, reducing to £6.3m p.a. by 2029/2030, which reflects the funding in support of the national insurance increases, as well as a new neighbourhood policing guarantee.

Office of the Chief Constable for Avon & Somerset

- Increases to income budgets, reflecting inflationary increases and forecast increases in return on investments – an increase of £1.0m in 2025/2026 but a reduction of £2.2m p.a. by 2029/2030.
- Adjustments to budgets recognising a reduction of £0.7m p.a. from 2025/2026, reflecting the changes against our previous plans, including elements of inflationary provision set aside in 2024/2025 which, when compared to the actual cost incurred, could be released from budget on a recurring basis
- Delivery of new planned and targeted revenue savings of £6.4m p.a. from 2025/2026, rising to £12.4m by 2029/2030.

4.2 Policing Precept

In December 2024 the policing minister confirmed that PCCs would have flexibility to raise the policing precept by up to £14 p.a. for an average band D property in setting the 2025/2026 budget. This provided additional flexibility to previous announcements, reflecting the continued inflationary pressures faced by forces alongside the Government's ambition to maintain police officer uplift numbers as a baseline from which to grow in delivery of the new neighbourhood policing guarantee. In accordance with this announcement and after public consultation, the PCC chose to recommend a raise of the maximum amount, an increase of 5.0%. Following review, the Police and Crime Panel endorsed this proposal, enabling the PCC to confirm approval of this increase and the underlying budget.

4.3 Capital and Projects

The MTFP includes a capital and projects programme of £105.6m over the next five years, with identified funding at the time this programme was presented of £87.2m, resulting in a funding deficit of £18.4m.

This programme includes forecast investment into ICT, Estate, Fleet and other assets, both to support ongoing maintenance and renewal of existing capabilities as well as to support new investment. While the plan outlines the expected areas of spend, many of the individual areas for investment will still need to present a business case for approval to progress.

ICT forecast spend include £14.7m of forecast costs of replacing existing personal issue equipment (e.g. laptops, mobile phones and body worn video cameras) and infrastructure (e.g. video conferencing and digital interview recording equipment). Our plans also include £22.8m on ICT projects, including the provision of a new Enterprise Resource Planning (ERP) system, a new Dynamic Decision and Case Management System, the roll out of new digital communications devices to replace our legacy airwave radio systems as well as several smaller projects.

Forecasts spend on estate of £34.6m includes some ongoing capital replacement and repairs work, a number of projects including plans in Yeovil, Somerton, Crewkerne, Frome, Bath, Chipping Sodbury and Central Bristol (Trinity Road) as well as force-wide projects to introduce electric vehicle charging capabilities across our estate and a project to upgrade our achieving best evidence (ABE) interview suites.

Our programme also includes £10.3m to enable further gradual transition to electric powered vehicles, ensuring that the charging infrastructure we will need across our estate is in place to sustain this.

Office of the Chief Constable for Avon & Somerset

We will continue to review options for how we can close the deficit in our funding, which includes working with other forces for recognition and funding in support of the costs we forecast we will incur in transitioning to a fleet of electric vehicles – a cost that all of policing is going to need to be able to fund.

4.4 Approach to Future Challenges and Funding

During 2025 there will be a Spending Review (SR25) which will set the direction for public sector funding for the next three years through until at least 2029/2030. It is evident that the spending review will occur against a backdrop of tight fiscal constraint, and that policing will be one of many public services seeking investment and long-term certainty to better aid planning.

Our financial forecasts reflect a continued tight settlement; however, we also recognise that policing is central to the governments Safer Streets mission, which includes not only the uplift in neighbourhood policing but also an ambition to halve Violence Against Women and Girls (VAWG) over the next decade. We have therefore worked with colleagues across policing as part of the work of the National Police Chiefs Council to help shape and inform policing's submission into the SR25 work.

While we might remain hopeful for a more positive outcome through SR25, we know we cannot rely on this. What little flexibility there might be within a settlement is likely to be ring-fenced to support specific spend ambitions, such as the further delivery of the neighbourhood policing guarantee. It is unlikely that this will also fully fund the inflationary pressures to our costs we expect to continue, and it is unlikely that this will provide us with the means to continue to make necessary investments that enable us to continue to innovate and unlock efficiency and productivity gains.

We know therefore that we will need to continue to realise cashable savings throughout the medium term. To this end, we are targeting a minimum of £3m in savings p.a. each year and are looking to do this through the development of a 1% mindset across all operational and enabling services functions. The continued identification and release of savings and efficiencies of a minimum of 1% of each budget area will demonstrate our ongoing commitment to releasing both funding and capacity across the Constabulary, enabling us to balance our budgets and hopefully generating funds to enable targeted reinvestment.

In addition to this we are also mindful of the Government's Police Efficiencies and Collaboration Programme (PCEP). This national programme will look to better co-ordinate policing's work on efficiency, unlocking commercial opportunities for savings and encouraging greater collaboration. This will include the creation of a new national centre for policing which will be dedicated to delivery sustained efficiencies and interoperability. We are supporting this work and will continue to monitor the potential opportunities this might provide to unlock further savings.

5 Procurement

Our strategic procurement service is provided by the South West Police Procurement Service (SWPPS). This service, which is hosted by Devon and Cornwall Constabulary on behalf of the five south west forces, ensures compliant delivery of contracted procurement with our suppliers.

During 2024/2025 we have identified and delivered £1.1m in savings through procurement and ongoing contract management. The delivery of procurement savings is an important component of demonstrating how we achieve value for money.

Office of the Chief Constable for Avon & Somerset

6 Accounting for Pensions

In line with International Accounting Standard (IAS) 19 on employee benefits, we are reporting a significant pensions liability of £3.0bn. This is reduced when the pension scheme assets of £0.6bn are considered. The net liability of £2.5bn is offset by an intragroup debtor with the PCC. More details are disclosed in notes 13-15. The liability has no impact on the reported outturn and the usable reserves.

7 Basis of Preparation

This Statement of Accounts has been prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting. This follows International Financial Reporting Standards (IFRS) to the extent that they are meaningful and appropriate to local authority accounts as determined by His Majesty's Treasury.

This Statement of Accounts summarises the financial year for 2024/2025. The income and expenditure, assets, liabilities and reserves which are recognised in the PCC's accounts and in the Chief Constable's accounts, reflect the current legislative framework as well as the local arrangements operating in practice. The key elements of the legislative framework and local arrangements include:

-  The Police Reform and Social Responsibility Act 2011 (The Act)
-  The Home Office Financial Management Code of Practice for the Police Services of England and Wales (published in October 2013)
-  Avon & Somerset PCC's Scheme of Governance

Our review of this framework has not altered from previous years, concluding that ultimately the control and risks associated with assets and liabilities rest with the PCC, whereas the day-to-day command and control of operational staff rests with the Chief Constable.

These financial statements include the following:

-  **A Statement of Responsibilities** - This sets out the responsibilities of the OCC and the CFO in respect of the Statement of Accounts
-  **An Annual Governance Statement** - These statements review the effectiveness of the OCC's internal control systems
-  **A Comprehensive Income and Expenditure Statement** - This statement shows the accounting cost in the year of providing policing services in accordance with generally accepted accounting practices, together with the costs of providing pensions for officers and staff
-  **A Movement in Reserves Statement** – This statement shows the movement during the year in reserves and affirms that no actual reserve balances are held by the OCC at the end of the accounting period
-  **A Balance Sheet as at 31 March 2025** – The balance sheet shows the net pension liability, as well as other employee related balances recognised by the OCC and offset by a debtor from the PCC

Office of the Chief Constable for Avon & Somerset

-  **A Cash Flow Statement** - The cash flow statement shows the changes in cash and cash equivalents during the year. This statement in the OCC's accounts reflects the fact that there have been no cash transactions in the name of the OCC
-  **A Police Officers Pension Fund Account Statement** - This statement summarises the total police officer pension contributions and pension benefits paid. The difference is funded by the Home Office

9 Conclusion

The financial affairs of the PCC and Chief Constable have been and continue to be prudently and effectively managed. Best practices and CIPFA guidance and codes of practice in financial management, governance, and treasury management are being followed.

The PCC, the Chief Constable, and their CFOs have a strong focus on managing costs, achieving value for money, driving innovation to deliver better and more efficient services, whilst ensuring that service performance is still being maintained or improved.

Looking ahead we recognise the ongoing challenges created as we manage the immediate and ongoing demand pressures at the same time as maturing our workforce capacity and capability that means it will take some time before we are able to fully achieve our target operating model. Our forward plans will help us navigate this period of growth and uncertainty, emerging from this with greater service strength which, when coupled with our effective operational processes, tools and capabilities will ensure we are well placed to realise our vision and deliver the outcomes our communities rightly expect of us.

Nick Adams LLB (Hons), FCA

Chief Finance Officer to OCC

Office of the Chief Constable for Avon & Somerset

Annual Governance Statement 2025

1. Introduction

- 1.1 This **Annual Governance Statement** sets out how the Avon & Somerset Office of the Chief Constable (hereafter referred to as OCC) has complied with the corporate governance framework set out in the Joint Scheme of Governance for the Avon & Somerset Police and Crime Commissioner (PCC) and the Chief Constable in place for the year ended 31 March 2025. It also details improvement areas to enhance further governance arrangements that the Constabulary plans to progress during 2025/26.
- 1.2 Its purpose is to supplement the Avon and Somerset PCC's annual governance statement to give the complete picture of the management of governance within the OCC and the Office of the PCC for Avon and Somerset.
- 1.3 The Constabulary follows the **CIPFA Framework principles**: 'Delivering Good Governance in Local Government' and the guidance notes for policing bodies (revised 2016).
- 1.4 Regulation 6(1)(a) of the Accounts and Audit Regulations 2015 require an authority to conduct a review at least once in a year of the effectiveness of its system of internal control and include a statement reporting on the review with any published Statement of Accounts (England). This term 'authority' includes the OCC and the PCC legal entities. This requirement is reflected in the Code of Practice on Local Authority Accounting in the United Kingdom published by the Chartered Institute of Public Finance & Accountancy (CIPFA).
- 1.5 The annual review (see 1.4) informs this statement of governance arrangements with assurance on compliance with the seven principles of the CIPFA framework by on-going audit inspection and external assessment. This statement also explains how the OCC complies with the principles and meets the requirements of regulation 6 of the Accounts and Audit Regulations 2015 concerning publishing a statement on internal controls.

2. Responsibilities

- 2.1 The OCC and the PCC are responsible for ensuring their business is conducted according to the law and proper standards, ensuring that public money remains safeguarded, appropriately accounted for, and used economically, efficiently, and effectively.
- 2.2 Under the Policing Protocol 2011, the PCC has responsibility for delivering efficient and effective policing, management of resources and expenditure by the police force. The PCC has a statutory duty to obtain the views of victims of crime and the broader community about the policing of the Force area and must consider the views of responsible authorities. These views inform the PCC's Police and Crime Plan, which sets the Force's strategic direction and priorities. A new Avon & Somerset Police & Crime Plan covering the period 2024 to 2029 was published last year further to the PCC elections.
- 2.3 The **OCC is responsible for operational policing matters**, the direction and control of police personnel, and for putting in place proper arrangements for the governance of the

Office of the Chief Constable for Avon & Somerset

Constabulary. In doing so, they are accountable to the PCC for how these arrangements enable the delivery of the PCP. It, therefore, follows that the PCC must be assured that the OCC has appropriate mechanisms in place for the maintenance of good governance and that these operate in practice.

- 2.4 The PCC and OCC share most core systems of control, including corporate finance, procurement, payroll and HR systems, a shared finance department, shared financial controls, and shared IT, legal, and information governance functions.
- 2.5 The OCC's Chief Finance Officer (OCC CFO) has responsibility for providing advice on all financial matters, maintaining financial records and accounts, and ensuring an effective system of financial control is in place. Together with the PCC Chief Finance Officer (PCC CFO), they conform to the governance requirements of CIPFA's Statement on 'The role of the Chief Finance Officer of the Police and Crime Commissioner and the Chief Finance Officer of the Chief Constable (March 2021).

3. The Purpose of the Governance Framework

- 3.1 The **Governance Framework** comprises systems, processes, culture, and values by which the Constabulary is directed and controlled.
- 3.2 Governance is about how organisations ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, cost-effective, open, and accountable manner.
- 3.3 An effective governance framework enables the OCC to monitor the achievement of its strategic objectives, as set out by the PCC in the Police and Crime Plan (PCP) and the Strategic Policing Requirement (SPR), and to consider whether those objectives have led to appropriate delivery, cost-effective services, and overall achievement of value for money.
- 3.4 The fundamental function of good governance in the public sector is to ensure that intended outcomes are achieved whilst always acting in the public interest.

4. The Governance Framework

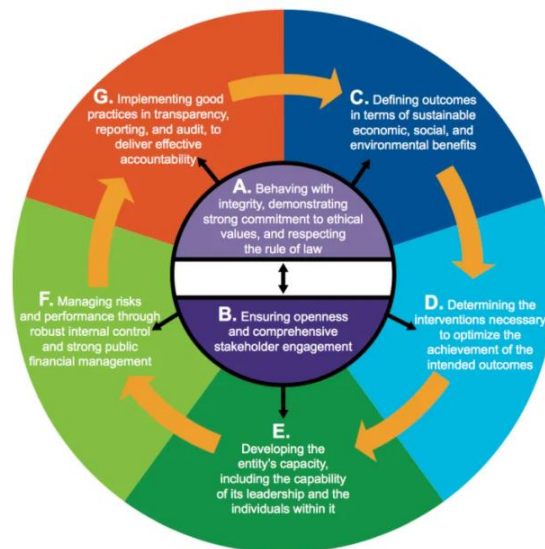
- 4.1 A joint governance framework, collectively known as the Joint Scheme of Governance, has been in place for the year ended 31/03/25 and includes the Code of Corporate Governance, Memorandum of Understanding, Decision-making Framework, Scheme of Delegation, Financial Regulations and Contract Standing Orders.
- 4.2 The Joint scheme of Governance was reviewed and refreshed in by the OPCC in 2022 and clarifies the way in which the two organisations sole will govern both jointly and separately to do business in right way, for the right reason at the right time.
- 4.3 The OCC Governance Framework was also reviewed by independent external consultancy in 2022 and implemented by the Constabulary Portfolio Management Office (PMO). We have continued to evolve this throughout 2024/25, through the delivery of a range of activity and the identification of further improvements. This has included the completion of a formal post implementation review with senior stakeholders, that has led to further refinement. Examples of improvement have included:

Office of the Chief Constable for Avon & Somerset

- Long term logistics planning (i.e. governance framework dates set in September 2024 covering the period until March 2026).
- Governance Framework Annual Terms of Reference review completed Q1 including a revision of Performance Insight Reporting provision to prevent duplication of effort.
- Development of new consolidated New MS Teams space with bespoke channels to support Governance Framework visibility and access to documentation for meeting attendees.
- Greater cohesion between the Governance Framework and Strategic Planning Cycle through the development of the annual Organisational SWOT Analysis (Strengths, Weaknesses, Opportunities, Threats) at the Spring Strategic Planning Meeting.

- 4.4 The management of the Constabulary Governance Framework is discharged to the central PMO for routine management. The PMO ensures all Terms of Reference are updated annually (completed September 2024 and scheduled again for May 2025) and meeting logistics are planned in September of each year for the next 18 months (i.e. up to the end of the subsequent financial year).
- 4.5 The governance framework provides the structure for strategic decision making and oversight of internal control. A critical component of the framework is identifying, assessing, and controlling **risk management** to mitigate risk to a reasonable and foreseeable level. The Constabulary cannot eliminate all risk of failure to achieve its objectives; it can only provide reasonable but not absolute assurance of effectiveness.
- 4.6 The Constabulary has continued to mature its **Corporate Risk** and **Organisational Risk** Management processes linking directly to existing governance arrangements. **Organisational Risks** with mitigated risk values of 15 and above (on the 5 x 5 risk matrix) are aligned to the Constabulary Management Board for discussion and resolution. Risks with mitigated risk values between 9 and 12 are aligned to Committees for regular Committee Risk Reporting whereby the PMO select risks for review, discussion, update, and action. Risks with mitigated risk values of below 9 are discharged to local Directorate and Department Management Meetings for oversight. The PMO is working with members of the Joint Audit Committee (meeting May 2025) to refine the external reporting arrangements for the static **Corporate Risks** for 2025/26.
- 4.7 Governance arrangements for both the OCC and the PCC are structured around the seven principles set out in the revised Delivering Good Governance: Guidance Notes for Policing Bodies in England and Wales (2016 Edition). The diagram below illustrates the various principles of good governance in the public sector and how they relate to each other.

Office of the Chief Constable for Avon & Somerset



CIPFA Principles for Good Governance

5 The CIPFA Principles

5.1 Principle A: Behaving with integrity, demonstrating a strong commitment to ethical values, and respecting the rule of law.

The Chief Constable has set out and communicated the mission and vision for policing in Avon & Somerset, underpinned by our values. These are:

- ✚ **Mission:** Serve. Protect. Respect.
- ✚ **Vision:** Outstanding policing for everyone.
- ✚ **Values:** Caring. Courageous. Inclusive. Learning.

The Chief Constable, and the Chief Officer Group set the tone for the organisation by creating a climate and culture of openness, support, and respect, reinforced regularly through internal communication and engagement, and demonstrating how we live our values every day.

A new **Code of Ethics** was launched by the College of Policing in January 2024 comprising three separate complementary products: Ethical Policing Principles, Guidance on Ethical and Professional Behaviour and a Code of Practice for Ethical Policing. The Code has been developed to help Forces create the environment and culture where people can follow the Code of Ethics and succeed. Several activities have been delivered to embed the new code into the Constabulary. These have included internal and external messaging, reviewing of all policy and procedure documents, inclusion within recruitment, promotion and vetting processes, inclusion within internal First Line Managers CPD, mandatory training modules, inclusion within the annual Individual Performance Review (IPR) process and inclusion within the planned 2024/25 People Survey. Assurance of embedding has been governed through the People Committee.

The Code of Ethics is now also reflected through robust **Procedure Management** with appropriate narrative included in all Procedures and management information available to

Office of the Chief Constable for Avon & Somerset

track completions.¹ The reference in Constabulary procedures reads as follows: “Ethical policing requires courage, respect and empathy, and public service. These principles help us make and reflect on our professional decisions, guiding us in our day-to-day duties. They form the basis of the Code of Ethics helping people in policing to do the right things, in the right way, for the right reasons. In an organisation where decisions are often made in high pressure situations, adherence to a strong ethical framework is paramount. The Code of Ethics is more than just a set of regulations, it reflects our commitment to increasing trust within our communities. By upholding these ethical standards, we ensure that the public can rely on us to act justly, transparently, and with integrity. The procedures, direction and processes set out in this document support these principles and aide decision making”.

The Constabulary IPR software has a mandatory Integrity Health Check configured which helps Line Managers structure integrity conversations with staff plus links to useful resources. The Health Check is comprehensive and covers areas such as professional boundaries, GDPR awareness, Business Interests, Notifiable Associations, Standards of Professional Behaviours, Annual Security Questionnaire and Changes in Personal Circumstances. The Health Check must be completed before IPR finalisation.

The Professional Standards Department oversees complaints, misconduct, and vetting processes that provide the formal structures for maintaining the right behaviours. In addition to the standards of professional behaviour and Code of Ethics, the conduct of officers and staff is governed by policies that provide specific guidance for areas of risk, vulnerability or which may present an actual or perceived conflict of interest. There is a routine quarterly feed from Professional Standards to the Organisational Learning Register to capture any key points of learning.

The Professional Standards Department works in a variety of ways to ensure that everyone who works in Avon & Somerset Constabulary demonstrates the highest levels of personal and professional standard of behaviours. The department receives and records complaints from members of the public against those who work in Avon & Somerset Constabulary, each complaint is assessed and managed in accordance with the Police Complaints and Misconduct Regulations 2020 and IOPC Statutory Guidance.

As part of the Force Management Statement 2024/25 submission for Professional Standards the new Sexual Misconduct Advisor process was identified as a strength (providing support to victims of sexual misconduct) with a number of opportunities such as a new tasking processes, robotic automation and a new case management system expected to further improve service delivery.

Our Ethics Committee strengthens our approach to ethical decision making by meeting six times per year, chaired by an independent academic. It provides a platform to debate and engage in ethical dilemmas and decisions related to effective service delivery.

¹ 97% compliance as of 22/04/25

Office of the Chief Constable for Avon & Somerset

5.2 Principle B: Ensuring openness and comprehensive stakeholder engagement.

Engaged communities and stakeholders

The Constabulary has a well-established and comprehensive Independent Advisory Group (IAGs) Framework built around a range of IAG's reflecting strategic areas, geography, and young persons and these continue to evolve proactively.

During 2024/25 we commenced the introduction of a new **Delegated Safeguarding Partnerships Directorate** with formal proposals for consideration approved at our April 2025 Constabulary Management Board. These changes will see the realignment of the Lighthouse Safeguarding Unit (LSU), Integrated Offender Management (IOM), and Early Intervention Team (EIT) from the Neighbourhood and Partnership Directorate (NH&P). This realignment complements the intent to establish a geographical model later in 2025 that will incorporate the remaining functions of the Neighbourhood and Partnerships Directorate alongside local Patrol Teams. This activity is our response to the new Working Together Guidance 2023 to ensure the Constabulary can fully participate in the shaping of and transition to new local multi-agency safeguarding arrangements across the five local areas – and additionally recognises formal areas for improvement identified by the 2024 HMICFRS PEEL Inspection Report.

In May 2024 we published our [Actions After Words](#) Report – reflecting one year on from the declaration by Avon & Somerset Constabulary of institutional racism. Central to our work is our [Anti-Racism Strategy](#), created in partnership with our communities and now guiding our Race Matters work. This sets out how we will become an anti-racist police service, aligned to our wider organisational values. The strategy has eight clear objectives, and their realisation will help increase both community confidence and engagement.

We continue to drive improvements through our **Race Matters** Work.

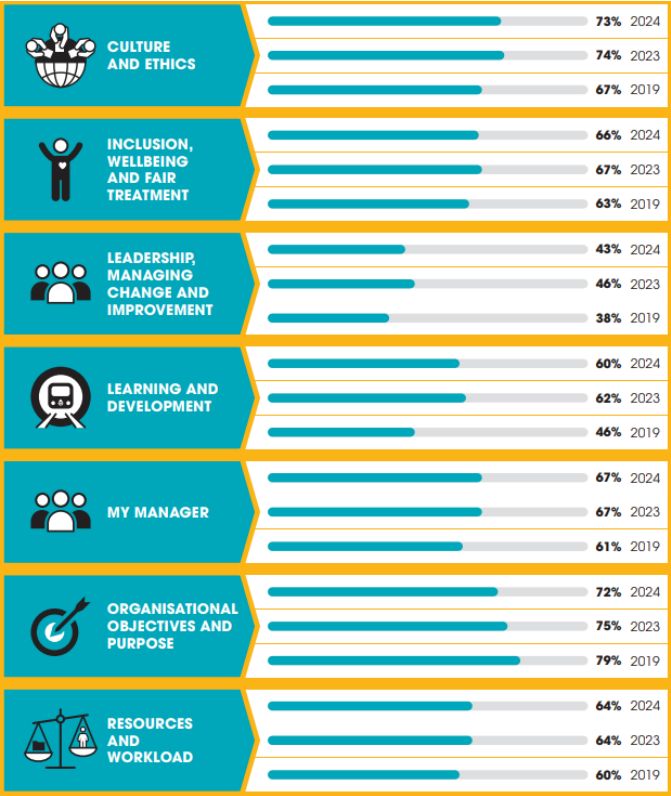
- In January 2024, we introduced 6 lived experience advisors within PSD in relation to race, specifically being black, ensuring they are appropriately upskilled on misconduct and complaints processes.
- In June 2024 we premiered a video call “Unjust Stop” which was created by a local company Creative Power Town. This video, along with other social media content, has been created to help young people understand their rights with regards to stop and search.
- We have established a new Stop & Search Policy which includes changes made to help ensuring communities are not over policed. To accompany this, we have developed a new Stop & Search Training Programme which began in June 2023. The training went live in June 2024 completing by March 2025 with over 1,200 officers attending.
- Via external trainers from Representation Matters, we have held training days for staff in our Neighbourhoods, Patrol, CID, Custody departments and other specialised roles. This training has run through two phases consisting of a total of 25 sessions from November 2023 until May 2025. From these 2 phases we have trained 1,962 officers and staff in operational roles.

Office of the Chief Constable for Avon & Somerset

- We are building a network of Race Matters influencers, who are receiving specialist training from Representation Matters. The training will equip them with knowledge, confidence and tools to drive meaningful conversations and positive change influencers are now working on projects within the organisation to influence change and culture to support our ambition to be an anti-racist organisation.
- We have developed a disproportionality dashboard to enable oversight of racial disparity across our processes, which went live in July 2024 - this dashboard is being constantly updated as further information is required.
- We have also put on various community events which focus on presenting different topics to the community and which include sessions where members of the community can ask question and give feedback. Since 2019 our Outreach Team have been doing significant engagement with the community, such as supporting coffee mornings to discuss local matters and concerns, participating in career events and supporting community members who wish to join the organisation once they have progressed through the application stage.

An engaged workforce

The annual Constabulary People Survey was undertaken in the autumn of 2024. The People Survey represents our annual opportunity to formally engage with staff across a comprehensive range of topics. The People Survey provides every single member of the organisation with a voice and the chance to say what it is like working for Avon & Somerset Police. The response rate to the survey was 56% - an increase in 10 percentage points from five years ago. The 2024 results have identified leadership, managing change and improvement as clear areas of focus. Results remain anonymous but are analysed at Directorate and Department level to support the identification of local improvement opportunities.



Office of the Chief Constable for Avon & Somerset

5.3 Principle C: Defining outcomes in terms of sustainable, economic, social, and environmental benefits.

The Constabulary has a Sustainability Plan that it approved in 2021. This plan established new and stretching targets for the organisation to achieve by 2026/27. The Constabulary's Sustainability Plan focusses on four over-arching themes:

1. Climate Action
2. Responsible Consumption
3. Sustainable Communities
4. Internal and external partnerships to deliver change.

We report on progress through an Annual Sustainability Report presented to our Constabulary Management Board in Q1 each year. This was presented in May 2024, with the next update expected in Q1 2025/26. In May 2024 we reported a reduction in total emissions from Police buildings year on year of 8.4% - largely due to lower gas consumption. We also reported that emissions from the Police fleet had reduced - mostly due to a reduction in the carbon conversion factors for both petrol and diesel. We recognised that fleet mileage data was improving but the transition to a new fleet management system and ongoing rollout of vehicle telematics to improve data accuracy had made historical comparisons problematic. We reported that electricity consumption in buildings increased by 5.3% noting this did not impact of carbon footprint as supply was via a 100% renewable tariff. We have also secured our first Public Sector Decarbonisation fund grant to help fund the cost of a heat pump at Chard Police Station - technology that will completely decarbonise heat in the building. We have also approved a mandate to stand up a Programme of Work to deliver the infrastructure, fleet and operating model investment and changes that will be needed to manage the transition to electric vehicles in Avon & Somerset.

Our Medium-Term Financial Plan (MTFP) is reviewed and refreshed annually to forecast out for a five-year planning horizon. Through this plan we identify how we will make investment into policing that enable the Chief Constable and the Senior Officer Team to build a Force capable of successfully delivering outstanding policing for everyone.

The latest published MTFP shows a balanced budget for 2025/26 with a growing deficit thereafter requiring further savings to be realised. The Constabulary Portfolio of Change provides one delivery mechanism for achieving a balanced budget in the years ahead complemented by the continual review of existing budgetary allocations to identify potential financial efficiencies.

Office of the Chief Constable for Avon & Somerset

	MTFP				
	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
Budget requirement	417.4	434.8	447.6	459.2	470.2
Less; Total funding	-411.0	-419.7	-430.2	-438.6	-447.2
Surplus (-) / Deficit before savings	6.4	15.1	17.4	20.6	23.0
Less; Identified Savings	-6.4	-11.0	-12.3	-12.2	-12.4
Surplus (-) / Deficit after savings	Balanced	4.1	5.1	8.5	10.7

The NPCC Finance Co-ordination Committee's Financial Resilience Index has assessed Avon & Somerset Constabulary as "High Risk High Resilience", which is in common with the financial challenges faced across policing and the wider public sector.

5.4 **Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes.**

The Constabulary manages its **BAU performance** interventions through the IPQR (Integrated Performance Quality Report) and PQA (Performance & Quality Assessment) process as part of the formal governance framework through the monthly Constabulary Management Board.

The Constabulary has refreshed its performance framework(s) during 2024/25. We have done so to ensure that our strategic outcomes are at the heart of our performance focus. These new frameworks are both at a corporate and a local level, thereby ensuring outcome focussed approach is adopted throughout the organisation. This new approach recognised the new Police & Crime Plan and government performance framework with national measures.

The central themes to our revised approach are:

- Strategic Outcomes reported via the IPQR product on a quarterly basis
- A Performance Control Strategy that is more outcome focussed
- A refined schedule for Performance Quality Assessment
- Consistency of Committee reporting to support both increased challenge and support
- Standardised reporting for Directorate Leadership Meetings / Areas

During 2024/25 we were inspected by HMICFRS, and from this review 16 formal Areas for Improvement (AFIs) were identified. For each, a Senior Officer Lead, Tactical Lead and Target Closure Date has been identified. The Constabulary Governance Framework is being used as the vehicle to provide effective scrutiny and accountability of progress. Each AFI has been aligned to meetings within the Governance Framework and is subject to a specific reporting cadence. Above this sits the Recommendation Steering Group, supported by the Inspection and Audit Team, that has oversight of collective progress and manages the process seeking formal AFI closure with HMICFRS.

Office of the Chief Constable for Avon & Somerset

PEEL 2024/25 AFIs

AFI Progress will be governed monthly through committees, with a summary provided to CMB monthly as follows:				
Not Started	Initial Work	Work Ongoing	Improving	Closure Pending
Responding to the Public 1. The constabulary needs to improve the time it takes to answer emergency calls Gold Lead: ACC Cummings Operational Improvement Committee Tactical Lead: Tara Bryant Target closure date: Jun 2025 2. The constabulary needs to reduce the number of non-emergency calls the caller abandons because they aren't answered Gold Lead: ACC Cummings Operational Improvement Committee Tactical Lead: Tara Bryant Target closure date: Jun 2025 3. The constabulary needs to attend calls for service in line with its published attendance times, make sure there is effective supervision of deployment decisions and that callers are updated if there are delays Gold Lead: ACC Cummings Operational Improvement Committee Tactical Lead: C/Supt Rees Target closure date: Aug 2025		Investigating Crime 4. The constabulary should carry out timely investigations into all reported crimes, including investigation plans and supervisory oversight to make sure that all investigative opportunities are taken Gold Lead: T/ACC Rees Investigative Standards Committee Tactical Lead: T/Supt Baker Target closure date: Mar 2026 5. The constabulary needs to make sure it is using outcomes appropriately, which comply with force and national policies, leading to satisfactory results for victims Gold Lead: T/ACC Rees Investigative Standards Committee Tactical Lead: Supt Shears Target closure date: Sep 2025 6. The constabulary should ensure that it consistently achieves appropriate outcomes for victims Gold Lead: T/ACC Rees Investigative Standards Committee Tactical Lead: T/Supt Baker Target closure date: Mar 2026 9. The constabulary should improve its governance and approach to managing suspects and wanted persons Gold Lead: T/ACC Rees Investigative Standards Committee Lead: T/Supt Baker Target closure date: Mar 2026		
		Protecting Vulnerable People 7. The constabulary should ensure that its vulnerability risk assessments are properly documented, supervised, quality assured, and checked for compliance Gold Lead: ACC Hall AFI Gold Tactical Lead: Supt Windsor Target closure date: Oct 2025 8. The constabulary needs to make sure it has sufficiently trained officers and staff and resources to make sure the Domestic Violence Disclosure Scheme function complies with the required legislative processes and timescales Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Victoria Cople Target closure date: Jun 2025		
		Managing Offenders 10. The constabulary should ensure that it has processes and resources in place to visit and manage the risk posed by registered sex offenders Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Supt Doocey Target closure date: Sep 2025 11. The constabulary should ensure that its Internet Child Abuse Team (ICAT) is able to manage images of online child abuse in line with nationally recognised risk assessment timescales, and that supervisors regularly review officers' caseloads Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Supt Buck Target closure date: Apr 2025 12. The constabulary should ensure that it continually risk-assesses any backlogs in online child abuse referrals and cases awaiting enforcement action, and that bail checks and intelligence refreshes take place following enforcement action Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Supt Buck Target closure date: Apr 2025		
		Leadership and Force Management 14. The constabulary should use relevant data and analysis to ensure it is operating efficiently and effectively Lead: DCC Reilly Constabulary Management Board Target closure date: Sept 2025 15. The constabulary needs to make sure that its senior leaders are more connected to its workforce Gold Lead: Louise Hutchison People Committee Tactical Lead: Neil Bennett Target closure date: Dec 2025 16. The constabulary needs to make sure its operating model helps its workforce to respond to priorities and current and future demand Lead: C/Supt Wigginton Constabulary Management Board Portfolio Scrutiny Board Target closure date: Apr 2026		
		Building, supporting and Protecting the workplace 13. The constabulary needs to ensure the findings of its occupational health unit review are implemented quickly, in order that the improvements and benefits offered to the workforce and organisation are realised Gold Lead: Louise Hutchison People Committee Tactical Lead: Rhona Galt Target closure date: Jun 2025		

Complementing BAU performance interventions processes is the delivery of transformative change through the **Constabulary Portfolio**. The objectives of portfolio delivery are twofold – for the Constabulary to achieve outstanding policing outcomes and support the identification of efficiencies where possible. The Constabulary Portfolio of Change was reviewed towards the end of 2024/25 and is now presented by the following construct.

- Right Service, Right People, Right Time Programme
- Protecting the Vulnerable and Putting Victims First Programme
- Investigative Standards and Tackling Perpetrators Programme
- Digital, Data, and I.T. Futures Programme
- Developing a Cost-Conscious Organisation Programme
- Estate & Fleet Fit for the Future Programme

Across the Portfolio there are over 60 live Projects (as of May 2025) covering a breadth of activity. Some of the most significant transformative activity relates to the move towards geographic alignment of Patrol with Neighbourhood, a subsequent revised operating model, service delivery for victims of domestic abuse via Project Bright Light, the delivery of a new Enterprise Resource Planning functionality and significant estate developments for Bath, Yeovil and in relation to vehicle electrification.

5.5 Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it.

Workforce Planning

We understand the need to maintain and develop our police officers effectively and to achieve this we have made investments in to our Workforce Planning (WFP) capability. The Workforce Planning Unit growth brought about the introduction of roles including that of insight specialists. The primary responsibility of this role is to improve our analytical offering to the

Office of the Chief Constable for Avon & Somerset

organisation in providing recommendations, with insight, to support decision-making on key people matters.

We have committed to achieving an uplift target of 3,351 Police Officers headcount from 01/04/25, and under new neighbourhood policing grant framework, to grow this number to 3,421 by the end of 2025/26.

To both maintain and continue to grow our overall officer numbers requires ongoing effective recruitment planning. Up until recently our main entry routes have been Police Constable Degree Apprenticeship (PCDA), for detectives the Degree Holder Entry Programme (DHEP) and transferees. In November 2024 we introduced DHEP for Neighbourhood Policing and Police Constable Entry Programme (PCEP) from March 2025. The introduction of new routes has been and will continue to be informed through analysis of data to understand historic and future trends. Decisions around our exact mix of entry routes which may be influenced by local and national decision making mean we will need to be adaptable and flexible in this space.

Looking ahead, an integral part of our strategic workforce planning will involve us undertaking a forcewide skills audit. Our skills and training landscape is multi-layered and understanding the breadth of this is fundamental for developing existing and future talent. Our training provision currently provides a mixture of initial induction training, on-the-job training (including e-learning), refresher training and external training. The objective of this work is to provide a holistic view on our current training capabilities by directorate and rank. Furthermore, the skills audit will look to establish the critical skills for the organisation.

Service Leadership

Through Leadership Events in early 2025, we have begun to pivot towards a model of Service Leadership across the organisation. This approach recognises the traditional hierarchical approach for command and control works in the heat of an incident but is increasingly not effective in the day to day running of the force. The focus of this new approach is to approach to leadership from perspective of supporting those in roles closest to the public such as staff taking calls, responding to incidents, investigating crime, supporting victims and providing a visible police service. For everyone in the organisation, there is the expectation to think about their personal delivery and ask whether they are helping our teams serve the public better.

5.6 ***Principle F: Managing risks and performance through robust internal control and strong public financial management.***

The Constabulary Governance Framework has remained unchanged during 2024/25 in support of the robust management of performance indicators, organisational and corporate risk, and financial management. The PEEL 2024 Report noted robust governance processes but recognising the need to further develop scrutiny and accountability. Local work, managed by the PMO, in relation to Post Implementation Reviews and individual meeting surveys will help drive further improvements here during 2025/26.

Performance indicators (KPIs)

The revised Constabulary Performance Framework ensures the reporting of appropriate KPIs at all levels of the governance framework. Reporting of KPI's is managed overall at the Constabulary Management Board, and this is supported by customised reporting of KPI's into

Office of the Chief Constable for Avon & Somerset

relevant committees across our governance framework. This is enabled by our Strategic Outcomes Dashboard, which brings together all Local Level and a Wider Strategic Outcomes in one place.

The quarterly Specified Information Order provides data that enables comparison against our Most Similar Group (MSG) of other forces, allowing us to benchmark our positions for a further range of outcomes including murder, serious violence, drugs and county lines, neighbourhood crime, cyber-crime, victim satisfaction and criminal justice outcomes (rape cases).

Risk Management

Constabulary risk management processes and framework were subject to a favourable internal audit review in 2022 and continue to evolve 3-4 years after implementation. Risk is managed at two levels – Organisational Risk (mapped by Directorates and Departments) and Corporate Risk (previously seven static risks inclusive of Finance subject to quarterly review in 2024/25 – increasing to eight static risks for 2025/26 with the addition of Digital & Data). Risks are assessed using a subjective 5 x 5 risk matrix with mitigated risk values determine how / where risks are managed within the governance framework. Risk escalations are used to provide options for resolution of risks as required. The Joint Audit Committee provides external and independent scrutiny of the corporate risks which adds transparency and legitimacy to the process. The PMO continues to work closely with members of the JAC to further evolve the corporate risk management process. The PMO is a member of the National Risk Management Group and new sub-Groups / Southwest Regional Group to capture any national learning to further develop the approach. We will carry forward a focus in 2025 for both risk appetite and risk training.

Financial Management

Financial Management within the Constabulary is intrinsic within all levels of the governance framework. The strategic financial goals and challenges are reviewed at our quarterly Strategic Planning Meetings which also receives regular updates on the development and headlines of the Medium-Term Financial plan (MTFP). Our Medium-Term Financial Plan (MTFP) provides the financial outlook, context, and resourcing principles for the annual budget setting process. It outlines, in broad terms, the specific service and funding issues over the 5-year period and how the PCC will, within these financial constraints, fund priorities and ensure financial sustainability and resilience. Our MTFP needs to be responsive to changing national and local conditions and is therefore a living document subject to annual review, with our current plan covering 2025/26 – 2029/30.

Our 2025 MTFP reflects the tightened financial constraints within which the public sector has been having to manage for over a decade. The plan builds on the announcements made in the Government's police funding settlement and the decision of the PCC to increase the policing precept by £14 p.a. for an average band D property in 2025/26. The plan projects forward using with further assumptions in subsequent years, forecasting that revenue funding will increase by £56.1M/14.3% by the 2029/30 financial year.

Our plan is made within the context that policing in Avon & Somerset continues to be under-funded compared to our need and to comparable forces around the country. Our funding per

Office of the Chief Constable for Avon & Somerset

head of population is below national average, and below the funding levels seen in those force areas with one of the other 10 largest cities in England and Wales. The Government continues to acknowledge the need for reform of the funding formula for the distribution of police funding, however they have yet to commit to a timescale for this work. We remain hopeful that the Governments review will address some of this imbalance, but we have not assumed that this will change over the course of this plan.

Our plan also recognises growth in our costs. Some of these reflect the plans to both maintain officer numbers, and to now further grow these as part of the neighbourhood policing grant for 2025/26. Some of our cost increases reflect changes in demand, such as the pressures on kennelling costs that we have seen since the XL bully dog ban. Some of our cost increases are inflationary, reflecting both general inflation and other acute factors, such as the increase in motor insurance costs which reflecting a wider tightening of the market for blue light insurance.

The MTFP has annual formal sign-off via the Constabulary Management Board and OPCC Governance & Scrutiny Board. These arrangements are well-established.

Performance against plan is monitored in quarterly financial reporting, covering both revenue and capital budget performance. This is reviewed at the Finance and Assets Committee, as well as being presented to the Constabulary Management Board and the OPCC Governance and Scrutiny Board.

5.7 ***Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability.***

We engage in an open and transparent working relationship with the OPCC, reflected by the publication of minutes and decision notices from meetings such as the Joint Audit Committee (JAC) and the Governance and Scrutiny Board (GSB).

JAC is an independent, non-executive body that plays a vital part in the governance and risk management of the OPCC and the OCC. JAC meetings are held quarterly and open to members of the public to attend. The purpose of the JAC is to provide independent oversight and advice on governance and risk management, allowing the PCC and CC to discharge their respective roles and duties. The JAC is where the independent Internal Audits are discussed, scrutinised, and agreed upon by the Committee, the OPCC and the Constabulary in a formal governance setting. All papers presented to JAC, including risk registers and documents from our internal and external auditors, are published on the PCC's website allowing public members to access these reports and their contents. In addition, quarterly financial performance reports presented to the GSB are also published, with all documentation adhering to Government Security Classification (GSC) markings.

The Internal Audit function, commissioned through the JAC on behalf of the OPCC and the Office of the Chief Constable, is undertaken by a third-party auditor for additional independence. Our internal auditors are South West Audit Partnership (SWAP). Working with SWAP, a number of areas for audit are identified and subsequently reported via the JAC forum. The 2024/25 audit schedule included audit areas of the ERP Programme, Estates, Criminal Justice and Treasury Management. Audit areas for 2025/26 including Constabulary Benefits Management (due Q2) which will cut across governance, portfolio and efficiency management activity.

Office of the Chief Constable for Avon & Somerset

Transparency is also displayed through the development, submission (to HMICFRS) and publication (via the external website) of the annual Force Management Statement (FMS). This comprehensive annual organisational self-assessment is central to our strategic planning cycle and has been used to support an organisational SWOT analysis to inform our Q4 Strategic Planning Meeting and influence our portfolio design. The FMS includes a number of subjective assessments looking at demand, resources and capabilities built around 4 HMICFRS questions pertaining to Demand, Assets, Business Plans and Risks. These assessments are repeated for over 40 Directorate, Department, and thematic areas of service delivery and provide an extremely candid view of performance, planning and challenges. Force Management #7 referenced the 2024/25 Financial Year and was formally submitted to HMICFRS in April 2025 with formal feedback expected in May 2025.

6. Review of Effectiveness

- 6.1 The Chief Constable has responsibility for conducting, at least annually through the PMO, a review of the effectiveness of the governance framework. Several sources can inform the review, including the internal audit assurance, the opinions and reports of our external auditors and other inspection bodies, as well as the work of the Office of the Chief Constable, OPCC, and of managers within the Constabulary, whom which have responsibility for the development and maintenance of the governance environment.

The central oversight and management of the Constabulary Governance Framework by the PMO provides consistency and identifies opportunities for further efficiencies. From 2023/24, this position was further strengthened by the introduction of a new Assistant Chief Constable role with responsibility for Strategic Performance, Planning and Change and this has role has continued to embed and support.

The iterative development of the governance framework has continued and within the last twelve months reflected by the following:

- Annual forward planning of logistics (planned in September looking ahead for 18 months)
- Annual review of Terms of Reference (TORs) – now completed Q1 each financial year
- Positive formal 2024 PEEL feedback reflecting sound structures but the need to improve scrutiny and accountability
- Post Implementation Review (questions issued December 2024-January 2025) – analysis to follow in Q1 2025/26.

6.2 His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS)

In this section below, we detailed the findings of inspection activity from HMICFRS.

'PEEL' Inspection

The primary framework by which police forces are inspected by HMICFRS is called 'Police Efficiency, Effectiveness and Legitimacy' (PEEL). This programme has evolved over time to

Office of the Chief Constable for Avon & Somerset

become an intelligence-led, continual assessment approach, rather than the annual PEEL inspections we used in previous years. HMICFRS assess Forces against the characteristics of good performance, and more clearly link their judgments to causes of concern and areas for improvement. The judgements are made across five tiers, those being:

- Outstanding.
- Good.
- Adequate.
- Requires improvement.
- Inadequate.

As a result, HMICFRS can state more precisely where they consider improvement is needed and highlight more effectively the best ways of doing things. However, these changes mean that it isn't possible to make direct comparisons between the grades awarded this year with those from previous PEEL inspections. A reduction in grade, particularly from good to adequate, does not necessarily mean that there has been a reduction in performance, unless specifically stated in the Force's report.

The HMICFRS Integrated PEEL Assessment is one of the most critical sources of assurance for both the PCC and OCC in delivering the Police and Crime Plan and realising our vision. Avon & Somerset were last inspected in the autumn of 2024, with the HMICFRS final report published in Q4 2024/25.

Our overall PEEL Inspection was **"Requires Improvement"**. Based on PEEL assessment scoring grades, this has placed Avon & Somerset slightly below the national average.

Outstanding	Good	Adequate	Requires Improvement	Inadequate
	Police Powers and public treatment	Building, supporting and protecting the workforce	Responding to public	
	Preventing Crime		Investigating Crime	
			Protecting Vulnerable People	
			Managing Offenders	
			Leadership & Force Management	

6.3 Significant Risks

The latest assessment of the Corporate Risk Register was completed in March 2025 with three of our seven static corporate risks with a mitigated assessment score of 15/25 or higher (red RAG status).

The first of these is reference PR/735 – Finance. This assessment reflects the balanced revenue position for 2025/26 but a revenue gap for 2026/27 and beyond. We have a number of planned

Office of the Chief Constable for Avon & Somerset

mitigations including the identification of revenue non-pay efficiencies from existing budgets, the realisation of small percentage savings from Directorate / Department budgets and the recognition of our Constabulary Portfolio of Change to understand the potential to realise savings from medium to longer term transformational change activity. We recognise the Governance Reform Agenda and the expected White Paper from the Commercial Efficiency and Collaboration Programme with increased scrutiny on police efficiencies. This will look to expand collaborative thinking and practice across the sector. We have only received a one year central funding settlement covering 2025/26 and await the outcome of the Government Spending Review. The Constabulary has received notification of ring-fenced funding to cover increased employer National Insurance contributions for 2025/26. We have had our plans for the Neighbourhood Policing Guarantee and associated funding approved ahead of implementation from June 2025. Through the NPCC, we continue to raise wider funding concerns notably capital provision and the requirement for a significant increase in capital to help finance significant considerations such as the move to the Emergency Services Network and Electric Vehicles. Finally, we have submitted our latest 2025 data to the NPCC Finance & Co-ordination Committee noting our 2024 financial management assessment of High Risk High Resilience.

The second red RAG corporate risk is PR/737 – People. This assessment reflects the drop in engagement reported in the 2024 People Survey and the workload pressures being faced by some frontline Teams. A new assessment will be available in the autumn on 2025 after the publication of the 2025 People Survey results. We have multiple mitigations in place to support our people. The evolution of our Workforce Planning capability continues helping us to meet recruitment targets and manage statutory obligations such as the Neighbourhood Guarantee. Our organisational wellbeing offer remains strong (NHS Health Checks, Oscar Kilo, Mental Health First Aiders, Welfare Officers). We continue to develop our workforce through the implementation of our First Line and Mid Line Leadership Programmes complemented by a Senior Leadership Programme called Elevate and a range of Leadership Events held January / February with over 800 attendees. Our People Committee provides effective scrutiny and a decision making forum for business as usual considerations such as moderated duties and shift patterns.

The final red RAG corporate risk is PR/1436 – Public Confidence. The assessment reflects our mid-range national ranking of 21st for public confidence survey scoring. Again, we can detail several mitigations focussed on the three themes Policing Competence, Engagement and Policing Standards. We have received our 2024 PEEL Inspection Report and associated Areas for Improvement (AFIs). We are managing these robustly, looking for early formal closure with HMICFRS, demonstrating improved service delivery. We are developing an Engagement Strategy with our Neighbourhood Policing Team with Local Action Plans supporting their delivery. We have introduced a new internal network called “30 Under 30” to help close the engagement gap with younger generations. For Policing Standards, we continue to focus on the completion of the Code of Ethics and Upstander Training. Our central Organisational Learning process continues to evolve.

Office of the Chief Constable for Avon & Somerset

7. Governance Issues

- 7.1 Throughout 2024/25, we have continued to evolve our governance arrangements and looked to identify and implement efficiencies. There is now a greater understanding of our governance mechanisms and how they drive our day-to-day business. We continue to use elements of governance such as the Portfolio Steering Board to land and support our seven stages of project management. We have ensured other organisational processes such as risk management, benefits management and organisational learning are hard-wired into our governance arrangements. The new Constabulary Portfolio of Change makes use of the governance framework not only for stage gate reviews but also Programme Highlight reporting at Committee level.

Finally, while we recognise the healthy state of our internal governance, we remain aware of the need to continually review our existing partnership and collaborative governance arrangements. There is now increased visibility of highlight reporting of regional governance forums via the Constabulary Management Board, and we have recently agreed investment to support work via a new Delegated Safeguarding Partnerships Directorate.

8. Conclusion and Certification

- 8.1 This statement has been prepared based on the review of the effectiveness of governance arrangements. We are satisfied that the Office of the Chief Constable has proportionate and adequate internal control systems, including arrangements for good governance and the management of risk. However, we acknowledge that no method of internal control can provide absolute assurance. Over the coming year, we propose taking steps to address the areas for improvement identified through our internal control activity to enhance our governance arrangements and commit to monitoring their implementation and impact as part of our next annual review.

Sarah Crew QPM
Chief Constable
May 2025

Nick Adams LLB (Hons), FCA
Chief Finance Officer to the OCC
May 2025

Office of the Chief Constable for Avon & Somerset

Comprehensive Income and Expenditure Statement for Year Ended 31 March 2025

The comprehensive income and expenditure statement shows the resources consumed by the OCC in undertaking operational policing activities. These costs have been funded by the PCC through intragroup adjustments.

OCC Expenditure £'000	OCC Income £'000	Total 2023/2024 £'000	Comprehensive Income and Expenditure Statement - OCC	OCC Expenditure £'000	OCC Income £'000	Total 2024/2025 £'000
487,582	-67,874	419,708	Police Services	507,419	-80,445	426,974
-487,582	67,874	-419,708	Intragroup funding adjustment	-507,419	80,445	-426,974
0	0	0	Net cost of police services	0	0	0
		121,500	Net interest on pensions			125,830
		-121,500	Intragroup adjustment (pension interest cost)			-125,830
0	0	0	Financial and investment income and expenditure	0	0	0
		0	Taxation and non-specific grant income			0
		0	Surplus(-)/deficit on provision of services			0
		117,909	Intragroup adjustment (Re-measurement of pension assets and liabilities)			269,704
		-117,909	Re-measurement of pension assets and liabilities			-269,704
0	0	0	Other comprehensive income and expenditure	0	0	0
0	0	0	Total comprehensive income and expenditure	0	0	0

Office of the Chief Constable for Avon & Somerset

Movement in Reserves Statement 2024/2025 and 2023/2024

All reserves are held by the PCC.

Movement in reserves statement 2024/2025					
	Revenue General Fund	Capital Receipts Reserves	Total Usable Reserves	Total Unusable Reserves	Total
	£'000	£'000	£'000	£'000	£'000
Balance as at 31 March 2024	0	0	0	0	0
Impact of adoption of IFRS16	0	0	0		
Total comprehensive income and expenditure	0	0	0	0	0
Adjustments between accounting & funding basis under regulations	0	0	0	0	0
Increase/decrease(-) in 2024/2025	0	0	0	0	0
Balance as at 31 March 2025	0	0	0	0	0

Movement in reserves statement 2023/2024					
	Revenue General Fund	Capital Receipts Reserves	Total Usable Reserves	Total Unusable Reserves	Total
	£'000	£'000	£'000	£'000	£'000
Balance as at 31 March 2023	0	0	0	0	0
Total comprehensive income and expenditure	0	0	0	0	0
Adjustments between accounting & funding basis under regulations	0	0	0	0	0
Increase/decrease(-) in 2023/2024	0	0	0	0	0
Balance as at 31 March 2024	0	0	0	0	0

Office of the Chief Constable for Avon & Somerset

Balance Sheet as at 31 March 2025

The balance sheet shows the pension liability, other employee related creditors, and provisions accrual offset by debtors from the PCC.

2024 £'000	Balance Sheet	2025 £'000
	Long term assets	
2,634,843	Long term intragroup debtor	2,465,614
2,634,843	Total non-current assets	2,465,614
19,104	Intragroup debtor	14,891
19,104	Total current assets	14,891
-14,570	Creditors	-12,864
-4,534	Short term provisions	-2,027
-19,104	Total current liabilities	-14,891
	Long term liabilities	
0	Provisions	0
-2,634,843	Net defined pension liability	-2,465,614
-2,634,843	Total long term liabilities	-2,465,614
0	Net assets	0
0	Total usable reserves	0
0	Total unusable reserves	0
0	Total reserves	0

Nick Adams LLB (Hons), FCA

Chief Finance Officer to OCC

Office of the Chief Constable for Avon & Somerset

Cash Flow Statement

This note does not show any cash flows for the year ending 31 March 2025 as all payments are made from the PCC and all income for the year received by the PCC. The financial consequences of the operational activities undertaken by the OCC can be seen within the comprehensive income and expenditure statement.

Cash Flow Statement		
2023/2024		2024/2025
£'000		£'000
0	Net surplus(-)/deficit on the provision of services	0
-410	Decrease in provision charged back to service	2,508
2,005	Increase in long and short term debtors	-4,214
-1,595	Decrease in long and short term creditors	1,706
	Adjust net surplus or deficit on the provision of services for non-cash movements	
0		0
0	Net increase(-)/decrease in cash and cash equivalents	0

Notes to the Financial Statements

1 Statement of Accounting Policies

1.1 General Principles

The general principles adopted in compiling these accounts are in accordance with the recommendations of CIPFA. They accord with CIPFA's Code of Practice on Local Authority Accounting 2024/2025 and the Accounts and Audit (Amendment) Regulations 2021 and are based on the following standards

- ✚ International Financial Reporting Standards (IFRSs) as adopted by the UK
- ✚ International Public Sector Accounting Standards (IPSASs)
- ✚ UK Generally Accepted Accounting Practice (GAAP); (Financial Reporting Standards (FRSs), Statements of Standard Accounting Practice (SSAPs) and Urgent Issues Task Force (UITF) abstracts) as far as they are applicable.

Further information is included within notes 13-15 regarding the assumptions that have been used by the actuaries to provide an estimate of the liability

1.2 Accruals of Income and Expenditure

Activity is accounted for and recorded on an accruals basis. This means that income is recorded in the accounts when it becomes due, rather than when it is received, and the outstanding amounts are included as debtors. Expenditure is included in the accounts when the goods or services are received or supplied, and any outstanding amounts are included as creditors. The OCC established a de minimis level of £5,000 for accruals in both 2023/2024 and 2024/2025.

1.3 VAT

The OCC does not submit a Value Added Tax return to HMRC as this is submitted as a single return for the group by the PCC. Income and expenditure in the OCC's comprehensive income and expenditure statement excludes VAT, except where it is non-recoverable.

1.4 Employee Benefits

1.4.1 Benefits Payable During Employment

Employee benefits that are due to be settled wholly within 12 months of the year end are recognised as an expense for services in the year which the employees rendered services for the Chief Constable. These include: salaries; annual leave; sick leave; bonuses; and non-monetary benefits (cars).

An accrual is made for the cost of holiday entitlements earned by employees but not taken before year end which employees can carry forward in to the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to the surplus or deficit on the provision of services, but then reversed out through the Movement in Reserves statement to the accumulated absences account so that the holiday entitlements are charged to revenue in the financial year in which the holiday absence occurs.

1.4.2 Termination Benefits

Termination benefits are amounts payable as a result of a decision by the group to terminate an employee's employment before the normal retirement date or an officer's decision to accept voluntary redundancy in exchange for those benefits. These benefits are charged on an accruals basis to the appropriate service segment at the earlier of when the authority can no longer withdraw the offer of those benefits or when the authority recognises costs for a restructuring.

1.4.3 Post-Employment Benefits

Employees of the Chief Constable are members of four separate pension schemes

- ✚ The Police Officer 1987 scheme (PPS)
- ✚ The Police Officer 2006 scheme (NPPS)
- ✚ The Police Officer 2015 scheme (CARE)
- ✚ The Local Government Pension scheme (CARE)

1.4.3.1 Police Officers Pension Scheme

All police officers can become members of the Police Officer pension scheme, with new entrants joining the 2015 scheme as the other legacy schemes are closed to new joiners. These pension schemes are accounted for as defined benefit schemes.

The liabilities of the police officers pension scheme are included in the balanced sheet on an actuarial basis using the projected unit method. The projected unit method is an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc., and projected earnings for current employees.

An estimate of the employer's future cashflows is made using notional cashflows based on the estimated duration of all police schemes. These estimated cashflows are then used to derive a single equivalent discount rate (SEDR). The discount rate derived is such that the net present value of the notional cashflow, discounted at this single rate, equates to the net present value of the cashflows, discounted using the annualised Merrill Lynch AA-rated corporate bond yield curve.

1.4.3.2 Local Government Pension Scheme

All Police Staff and PCSOs can become members of the Local Government Pension Scheme which is accounted for as a defined benefits scheme. In Avon and Somerset we are a member of the Somerset Council pension fund.

An estimate of the employer's future cashflows is made using notional cashflows based on the estimated duration of all police schemes. These estimated cashflows are then used to derive a single equivalent discount rate (SEDR). The discount rate derived is such that the net present value of the notional cashflow, discounted at this single rate, equates to the net present value of the cashflows, discounted using the annualised Merrill Lynch AA-rated corporate bond yield curve.

The assets of the Somerset Council pension fund attributable to the group are included in the balance sheet at their fair value

- ✚ Quoted securities – current bid price
- ✚ Unquoted securities – professional estimate
- ✚ Unitised securities – current bid price
- ✚ Property securities – current bid price
- ✚ Property – market value

1.4.3.3 Net Pensions Liability

The change in the net pensions liability for the pension scheme is analysed into the following components

Service cost comprising

- ✚ Current service cost – this is the increase in liabilities as a result of years of service earned this year which is allocated in the Comprehensive Income and Expenditure Statement (CIES) to the services for which the employees worked;
- ✚ Past service cost – this is the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years – debited to the surplus or deficit on the provision of services in the CIES;
- ✚ Net interest on the net defined benefit liability or asset – this is the change during the period in the net defined benefit liability or asset that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the CIES. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability or asset at the end of the period and taking into account any changes in the net defined liability or asset during the period as a result of contribution and benefit payments.

Re-measurements comprising

- ✚ The return on plan assets excludes the amounts included in the net interest on the net defined benefit liability or asset which is charged to the pensions reserve as Other Comprehensive Income and Expenditure. This is only applicable to the Local Government Pension Scheme.
- ✚ Actuarial gains and losses are changes in the net pension's liability that arise because events have not coincided with assumptions made at the last valuation or because the actuaries have updated their assumptions. These changes are charged to the pensions reserve as Other Comprehensive Income and Expenditure.

1.5 Provisions

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

Provisions are charged as an expense to the appropriate line in the comprehensive income and expenditure statement when the group has an obligation, and are measured at the best estimate at the balance sheet date of the expenditure to settle the obligation, taking into account relevant risks and uncertainties.

When payments are made, they are charged to the provision carried in the balance sheet and estimated settlements are reviewed at the end of each financial year. Where it becomes less than probable that a transfer of economic benefits will now be required or a lower settlement than anticipated is made, the provision is reversed and credited back to the relevant service.

1.6 Joint Arrangements

Joint Arrangements are classified as either Joint Operations or Joint Ventures. Joint Operations are where activities are agreed through a shared control (usually through a shared board) and the parties have rights to the assets and obligations for the liabilities relating to the arrangement. Joint Ventures are where the parties have rights to the net assets of the arrangement. The Group does not participate in any joint ventures.

The PCC recognises its share of the assets, liabilities and expenditure relating to its involvement in the joint operations.

The Police and Crime Commissioner and the Chief Constable has entered into collaborative arrangements with other police forces and local authorities. Details of these are disclosed in the notes to the accounts.

1.7 Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Office of the Chief Constable a possible obligation whose existence can only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Office of the Chief Constable. Contingent liabilities also arise in the situation where a provision would otherwise be made but where it is possible but not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the balance sheet but disclosed in a note to the accounts.

1.8 Post Balance Sheet Events

These are events occurring after the balance sheet date but before the Statement of Accounts are authorised for issue. Two types of events can be identified

-  Adjusting events - where there is evidence that the conditions existed at the end of the reporting period and the accounts are adjusted to reflect these events.
-  Non-adjusting events – where these are indicative of conditions that arose after the balance sheet date, the Statement of Accounts are not amended, but a note is included to provide an explanation of the nature and the effect of the event.

Events that have taken place after the authorised date of issue are not reflected within the Statement of Accounts.

2 Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, the Chief Constable has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements in the Statement of Accounts are:

As a result of the Police Reform and Social Responsibility Act 2011 (the Act), two corporations sole were formed - the Police and Crime Commissioner (PCC) for Avon and Somerset and the Office of the Chief Constable (OCC). The PCC is responsible for the formal oversight of the Avon and Somerset Police and the Chief Constable, including setting the strategic direction and holding the police to account; whilst the Chief Constable has the direction and control over the force's officers and staff. For accounting purposes, the PCC is the parent entity of the Office of the Chief Constable and together they form the PCC group.

The accounting recognition of the PCC Group assets, liabilities and reserves reflects the powers and responsibilities of the Police and Crime Commissioner and the Chief Constable as designated by the Police Reform and Social Responsibility Act 2011 and the Revised Home Office Financial Management Code of Practice for the Police Service, England and Wales 2018. This accounting treatment is also underpinned by the relationships as defined by local regulations, local agreement and practice.

The PCC receives all Government funding and income, and the Chief Constable uses the PCC's financial resources against an annual budget in order to discharge their operational policing

responsibilities. The Chief Constable does not hold any cash or reserves. The PCC has the responsibility for managing the financial relationship with third parties.

All the assets, liabilities and reserves of the PCC Group are recognised on the PCC Balance Sheet except for the liabilities for employee benefits. As a result, there is a nil balance on the Chief Constable's Movement of Reserves Statement and no cash transactions on the Chief Constable's cashflow statement. The financial results of the PCC resources used by the Chief Constable are shown in the Comprehensive Income and Expenditure Statement (CIES). As the Chief Constable does not hold reserves the financial consequences recognised in the CIES are offset by intra-group adjustments to reflect the funding of PCC resources consumed at the request of the Chief Constable to give a nil balance on the General Reserves of the Chief Constable at the year end. These intra-group adjustments are mirrored in the PCC accounts to reflect the funding of resources at the request of the Chief Constable.

Police pension costs are recognised in the Chief Constable's Accounts in accordance with IAS 19 (Employee Benefits). The liability for police pensions on the Chief Constable's Balance Sheet however is offset by an intra-group debtor reflecting the PCC's responsibility to provide funds from the police fund each year to enable the Chief Constable to administer police pension payments. Similarly, within the Chief Constable's CIES the IAS 19 pension costs are offset by intra-group funding adjustments within the Net Cost of Policing Services and within 'Financing and Investment' lines. The PCC's Balance Sheet shows a matching liability and police pension reserve to reflect its responsibility to provide funds for the payment of police pensions. The same accounting treatment has been adopted in respect of accumulated absences due to employees, but not taken at the reporting date. The liabilities in the Chief Constable's Balance Sheet are offset by an intra-group transfer from the PCC's to reflect the fact that the PCC ultimately funds the Chief Constable's employee costs.

A judgement has been made to include the impact of the McCloud/Sargeant ruling. Whilst the regulations underpinning the Local Government Pension Scheme (LGPS) and police pension schemes have not yet been amended, a change to the remedy is not anticipated.

3 Accounting Standards Issued but not Adopted

The following accounting standards have been issued but not adopted by CIPFA and are unlikely to have a material impact on the financial statements.

- ✚ Classification of Liabilities as Current or Non-current (Amendments to IAS 1) issued in January 2020
- ✚ Non-current Liabilities with Covenants (Amendments to IAS 1) issued in October 2022
- ✚ International Tax Reform: Pillar Two Model Rules (Amendments to IAS 12) issued in May 2023
- ✚ Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7) issued in May 2023

4 Assumptions made about the Future and the Sources of Estimations

In some areas figures in the accounts are based on estimates which take into account past experience, current trends and other relevant factors. By their nature these figures could vary and as such the material areas based on estimates are detailed below.

4.1 Pension Liability

The estimation of the service cost to pay pension depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are expected to increase, changes in retirement ages, mortality rates and the expected return on the fund's assets. Actuaries provide the PCC Group with expert advice about the assumptions that have been applied.

Further information is included within notes 13 to 15 regarding the assumptions that have been used by the actuaries to provide an estimate of the liability.

Pension fund assets (relevant in the case of the Local Government Pension Scheme) are measured at fair value which requires reference to the market conditions held at the measurement date. The market has been subject to volatility, however markets have continued trading and information was available to measure the fund assets at the measurement date.

A remedy process to resolve the age discrimination of the pension changes resulting from the reform of public service pension schemes has been published by HM Treasury. The Treasury has confirmed that: legacy schemes are closed from 31 March 2022; a remedy has been introduced for the period 2015-2022 based on a deferred choice underpin basis; and eligibility criteria for members to access the remedy. From 1 April 2022, members accrue benefits in the career average revalued earnings (CARE) scheme. The estimated impact of McCloud/Sargeant has been factored into the IAS19 pension valuations estimates since 2018/19. These estimates have evolved as assumptions underpinning them have evolved.

The following tables show the impact of a small change in the assumptions made for the Police Officer and Police Staff Pension Schemes

Police Officer Sensitivity Analysis	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present value of total obligation	2,419,906	2,453,287	2,487,461
Projected service cost	20,050	21,196	22,383
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present value of total obligation	2,455,749	2,453,287	2,450,835
Projected service cost	21,196	21,196	21,196
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present value of total obligation	2,485,939	2,453,287	2,421,395
Projected service cost	22,427	21,196	20,007
Adjustment to life expectancy assumptions	+1 year	None	-1 year
Present value of total obligation	2,536,676	2,453,287	2,372,752
Projected service cost	22,173	21,196	20,242

Police Staff Sensitivity Analysis	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present value of total obligation	453,267	461,498	469,964
Projected service cost	11,315	11,810	12,322
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present value of total obligation	462,256	461,498	460,748
Projected service cost	11,810	11,810	11,810
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present value of total obligation	469,452	461,498	453,768
Projected service cost	12,343	11,810	11,295
Adjustment to life expectancy assumptions	+1 year	None	-1 year
Present value of total obligation	474,668	461,498	448,731
Projected service cost	12,249	11,810	11,380

4.2 Short and Long Term Provisions

In determining the provisions set aside at 31 March 2025 to pay for known future costs it has been necessary to estimate and make assumptions about the future. More detail around the sources of these estimations and the underlying assumptions made are included within note 18, Short and Long Term Provisions.

5 Events After the Balance Sheet Date

There are no post balance sheet events to date.

6 Expenditure and Funding Analysis

This note shows how the annual expenditure is allocated and the funding available to the Constabulary in a format which is used for decision making purposes. It is reconciled to the comprehensive income and expenditure statement.

2023/2024						2024/2025				
As reported to Management	Adjustments to arrive at the chargeable to general reserves	Net expenditure chargeable to general fund	Adjustment between accounting and funding basis	Net expenditure in the comprehensive I & E		As reported to Management	Adjustments to arrive at the chargeable to general reserves	Net expenditure chargeable to general fund	Adjustment between accounting and funding basis	Net expenditure in the comprehensive I & E
£'000	£'000	£'000	£'000	£'000		£'000	£'000	£'000	£'000	£'000
364,871	65,969	430,840	-11,132	419,708	Police Services	386,233	63,224	449,457	-22,483	426,974
-364,871	-65,969	-430,840	11,132	-419,708	Intragroup adjustment	-386,233	-63,224	-449,457	22,483	-426,974
0	0	0	0	0	Net cost of police services	0	0	0	0	0
0	0	0	121,500	121,500	Net interest on pensions	0	0	0	125,830	125,830
0	0	0	-121,500	-121,500	Intragroup adjustment (Pension interest cost)	0	0	0	-125,830	-125,830
0	0	0	0	0	Financial and investment income and expenditure	0	0	0	0	0
0	0	0	0	0	Taxation and non-specific grant income	0	0	0	0	0
0	0	0	0	0	Surplus(-)/deficit on provision of services	0	0	0	0	0

Adjustments to arrive at the chargeable to general reserves column consists of the transfers to & from reserves and intercompany charges.

2023/2024 Capital Purposes £'000	Pension Adjustment £'000	Other Adjustment £'000	Total Adjustment £'000	OCC Expenditure and Funding Analysis	2024/2025 Capital Purposes £'000	Pension Adjustment £'000	Other Adjustment £'000	Total Adjustment £'000
2,194	-13,615	289	-11,132	Police Services	3,980	-25,355	-1,108	-22,483
-2,194	13,615	-289	11,132	Intragroup adjustment	-3,980	25,355	1,108	22,483
0	0	0	0	Net cost of police services	0	0	0	0
0	121,500	0	121,500	Net interest on pensions	0	125,830	0	125,830
0	-121,500	0	-121,500	Intragroup adjustment (Pension interest cost)	0	-125,830	0	-125,830
0	0	0	0	Financial and investment income and expenditure	0	0	0	0
0	0	0	0	Taxation and non-specific grant income	0	0	0	0
0	0	0	0		0	0	0	0
0	0	0	0	Difference between surplus on the general fund and deficit on the provision of services	0	0	0	0

7 Income and Expenditure Analysed by Nature

2023/2024 £'000	Income and Expenditure analysed by nature	2024/2025 £'000
318,874	Employee costs	334,196
17,355	Premises costs	16,053
5,501	Transport costs	5,396
44,457	Supplies & services	45,718
18,744	Partnership costs	29,034
20,782	Misc, central, & grants	25,109
15,235	Depreciation, amortisation, & impairment	20,591
-11,974	Employee benefit expenses	-25,408
121,500	Net interest on pensions	125,830
58,607	Net deficit on Police Pension fund	56,729
-609,081	Intragroup adjustment	-633,249
0	Total expenditure	0
-18,532	Sales, rent, fees, & charges	-20,899
-1,362	Seconded officers	-1,785
-17,930	Counter terrorism policing grant	-20,578
-801	Serious violence grant	0
-8,090	Uplift grant	-11,162
-18,331	Officer pensions grant	-9,244
-2,828	Other specific grants	-16,778
67,874	Intragroup adjustment	80,445
0	Total income	0
0	Surplus/deficit on provision of services	0

The employee benefit expense line includes the holiday pay charge, pension costs and employers' contribution. This year it is a credit value due to the pension costs being lower than the employer's contribution.

8 Paying Staff

Disclosure of Remuneration for Senior Employees 2024/2025					
Post Holder Information (post title and name)	Salary (including fees & allowances)	Benefits in Kind	Total Remuneration Excluding Pension Contributions 2024/2025	Pension Contributions	Total Remuneration Including Pension Contributions 2024/2025
	£	£	£	£	£
Chief Constable - S Crew	190,338	9,608	199,946	67,189	267,135
	<u>190,338</u>	<u>9,608</u>	<u>199,946</u>	<u>67,189</u>	<u>267,135</u>

Disclosure of Remuneration for Senior Employees 2023/2024						
Post Holder Information (post title and name)	Note	Salary (including fees & allowances)	Benefits in Kind	Total Remuneration Excluding Pension Contributions 2023/2024	Pension Contributions	Total Remuneration Including Pension Contributions 2023/2024
		£	£	£	£	£
Chief Constable - S Crew		175,706	8,570	184,276	54,469	238,745
		<u>175,706</u>	<u>8,570</u>	<u>184,276</u>	<u>54,469</u>	<u>238,745</u>

Disclosure of Remuneration for Senior Employees 2024/2025

Post Holder Information (post title)	Note	Salary (including fees & allowances)	Benefits in Kind	Total Remuneration Excluding Pension Contributions 2024/2025	Pension Contributions	Total Remuneration Including Pension Contributions 2024/2025
		£	£	£	£	£
Deputy Chief Constable - J Reilly		159,741	844	160,585	55,506	216,091
ACC - Strategic Improvement		140,691	0	140,691	47,016	187,707
ACC - Neighbourhoods, Partnerships & Response	1	118,212	6,050	124,262	41,729	165,991
ACC - Investigations & Operational Support		133,879	345	134,224	44,612	178,836
Chief Officer - Finance, Resources and Innovation		133,191	8,662	141,853	24,773	166,626
Chief Officer - People and Organisational Development		134,356	0	134,356	23,595	157,951
Force Medical Officer - D Bulpitt	2	12,365	0	12,365	2,300	14,665
Force Medical Officer - B Harrison	3	53,846	0	53,846	10,015	63,861
Misconduct Panel Chair	4	79,583	0	79,583	13,887	93,470
		965,864	15,901	981,765	263,433	1,245,198

Note 1 A new ACC - Neighbourhoods Partnership Response was appointed on 01/04/2024

Note 2 Force Medical Officer retired on 31/05/2024

Note 3 New Force Medical Officer appointed on 03/09/2024

Note 4 Misconduct Panel Chair temporary role appointed on 05/08/2024

Disclosure of Remuneration for Senior Employees 2023/2024						
Post Holder Information (post title)	Note	Salary (including fees & allowances)	Benefits in Kind	Total Remuneration Excluding Pension Contributions 2023/2024	Pension Contributions	Total Remuneration Including Pension Contributions 2023/2024
		£	£	£	£	£
Deputy Chief Constable - N Watson	1	97,843	0	97,843	0	97,843
Deputy Chief Constable - J Reilly	2	65,365	0	65,365	19,294	84,659
ACC - Strategic Improvement		131,845	0	131,845	38,547	170,392
ACC - Investigations & Operational Support		120,061	0	120,061	34,894	154,955
ACC - Neighbourhoods, Partnerships & Response	2	76,443	0	76,443	22,341	98,784
T/ACC - Neighbourhoods, Partnerships & Response	3	40,438	0	40,438	12,282	52,720
Chief Officer - Finance, Resources and Innovation		126,068	12,677	138,745	23,449	162,194
Chief Officer - People and Organisational Development	4	120,500	0	120,500	21,018	141,518
Force Medical Officer - D Bulpitt	5	130,992	0	130,992	24,364	155,356
		909,555	12,677	922,232	196,189	1,118,421

Note 1 The Deputy Chief Constable retired on 31/10/2023

Note 2 ACC - Neighbourhoods, Partnerships & Response left this role on 31/10/2023 and was promoted to Deputy Chief Constable on 01/11/2023

Note 3 Temporary ACC - Neighbourhoods, Partnerships & Response appointed on 27/11/2023

Note 4 Chief Officer - People and Organisational Development permanently appointed on 08/05/2023

Note 5 Force Medical Advisor reduced their working hours to 16 hours per week from 01/11/2023

The number of staff to whom we pay more than £50,000 a year is shown below. Pay includes salary, taxable travel and expenses. Bands with nil values in both years have been removed.

2023/2024 Number	Pay Range	2024/2025 Number
543	£50,000 - £54,999	622
301	£55,000 - £59,999	435
209	£60,000 - £64,999	259
77	£65,000 - £69,999	172
17	£70,000 - £74,999	55
14	£75,000 - £79,999	13
10	£80,000 - £84,999	11
10	£85,000 - £89,999	4
1	£90,000 - £94,999	10
9	£95,000 - £99,999	3
1	£100,000 - £104,999	4
2	£105,000 - £109,999	3
0	£110,000 - £114,999	3
1,194		1,594

The numbers within each band can be impacted year on year by inflationary changes.

For further details on gender pay please see our gender pay gap report, which has been published on the Avon and Somerset website.

9 Exit Packages

The costs for 25 staff redundancies were recognised during the 2024/2025 year, the details of which are presented in the table below.

Compulsory & Voluntary 2023/2024		Exit Packages	Compulsory & Voluntary 2024/2025	
Number	£'000	Banding	Number	£'000
6	43	£0 - £19,999	17	72
4	107	£20,000 - £39,999	3	87
0	0	£40,000 - £59,999	4	160
0	0	£60,000 - £79,999	1	75
10	150		25	394

10 External Audit Costs

External audit services are provided to the CC by Grant Thornton. The amounts paid in relation to the audit of the Statement of Accounts, certification of grant claims and statutory inspections and to any non-audit services are shown in the following table.

2023/2024 £'000	External Audit Costs	2024/2025 £'000
	Chief Constable:	
58	Fees for external audit services paid to Grant Thornton	73
<u>58</u>		<u>73</u>

As part of the Government's response to the Redmond Review, the Department for Levelling Up, Housing, and Communities (DLUHC) provided a grant of £23,115 split by PCC £15,069 and CC £8,046 (2023/24 £22,251 split by PCC £14,685 and CC £7,565) to assist with the anticipated rise in fees, driven by new requirements on auditors, including new burdens relating to the implementation of the Redmond Recommendations and the National Audit Office's Code of Audit Practice 2020. Fees paid by the PCC in 2024/2025 were based on the scale fee. The final fees for the audit have not yet been confirmed.

11 Transactions with Related Organisations and People

There is a requirement to disclose material transactions with related parties. These are bodies or individuals that have the potential to control or influence the PCC or to be controlled or influenced by the PCC. In doing this we are required to consider the materiality from the viewpoint of both the PCC and the related party.

11.1 Key Management Personnel and Members of the Joint Audit Committee

The PCC and the OCC were asked to disclose details of any transactions between themselves or members of their immediate family with the PCC which either total over £1,000 or which might require separate explanation. John Cummins is the Assistant Chief Constable, during 2024/2025 we have rendered £4,032 of services relating to the use of accommodation at our HQ from April 2024 to January 2025 (no services were provided in 2023/2024).

11.2 Other Related Parties

The Home Office and the DLUHC exert significant influence on the PCC Group through legislation and grant funding.

The PCC also has a relationship with the Police Community Trust and the Avon and Somerset Constabulary Force Club. Payments were made to the Police Community Trust of £120,189 in 2024/2025 (£228,997 in 2023/2024). Payments were also made to the Avon and Somerset Constabulary Force Club in 2024/2025 of £7,052 (£6,705 in 2023/2024).

12 Joint Arrangements

The PCC participates in a number of joint arrangements, contributions to which are disclosed below

2023/2024 Expenditure £'000	Joint Operations	2024/2025 Expenditure £'000
5,073	South West Regional Organised Crime Unit	5,780
1,820	Firearms Training	1,844
781	Counter Terrorism Specialist Firearms Officers	836
5,915	Major Crime Investigation (Brunel)	6,480
9,516	South West Forensic Services	11,140
164	Regional ACC	146
34	Disaster Victim Identification / Casualty Bureau	54
381	Other Regional Programmes	1,064
23,684	Total	27,344

12.1 South West Regional Organised Crime Unit (SW ROCU)

SW ROCU is a regional collaboration set up to combat serious and organised crime across the South West of England. Avon and Somerset are the lead force with a 30.6% share of net expenditure. Other partners are Devon and Cornwall (31.9%), Dorset (13.5%), Gloucestershire (11.8%) and Wiltshire (12.1%). The total net cost of the operation, after government grants and sundry income, was £18,863,333 in 2024/2025 (£16,535,394 in 2023/2024).

12.2 Firearms Training

Firearms Training is run in partnership between Avon and Somerset, Gloucestershire and Wiltshire. The split of expenditure between the forces is different for premises and non-premises related costs. The overall percentage allocation for 2024/2025 was 44.3% for Avon and Somerset, 29.4% for Gloucestershire, and 26.3% for Wiltshire. The total cost of the operation was £4,159,833 in 2024/2025 (£4,131,185 in 2023/2024).

12.3 Counter Terrorism Specialist Firearms Officers (CTSFO)

The CTSFO collaboration was set up in April 2017 to provide a resilient and rapidly available specialist firearms capability. The collaboration is between Avon and Somerset (53.6%), Gloucestershire (23.2%) and Wiltshire (23.2%). The total cost of the operation was £1,558,448 in 2024/2025 (£1,457,290 in 2023/2024).

12.4 Major Crime Investigation (Brunel)

This is a collaboration between Avon and Somerset (64%), Gloucestershire (17%) and Wiltshire (19%) for the purposes of providing regional oversight and scrutiny of major incidents. The total cost of the service was £10,125,587 in 2024/2025 (£9,242,729 in 2023/2024).

12.5 South West Forensic Services

South West Forensic Services is a collaboration between Avon and Somerset (35.3%), Devon and Cornwall (36.6%), Dorset (15.1%) and Wiltshire (12.9%) to provide forensic services. The total cost of the operation was £31,554,482 in 2024/2025 (£25,102,653 in 2023/2024).

12.6 Regional ACC

This post was put in place from May 2016 to oversee the regional collaborations for Forensics, Special Branch, SW ROCU, and Counter Terrorism Policing South West. The costs are shared between Avon and Somerset (30.6%), Gloucestershire (11.8%), Devon and Cornwall (31.9%), Dorset (13.5%) and Wiltshire (12.1%). The total cost for the ACC was £477,319 in 2024/2025 (£529,422 in 2023/2024).

12.7 Disaster Victim Identification / Casualty Bureau

This is a collaboration between Avon and Somerset (30.6%), Gloucestershire (11.8%), Devon and Cornwall (31.9%), Dorset (13.5%) and Wiltshire (12.1%) to provide two posts to assist with officer deployment across the South West. The total cost of the operation was £176,683 in 2024/2025 (£111,479 in 2023/2024).

12.8 Other Regional Programmes

These are collaborations between Avon and Somerset, Gloucestershire, Devon and Cornwall, Dorset, and Wiltshire covering activities such as the Emergency Services Mobile Communications Programme, shared ways of working for record management systems, and regional governance and oversight of existing collaborations. The percentage split varies between projects. The total cost of all programmes was £3,389,972 in 2024/2025 (£1,190,601 in 2023/2024).

13 Pensions Costs and Liabilities

The full costs of retirement benefits earned by employees during the year are recognised through the comprehensive income and expenditure statement net cost of police services as they are accrued. These costs are then reversed through the movement in reserves statement so that there is no impact on the general fund, this transaction is then netted off by a intragroup adjustment in the MIRS to move the charge to the PCC accounts, this is evident through note 6 Expenditure and Funding Analysis table.

	Police Staff		Police Officers		Total	
	2023/2024 £'000	2024/2025 £'000	2023/2024 £'000	2024/2025 £'000	2023/2024 £'000	2024/2025 £'000
Comprehensive income and expenditure statement						
Cost of services:						
Current service cost	14,864	17,921	40,665	33,565	55,529	51,486
Administration expenses	254	398	0	0	254	398
Past service cost including curtailments	143	13	0	0	143	13
Financing and investment income and expenditure:						
Net interest cost	-1,349	110	122,849	125,720	121,500	125,830
Total post employment benefits charged to the surplus or deficit on the provision of services	13,912	18,442	163,514	159,285	177,426	177,727
Other post employment benefits charged to the comprehensive income and expenditure statement						
Return on plan assets	-39,123	13,633	0	0	-39,123	13,633
Changes in demographic assumptions	-6,758	-1,277	-10,022	34,813	-16,780	33,536
Changes in financial assumptions	-13,007	-102,152	-43,730	-341,114	-56,737	-443,266
Experience gain/loss(-) on defined benefit obligations	1,585	-1,244	6,067	91,946	7,652	90,702
Changes in effect of asset Ceiling	45,861	93,869	0	0	45,861	93,869
Other actuarial gain/loss(-)	0		-58,782	-58,178	-58,782	-58,178
Total other comprehensive income	-11,442	50,960	-106,467	-272,533	-117,909	-221,573
Movement in reserves statement						
Reversal of net charges made for retirement benefits in accordance with the code	-13,912	-18,442	-163,514	-159,285	-177,426	-177,727
Actual amount charged against the general fund balance for pensions in the year						
	0	0	0	0	0	0
Employer's contribution to scheme	22,562	21,952	39,477	47,403	62,039	69,355
Retirement benefits payable to pensioners	123	116	7,379	7,781	7,502	7,897

2024 £'000	IAS 19 Pension Liabilities	2025 £'000
-2,621,719	Police officers	-2,453,287
-13,124	Police staff	-12,327
-2,634,843		-2,465,614

14 Pensions for Police Officers

Employee contributions levels are based on percentages of pensionable pay set nationally by the Home Office. From 1 April 2014 contributions increased and officers have paid contributions ranging from 11.00% to 15.05% depending on their pay scale and the scheme they are in. Employer contributions to the Police Officer Pension Scheme are projected at £44,609,000 in financial year 2025/2026.

Benefits payable are funded by these contributions and any difference between benefits payable and contributions receivable, except for those amounts relating to injuries received in service, is payable by the PCC Group and then reclaimed from the Home Office.

The first table below shows the amount met by the PCC Group and second shows those met by the PCC Group and then reclaimed through the top-up grant from the Government.

2023/2024 £'000	Cost of Injury and Ill-Health Benefits - Police Officers	2024/2025 £'000
7,379	Payments to pensioners	7,781

2023/2024 £'000	Pensions Account	2024/2025 £'000
116,273	Benefits paid to officers	124,565
-57,666	Less contributions received	-67,836
58,607	Balance met from PCC Group	56,729

A full valuation of the pension scheme liabilities was undertaken for 31 January 2021. This work was carried out by independent actuaries who have taken account of the requirements of IAS 19 to assess the liabilities of the fund. Liabilities have been calculated by reference to police officers who are members of the fund as well as those who are already receiving pensions. The estimate of the weighted average duration of the scheme's liabilities is 18 years. Using the assumptions detailed in the tables below an estimate of the costs and liabilities associated with police officer's pensions has been made.

Life Expectancy from Age 65 Years		2024/2025	2023/2024
Current pensioners			
	Males	21.2	21.3
	Females	23.4	23.4
Retiring in 20 years			
	Males	22.5	22.5
	Females	24.8	24.7

The main assumptions used for the purposes of IAS 19 are shown as yearly percentages.

2023/2024 %		2024/2025 %
4.90	Discount rate	5.80
3.90	Rate of increase in salaries	3.90
2.90	Rate of increase in pensions in payment	2.90
3.25	Change in Retail Price Index (RPI)	3.20
2.90	Change in Consumer Price Index (CPI)	2.90

The movement in the present value of scheme liabilities for the year to 31 March 2025 is as follows

2023/2024 £'000	Present Value of Police Pension Scheme Liabilities	2024/2025 £'000
-2,611,528	Present value of schemes liability as at 1 April	-2,621,719
	Movements in the year	
-40,665	Current service cost	-33,565
122,655	Estimated benefits paid (net of transfers in)	131,611
-17,017	Contributions by scheme participants	-18,249
-122,849	Interest costs	-125,720
43,730	Change in financial assumptions	341,114
10,022	Change in demographic assumptions	-34,813
-6,067	Experience gain/loss on defined benefit obligations	-91,946
-2,621,719	Present value of schemes liability as at 31 March	-2,453,287

The movement in the fair value of scheme assets for the year to 31 March 2025 is as follows

2023/2024 £'000	Fair Value of Police Pensions Scheme Assets	2024/2025 £'000
0	Present value of schemes assets as at 1 April	0
	Movements in the year	
58,782	Other actuarial gain	58,178
46,856	Contributions by employer	55,184
17,017	Contributions by scheme participants	18,249
-122,655	Estimated benefits paid (net of transfers in)	-131,611
0	Present value of schemes assets as at 31 March	0

15 Pensions for Police Staff

Police staff can choose to join the Somerset Council Local Government Pension Scheme, which is a defined benefit scheme based on career average salary. Government regulations define the level of funding required to meet the full cost of current and future pensions.

The total amounts paid into the fund by the PCC Group and the percentage of employees' contributions are shown below.

2023/2024		Pension Costs - Police Staff	2024/2025	
Payments £'000	Percentage of Employees' Contributions		Payments £'000	Percentage of Employees' Contributions
20,827	130-296	PCC's contribution	21,981	130-296

During 2024/2025 the Constabulary paid into the fund at rates of between 130% and 296% of the rate which employees paid, depending upon the whole time equivalent salary paid to employees. Employer contributions to the Police Staff Pension Scheme are projected at £21,854,000 in financial year 2025/2026.

Since April 2024 the Constabulary has paid 18.6% of the employee salary in pension contribution (previously 16.3%) for current active members and an annual fixed sum to pay for past service deficit

recovery. The fixed sum paid in 2023/2024 was £868,000, the amount paid in 2024/2025 is £901,000.

It should be noted that the actuary has used an estimated value in respect of police staff employers pension contributions in arriving at the calculation of pension costs included in the comprehensive income and expenditure statement as disclosed in note 16.

A full valuation of the pension scheme liabilities was last undertaken as at 31 January 2021. This work has been updated for the 2024/2025 financial year by independent actuaries to the Somerset Council pension fund, who have taken account of the requirements of IAS 19 to assess the liabilities of the fund. Liabilities have been calculated by reference to police staff who are members of the fund as well as those who are already receiving pensions. The estimate of the duration of the employer's liabilities is 21 years. Using the assumptions detailed in the tables below an estimate of the costs and liabilities associated with police staff pensions has been made.

Life Expectancy from Age 65 Years		2024/2025	2023/2024
Current pensioners	Males	21.1	21.1
	Females	23.0	23.0
Retiring in 20 years	Males	24.0	22.4
	Females	24.4	24.4

The main assumptions used for the purposes of IAS 19 are shown as yearly percentages.

2023/2024		2024/2025
%		%
4.95	Discount rate	5.90
3.90	Rate of increase in salaries	3.85
2.90	Rate of increase in pensions in payment	2.85
3.15	Change in Retail Price Index (RPI)	3.10
2.90	Change in Consumer Price Index (CPI)	2.85

The return on the pension fund assets on a bid value basis for the year to 31 March 2025 is estimated to be 2.1%. The estimated value of the PCC's share of the fund's assets is £591,171,000 on a bid value basis (2023/2024 £564,523,000).

It should be noted that as interest rates have increased over recent periods, there have been improvements in funding levels on the accounting basis which has resulted in some LGPS employers with an accounting surplus at the balance sheet date. This is the case for the Police and Crime Commissioner Group. When a surplus is calculated, the standard requires the net defined benefit asset to be measured at the lower of the surplus in the defined benefit plan, and the asset ceiling. We have instructed Barnett Waddingham LLP, an independent firm of actuaries to carry out this calculation. They have established that the impact of the asset ceiling is £142m. The calculation assumes that

- ✚ There is no prospect of the Employer having an unconditional right to a refund of surplus on the basis that such a payment would be at the discretion of the Fund
- ✚ The Employer is a scheduled body and assumed to participate indefinitely

- Primary contributions are considered to be a minimum funding requirement
- The minimum funding requirement exceeds the current cost of accrual and so the potential economic benefit from future contribution reductions is nil
- An additional liability of £11,451k is recognisable in respect of the Employer's obligation to pay future deficit contributions, thereby increasing or generating an irrecoverable surplus
- The value of the asset ceiling is therefore (£11,451k).

The Group has elected not to restate the fair value of scheme assets for previous periods as permitted by IAS19.

The assets are made up of the following

2023/2024		Assets	2024/2025	
£'000	%		£'000	%
Equities				
56,484	10.0	UK - Unquoted	65,279	11.1
338,905	60.0	Overseas - Unquoted	350,135	59.2
19,205	3.4	Private equity	23,738	4.0
414,594	73.4		439,152	74.0
Gilts - Public Sector				
12,071	2.1	UK fixed interest	11,209	1.9
12,127	2.2	UK index linked	11,209	1.9
24,198	4.3		22,418	4.0
Other Bonds				
45,735	8	UK	48,690	8.2
22,868	4.0	Overseas	24,345	4.1
68,603	12.0		73,035	12.0
40,572	7.2	Property	39,436	6.7
16,556	2.9	Cash (invested internally)	17,130	2.9
564,523	100	Total assets	591,171	100

The following amounts were measured in line with the requirements of IAS 19

2023/2024 £'000	Police Staff Pensions	2024/2025 £'000
564,523	Share of assets in pension fund	591,171
-45,861	Changes in Asset Ceiling	-142,000
-530,773	Estimated liabilities in pension fund	-460,622
-1,013	Estimated unfunded liabilities	-876
-13,124	Deficiency in fund	-12,327

The movement in the present value of schemes obligations for the year 31 March 2025 is as follows

2023/2024 £'000	Present Value of Police Staff Liabilities	2024/2025 £'000
-521,032	Present value of defined obligations as at 1 April	-531,786
	Movements in the year	
-14,864	Current service cost	-17,921
17,771	Estimated benefits paid (net of transfers in)	16,933
-7,557	Contributions by scheme participants	-7,412
-24,264	Interest costs	-26,088
123	Unfunded pension payments	116
13,007	Change in financial assumptions	102,152
6,758	Change in demographic assumptions	1,277
-1,585	Experience loss(-)/gain on defined benefit obligations	1,244
-143	Past service cost, including curtailments	-13
-531,786	Present value of defined obligations as at 31 March	-461,498

The movement in the fair value of scheme assets for the year to 31 March 2025 is as follows

2023/2024 £'000	Fair Value of Police Staff Scheme Assets	2024/2025 £'000
487,693	Fair value of scheme assets as at 1 April	564,523
	Movements in the year	
25,613	Interest on assets	28,248
39,123	Return on assets less interest	-13,633
0	Other actuarial gain/loss(-)	0
-254	Administration expenses	-398
22,685	Contributions by employer	22,068
7,557	Contributions by scheme participants	7,412
-17,894	Estimated benefits paid (net of transfers in)	-17,049
564,523	Fair value of scheme assets as at 31 March	591,171

Further information in relation to the Police Staff Pension Scheme can be obtained from Peninsula Pensions, Great Moor House, Bittern Road, Sowton Industrial Estate, Exeter, EX2 7NL.

16 Payments in Advance

There are no payments in advance in either 2024/2025 or 2023/2024.

17 Creditors

All creditors are accounted for by the PCC. Those which are accounted for within the OCC are employees' leave not taken before the year end that can be carried forward into the following financial year, and other employee overtime expenses. Total creditors for 2024/2025 is £12,864,000 (2023/2024 £14,570,000).

18 Short and Long Term Provisions

Short and Long Term Provisions	Balance 1 April 2024 £'000	Reversed Unused £'000	Used in Year £'000	New in Year £'000	Balance 31 March 2025 £'000
Ill-health & termination benefits	616	0	-616	0	0
Overtime liability	3,918	0	-1,658	141	2,401
	4,534	0	-2,274	141	2,401

There was no requirement for ill health & termination benefits as at 31 March 2025.

The overtime liability provision at 31 March 2025 is in respect of claims for overtime worked in prior years.

19 Contingent Liabilities

We have reviewed the position in respect of contingent liabilities as at 31 March 2025.

Annual assessments are carried out to manage our key risks and set the level of our reserves. As a result, the following contingent liabilities have been identified

19.1 McCloud/Sargeant Compensation claims

In respect of the McCloud Pension case, claimants have lodged claims for compensation under two active sets of litigation, Aarons and Penningtons. Government Legal Department settled the injury to feelings claims for Aarons on behalf of Chief Officers without seeking any financial contributions. The settlement of the injury to feelings claims for Aarons sets a helpful precedent, therefore no liability in respect of compensation claims is recognised in these accounts. Pecuniary loss claims remain stayed under advice from Counsel, but it is expected that most of these claims will be settled under the current compensation mechanism that is provided for under the Public Service Pensions & Judicial Offices Act (PSPJOA) 2022. As at 31 March 2025, it is not possible to reliably estimate the extent or likelihood of Penningtons claims being successful, and therefore no contingent liability in respect of compensation claims is recognised in these accounts.

19.2 Other Pension Cases

There is one further case which has been included in the report from our actuaries

Goodwin Case – This case relates to differences between survivor benefits payable to members with same-sex or opposite-sex survivors and has been identified in several public sector pension schemes. There is not yet a remedy in place and our actuaries have not made allowances for the impact of this within the liabilities existing at 31 March 2025 due to there being insufficient information upon which to make an accurate estimation.

Office of the Chief Constable for Avon & Somerset

Police Officer's Pension Fund Account Statements

This fund includes the income and expenditure in respect of police officers pensions which has been accounted for on an accruals basis. At the end of the financial year if the expenditure on the pension benefits is greater than the contributions received during the year, the PCC makes a payment to the pension fund and the Home Office pays a top-up grant for this liability to the PCC. The income received and expenditure paid to the pension fund is shown within the comprehensive income and expenditure statement within the PCC Group accounts, showing the net figure as nil. It should be noted that this statement does not take account of liabilities to pay pensions and other benefits after the year end.

This note provides a more detailed breakdown of the figures shown in note 14 of the accounts

2023/2024 £'000	Police Officers Pension Fund Account	2024/2025 £'000
	Contributions receivable	
	Employers contributions:	
-39,477	35% contributions	-47,403
-175	Ill health/early retirements	-1,391
-39,652		-48,794
	Employee contributions	
-10	1987 Police Pension Scheme	-305
-1	2006 Police Pension Scheme	-1
-17,006	CARE Police Pension Scheme	-18,000
-17,017		-18,306
-997	Transfers in from other schemes	-736
	Benefits payable	
98,193	Pensions	105,944
17,249	Commutations and lump sum retirement benefits	16,637
115,442		122,581
	Payments to and on account of leavers	
148	Refund of contributions	282
159	Transfers out to other schemes	3
523	Other	1,699
830		1,984
58,606	Net amount payable for the year	56,729
0	Additional contribution from the local policing body	0
-58,606	Transfer from Police Fund to meet deficit	-56,729
0	Net amount payable/receivable for the year	0

This note shows the pension fund account assets and liabilities as at 31 March 2025

31 March 2024 £'000	Pension Fund Net Assets	31 March 2025 £'000
	Current assets	
0	Amounts due from Central Government	0
	Current liabilities	
0	Amounts owing to pensioners	0
0	Net assets	0

Glossary of Terms

Term	Definition
ACC	Assistant Chief Constable
Accounting policies	These are a set of rules and codes of practice we use when preparing the accounts
Balance Sheet	This represents our overall financial position as at 31 March
BAU	Business As Usual
BCFM	BBC Local Radio – BCFM 93.2 FM
Cash Flow Statement	Summarises the income and outgoings of cash during the financial year
CC	Chief Constable
CFO	Chief Financial Officer
CIES	Comprehensive Income and Expenditure
CIPFA	Chartered Institute of Public Finance and Accountancy
Comprehensive Income and Expenditure Statement	Summarises the income and expenditure during the financial year within the PCC's statement of accounts
Contingent liabilities	A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity
CPD	Continuous Personal Development
Creditors	Amounts which are owed to others
CTSFO	Counter Terrorism Specialist Firearms Officers
Current service cost	The value of projected retirement benefits earned by pension scheme members in the current financial year
Debtors	Amounts which are due from others
Depreciation	An amount set aside to pay for the gradual loss in value of our assets
DLUHC	The Department for Levelling Up, Housing, and Communities, formerly the Ministry of Housing, Communities and Local Government
ERP	Enterprise Resource Planning
Expenditure and Funding Analysis	This shows the performance reported and the adjustments made to reconcile to the comprehensive income and expenditure statement
Fair value	The amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction
Financial year	Refers to the period covered by the accounts and runs from 1 April to 31 March
Fixed assets	These are items such as land, buildings, vehicles and major items of equipment, which give benefit to us for more than one year
FMS	Force Management Statement

Term	Definition
GAAP	Generally Accepted Accounting Principles. These refer to the standard framework of guidelines for financial accounting used in any given jurisdiction and generally known as accounting standards
GDPR	General Data Protection Regulations
GSB	Governance and Scrutiny Board
GSC	Government Security Classification
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire & Rescue Services
HMICFRS PEEL	The HMICFRS PEEL assessment stands for Police Effectiveness, Efficiency and Legitimacy
IAS	International Accounting Standard. An international accounting standard to help harmonise company financial information across international borders. Subsequently superseded by International Financial Reporting Standards (IFRS)
ICT	Information, Communications and Technology
IFRS	International Financial Reporting Standards. A set of international accounting and reporting standards that will help to harmonise company financial information across international borders
IOPC	Independent Office for Police Conduct
IPR	Individual Performance Review
IT	Information Technology
JAC	Joint Audit Committee
LASAAC	Local Authority (Scotland) Accounts Advisory Committee
Movement in Reserves Statement	Summarises the movement in the reserves of the OCC during the financial year
MTFP	Medium Term Financial Plan
OCC	Office of the Chief Constable
OPCC	Office of Police and Crime Commissioner Staff employed by the Police and Crime Commissioner
PCC	Police and Crime Commissioner for Avon and Somerset
PCC Group	The term PCC Group refers to the Police and Crime Commissioner (PCC) for Avon and Somerset and the office of the Chief Constable (OCC)
PCP	Police and Crime Plan
PCSO	Police community support officer
PMO	Portfolio Management Office
POCA	Proceeds of Crime Act
Police pension top-up grant	The OCC operates a Pension Fund, which is balanced to nil at the end of the year. The PCC receives a top-up grant from the Home Office equal to this deficit to balance the fund
Precept	The amount of council tax collected on the PCC's behalf by local billing authorities
Provision	This is the money we keep to pay for known future costs
PSD	Professional Standards Department

Term	Definition
RAG	Responsible Authorities Group
Seconded officers	These are police officers and staff who, for agreed periods, temporarily work for other organisations. Their salaries and expenses are shown as expenditure and the money the organisation pays us for their placements is shown as income
SOLACE	Society of Local Authority Chief Executives
Soteria / Bluestone	The national operating model for the investigation of rape and serious sexual offences (RASSO) arose from the work of Operation Soteria Bluestone
SPR	Strategic Policing Requirement
SWAP	South West Audit Partnership
SWOT	A framework for analysing the strengths, weaknesses, opportunities and threats related to the problem being considered
SWPPS	South West Police Procurement Service
SW ROCU	South West Regional Organised Crime Unit

Police & Crime Commissioner for Avon & Somerset

Officers of the Police & Crime Commissioner

The statutory Officers of the Police & Crime Commissioner (PCC) are

Mark Shelford	Police & Crime Commissioner for Avon & Somerset Constabulary to 8 May 2024
Clare Moody	Police & Crime Commissioner for Avon & Somerset Constabulary from 9 May 2024 Phone 01278 646188
Alice Ripley	Chief of Staff and Monitoring Officer to the Police & Crime Commissioner for Avon & Somerset Phone 01278 646188
Paul Butler	Chief Finance Officer to Police & Crime Commissioner for Avon & Somerset Phone 01278 646188
Address for Chief Officers	Valley Road Portishead Bristol BS20 8QJ

The statutory Officers of the Office of the Chief Constable (OCC) are

Sarah Crew	Chief Constable Phone 01278 646212
Nick Adams	Chief Officer Finance, Resources and Innovation Phone 01278 646400
Address for Chief Officers	Valley Road Portishead Bristol BS20 8QJ



Statement of Accounts for year ending 31 March 2025

Chief Finance Officer's Narrative Report	3
Statement of Responsibilities	11
Auditor's Report	12
Annual Governance Statement	18
Group Comprehensive Income and Expenditure Statement	36
PCC Comprehensive Income and Expenditure Statement	37
Group Movement in Reserves Statements	38
PCC Movement in Reserves Statements	39
Group Balance Sheet	40
Group Cash Flow Statement	41
Notes to the Financial Statements	42
Police Officer's Pension Fund Account Statements	93
Glossary of Terms	95

Police & Crime Commissioner for Avon & Somerset

Chief Finance Officer's Narrative Report

This section highlights and explains some of the more relevant areas of finance, financial strategy and other key issues that are reported in the accounts and provides commentary on the key issues that have had a major effect on the finances now and those which may do so in the future. This statement should be read in conjunction with the Chief Finance Officer's Narrative Report in the Office of the Chief Constable's Statement of Accounts.

1 Introduction

The Statement of Accounts summarises the financial year for 2024/25. The income and expenditure, assets, liabilities and reserves which are recognised in the accounts of the Police and Crime Commissioner (PCC) reflect the current legislative framework as well as the local arrangements operating in practice. The key elements of the legislative framework and local arrangements include

- The Police Reform and Social Responsibility Act 2011 (The Act)
- The Home Office Financial Management Code of Practice for the Police Services of England and Wales (published in October 2013)
- Avon & Somerset PCC's Scheme of Governance

These financial statements include the following

- **A statement of responsibilities** - This sets out the responsibilities of the PCC and the CFO in respect of the Statement of Accounts
- **An annual governance statement** - This statement reviews the effectiveness of the PCC's strategic oversight and internal control processes.
- **A comprehensive income and expenditure statement** - This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Taxation is raised to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the movement in reserves statement.
- **A movement in reserves statement** - This statement shows the movement during the year on the different reserves held by the PCC.
- **A balance sheet at 31 March 2025** - The balance sheet shows the value as at the balance sheet date of the assets and liabilities recognised by the PCC. The net assets of the PCC (assets less liabilities) are matched by the reserves held.
- **A cash flow statement** - The cash flow statement shows the changes in cash and cash equivalents during the year. The statement shows how cash and cash equivalents are generated and used by classifying cash flows under operating, investing or financing activities.
- **A police officers pension fund account statement** - This statement summarises the total police officer pension contributions and pension benefits paid. The difference is funded by the Home Office

2 Presentation of the Statement of Accounts

This Statement of Accounts is prepared in accordance with Chartered Institute of Public Finance and Accountancy's Code of Practice on Local Authority Accounting in the United Kingdom (referred to hereafter as the CIPFA Code).

The Police and Crime Commissioner (PCC) and the Chief Constable are established as separate legal entities. The PCC is elected by the public to secure the maintenance of an efficient and effective

Police & Crime Commissioner for Avon & Somerset

police force and to hold the Chief Constable to account for the exercise of their functions and those of persons under their direction and control. The Chief Constable has a statutory responsibility for the control, direction, and delivery of operational policing services in the Avon and Somerset police area. Both the PCC and OCC are Schedule 2 bodies under the Local Audit and Accountability Act 2014 and are both required to publish a statement of accounts and be subject to audit.

3 Financial Performance

3.1 The Revenue Budget

The budget supports the policing requirement for the Avon and Somerset policing area which serves the five principal local authority areas of South Gloucestershire, Bath & North East Somerset, Bristol, North Somerset, and the county of Somerset. Around 1.7 million people live within the 1,844 square miles our area covers, with greater concentrations around our towns and cities, which include Bristol, Bath, Weston-Super-Mare, Taunton and Yeovil.

In February 2024 the PCC approved a 2024/2025 net revenue budget of £391.1m, an increase of £21.6m (5.8%) on the previous year. This budget was funded through a combination of Government grants (£223.9m/56.3%) and local council tax (£167.2m/43.7%). In total £386.3m was provided to the Chief Constable in order to support the provision of policing services to the communities of Avon & Somerset, an increase of £17.7m (4.8%).

In order to manage ongoing inflationary and other cost pressures the Constabulary needed to identify and deliver additional savings of £6.4m, which when combined with the increase in funding enabled us to deliver a balanced budget. This took cumulative savings since 2010/2011 to £103m.

Financial performance against budget is monitored throughout the year, reported to senior managers of the OCC and through to the PCC. These reports are published in order to provide public transparency of our financial performance.

The underlying revenue performance against budget delivered a small underspend of £0.6m. However, once year-end adjustments have been made, primarily relating to a necessary increase in our self-insurance position, the result was an overspend of £2.3m (0.6%). The overspend was offset by an appropriate transfer from reserves to achieve a breakeven position.

Revenue performance and the small underspend before adjustments were a consequence of several factors and reflected a complex financial environment with a changing inflationary position, nationally agreed pay awards and a number of changes to income during the year. The key areas included:

- **Officer pay and allowances** – This saw an overspend of £2.6m/1.4% against budget reflecting the 4.75% pay award (effective from September 2024) which had a greater cost than the 3.0% budgeted for. The pressure created by the pay award was in part recognised by the Government with additional grant funding.
- **Officer overtime** – An overspend of £4.0m/64.2% against budget was driven in large part by the impact and requirements of covering the abstraction of officers in training. Overtime is necessary to support local and national events, for which there is frequently offsetting income and regrettably, in 2024, the violent disorder seen on our streets generated its own overtime requirement. Underlying pressures that drive overtime are an ongoing area of focus.
- **Staff pay and allowances** – As with officer pay, the 4.75% pay award again drove an overspend on this budget. The 3% provided for in the pay budget was exceeded by approximately £1.2m. The ongoing vacancy position provided an offset to this of around £0.5m.
- **Staff overtime** – Cover for vacancies in areas that have been challenged by recruitment and retention largely generated the £1m/76.7% overspend against the overtime budget.
- **Pensions** – An underspend of £0.3m/3.6% against budget, largely reflects the movement in the underlying provision for ill-health retirements needed at the end of the financial year.

Police & Crime Commissioner for Avon & Somerset

- **Transport** – The small overspend of £58k/1.1% was generated by inflationary pressures and fleet maintenance costs.
- **Premises** – The underspend of £0.9m/5.5% reflects underspends on energy, rents and rates.
- **Other supplies and services** – we overspent by £0.8m/6.5%, reflecting a number of over and underspends: We saw an underspend on forcewide equipment budgets with offsetting overspends including legal and estates costs, as well as significant costs relating to kennelling arising from obligations in respect of dangerous dogs (partially offset by additional government grant).
- **Partnerships** – we have underspent by £99k/0.3%, which is largely reflective of vacancies within our Major Crime Investigation Team, and our shared specialist training function, offset by .
- **Income** – we received £7.0m/14.7% more in income than was budgeted. £3.7m of this relates to additional grant received to support the 4.75% pay award to officers and staff. Additional funding for temporarily recruiting above our original officer uplift targets contributed an additional £480k, with income for policing at Hinkley Point, custody support to the Criminal Justice system adding £0.7m. We also over-achieved our income budget for operational mutual aid and special services income (£0.9m), offsetting overtime pressures as above and have over-achieved against our investment income budget by £950k, reflecting the strong returns seen throughout the year.

A full account of the financial performance for 2024/2025 is reported to the PCC at the Governance and Scrutiny Board and can be found published on the PCC's website.

4 Financial Outlook

The PCC and Chief Constable jointly set out their forward financial forecasts within their Medium Term Financial Plan (MTFP) each year. The MTFP, published in February 2025, covers the five-year period from 2025/2026 through until 2029/2030. The below provides the headlines from this forecast, however, we recognise the current economic climate will continue to present challenges and we will continue to proactively monitor and adjust our forecasts as necessary.

4.1 Revenue Budget

Our current revenue forecasts show our costs continue to increase at a faster rate than our revenue funding. This reflects the inflationary challenges in both pay and non-pay budgets, alongside specific risks and issues, such as with the costs of police pensions.

	2025/2026 £'000	2026/2027 £'000	2027/2028 £'000	2028/2029 £'000	2029/2030 £'000
Budget requirement	417,625	435,335	448,108	459,741	470,669
Less total funding	-411,196	-419,585	-430,111	-438,484	-447,074
Surplus(-)/deficit before savings	6,429	15,750	17,997	21,257	23,595
Savings	-6,429	-11,164	-12,313	-12,322	-12,383
Surplus(-)/deficit after savings	0	4,586	5,684	8,935	11,212

Police & Crime Commissioner for Avon & Somerset

The key assumptions that underpin this forecast position are:

- ✚ Our funding is forecast to grow by £56.0m/14.3% p.a. by 2029/2030, driven by increases to both the core grant funding (+£16.6m/7.4%) and to council tax funding (+£39.4m/23.6%).
- ✚ Our budget requirement is forecast to increase by £67.2m/17.2% p.a. by 2029/2030, driven by many factors, including:
 - Inflationary adjustments to officer and staff pay incorporating the full year of the 4.7% pay award, and then 2.8% in 2025/26, 2.5% in 2026/27 and 2.0% in each year thereafter, increasing costs by £52.0m p.a. by 2029/2030.
 - Increased national insurance costs resulting from the increase in the employer's contribution rate as announced by the Chancellor of the Exchequer in her October 2024 budget statement. These costs are offset by the provision of a specific grant announced in the funding settlement, meaning there was no bottom-line increase arising from this change.
 - Adjustments to the average cost of an officer and staff which reflects the gradual maturing of our workforce profile and the incremental pay progression that is associated with this, resulting in an increase of £2.4m p.a. by 2029/2030.
 - Inflationary increases to general and specific (e.g. fuel, utilities, etc) non-pay costs are assumed to add £13.2m p.a. by 2029/2030.
 - Increases to our share in the cost of partnerships, reflecting the impact of the same assumptions made around pay and inflation as against our own budgets, as well as increase to the employer national insurance – an increase of £4.7m p.a. by 2029/2030.
 - Increases to the ring-fenced grant funding by £9.4m effective from 2025/2026, reducing to £6.3m p.a. by 2029/2030, which reflects the funding in support of the national insurance increases, as well as a new neighbourhood policing guarantee.
 - Increases to income budgets, reflecting inflationary increases and forecast increases in return on investments – an increase of £1.0m in 2025/2026 but a reduction of £2.2m p.a. by 2029/2030.
 - Adjustments to budgets recognising a reduction of £0.7m p.a. from 2025/2026, reflecting the changes against our previous plans, including elements of inflationary provision set aside in 2024/2025 which, when compared to the actual cost incurred, could be released from budget on a recurring basis
 - Delivery of new planned and targeted revenue savings of £6.4m p.a. from 2025/2026, rising to £12.4m by 2029/2030.

The budget and Medium-Term Financial Plan are live documents and are actively monitored and adjusted as appropriate to maintain a sound and balanced financial position.

4.2 Treasury Management

In the financial year 2024/2025 the PCC complied in full with the CIPFA prudential code of practice and CIPFA Treasury Management code of practice and operated within all agreed prudential indicators set out in the published Treasury Management Strategy Statement.

The PCC continued to adopt a passive borrowing strategy and will only take new borrowing if absolutely required to manage risk, support capital programmes and manage cash holdings. No additional long-term borrowing was taken in 2024/25. As a result long-term borrowing £40m after

Police & Crime Commissioner for Avon & Somerset

scheduled repayments. In addition to new debt funding, the PCC utilises direct revenue funding, capital reserves, receipts from the sale of assets and other government grants in order to fund capital programmes which must all have approved business cases.

Cash balances reduced during the year due to the timing of cashflows but cash remains sufficient to underwrite the reserve levels required by the PCC for risk and capital funding and manage working capital movements. Deposit return rates have continued to strengthen with yield increasing to £3.71m from £1.5m for the previous year. With the cash holdings, the PCC has retained the approved counterparties that may be used to spread risk and maximise returns whilst always adhering to the agreed counterparty ratings limits and prudential indicators set out in the published treasury management strategy.

4.3 Policing Precept

In December 2024, the policing minister confirmed that PCCs would have the flexibility to raise the policing precept by up to £14 p.a. for an average band D property in setting the 2025/2026 budget. This flexibility reflected the recognition of ongoing significant inflationary pressures faced by forces, alongside the Government's expectation that forces would maintain police officer uplift numbers. In accordance with this announcement and after public consultation, the PCC chose to recommend an increase of the maximum amount, equivalent to 5.0%. Following review, the Police and Crime Panel endorsed this proposal, enabling the PCC to confirm approval of this increase and the underlying budget.

4.4 Capital and Projects

The MTFP includes a capital and projects programme of £105.6m over the next five years, with identified funding at the time this programme was presented of £87.2m, resulting in a funding deficit of £18.4m.

This programme includes forecast investment into ICT, Estate, Fleet and other assets, both to support ongoing maintenance and renewal of existing capabilities as well as to support new investment. While the plan outlines the expected areas of spend, many of the individual areas for investment will still need to present a business case prior to any approval to progress.

ICT forecast spend include £14.7m of forecast costs of replacing existing personal issue equipment (e.g. laptops, mobile phones and body worn video cameras) and infrastructure (e.g. video conferencing and digital interview recording equipment). Our plans also include £22.8m on ICT projects, including the provision of a new Enterprise Resource Planning (ERP) system, a new Dynamic Decision and Case Management System, the roll out of new digital communications devices to replace our legacy airwave radio systems as well as several smaller projects.

Forecasts spend on estate of £34.6m includes some ongoing capital replacement and repairs work, a number of projects including plans in Yeovil, Somerton, Crewkerne, Frome, Bath, Chipping Sodbury and Central Bristol (Trinity Road) as well as force-wide projects to introduce electric vehicle charging capabilities across our estate and a project to upgrade our achieving best evidence (ABE) interview suites.

Our programme also includes £10.3m to enable further gradual transition to electric powered vehicles, ensuring that the charging infrastructure we will need across our estate is in place to sustain this.

We will continue to review options for how we can close the deficit in our funding. This will include working with other forces for recognition and funding in support of the costs we will face in respect of installing essential Electric Vehicle Charging Infrastructure and transitioning to an electric fleet.

During the year capital spend amounted to £21.1m. The following table shows how the money was spent

Police & Crime Commissioner for Avon & Somerset

Capital Expenditure		£'000
Asset Replacement & Renewal		8,545
Digital Projects		1,191
Estate Projects		4,791
Revenue Projects		4,094
Funded		2,457
Total		21,078

4.5 Approach to Future Challenges and Funding

The Funding Settlement announced at the end of 2024 set out the approach for the year by the new government, with an undertaking for a longer term settlement in 2025. The Government confirmed its commitment to existing uplift targets and further supplemented this by announcing additional funding for a Neighbourhood Policing Grant which will increase officer numbers further increasing the policing presence in neighbourhood policing. Delivering and sustaining these ambitions for growth in a sustainable way required both an ongoing commitment to a savings programme, and for full use of precept flexibility. We recognise that the proportion of our funding that comes from the council tax precept has relentlessly increased and are aware of the cumulative impact that this trend has on our population.

Forecasting beyond 2025/26 is inevitably a challenge; our forecasts therefore reflect our prudent assessment as best we can make it at this stage, but we would hope for some greater clarity once we have a new multi-year spending review. The government has set out a direction of travel for policing which is intended to deliver greater consistency nationally and regionally with the intention of delivering economies of scale in key procurement areas. The initial focus areas will be in respect of fleet, energy, contingent labour and I.T.

Our MTFP reflects our response to the challenges of balancing the 2025/26 budget and the work that is in progress to address the remaining funding gap beyond this. This will require more to be delivered from our savings work and remains a key management focus.

The challenge of balancing our budgets does not undermine our ambitions for continuous improvement and to deliver outstanding policing for the communities of Avon and Somerset. Avon and Somerset are an innovative and ambitious police force, which remains focussed on releasing the capacity of its officers and staff to improve our efficiency and effectiveness in the services we provide to the public. Such innovation requires the financial capacity to support investment, and therefore the identification of savings is as much about supporting this need as it is to balance our budgets. In this respect our savings plans are integral to our wider strategic planning as an organisation.

Our record of accomplishment in delivering efficiencies and savings over more than a decade demonstrates our ability to effectively balance budgets alongside achieving capacity to support targeted investments that further our ambitions.

5 Commissioning

Over £10.5 million has been spent by the PCC in 2024-25, with additional contributions from partners, to support delivery of the Police and Crime Plan for Avon and Somerset. The PCC has been able to do this both through local investment and by successfully securing additional government funding for specific purposes to the benefit of local communities.

PCC funding has contributed towards a number of OPCC portfolios over 2024-25

Police & Crime Commissioner for Avon & Somerset

- **Victim Services** - In 2024/25 the PCC received a total of over £3.9m Ministry of Justice funding for victims services. Services commissioned include advocacy, support related to abuse and exploitation, restorative justice and sexual assault support services.
- **Serious Violence** – The OPCC received over £1.6m from the Home Office to support the work of the Violence Reduction Unit and Serious Violence Duty in 24/25. The Avon and Somerset model is devolved seeing the OPCC work in collaboration with the five Community Safety Partnership areas with these local Violence Reduction Partnerships as overseen through a Strategic Governance Group chaired by the PCC and work is driven forward by the OPCC VRP Hub team.
- **Perpetrators and Prevention** – The OPCC continues to invest in services related to mental health, police custody and reducing reoffending as well as local community safety initiatives via a Police and Crime grant to Community Safety Partnerships. The two Community Foundations across Avon and Somerset continued to run the Commissioner's Crime Prevention Fund, awarding grants of up to £5,000 to charities and community groups to support prevention activity in line with the Police and Crime Plan priorities. During 24/25 the OPCC was successful in bidding for Home Office Domestic Abuse Perpetrator funding – Home Office funding of £526,366 plus match funding from three local authorities funded the DRIVE Project. The OPCC was also successful in bidding for Ministry of Justice funding of £117,757 in 24/25 to fund local integration of women's services.
- **Safer Streets Funding** – the OPCC was successful in bidding for £355,000 of Safer Streets funding from the Home Office in 24/25.
- **Hotspot Response** – the OPCC was successful in bidding for £1.6m of Hotspot Response funding from the Home Office in 24/25

6 Procurement

Our strategic procurement service is provided by the South West Police Procurement Service (SWPPS). This service, which is hosted by Devon and Cornwall Constabulary on behalf of the five south west forces, ensures compliant delivery of contracted procurement with our suppliers.

During 2024/2025 we have identified and delivered £1.1m savings through procurement and ongoing contract management. The delivery of procurement savings is an important component of demonstrating how we achieve value for money.

7 Accounting for Pensions

In line with International Accounting Standard (IAS) 19 on employee benefits, we are reporting a significant pensions liability of £3.0bn, shown on the balance sheet. This is reduced when the pension scheme assets of £0.6bn are considered. The net liability of £2.5bn is offset by an intragroup debtor with the PCC. More details are disclosed in notes 13-15. The liability has no impact on the reported outturn and the usable reserves.

8 Conclusion

The overarching principles of prudent and effective management of the financial affairs of the PCC and Chief Constable have been, and continue to be, applied as part of the strategic management of the organisation. Best practices and CIPFA guidance and codes of practice in financial management, governance, and treasury management are being followed.

Police & Crime Commissioner for Avon & Somerset

The PCC, the Chief Constable, their CFOs and the senior leadership teams have a strong focus on managing costs, achieving value for money, driving innovation to deliver better and more efficient services, whilst ensuring that service performance is still being maintained or improved. Maintaining the most effective balance of these priorities continues to be at the heart of our governance approach.

To understand the performance from the last year and see the progress made against the Police and Crime Plan people can refer to the Performance Section in the Annual Governance Statement of these Accounts and to the Annual Report 2024/25 which is published on the PCC's website

Looking ahead we recognise the ongoing challenges created as we manage the immediate and ongoing demand pressures at the same time as developing and maturing a sustainable and effective operating model. We recognise the opportunities presented from increased resources being invested in neighbourhood policing and from new technologies and systems. We understand the need for these opportunities to be grasped whilst also delivering on the expectations of a new Police and Crime Plan and of a government with a significant agenda for policing. It is clear that delivering these ambitions will need to take place alongside a challenged public spending environment and a significant and ongoing efficiency and savings expectation. Our financial and operational planning is designed to ensure that we continue to deliver this and to do so whilst encouraging broad and effective public engagement, scrutiny and challenge.

The PCC is committed to delivering a safe and secure region in Avon and Somerset, protecting the most vulnerable and ensuring the policing service is efficient, effective, and reflects the wishes and needs of its communities. In a region as diverse as Avon and Somerset, the task of representing all the residents is a considerable challenge, especially at a time of changing demand and continued pressure on all public sector funding. The PCC is committed to listening to the widest possible spectrum of our residents and local businesses and to ensuring their voices are heard when setting policing and funding plans and when strategic changes to the service are considered.

Paul Butler

Chief Finance Officer to the PCC

Police & Crime Commissioner for Avon & Somerset

Annual Governance Statement

Introduction

Governance is about how organisations ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, cost effective, open and accountable manner. It comprises the systems, processes, culture and values by which organisations are directed and controlled, and through which they account to, engage with and lead their communities.

There is a statutory requirement to conduct a review, at least once a year, of the effectiveness of the organisation's governance. This statement gives the results of our yearly assessment of how well we are managing and controlling risks in achieving our aims and meeting the responsibilities that we have by law.

This last year has seen a significant change with Clare Moody elected as the new Police and Crime Commissioner (PCC): taking office on 9 May 2024. The PCC published a new Police and Crime Plan in December 2024.

1 Scope of Responsibilities

The PCC and Office of the Chief Constable (OCC) are responsible for ensuring their business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the PCC and OCC are responsible for putting in place proper arrangements for the governance of their affairs and facilitating the exercise of their functions, which includes ensuring that a sound system of internal control is maintained through the year and that arrangements are in place for the management of risk. The PCC and OCC have a joint governance framework which is published on the OPCC website at www.avonandsomerset-pcc.gov.uk¹.

This statement covers the group accounts, incorporating governance arrangements of both the PCC and the OCC, and outlines how these ensure appropriate practice in accordance with the CIPFA/SOLACE "Delivering Good Governance in Local Government: Framework (2016)". Here within, the detailed arrangements are outlined to support the view of the PCC and their Chief Finance Officer (CFO) that the financial management arrangements conform to the governance requirements of the CIPFA statement on the role of the CFO in Local Government published in 2016.

In discharging this overall responsibility, the PCC is responsible for establishing proper arrangements for the governance of its affairs in accordance with the Joint Scheme of Governance, and in so doing the PCC is ensuring a sound system of internal control is maintained throughout the year, including appropriate arrangements for the management of risk.

The PCC and OCC share most core systems of control including the SAP ERP systems, finance function with shared financial controls and the IT, legal and information governance functions. Under the scheme of governance, most of the staff, officers and processes deployed in the systems of internal control are under the direction and control of the OCC.

The PCC has oversight and scrutiny of the OCC's delivery arrangements including governance, risk management and systems of internal control. As a result, the PCC places reliance on the OCC to deliver and support the governance and risk management processes and the framework described

¹ www.avonandsomerset-pcc.gov.uk/reports-publications/policies-procedures/joint-governance-framework/

Police & Crime Commissioner for Avon & Somerset

in this statement refers to the PCC's own activity and where reliance is placed on the systems, people and processes of the OCC.

The PCC's Chief Finance Officer (CFO) has responsibility for providing advice on all financial matters, maintaining financial records and accounts and ensuring an effective system of financial control is in place. This role (together with the Chief Constable's CFO) conforms to the governance requirements established in the CIPFA statement on the roles of the CFOs for both the PCC and OCC.

2 The Governance Framework

The governance framework in place throughout the 2024/25 financial year covers the period from 1 April 2024 to 31 March 2025 and up to the date of approval of the annual Statement of Accounts.

The governance framework enables the PCC and CC to monitor the achievement of their strategic objectives and to consider whether those objectives have led to the delivery of appropriate services which provide value for money.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot, however, eliminate all risk of failure to achieve aims and objectives and therefore only provides reasonable and not absolute assurance of effectiveness.

This statement provides a summary of the extent to which the aspirations set out in the PCC's Code of Corporate Governance are currently being met. This statement has been written to evidence how the CIPFA principles of good governance are being delivered. It is important to note that this group Annual Governance Statement should not be read in isolation but in conjunction with the Annual Governance Statement of the Chief Constable. The Chief Constable's governance is integral to, and underpins, the PCC's system of governance as the vast majority of the PCC's funding is delegated to the Chief Constable and the Constabulary is the primary organisation that will deliver the Police and Crime Plan.

Police & Crime Commissioner for Avon & Somerset

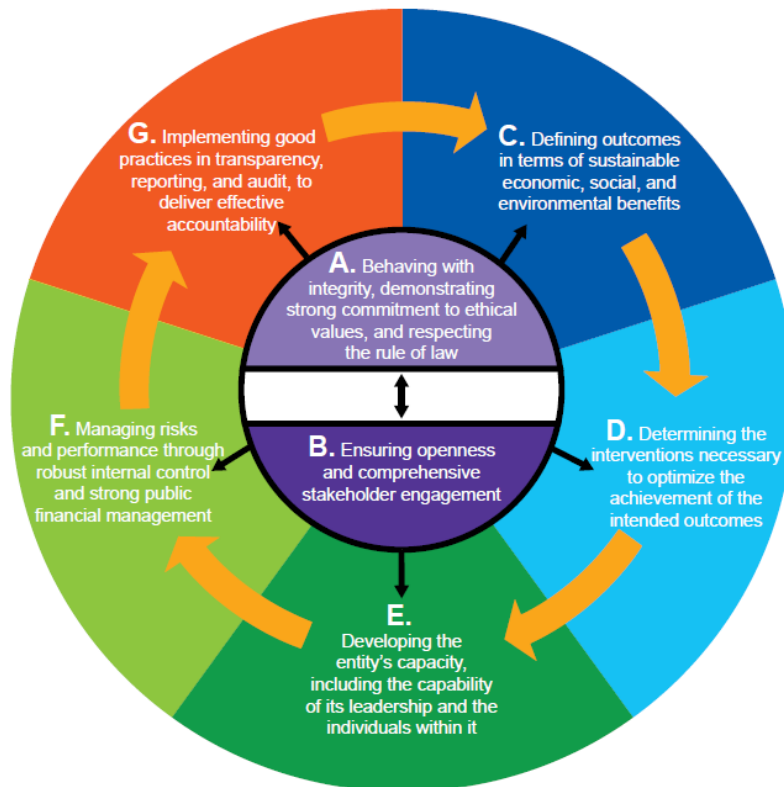


Figure 1 CIPFA principles of good governance

Image sourced from IFAC/CIPFA International Framework: Good Governance in the Public Sector - Executive Summary PDF publication

2.1 Principle A – behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law

The OPCC has an ethical framework which incorporates the seven Nolan Principles – nationally agreed standards for those in public service – with additional elements of the College of Policing code of ethics. Integrity is a core principle of this framework. The OPCC also has a code of conduct – which builds upon the ethical principles – and is incorporated into staff members' contracts of employment. The code of conduct forms part of the formal induction for new members of staff. In addition to these the OPCC has published policies and procedures covering important and specific areas such as: anti-fraud, bribery and corruption, data protection and freedom of information, equal opportunities and whistleblowing. The OPCC has also defined a set of organisational values which all employees are expected to embody and demonstrate in the way they work

-  Openness
-  Partnership
-  Compassion
-  Courage

The PCC maintains scrutiny of the Constabulary's Professional Standards Department and the Constabulary's complaints process. This scrutiny includes oversight of those complaints that are handled externally by the Independent Office for Police Conduct (IOPC). This has been done

Police & Crime Commissioner for Avon & Somerset

informally through meetings and updates with or from senior officers as well as a formal quarterly review at the Governance and Scrutiny Board.

The PCC has a legal responsibility for complaint reviews. In the first instance all complaints about the police must be made to the police. If a person makes a low-level service complaint, and at the conclusion of the complaint they are dissatisfied with how it has been handled, they can request a PCC review. During 2024/25 the OPCC dealt with 148 complaint reviews of which 14% were upheld.

Another important system of redress, that the PCC has responsibility for, relates to police officer misconduct. New national regulations took effect from May 2024: among other things this meant changing the composition of the panels. The panels now consist of a two Independent Panel Members (IPMs), are chaired by a Chief Officer and advised by a Legally Qualified Person (LQP). The OPCC ran a significant recruitment for the IPMs and LQPs and also organised training for the whole South West region.

Where an officer is subject to a misconduct hearing and is dissatisfied with the result they can appeal. This appeals process is known as a Police Appeal Tribunal and is coordinated by the OPCC. During 2024/25 there were no appeals.

2.2 Principle B – ensuring openness and comprehensive stakeholder engagement

The PCC is elected to be the ‘voice of the people’ in overseeing the delivery of their police service. The PCC has a statutory duty to secure an efficient and effective police service for their area. Therefore, the two most important stakeholders are the public and the Constabulary. Since taking office the PCC has ensured a strong focus on engagement with both these groups of stakeholders.

2.1.1 Public

Understanding the views of the public is of particular importance when developing the Police and Crime Plan and when deciding if, and by how much, to raise the Council Tax Precept. In 2024 the PCC’s consultation on the Police and Crime Plan involved an online survey, public forums focus groups and direct stakeholder engagement. There were 1,111 respondents providing nearly 5,000 free text responses. The online survey also asked people’s opinions about the precept and this aspect was open for an additional length of time and gathered 3,146 opinions to inform the PCC’s decision.

The PCC has external engagement days on Fridays and in addition to this has various ad hoc public engagements. The PCC has already planned another series of forums for 2025.

The PCC has a social media footprint and often communicates with and through other national and local media such as television, radio and newspapers: the PCC has regular pieces in both local papers and on local radio. The PCC has a phone line and e-mail which are available for anybody to make contact and every contact is listened to. The PCC has a website, separate from the Constabulary, through which many key documents and updates can be accessed by the public.

The PCC also conducts a Local Police and Crime Survey: a survey of 3,000 local residents a year which reports quarterly. It is used to understand public sentiment about the PCC and police as well as asking about issues important to the community and views on precept funding.

The PCC has a number of independent panels to scrutinise the performance of the Constabulary and provide feedback and learning. The panels assess cases/incidents based on all the information available including body worn video footage. The selection of cases is usually random to ensure independence. However, the choice of case or incident to review can also be informed by particular themes or resulting from specific points of public interest or issues of public confidence. The panels

Police & Crime Commissioner for Avon & Somerset

issue reports to the PCC and Chief Constable and are published on the PCC's website. The panels are described below

-  **Independent Scrutiny of Police Complaints Panel** – volunteers from the communities of Avon and Somerset come together with the PCC's office in order to examine complaints made against the Constabulary. In the financial year 2024/25 the panel met quarterly as planned in June, September, December 2024 and March 2025.
-  **Independent Scrutiny of Police Powers Panel** – volunteers from the communities of Avon and Somerset come together with the PCC's office to examine the use of stop and search, use of force including Taser and the use of body worn video. In the financial year 2024/25 the panel met quarterly as planned in June, September, December 2024 and March 2025.
-  **Out of Court Resolutions Scrutiny Panel** – Out of court disposals are a means of resolving an investigation without prosecution through the courts. This panel brings together professionals from numerous criminal justice agencies and victims services who review the use of out of court disposals. In the financial year 2024/25 the panel met quarterly as planned in June, September, December 2024 and March 2025.

During this last year the OPCC have supported the development of the Tackling Disproportionality Independent Scrutiny Board². This is a group of community members brought together to oversee how the police and criminal justice agencies are tackling racial disproportionality.

2.2.2 Constabulary

There continues to be a good, open relationship between the OPCC and the Constabulary. This is facilitated through informal working relationships and formal governance structures. The Constabulary extends an open invite to their meetings and during the last year the OPCC have continued to attend key meetings such as Strategic Planning Meetings, the Constabulary Management Board and the Committees which sit under this. The Constabulary have also maintained their attendance at the PCC's weekly SLT meeting.

Both organisations continue to work closely together on budgets and managing these. This is evident in the way in which forward financial planning is undertaken, and through the management of in-year financial performance. In the last year the organisations worked together to improve financial forecasting and deliver more consistent reporting.

2.2.3 Partners and Other Local Stakeholders

The PCC meets with other elected officials across Avon and Somerset including Councillors and MPs. The PCC and Chief of Staff meet with the Local Authority leaders and CEOs from across Avon and Somerset.

As part of the Friday engagement day the PCC regularly visits other partner agencies and services, from various sectors.

The OPCC continue to represent the PCC at Community Safety Partnerships (CSP) meetings across each of the Local Authority areas engaging with numerous key stakeholders. The PCC also provides a Police and Crime Grant to CSPs (through the local authorities) which is used to achieve joint outcomes.

² <https://www.avonandsomerset-pcc.gov.uk/working-for-you/tackling-racial-disproportionality/>

Police & Crime Commissioner for Avon & Somerset

The PCC Chairs the Local Criminal Justice Board in order to engage with partners such as CPS, courts and probation. The PCC also supports partnership working through the Avon & Somerset Reducing Reoffending Board and the five Combatting Drugs Partnerships.

The CFO chairs a Business Crime Forum for the Avon and Somerset area on a quarterly basis and the OPCC have continued to regularly attend the Rural Crime Forum.

Violence Reduction Partnerships discussed below are a further example of key stakeholder engagement.

2.2.4 Regional Representation

There are a number of significant regional collaborations, including the Regional Organised Crime Unit (ROCU), Counter Terrorism Policing, Forensics, Major Crime Investigation Teams, firearms training and the South West Police Procurement Service.

As well as collaboration boards, the PCC and Chief Constable meet regularly with the other four regional PCCs and Chief Constables in the South West of England to seek ways to enhance regional cooperation and collaboration. This regional meeting is also undertaken at a PCC CEO/Chief of Staff level.

The South West PCCs (and forces) have continued to collaborate on Operation Scorpion which tackles drug crimes.

In order to support PCC oversight of existing and potential collaborations the PCCs employ a Regional Collaboration Advisor.

2.2.5 National Representation

The PCC is a member of the national Association of Police and Crime Commissioners (APCC). Through membership of this association, access is gained to various national agencies and groups. Within the APCC the PCC is the joint lead for two portfolios: Victims and Prevention and Children & Young People. In addition the OPCC are part of the Association of Policing and Crime Chief Executives (APACCE) network shares information and best practice. The CFO is a member of the Police and Crime Commissioners Treasurer Society (PACCTS), a national network for CFOs.

The OPCC have regularly taken part in and engaged with various national forums on topics such as victims and victims' services including meetings held with the Ministry of Justice and Victims' Commissioner.

2.3 Principle C – defining outcomes in terms of sustainable economic, social and environmental benefits

The priorities and strategic objectives are set out in the new Avon & Somerset Police and Crime Plan 2024-29. This was developed with significant consultation as discussed above.

- Priority 1** Strengthen neighbourhood policing to provide a visible police presence, engage with communities, and tackle ASB.
- Priority 2** Reduce violent crime, with a specific focus on (a) male violence against women and girls and (b) serious youth violence.
- Priority 3** Prevent crime by working together with other organisations and the public to build safer communities.

Police & Crime Commissioner for Avon & Somerset

Priority 4 Support victims to ensure they get the help they need when they need it.

Priority 5 Improve standards of policing so that people receive a fair and effective service.

The full plan can be accessed on the website at www.avonandsomerset-pcc.gov.uk.³

Outcomes defined in the Police and Crime Plan are:

-  Reduce crime and harm
-  More confident communities
-  Safer places
-  Greater satisfaction with the service provided by the police.
-  More visible policing patrols.
-  Fewer incidents of ASB.
-  Victims of ASB receiving a better service from the police and partners.
-  More trust and confidence in the police, especially among women and girls and children.
-  Reduction in the carrying and use of knives to commit crime.
-  Better protection of children and vulnerable adults from criminal exploitation.
-  A night-time economy which is safer for people to enjoy.
-  A reduction in misogyny within the policing culture.
-  Quicker investigations and more positive outcomes for violent crime.
-  Less reoffending.
-  Reduction of harm caused to and by users of illegal drugs.
-  Improved life chances, especially for children, that make communities safer.
-  Fewer traffic collisions – especially those that result in death and serious injury.
-  Earlier identification and support to vulnerable individuals and families
-  Reduce disproportionality in the criminal justice system.
-  Increased victim satisfaction with the police and criminal justice system.
-  More trust and confidence in the police.
-  Greater satisfaction with the service provided by the police.
-  Improved morale and wellbeing of the police workforce.
-  A police service that is equitable for all people.

³ <https://www.avonandsomerset-pcc.gov.uk/wp-content/uploads/2024/12/AS-Police-Crime-Plan-2024-2029-09DEC24-1.pdf>

Police & Crime Commissioner for Avon & Somerset

-  An inclusive police workforce that is representative of the communities it serves and where all employees are treated fairly.

2.4 Principle D – determining the interventions necessary to optimise the achievement of the intended outcomes

About 98% of the funding that the PCC receives is delegated to the Chief Constable to manage. Of the remaining budget, directly controlled by the PCC, a significant amount is used to commission victim support services from third party organisations. These services operate through a grant agreement following a competitive commissioning process. Over the last year the tendering/procurement process for commissioned victim support services was finalised and the new service contracts commenced on 1 April 2025.

As mentioned above, the PCC also provides Police and Crime Grants to the five CSPs across Avon and Somerset; the total overall grant in the last year was approximately £740,000. The application of this grant is overseen by the OPCC and the grant was used on services which help deliver against the Police and Crime Plan.

Since 2019/20 the OPCC has successfully secured Home Office funding for Violence Reduction Units (VRUs); known locally as Violence Reduction Partnerships (VRP). Additional funding has also been provided from the Home Office as part of the Serious Violence Duty.

Avon and Somerset operate a hub and spoke approach to their VRP. Funding is provided to each of the five CSP areas (the spokes) that are the operational delivery of this work. The spokes are supported by a central 'hub' team who are employed within the OPCC. The Serious Violence Reduction Partnership Board provides the strategic direction and governance of this work. This board includes senior representatives from relevant partnership organisations and is chaired by the PCC. A separate VRP Annual Report is published which can be accessed on their website at <https://asvrp.co.uk>⁴.

PCCs have a statutory duty to deliver an Independent Custody Visitors (ICV) Scheme. This scheme involves volunteers from the community visiting police centres to check on the welfare of detainees in custody, the conditions in which they are held and that their rights and entitlements are being observed. Beyond being a statutory duty this scheme is a critical part in ensuring all detainees are treated fairly and respectfully and receive the best possible policing service. This scheme delivers openness and accountability because the ICVs are members of the public. A separate annual report is published on the PCC's website www.avonandsomerset-pcc.gov.uk⁵.

In February 2022 *Identifying Disproportionality in the Avon and Somerset Criminal Justice System*⁶ was published. This report contains recommendations for different agencies across the various workstreams. The Local Criminal Justice Board established a sub-group to oversee this work – the Tackling Disproportionality Steering Committee – which is co-chaired by the Chief Constable and an independent resident stakeholder. In the last year it was agreed that a broader approach was needed than just trying to complete the report recommendations and an anti-racist action plan is being developed. This programme of work is also overseen by the Tackling Racial Disproportionality Independent Scrutiny Board (ISB). This work is incorporated into the new Police & Crime Plan Priority 3.

⁴ <https://asvrp.co.uk/information-advice/reports-and-toolkits/>

⁵ www.avonandsomerset-pcc.gov.uk/reports-publications/independent-custody-visiting-schemes-annual-reports/

⁶ www.avonandsomerset-pcc.gov.uk/wp-content/uploads/2022/01/Identifying-Disproportionality-Report.pdf

Police & Crime Commissioner for Avon & Somerset

2.5 Principle E – developing the entity’s capacity, including the capability of its leadership and the individuals within it

The focus on staff performance and development has continued: the induction process has been enhanced with Health & Safety guidance and Returning Parents induction guidance. Training and development is promoted through the Personal Development Review process and 1:1s with line managers and through the OPCC Learning and Development Plan. Bitesize training was run in-house between January and May 2024 and focussed on the gaps highlighted in the training needs analysis work. Topics included inclusion skills, interview skills, effective 1:1s, Absence management, Disciplinary procedures and handling difficult conversations. These training sessions were available to the whole team including line managers.

Upstander training was also provided to the whole team in March and April 2025. This training supports the updated OPCC sexual harassment, bullying and victimisation policy and in line with the new legislation that came into force in October 2024 with a duty on employers to take reasonable steps to prevent sexual harassment in the workplace.

The OPCC are working on office system improvements to support creating team capacity. The online applicant tracking system has continued to effectively support OPCC recruitment and has streamlined the recruitment and hiring process. This process has also improved the candidate experience. The OPCC moved to SharePoint in March 2025, a new file management tool and work continues to move the OPCC HR, Recruitment and Finance functions onto a new cloud-based Oracle ERP system. The new system will be modern and have a more intuitive user interface and ways of working and the OPCC will use this system to help automate processes.

The team has supported a new PCC following the election in May 2024. It is anticipated that the OPCC structure will be reviewed to align to the new PCC priorities.

2.6 Principle F – managing risks and performance through robust internal control and strong public financial management

The Governance and Scrutiny Board is the most senior decision-making body in the joint PCC-Chief Constable governance structure. This is where high-level decisions are signed off in line with the joint governance framework, as well as a key element in the PCC’s formal arrangements for holding to account of the Chief Constable. This has standing agenda items for finance, projects, performance, assurance and for both organisations to bring forward risks and issues for discussions and questions which formed an important part of the risk management process. Over the last year this meeting has continued to operate successfully with meetings held every month with relevant papers included, minutes and actions taken and responded to and followed up. The minutes continued to be published on the PCC website www.avonandsomerset-pcc.gov.uk⁷.

2.6.1 Risk Management

Risk is maintained under constant review and is summarised in the Strategic Risk Register of the PCC and the Constabulary’s Corporate Risk Reports. The OPCC register is formally reviewed, internally, at the OPCC Management Board. Both registers/reports are also scrutinised by the Joint Audit Committee (JAC) (see 2.7.2 below).

When the OPCC are considering and assessing risk, it takes account of the Constabulary view of risk, particularly as articulated in the Constabulary’s Corporate Risk Reports. This does not mean risks will always be viewed the same by both organisations as their remits are different.

⁷ www.avonandsomerset-pcc.gov.uk/reports-publications/police-crime-board-reports/

Police & Crime Commissioner for Avon & Somerset

Financial control involves the existence of a control structure which ensures that all resources are used as efficiently and effectively as possible to attain the PCC's overall objectives and targets. Internal financial control systems are in place to minimise the risk of loss, unlawful expenditure or poor value for money, and to maximize the use of the PCC's assets and limited resources to best achieve the PCC's objectives and targets.

Over the last year the key financial reporting to, and scrutiny at, GSB has continued as part of the risk management process. This includes quarterly and year-end financial performance reports; annual accounts; treasury management annual report and strategy; and the five year Medium Term Financial Plan (MTFP).

2.6.2 Performance

The OPCC have continued to publish a quarterly performance report which covers the national policing priorities. This report is scrutinised by the Police and Crime Panel.

One of the other key mechanisms of performance oversight is the Constabulary's Integrated Performance Quality Framework. Reporting on this framework is structured around the Constabulary's strategic outcomes, where improvements are needed, PEEL Areas for Improvement and PEEL themes. The report has continued to be discussed at the Constabulary Management Board (CMB) and also scrutinised at GSB throughout the last year.

Another of the most powerful tools in performance management in Avon and Somerset are our data analytics and data visualisation capabilities. These have been deployed throughout the Constabulary, opening up access to data and providing a tool to drive performance improvements. The OPCC has access to this tool, providing live time data which supports the PCC's ability to scrutinise and hold the Chief Constable to account.

In terms of financial performance, as can be seen in these group accounts, there was net expenditure of £390.5m, compared to a budget of £391.1m: resulting in an underlying underspend of £0.6m/0.2%. After year-end accounting adjustments for provisions and carry forwards, an overspend of £2.3m/0.6% remains. A transfer from revenue smoothing reserve will result in break-even revenue position for the 2024/25 financial year.

The current MTFP shows the first year is balanced but the deficits in years 2-5 are £3.9million, £5.0 million, £8.3 million and £10.6 million respectively.

The forecast deficits will require further significant savings to be delivered. This will be challenging, and by necessity need to focus on those areas of our budget where we retain discretion, including sizeable police staff headcount reductions.

Police & Crime Plan Key Performance Indicators

The new performance framework has not been finalised at the time of writing. As an interim position, and for consistency, the below table contains KPIs used in last year's statement – where they are still relevant to the current Plan – and realigned to the new priorities. There are a small number of additional measures where there were clear gaps or data that was evidently relevant.

Measure	2023/24	2024/25	Change
Overarching measures			
All recorded crime	150,593	168,294	17,701
Public confidence (from local survey)	63.0%	62.2%	-0.8%
Public confidence (from national survey)*	65.6%	67.7%	2.1%

Police & Crime Commissioner for Avon & Somerset

Measure	2023/24	2024/25	Change
Public feelings of safety during the day	96.1%	96.4%	0.3%
Public feelings of safety after dark	71.4%	70.7%	-0.8%
Priority 1 – Strengthen neighbourhood policing			
Public who have seen a police officer / PCSO in the last month	51.0%	46.4%	-4.6%
Public that feel informed on local policing	29.2%	30.9%	1.8%
Public who are aware of opportunities to have their say on local policing	24.1%	28.2%	4.1%
ASB incidents	73,061	75,418	2,357
Victim satisfaction – ASB	74.4%	72.8%	-1.6%
Hate crime recorded crime	4,951	5,879	928
Hate crime positive outcome rate	14.0%	13.3%	-0.7%
Priority 2 – Reduce violent crime			
DA recorded crime	23,069	25,136	2,067
DA positive outcome rate	9.1%	8.4%	-0.7%
Sexual offences recorded crime	6,153	7,684	1,531
Sexual offences positive outcome rate	9.9%	9.2%	-0.7%
Stalking & harassment recorded crime	12,724	18,414	5,690
Stalking & harassment positive outcome rate	6.2%	5.8%	-0.4%
Serious youth violence recorded crime	1,754	1,764	10
Serious youth violence positive outcome rate	18.6%	16.5%	-2.1%
Robbery – personal recorded crime	1,460	1,397	-63
Robbery – personal positive outcome rate	7.0%	7.5%	0.5%
Priority 3 – Prevent crime			
Reoffending rate*	24.9%	27.0%	2.1%
Drug trafficking recorded crime	497	554	57
Drug trafficking positive outcome rate	71.7%	54.5%	-17.3%
Drug disruptions	317	116	-201
Rural crime recorded crime	550	620	70
Rural crime positive outcome rate	4.7%	4.6%	-0.1%
Road traffic collisions resulting in death or serious injury	440	426	-14
Priority 4 – Support victims			
Victim satisfaction – overall	68.2%	68.0%	-0.2%
Victim satisfaction – burglary	58.6%	64.1%	5.5%
Victim satisfaction – hate crime	68.7%	72.2%	3.5%
Victim satisfaction – violent crime	68.2%	65.2%	-3.1%
Priority 5 – Improve standards of policing			
999 calls answered within 10 seconds	81.1%	90.0%	8.9%
101 abandonment rate	11.7%	8.0%	-3.7%
Immediate response timeliness	77.4%	80.2%	2.8%

Police & Crime Commissioner for Avon & Somerset

Measure	2023/24	2024/25	Change
Priority response timeliness	56.1%	58.0%	1.9%
Routine response timeliness	75.5%	58.2%	-17.2%
All positive outcome rate	11.2%	10.4%	-0.8%
Burglary – residential recorded crime	4,170	4,573	403
Burglary – residential positive outcome rate	5.3%	5.0%	-0.3%
Vehicle offences recorded crime	9,768	10,181	413
Vehicle offences positive outcome rate	2.5%	3.0%	0.5%
Theft from the person recorded crime	922	765	-157
Theft from the person positive outcome rate	1.9%	0.8%	-1.1%
Employee engagement	58.2%	55.5%	-2.7%
Overall, I am happy at work	65.5%	62.4%	-3.1%
My Manager theme score	67.4%	66.9%	-0.5%
I have the tools I need to do my job effectively	59.6%	60.6%	1.0%
I have the skills I need to do my job effectively	75.5%	76.8%	1.3%
I think ASP respects individual differences	68.8%	65.4%	-3.4%
Disproportionality of stop and search – Asian	1.4	1.4	0.0
Disproportionality of stop and search – Black	6.8	6.9	0.1
Disproportionality of stop and search – Mixed	3.2	3.0	-0.2
Disproportionality of stop and search – Other	2.7	3.2	0.5
Disproportionality of stop and search – BAME	3.3	3.3	0.0
Disproportionality of use of force – Asian	0.6	0.8	0.2
Disproportionality of use of force – Black	4.3	4.4	0.1
Disproportionality of use of force – Mixed	1.2	1.5	0.3
Disproportionality of use of force – Other	0.9	1.3	0.4
Disproportionality of use of force – BAME	1.7	1.9	0.2
% of workforce that are Asian	0.90%	0.88%	-0.02%
% of workforce that are Black	0.64%	0.66%	0.02%
% of workforce that are Mixed	1.96%	1.90%	-0.06%
% of workforce that are Other	0.25%	0.26%	0.02%
% of workforce that are BAME	3.75%	3.70%	-0.05%
% of Senior Officers that are BAME	5.19%	5.19%	0.00%
Schedule 3 allegations upheld	14.8%	11.8%	-3.0%

* Latest available national data and the year preceding that

Police & Crime Plan Key Performance Indicators Definitions

Overarching measures
Public confidence (local) – measured by the Avon & Somerset Police & Crime Survey, a quarterly telephone survey of 750 residents (3000 a year). This shows the percentage of people who said they “tend to agree” or “strongly agree” when asked if they “have confidence in the police in this area”.

Police & Crime Commissioner for Avon & Somerset

Public confidence (national) – measured by the Crime Survey for England and Wales – the latest data available is for the calendar year 2024: this included 531 responses from residents of Avon and Somerset.
Public feelings of safety – measured by the Avon & Somerset Police & Crime Survey. This shows the percentage of people who answered “fairly safe” or “very safe” when asked “how safe do you feel in your local area?”
Priority 1 – Strengthen neighbourhood policing
Officer/PCSO visibility – is measured by the Avon & Somerset Police & Crime Survey. This shows the percentage of people who answered “today / yesterday”, “in the last seven days” or “in the last month” when asked “when did you last see a police officer or a police community support officer in your local area?”
Public that feel informed on local policing – measured by the Avon & Somerset Police & Crime Survey. This shows the percentage of people who answered “fairly well informed” or “very well informed” when asked “how well informed do you feel about what the police are doing to tackle crime and anti-social behaviour in your area?”
Public who are aware of opportunities to have their say on local policing – is measured by the Avon & Somerset Police & Crime Survey. This shows the percentage of people who answered “yes” when asked “Are you aware of opportunities to have your say about policing issues in your local area?”
Hate crime – is a crime where the offender has either demonstrated or been motivated by hostility based on a person’s race, religion, disability, sexual orientation or transgender identity.
Priority 2 – Reduce violent crime
Domestic abuse – is where a person is abusive towards another person, they are personally connected and are 16 years of age or older.
Serious youth violence – offences that result in the death of a person, endanger life, wounding offences, robbery of personal property and possession of a bladed article; and where either the offender or the victim are under 25 years of age.
Priority 3 – Prevent crime
Reoffending rate – Ministry of Justice data showing proven reoffending figures for offenders who were released from custody, received a non-custodial conviction at court, or received a caution or reprimand.
Drug trafficking – these are drug offences, other than simple possession offences, such as drug supply.
Drug disruptions – an activity to counter a threat of serious and organised crime, related to drugs, and it has a tangible result. This could include seizing criminal assets, arresting somebody or safeguarding people who are vulnerable to exploitation by organised criminals.
Rural crime – any crime occurring in a rural area which directly or indirectly affects a farming or rural business or the rural communities. Rural means a close association with or dependence upon the land within that location.
Priority 4 – Support victims
Victim satisfaction – is measured by a local telephone survey of a sample of victims of ASB, burglary, hate crime and violent crime. In 2024/25 there were 1,025 total respondents. This shows the percentage of victims that said they were satisfied with their “whole experience”.
Priority 5 – Improve standards of policing

Police & Crime Commissioner for Avon & Somerset

101 abandonment rate – this is the proportion of 101 calls were the call hung-up before being answered by Avon and Somerset Police. This is an average rate of both the switchboard line and the secondary line when a person is transferred to a call handler.
Response timeliness – calls to the police are graded based on threat harm and risk. There is a service level agreement (SLA) for each grade which states how long attendance should take (below). It is important to note that the SLAs are defined by Avon and Somerset Police, not mandatory. Timeliness is reported as the percentage of those incidents that were attended within the particular SLA. • Immediate – 15 minutes for urban areas and 20 minutes for rural areas • Priority – 1 hour • Routine – 12 hours
Positive outcomes – are counted as Home Office defined outcomes 1-8 and 22 which are: charge/summons, cautions/conditional cautions for youths or adults, offences taken into consideration, the offender has died, penalty notice for disorder (PND), cannabis/khat warning, community resolution or diversionary, educational or intervention activity. The rate is the percentage of all outcomes which are positive.
Vehicle offences – involve theft of or from vehicles
Employee engagement and the six measures below this – are measured through the annual Avon and Somerset Police workforce survey. This shows the percentage of the workforce who agree with each statement.
Disproportionality – shows the rate at which a police power is used, when comparing people of the specified ethnicity to people who are White. A disproportionality of 2 would mean people of that ethnicity had the power used against them at twice the rate of White people.
BAME – this is the total of the four ethnic minority groups: Asian, Black, Mixed and Other
Senior officers – are those officers of Chief Inspector rank or above.
Schedule 3 allegations upheld – when complaints are made to the police the more serious complaints are classed as Schedule 3. A single complaint may contain a number of different allegations e.g. if it was about several officers. Each allegation is assigned an outcome and this shows the percentage where the outcome was either “the service provided was not acceptable” or there was a “case to answer”.

2.7 Principle G – implementing good practices in transparency, reporting, and audit to deliver effective accountability

Police Question Time (PQT) is a monthly meeting, lasting approximately half an hour, where the PCC puts questions about the performance of Avon and Somerset Police to the Chief Constable. The meetings are broadcast live, through Facebook, and the recordings are also kept on the PCC’s website www.avonandsomerset-pcc.gov.uk⁸.

Both the Constabulary and the OPCC adhere to the use of Government Security Classification (GSC) markings. In doing so, we are able to determine those documents which can be published through the PCC’s website so that they are visible to the public.

Items which are published include

-  Significant decisions of the PCC
-  PCC responses to HMICFRS recommendations
-  Reports of scrutiny panels

⁸ www.avonandsomerset-pcc.gov.uk/reports-publications/police-question-time/

Police & Crime Commissioner for Avon & Somerset

- ✚ Performance reports
- ✚ Expenses and gifts
- ✚ Freedom of Information requests; other statutory and non-statutory reports
- ✚ The Strategic Risk Register
- ✚ Quarterly Performance Reports

2.7.1 Internal Audit

The Internal Audit function is commissioned by the OPCC and OCC on behalf of the Joint Audit Committee and is undertaken by a third party auditor for additional independence. The South West Audit Partnership (SWAP) continued as the internal auditor. At the time of writing SWAP have completed the revised audit schedule: two audits were deferred to 2024/25.

2.7.2 Joint Audit Committee (JAC)

The independent JAC has concluded another year of work in accordance with their Terms of Reference (TOR) and publishes an annual report on their work which can be found on the website www.avonandsomerset-pcc.gov.uk⁹. The four meetings of the JAC for the financial year took place in June, September and December 2024 as well as March 2025.

2.7.3 Police and Crime Panel

The Police and Crime Panel were established as part of the statutory governance structure when the role of PCCs were introduced. The Panel consists of elected Local Authority members from across Avon and Somerset as well as members of the public. The Panel scrutinises, challenges and maintains a regular check and balance on the performance and activities of the PCC. The Panel are therefore a key stakeholder of the PCC and OPCC.

In the last year the Panel has continued to meet, on at least a quarterly basis, to fulfil its duties. In addition to this it has again scrutinised the new Police & Crime Plan and the PCC's proposed precept increase.

3 Review of Effectiveness

The PCC has responsibility for conducting, at least annually, a review of the system of internal control. This review is informed by the internal audit assurance, the opinions and reports of our external auditors and other inspection bodies, as well as the work of senior managers in both the OPCC and Constabulary who have responsibility for the development and maintenance of the governance environment.

For 2024/25 these considerations took account of

- ✚ HMICFRS PEEL Report (see below)
- ✚ the internal auditor's reports to the Joint Audit Committee (JAC) throughout the year and their annual report to JAC
- ✚ external auditors' reports at JAC meetings
- ✚ the Constabulary Strategic Risk Register

⁹ www.avonandsomerset-pcc.gov.uk/reports-publications/joint-audit-committee-reports/

Police & Crime Commissioner for Avon & Somerset

- ✚ the PCC's Strategic Risk Register
- ✚ the 2024/25 financial outturn position that delivered a balanced position
- ✚ the planning and development of the MTFP for the next five years

On the basis of the review of the sources of assurance set out in this statement, we are satisfied that the Avon and Somerset PCC has in place satisfactory and adequate systems of internal control which facilitate the effective exercise of their functions and which include arrangements for good governance and risk management.

A review of the Joint Governance Framework is ongoing, and is now being informed by guidance and best practice from a national level.

3.1 Internal Audit

Throughout 2024/25 the Internal Audit function completed 10 substantive audits, 3 advisory/ follow-up audits as well as contributing towards regional work. The 10 substantive audits were:

- ✚ Ammunition and Armory Management
- ✚ Criminal Justice
- ✚ OPCC Statutory Functions
- ✚ Corporate Credit Cards
- ✚ Information Governance
- ✚ Culture with Specialist Teams
- ✚ User Access Management
- ✚ Business Continuity – Civil Contingencies Act
- ✚ Treasury Management
- ✚ ERP Programme Management

Each internal audit conducted throughout the year receives a graded assurance opinion from the auditors. The assurance levels are; none, limited, reasonable and substantial. Six of the audits resulted in a reasonable assurance opinion and four resulted in a limited assurance opinion. The conclusion of our internal auditors was that they were able to offer a **reasonable assurance** annual opinion.

Each of the audits also provides recommendations for improvement which are categorised into three priority categories reflecting their importance. In total our internal auditors made 29 recommendations during 2024/25, of which:

- ✚ 10 were identified as findings that require attention, the lowest grading (priority 3)
- ✚ 19 were identified as findings that are important and require the attention of management, the middle grading (priority 2)
- ✚ None were identified as findings that were fundamental requiring immediate attention (priority 1).

The auditors did identify one significant corporate risk in relation to Ammunition and Armory Management; a number of actions were agreed included two that had already been completed by the time the report was written.

Whilst we take assurance from the fact that none of the findings is considered to be fundamental, we recognise that the recommendations from our internal auditors provide us with a number of important actions which we need to progress.

Police & Crime Commissioner for Avon & Somerset

3.2 HMICFRS PEEL Inspection

The primary framework by which police forces are inspected by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) is called 'Police Efficiency, Effectiveness and Legitimacy' (PEEL). Avon and Somerset Police were inspected in 2024 with the report published in February 2025. All forces are inspected using this consistent methodology and – although no overall grade is given – the outcome is graded assessments for different aspects of the force's service

Outstanding	Good	Adequate	Requires improvement	Inadequate
	Police powers and public treatment	Developing a positive workplace	Responding to the public	
	Preventing crime		Investigating crime	
			Protecting vulnerable people	
			Managing offenders	
			Leadership and force management	

The HMICFRS Integrated PEEL Assessment is one of the most important sources of assurance for both the PCC and OCC, in both the delivery of the Police and Crime Plan and the realisation of the Constabulary's vision.

The Assessment identified Areas for Improvement in the areas set out above and also included other commentary on the Constabulary's performance. The Constabulary have started responding to the findings of the report and the PCC has oversight of through the Governance and Scrutiny Board.

3.3 Significant Risks

At the point of writing the most significant risks identified by the OPCC are

Risk	Progress
Failure to deliver the Police and Crime Plan (SR2)	A significant risk to policing remains the lower levels of public confidence in the police; this applies in Avon and Somerset and across England and Wales. This has been a risk for a number of years. This undermines the British model of policing by consent. The underlying causes are complex and include dissatisfaction with service levels in a context of increasing and changing demand on the police, perceived lack of police visibility as well as concern over police misconduct, male violence against women and girls and disproportionality, particularly experienced by Black, Asian, Mixed and minoritised communities. These are not new issues but a spotlight has been shone on them and the negative media coverage has grown in recent years. Although some action has been taken to address these, the public are unlikely to have seen or felt a

Police & Crime Commissioner for Avon & Somerset

Risk	Progress
	tangible change in the level of service they receive or the outcomes. Cultural change is required to address these institutional issues and this will likely take years. While the new Police and Crime Plan is more focused it is still an ambitious plan with prevention being a key focus. Prevention cannot be achieved in isolation by the police, and requires partnership working. The savings required over the medium term will mean significant reductions in the overtime budget as cuts to police staff posts. This will likely impact the Constabulary's ability to be able to deliver against the Plan.
Financial incapability or ineffectiveness (SR3)	The current MTFP shows the first year is balanced but the deficits in years 2-5 are £3.9million, £5.0 million, £8.3 million and £10.6 million respectively.

4 Conclusion

No system of internal control can provide absolute assurance. However, on the basis of the review of the sources of assurance set out in this statement, we are satisfied that the Avon and Somerset PCC has in place satisfactory and adequate systems of internal control which facilitate the effective exercise of their functions and which include arrangements for good governance and for the control, mitigation, and management of risk.

We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements. We are satisfied that our internal governance processes will identify any improvements that are needed and that appropriate steps will be taken to enhance our governance and improve our assurance.

Clare Moody

Police and Crime Commissioner

Paul Butler

Chief Finance Officer to PCC

Alice Ripley

Chief of Staff to the PCC

Police & Crime Commissioner for Avon & Somerset

Group Comprehensive Income and Expenditure Statement for the year ended 31 March 2025

Gross Expenditure £'000	Gross Income £'000	Total 2023/2024 £'000	Comprehensive Income and Expenditure Statement - Group	Gross Expenditure £'000	Gross Income £'000	Total 2024/2025 £'000
Expenditure						
487,582	-67,874	419,708	Police Services - OCC	507,419	-80,445	426,974
2,513	-27	2,486	OPCC	2,612	-51	2,561
8,832	-6,148	2,684	Commissioning costs	9,408	-7,587	1,821
498,927	-74,049	424,878	Net cost of police services	519,439	-88,083	431,356
		-58,607	Police pension top-up grant			-56,729
		-4,119	Gain on disposal of non-current assets			-191
		-62,726	Other operating expenditure			-56,920
		5,765	Interest payable and similar charges			5,593
		-3,860	Interest and investment income			-4,465
		-152	Income and expenditure in relation to investment properties			-165
		-13	Changes in the market value of investment properties			168
		121,500	Net interest on pensions			125,830
		123,240	Financial and investment income and expenditure			126,961
		-129,508	Police - revenue grant			-139,874
		-67,877	Ex-DCLG formula funding			-69,272
		-48	Capital grant and contributions			-459
		-3,331	Council tax top-up grant			-3,331
		-11,378	Council tax support and transition grant			-11,378
		-157,233	Council tax - local authorities			-167,797
		0	Donated Asset Fair Value Gain/Loss			46
		-369,375	Taxation and non-specific grant income			-392,065
		116,017	Deficit on provision of services			109,332
		-117,909	Re-measurement of pension assets and liabilities			-269,704
		-8,851	Gain on revaluation			-7,296
		-126,760	Other comprehensive income and expenditure			-277,000
		-10,743	Total comprehensive income and expenditure			-167,668

Police & Crime Commissioner for Avon & Somerset

PCC Comprehensive Income and Expenditure Statement for the year ended 31 March 2025

PCC Expenditure £'000	PCC Income £'000	Total 2023/2024 £'000	Comprehensive Income and Expenditure Statement - PCC	PCC Expenditure £'000	PCC Income £'000	Total 2024/2025 £'000
Expenditure						
2,513	-27	2,486	OPCC	2,612	-51	2,561
8,832	-6,148	2,684	Commissioning costs	9,408	-7,587	1,821
11,345	-6,175	5,170	Net cost of police services before funding	12,020	-7,638	4,382
487,582	-67,874	419,708	Intragroup funding adjustment	507,419	-80,445	426,974
498,927	-74,049	424,878	Net cost of police services	519,439	-88,083	431,356
	-58,607		Police pension top-up grant			-56,729
	-4,119		Gain on disposal of non-current assets			-191
	-62,726		Other operating expenditure			-56,920
	5,765		Interest payable and similar charges			5,593
	-3,860		Interest and investment income			-4,465
	-152		Income and expenditure in relation to investment properties			-165
	-13		Changes in the market value of investment properties			168
	121,500		Intragroup adjustment (pension interest cost)			125,830
	123,240		Financial and investment income and expenditure			126,961
	-129,508		Police - revenue grant			-139,874
	-67,877		Ex-DCLG formula funding			-69,272
	-48		Capital grant and contributions			-459
	-3,331		Council tax freeze grant			-3,331
	-11,378		Council tax support and transition grant			-11,378
	-157,233		Council tax - local authorities			-167,797
	0		Donated Asset Fair Value Gain/Loss			46
	-369,375		Taxation and non-specific grant income			-392,065
	116,017		Deficit on provision of services			109,332
	-117,909		Intragroup adjustment (Re-measurement of pension assets and liabilities)			-269,704
	-8,851		Gain on revaluation			-7,296
	-126,760		Other comprehensive income and expenditure			-277,000
	-10,743		Total comprehensive income and expenditure			-167,668

Police & Crime Commissioner for Avon & Somerset

Group Movement in Reserves Statements 2023/2024 and 2024/2025

Movement in reserves statement 2024/2025					
	Revenue General Fund £'000	Capital Receipts £'000	Total Usable Reserves £'000	Total Unusable Reserves £'000	Total £'000
Balance as at 31 March 2024	47,147	12,697	59,844	-2,510,806	-2,450,962
Impact of adoption of IFRS16	397		397		
Total comprehensive income and expenditure	-109,332	0	-109,332	277,000	167,668
Adjustments between accounting & funding basis under regulations	102,928	0	102,928	-102,928	0
Increase/decrease(-) in 2024/2025	-6,007	0	-6,007	174,072	168,065
Balance as at 31 March 2025	41,140	12,697	53,837	-2,336,734	-2,282,897

Movement in reserves statement 2023/2024					
	Revenue General Fund £'000	Capital Receipts Reserves £'000	Total Usable Reserves £'000	Total Unusable Reserves £'000	Total £'000
Balance as at 31 March 2023	55,286	8,546	63,832	-2,525,537	2,461,705
Total comprehensive income and expenditure	-116,017	0	116,017	126,760	10,743
Adjustments between accounting & funding basis under regulations	107,878	4,151	112,029	-112,029	0
Increase/decrease(-) in 2023/2024	-8,139	4,151	-3,988	14,731	10,743
Balance as at 31 March 2024	47,147	12,697	59,844	-2,510,806	-2,450,962

Police & Crime Commissioner for Avon & Somerset

PCC Movement in Reserves Statements 2024/2025 and 2023/2024

Movement in reserves statement 2024/2025					
	Revenue General Fund	Capital Receipts Reserves	Total Usable Reserves	Total Unusable Reserves	Total
	£'000	£'000	£'000	£'000	£'000
Balance as at 31 March 2024	47,147	12,697	59,844	-2,510,806	-2,450,962
Impact of adoption of IFRS16	397		397		
Total comprehensive income and expenditure	-109,332	0	-109,332	277,000	167,668
Adjustments between accounting & funding basis under regulations	102,928	0	102,928	-102,928	0
Increase/decrease(-) in 2024/2025	-6,007	0	-6,007	174,072	168,065
Balance as at 31 March 2025	41,140	12,697	53,837	-2,336,734	-2,282,897

Movement in reserves statement 2023/2024					
	Revenue General Fund	Capital Receipts Reserves	Total Usable Reserves	Total Unusable Reserves	Total
	£'000	£'000	£'000	£'000	£'000
Balance as at 31 March 2023	55,286	8,546	63,832	-2,525,537	-2,461,705
Total comprehensive income and expenditure	-116,017	0	-116,017	126,760	10,743
Adjustments between accounting & funding basis under regulations	107,878	4,151	112,029	-112,029	0
Increase/decrease(-) in 2023/2024	-8,139	4,151	-3,988	14,731	10,743
Balance as at 31 March 2024	47,147	12,697	59,844	-2,510,806	-2,450,962

Group Balance Sheet as at 31 March 2025

Note that the intragroup liability has been removed on consolidation at the group level

OCC	PCC	Group 2024	Balance Sheet	OCC	PCC	Group 2025	Notes
£'000	£'000	£'000		£'000	£'000	£'000	
			Property, plant and equipment				
0	202,731	202,731	Land and buildings	0	208,305	208,305	
0	18,593	18,593	Vehicles, plant and equipment	0	19,956	19,956	
0	1,503	1,503	Assets under construction	0	1,077	1,077	
0	4,038	4,038	Surplus assets	0	2,644	2,644	
0	0	0	Right of use assets	0	5,688	5,688	
0	2,789	2,789	Investment properties	0	2,621	2,621	
0	440	440	Intangible fixed assets	0	415	415	
			Long term assets				
0	857	857	Prepayments	0	461	461	
2,634,843	0	0	Long term liability - intragroup adjustment	2,465,614	0	0	
2,634,843	230,951	230,951	Total non-current assets	2,465,614	241,167	241,167	
0	1,562	1,562	Inventories (stock)	0	1,203	1,203	
0	27,600	27,600	Short term investments	0	15,692	15,692	
0	72,905	72,905	Debtors and payments in advance	0	46,539	46,539	
0	9,437	9,437	Cash and cash equivalents	0	36,127	36,127	
0	0	0	Assets held for sale	0	86	86	
19,104	0	0	Intragroup debtor	14,891	0	0	
19,104	111,504	111,504	Total current assets	14,891	99,647	99,647	
0	-3,470	-3,470	Bank overdraft	0	-4,010	-4,010	
0	-8,922	-8,922	Short term borrowing	0	-1,137	-1,137	
-14,570	-31,371	-45,941	Creditors and receipts in advance	-12,864	-33,787	-46,651	
0	-19,104	0	Intragroup creditor	0	-14,891	0	
-4,534	-548	-5,082	Short term provisions	-2,027	-1,710	-3,737	
0	-1,938	-1,938	Short term PFI lease liability	0	-2,014	-2,014	
0	0	0	Short term non-PFI lease liability	0	-1,044	-1,044	
-19,104	-65,353	-65,353	Total current liabilities	-14,891	-58,593	-58,593	
0	-38,094	-38,094	Long term borrowing	0	-39,731	-39,731	
0	-8,653	-8,653	Long term provisions	0	-10,967	-10,967	
0	-46,474	-46,474	Long term PFI liability	0	-44,973	-44,973	
0	0	0	Long term non-PFI lease liability	0	-3,833	-3,833	
0	-2,634,843	0	Pensions - intragroup adjustment	0	-2,465,614	0	
-2,634,843	0	-2,634,843	Net defined pension liability	-2,465,614	0	-2,465,614	
-2,634,843	-2,728,064	-2,728,064	Total long term liabilities	-2,465,614	-2,565,118	-2,565,118	
0	-2,450,962	-2,450,962	Net assets	0	-2,282,897	-2,282,897	
0	59,844	59,844	Total usable reserves	0	53,836	53,836	
0	-2,510,806	-2,510,806	Total unusable reserves	0	-2,336,733	-2,336,733	
0	-2,450,962	-2,450,962	Total reserves	0	-2,282,897	-2,282,897	

Paul Butler

Chief Finance Officer to PCC

Group Cash Flow Statement

OCC	PCC	Group		OCC	PCC	Group
	2023/2024	2023/2024	Cash Flow Statement		2024/2025	2024/2025
£'000	£'000	£'000		£'000	£'000	£'000
0	116,017	116,017	Net surplus(-)/deficit on the provision of services	0	109,332	109,332
0	-15,210	-15,210	Depreciation and impairment of property, plant and equipment	0	-20,567	-20,567
0	-25	-25	Amortisation of intangible assets	0	-25	-25
0	13	13	Movement in Fair Value Investment properties	0	-168	-168
0	-400	-400	Movement in Fair Value Financial Instruments	0	92	92
0	0	0	Movement in Donated assets	0	46	46
-410	-694	-1,104	Increase(-)/decrease in provision charged back to service	2,508	-2,751	-243
0	-107,885	-107,885	Charges for retirement benefits in accordance with IAS 19	0	-100,475	-100,475
0	-178	-178	Carrying amounts of non-current assets sold	0	-221	-221
2,005	12,322	14,327	Increase/decrease(-) in long and short term debtors	-4,214	-22,508	-26,722
-1,595	641	-954	Increase(-)/decrease in long and short term creditors	1,706	-2,619	-913
0	387	387	Increase/decrease(-) in stock/WIP	0	-359	-359
0	-111,029	-111,029	Adjust net surplus(-)/deficit on the provision of services for non-cash movements	0	-149,555	-149,555
0	4,297	4,297	Proceeds from the sale of property, plant and equipment	0	412	412
0	48	48	Capital grants credited to the surplus or deficit on the provision of service	0	459	459
0	2,713	2,713	Interest received	0	4,521	4,521
0	-5,280	-5,280	Interest paid	0	-5,810	-5,810
0	1,778	1,778	Adjust net surplus(-)/ deficit on the provision of services that are investing or financing activities	0	-418	-418
0	6,766	6,766	Net cash flows from operating activities	0	-40,641	-40,641
0	14,117	14,117	Purchase of property, plant and equipment	0	16,963	16,963
0	-4,297	-4,297	Capital receipts	0	-412	-412
0	-48	-48	Capital grant/contribution income due for the year	0	-459	-459
0	28,000	28,000	Purchase of short & long term investments *	0	16,000	16,000
0	-22,000	-22,000	Proceeds of short & long term investments *	0	-28,000	-28,000
0	-2,713	-2,713	Interest received	0	-4,521	-4,521
0	13,059	13,059	Net cash flow from investing activities	0	-429	-429
0	-5,000	-5,000	New long term loans raised	0	0	0
0	1,147	1,147	Repayment of long term loans	0	6,147	6,147
0	1,281	1,281	Repayment of PFI Liability	0	2,023	2,023
0	5,280	5,280	Repayment of non-PFI lease liability	0	940	940
0	5,280	5,280	Interest paid	0	5,810	5,810
0	2,708	2,708	Net cash flow from financing activities	0	14,920	14,920
0	22,533	22,533	Net increase(-)/decrease in cash and cash equivalents	0	-26,150	-26,150
0	-28,500	-28,500	Cash and cash equivalents at the beginning of the reporting period	0	-5,967	-5,967
0	-5,967	-5,967	Cash and cash equivalents at the end of the reporting period	0	-32,117	-32,117

Notes to the Financial Statements

1 Statement of Accounting Policies

1.1 General Principles

The general principles adopted in compiling these accounts are in accordance with the recommendations of CIPFA. They accord with CIPFA's Code of Practice on Local Authority Accounting 2024/2025 and the Accounts and Audit Regulations 2015 and are based on the following standards:

International Financial Reporting Standards (IFRSs) as adopted by the UK;

International Public Sector Accounting Standards (IPSASs);

UK Generally Accepted Accounting Practice (GAAP); (Financial Reporting Standards (FRSs), Statements of Standard Accounting Practice (SSAPs) and Urgent Issues Task Force (UITF) abstracts) as far as they are applicable.

1.2 Accruals of Income and Expenditure

Activity is accounted for and recorded on an accruals basis. This means that income is recorded in the accounts when it becomes due, rather than when it is received, and outstanding amounts are included as debtors. Expenditure is included in the accounts when the goods or services are received or supplied, and any outstanding amounts are included as creditors. The PCC Group established a de-minimis level of £5,000 for accruals in both 2023/2024 and 2024/2025.

1.3 Council Tax

Council tax income included within the comprehensive income and expenditure statement includes our share of the surplus or deficits from other local authority collection funds.

1.4 Government Grants

1.4.1 Revenue Grant

Government grants are shown as income within the comprehensive income and expenditure statement and are used to fund the expenditure on policing activities.

1.4.2 Capital Grant

Income received from the Home Office in respect of the capital grant is shown within the comprehensive income and expenditure statement. When the income is matched to the capital expenditure it is transferred to the Capital Adjustment Account. Any unused capital grant is allocated to the Capital Grant Unapplied Account within reserves. Capital grants with outstanding conditions attached have been transferred to the Capital Receipts in Advance Account.

1.4.3 Specific Grants

Specific grant income is recognised immediately within the comprehensive income and expenditure statement on an accruals basis. If there are conditions outstanding to be achieved on the specific grants at the end of the financial year they are recognised as a creditor receipt in advance.

1.5 VAT

Value Added Tax is not included as income or expenditure of the PCC except where it is non-recoverable.

1.6 Interest

External interest receivable on investments and the interest payable on borrowing are charged to the comprehensive income and expenditure statement.

1.7 Employee Benefits

1.7.1 Benefits Payable During Employment

Employee benefits that are due to be settled wholly within 12 months of the year end are recognised as an expense for services in the year which the employees rendered services for the Chief Constable. These include: salaries; annual leave; sick leave; bonuses; and non-monetary benefits (e.g cars).

An accrual is made for the cost of holiday entitlements earned by employees but not taken before year end which employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to the surplus or deficit on the provision of services, but then reversed out through the Movement in Reserves statement to the accumulated absences account so that the holiday entitlements are charged to revenue in the financial year in which the holiday absence occurs.

1.7.2 Termination Benefits

Termination benefits are amounts payable as a result of a decision by the group to terminate an employee's employment before the normal retirement date or an officer's decision to accept voluntary redundancy in exchange for those benefits. These benefits are charged on an accruals basis to the appropriate service segment at the earlier of when the authority can no longer withdraw the offer of those benefits or when the authority recognises costs for a restructuring.

1.7.3 Post-Employment Benefits

Employees of the Chief Constable are members of four separate pension schemes

-  The Police Officer 1987 scheme (PPS)
-  The Police Officer 2006 scheme (NPPS)
-  The Police Officer 2015 scheme (CARE)
-  The Local Government Pension scheme (CARE)

1.7.3.1 Police Officers Pension Scheme

All police officers can become members of the Police Officer pension scheme, with new entrants joining the 2015 scheme as the other legacy schemes are closed to new joiners. These pension schemes are accounted for as defined benefit schemes.

The liabilities of the police officers pension scheme are included in the balance sheet on an actuarial basis using the projected unit method. The projected unit method is an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc., and projected earnings for current employees.

An estimate of the employer's future cashflows is made using notional cashflows based on the estimated duration of all police schemes. These estimated cashflows are then used to derive a single equivalent discount rate (SEDR). The discount rate derived is such that the net present value of the notional cashflow, discounted at the single rate, equates to the net present value of the cashflows, discounted using the annualised Merrill Lynch AA-rated corporate bond yield curve.

1.7.3.2 Local Government Pension Scheme

All police staff and PCSOs can become members of the Local Government Pension Scheme which is accounted for as a defined benefits scheme. In Avon and Somerset we are a member of the Somerset Council pension fund.

An estimate of the employer's future cashflows is made using notional cashflows based on the estimated duration of all police schemes. These estimated cashflows are then used to derive a single equivalent discount rate (SEDR). The discount rate derived is such that the net present value of the notional cashflow, discounted at this single rate, equates to the net present value of the cashflows, discounted using the annualised Merrill Lynch AA-rated corporate bond yield curve.

The assets of the Somerset Council pension fund attributable to the group are included in the balance sheet at their fair value

- ✚ Quoted securities – current bid price
- ✚ Unquoted securities – professional estimate
- ✚ Unitised securities – current bid price
- ✚ Property securities – current bid price
- ✚ Property – market value

1.7.3.3 Net Pensions Liability

The change in the net pensions liability for the pension scheme is analysed into the following components

Service cost comprising

- ✚ Current service cost – this is the increase in liabilities as a result of years of service earned this year which is allocated in the CIES to the services for which the employees worked;
- ✚ Past service cost – this is the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years – debited to the surplus or deficit on the provision of services in the CIES;
- ✚ Net interest on the net defined benefit liability or asset – this is the change during the period in the net defined benefit liability or asset that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the CIES. This is calculated by applying the discount rate (used to measure the defined benefit obligation at the beginning of the period) to the net defined benefit liability or asset at the beginning of the period and taking into account any changes in the net defined liability or asset during the period as a result of contribution and benefit payments.

Re-measurements comprising

- ✚ The return on plan assets excludes the amounts included in the net interest on the net defined benefit liability or asset which is charged to the pensions reserve as Other Comprehensive Income and Expenditure. This is only applicable to the Local Government Pension Scheme.
- ✚ Actuarial gains and losses are changes in the net pension's liability that arise because events have not coincided with assumptions made at the last valuation or because the actuaries have updated their assumptions. These changes are charged to the pensions reserve as Other Comprehensive Income and Expenditure.

1.8 Leased Assets

1.8.1 IFRS 16 Leases: Transition

In 2024/25, the constabulary applied IFRS 16 *Leases* as required by the Code of Practice for Local Authority Accounting in the United Kingdom. The main impact of the new requirements is that for arrangements previously accounted for as operating leases (i.e. without recognising the leased property as an asset and future rents as a liability) a right-of-use asset and a lease liability are to

be brought into the Balance Sheet at 1 April 2024. Leases for items of low value and leases that expire on or before 31 March 2025 are exempt from the new arrangements.

IFRS 16 has been applied retrospectively, but with the cumulative effect recognised at 1 April 2024. This means that right-of-use assets and lease liabilities have been calculated as if IFRS 16 had always applied but recognised in 2024/25 and not by adjusting prior year figures. However, some practical expedients have been applied as required or permitted by the Code

- ✚ lease liabilities are measured at the present value of the remaining lease payments at 1 April 2024, discounted by the authority's incremental borrowing rate at that date
- ✚ the weighted average of the incremental borrowing rates used to discount liabilities was 5.2%
- ✚ right-of-use assets are measured at the amount of the lease liability, adjusted for any prepaid or accrued lease payments that were in the balance sheet on 31 March 2024 – any initial direct costs have been excluded

This resulted in the following additions to the Balance Sheet and Reserves

- ✚ £6,218k Property, plant and equipment (right-of-use assets)
- ✚ £4,046k Non-current creditors (lease liabilities)
- ✚ £1,148k Current creditors (lease liabilities)
- ✚ £627k Provisions for dilapidations
- ✚ £397k Capital adjustment account in reserves for Peppercorn leases

The newly recognised lease liabilities of £5,194k compare with the operating lease commitments of £6,547k at 31 March 2024 disclosed in the notes to the 2023/24 financial statements. When these are discounted to their present value of £5,047k (using the incremental borrowing rate at 1 April 2024), there is a difference of £147k from the newly recognised lease liabilities. The main differences are showing in the following table

Land & Buildings lease commitments to IFRS 16 position at 1 April 2024	
	£'000
Total operating land & buildings lease commitments disclosed at 31 March 2024	6,547
Impact of discounting using discount rates	-1,500
Recognition exemptions:	
Leases of low value assets	-4
Leases with remaining lease term of less than 12 months	-40
Inclusion of reprographic equipment (non land & buildings)	141
Other adjustments	50
Total lease liabilities recognised under IFRS 16 at 1 April 2024	5,194

1.8.2 Classification of Leases

The constabulary classifies contracts as leases based on their substance. Contracts and parts of contracts, including those described as contracts for services, are analysed to determine whether they convey the right to control the use of an identified asset, through rights both to obtain substantially all the economic benefits or service potential from that asset and to direct its use. The constabulary includes arrangements with nil consideration, peppercorn or nominal payments.

1.8.3 Initial Measurement

Leases are recognised as right-of-use assets with a corresponding liability at the date from which the leased asset is available for use (or the IFRS 16 transition date, if later).

The authority initially recognises lease liabilities measured at the present value of lease payments, discounting by applying the authority's incremental borrowing rate wherever the interest rate implicit in the lease cannot be determined.

The right-of-use asset is measured at the amount of the lease liability, adjusted for any prepayments made, plus any direct costs incurred to dismantle and remove the underlying asset or restore the underlying asset on the site on which it is located, less any lease incentives received.

However, for peppercorn, nominal payments or nil consideration leases, the asset is measured at fair value.

1.8.4 Subsequent Measurement

The right-of-use asset is subsequently measured using the fair value model. The authority considers the cost model to be a reasonable proxy for fair value for leases (with the exception of peppercorn or nil consideration leases), as the leases have provision for regular rent reviews. Peppercorn or nil consideration leases have been valued using market prices or rentals for equivalent land and properties.

The right-of-use asset is depreciated straight-line over the shorter period of remaining lease term and useful life of the underlying asset as at the date of adoption.

The lease liability is subsequently measured at amortised cost, using the effective interest method.

The liability is remeasured when

- ✚ there is a change in future lease payments arising from a change in index or rate
- ✚ the authority changes its assessment of the end date of the lease (for example, whether it will exercise a purchase, extension or termination option).

When such a remeasurement occurs, a corresponding adjustment is made to the carrying amount of the right-of-use asset.

1.8.5 Low Value and Short Lease Exemption

The authority excludes leases

- ✚ for low-value items that cost less than £12,000 when new, provided they are not highly dependent on or integrated with other items, and
- ✚ with a term shorter than 12 months (comprising the non-cancellable period plus any extension options that the authority is reasonably certain to exercise and any termination options that the authority is reasonably certain not to exercise).

1.8.6 Lease Expenditure

Expenditure in the Comprehensive Income and Expenditure Statement includes interest, straight line depreciation, any asset impairments and changes in variable lease payments not included in the measurement of the liability during the period in which the triggering event occurred. Lease payments are debited against the liability. Rentals for leases of low-value items or shorter than 12 months are expensed.

Depreciation and impairments are not charges against council tax, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are therefore appropriated to the capital adjustment account from the General Fund balance in the Movement in Reserves Statement.

1.9 Property, Plant and Equipment

Expenditure on capital assets is recognised in the accounts when the work has been completed or when the asset has been delivered. The latest valuation was undertaken on 31 March 2024 by an external Chartered Valuation Surveyor.

1.9.1 Recognition

Expenditure on the acquisition, creation, or enhancement of property, plant and equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the group and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential is charged as an expense when it is incurred.

1.9.2 Measurement

Assets are initially measured at cost comprising

- ✚ The purchase price
- ✚ Any costs attributable to bringing the asset to the location and condition necessary for it to operate in the manner it was intended.

Assets are then carried in the balance sheet using the following bases

- ✚ Properties have been valued in accordance with CIPFA code of guidance and with the current RICS valuation – Global standards UK national supplement, on the basis of existing use value, depreciated replacement cost or fair value.
- ✚ Operational assets that are not specialised have been valued at existing use value. Existing use value is defined as the estimated amount for which a property should exchange on the valuation date between a willing buyer and seller at an arm's length transaction.
- ✚ Operational assets for which no market is in existence or which are specialised in nature have been valued at depreciated replacement cost. Depreciated replacement cost is defined as the current cost of replacing an asset with its modern equivalent asset, less deductions.

1.9.3 Revaluation

The revaluation reserve is used to record gains arising from the revaluation of non-current assets until they are disposed. Revaluation losses that cannot be met from accumulated revaluation gains are charged to the comprehensive income and expenditure statement. Any charges made to the comprehensive income and expenditure statement are reversed out of the general fund balance in the movement in reserves statement and posted to the capital adjustment account.

When a valuation for an asset is undertaken, components of the asset are separately identified when the asset value is over £1,000,000 and the components value is over 20% of the total value of the asset. Components are identified as

- ✚ Parts of the asset that can be disposed or replaced separately from other components of the assets and/or
- ✚ Parts of the asset which have a different useful life to other components.

When assets are disposed the value of the asset on the balance sheet is written off to the comprehensive income and expenditure statement as part of the gain or loss on disposal. The reversal of this is shown within the Movement in Reserves Statement so that there is no impact to council tax.

Vehicles and other non-property assets are carried in the balance sheet at depreciated historical cost as a proxy for current value. Assets under construction are carried at cost until the asset is made operational at which point they are classified accordingly and depreciation commences.

1.10 Depreciation

- ✚ All assets are depreciated except for land and assets under construction. The following policies are used
- ✚ Depreciation on buildings is based upon information provided within the latest valuation report regarding the useful life of the buildings and their components, and is based on the 'straight-line' method. The straight line method writes off the value of an asset in equal annual

instalments over the estimated useful economic life of the asset. The useful life of our buildings are from the valuation report completed each year. Once a building is operational and transferred from assets under construction depreciation commences on the building.

- ✚ The value of other assets such as vehicles, computers and other equipment falls steadily throughout their lives. These assets are expected to have shorter useful lives of up to seven years. The depreciation starts from the month of acquisition. Again the straight-line method of depreciation is used.
- ✚ Intangible assets are amortised using the straight-line method over the period the software is in use, which is typically four years. An exception to this is the SAP licence which is amortised over 25 years.

1.11 Impairments

The PCC's properties are reviewed for impairment at the end of each financial year. When impairment is identified as part of the annual review or as a result of a revaluation exercise, this will first be charged to the revaluation reserve to the extent that impairment does not exceed the amount in the revaluation reserve for the same asset, and thereafter in the comprehensive income and expenditure statement.

1.12 Investment Property

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale.

Investment properties are measured initially at cost and subsequently at fair value, being the price that would be received to sell such an asset in an orderly transaction between market participants at the measurement date. As a non-financial asset, investment properties are measured at highest and best use. Properties are not depreciated but are revalued annually according to market conditions at the year-end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income line and result in a gain for the General Fund balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund balance. The gains and losses are therefore reversed out of the General Fund balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and Capital Receipts Reserve.

1.13 Private Finance Initiatives (PFI)

The PCC entered into a private finance initiative with Blue Light Partnership where four facilities were constructed, including the provision of services and building maintenance over the 25 year contract. At the end of the contract the ownership of the properties will pass to the PCC for no additional charge. These properties, which are recognised on the balance sheet, are revalued and depreciated in the same way as property, plant & equipment owned by the PCC. The liability to pay for the cost of the capital investment to the Blue Light Partnership is recognised on the balance sheet.

The amounts payable to the Blue Light Partnership each year are analysed into the following elements

- ✚ Fair value of services received during the year – this is charged to the net cost of Police services within the comprehensive income and expenditure statement.
- ✚ Finance cost – this is the interest charge on the outstanding balance sheet liability, shown within the Financial and Investment Income and Expenditure within the Comprehensive Income and Expenditure statement.
- ✚ Payment towards liability – this writes down the outstanding liability on the balance sheet.

1.13.1 IFRS 16 PFI Leases: Transition

- ✚ From 1 April 2024, the principles of IFRS 16 have also been applied to PFI arrangements. Under the previous accounting standard (IAS 17) finance lease liabilities were not remeasured when payments are increased in line with an inflation index. The increase in payments arising from indexation were treated in the same way as finance costs and simply expensed in the period to which the payment relates. This additional payment was known as 'contingent rent'
- ✚ Under IFRS 16 a different treatment is applied: where indexation or changes in a rate affect future payments, the lease liability is remeasured. Instead of expensing the additional payment, the net present value of future payments that comprise the liability is recalculated based on the revised level of payments. Increases in expenditure are realised as increases in the amortisation charge taken against the remeasured liability.
- ✚ On transition, the PFI lease liability should be remeasured when the change in an index causes a change in future lease payments. As the constabulary's PFI arrangements are increased in line with an inflation index on an annual basis, the PFI lease liability was remeasured during 2024/25.

The transition to IFRS 16 resulted in the following additions to the Balance Sheet for PFI leases

- ✚ £480k increase in Property, plant and equipment
- ✚ £480k increase in PFI lease liabilities

1.14 Cash and Cash Equivalents

Cash is represented by cash in hand and deposits repayable within 24 hours. Cash equivalents are investments with maturity date of no more than 3 months which are easily convertible into known amounts of cash and have an insignificant risk of a change in value. Cash & Cash equivalents also include the bank overdraft as it is a key part of the cash management process for cashflow

1.15 Short and Long Term Investments

Investments are deposits with UK and overseas banks, building societies and local authorities. Short term investments are convertible to cash from between 3 months and one year of the balance sheet date. Long term investments are convertible to cash over one year from the balance sheet date. Surplus funds are managed on behalf of the PCC by Somerset Council Treasury. Funds are invested in line with policy approved by the PCC.

1.16 Financial Instruments

1.16.1 Fair Value

Fair value is the price that would be received to sell an asset or transfer a liability in an orderly transaction between market participants at the measured date. The PCC uses the most appropriate method of valuation within the hierarchy to assess the fair value.

Level 1 Fair value is derived from quoted prices in an active market for identical assets or liabilities.

Level 2 The fair value is calculated from quoted prices that are observable from similar assets or liabilities.

Level 3 Fair value is determined from unobservable data where there is no market data available.

1.16.2 Financial Liabilities

Financial liabilities are recognised on the balance sheet when the group becomes a party to the contractual provisions of a financial instrument. The liabilities are initially measured at fair value and are carried at their amortised cost. Annual charges to the Financing and Investment Income and

Expenditure line in the Comprehensive Income and Expenditure Statement (CIES) for interest payable are based on the carrying value of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For the borrowings that the group has, this means that the amount presented in the balance sheet is the outstanding principle repayable, plus accrued interest; and interest charged to the CIES is the amount payable for the year according to the loan agreement.

1.16.3 Financial Assets

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets and their cash flow characteristics. The group holds financial assets measured at

- ✚ Amortised cost.
- ✚ Fair value through profit and loss (FVPL).

The group's business model is to hold investments to collect contractual cash flows. Financial assets are therefore classified as amortised cost, except for those whose contractual payments are not solely payment of principle and interest.

1.16.3.1 Financial Assets Measured at Amortised Cost

Financial assets measured at amortised cost are recognised on the balance sheet when the group becomes a party to the contractual provisions of a financial instrument and the financial assets are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financial and Investment Income and Expenditure line in the CIES for interest receivable are based on the carrying amount of the assets multiplied by the effective rate of interest for the instrument. For most of the financial assets held by the group, this means that the amount presented in the balance sheet is the outstanding principle receivable plus accrued interest, and interest credited to the CIES is the amount receivable for the year in the loan agreement.

Any gains and losses that arise on the derecognition of a financial asset are credited or debited to the Financing and Investment Income Expenditure line in the CIES.

1.16.3.2 Financial assets measured at fair value through profit or loss

Financial assets that are measured at Fair Value through Profit or Loss are recognised on the balance sheet when the group becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value. Fair value gains and losses are recognised as they arrive in the surplus or deficit on the provision of services.

1.16.3.3 Fair value measurement of financial assets

Fair value of an asset is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

The fair value of the financial assets are provided by the group's treasury advisors. Any gains and losses that arise on the derecognition of the asset are credited or debited to the Financing and Investment Income and Expenditure line in the CIES.

1.17 Provisions

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

Provisions are charged as an expense to the appropriate line in the comprehensive income and expenditure statement when the group has an obligation, and are measured at the best estimate at the balance sheet date of the expenditure to settle the obligation, taking into account relevant risks and uncertainties.

When payments are made, they are charged to the provision carried in the balance sheet and estimated settlements are reviewed at the end of each financial year. Where it becomes less than probable that a transfer of economic benefits will now be required or a lower settlement than anticipated is made, the provision is reversed and credited back to the relevant service.

1.18 Joint Arrangements

Joint Arrangements are classified as either Joint Operations or Joint Ventures. Joint Operations are where activities are agreed through a shared control (usually through a shared board) and the parties have rights to the assets and obligations for the liabilities relating to the arrangement. Joint Ventures are where the parties have rights to the net assets of the arrangement. The Group does not participate in any joint ventures.

The PCC recognises its share of the assets, liabilities and expenditure relating to its involvement in the joint operations.

The Police and Crime Commissioner has entered into collaborative arrangements with other police forces and local authorities. Details of these are disclosed in the notes to the accounts.

1.19 Contingent Liabilities

A contingent liability arises where an event has taken place that gives the PCC Group a possible obligation whose existence can only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the PCC Group. Contingent liabilities also arise in the situation where a provision would otherwise be made but where it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the balance sheet but disclosed in a note to the accounts.

1.20 Reserves

The reserves that are held by the PCC are split between usable and unusable reserves on the balance sheet.

Usable reserves are amounts of money we keep to pay for future projects, and to protect against unexpected events. The useable reserves include

- ✚ The General Fund is risk assessed annually by the Chief Financial Officer of the PCC for the level of funds that the PCC needs to hold at the end of each financial year
- ✚ Earmarked reserves are balances we hold to meet future expenditure in defined areas and within approved policies
- ✚ The Capital Receipts Reserve is where income is received from the sale of property, plant and equipment and held in reserve to fund new capital expenditure.

The unusable reserves include

- ✚ The Revaluation reserve, which represents the changes in the value of assets as a result of revaluation after 1 April 2007; revaluations made prior to the 31 March 2007 were transferred to the capital adjustment account below
- ✚ The Capital Adjustment Account absorbs the timing differences arising from the consumption of property, plant and equipment and for the financing of the acquisitions and enhancements of the assets under statutory provision. This account also includes any revaluation gain/loss prior to 1 April 2007
- ✚ The Collection Fund Adjustment account represents the surplus or deficits on the local authorities' collection funds that have been charged to the comprehensive income and expenditure statement as it falls due from council tax payers compared to the statutory arrangements for paying across amounts to the general fund from the collection fund.

- ✚ The short term compensated absences account represents outstanding employee benefits at the year end that have been earned and not taken during the year. The cost of these benefits has been charged to the comprehensive income and expenditure statement and then reversed to this account ensuring there is no impact on the council tax payer and the general fund

1.21 Post Balance Sheet Events

These are events occurring after the balance sheet date before the Statement of Accounts are authorised for issue. Two types of events can be identified

Adjusting events - where there is evidence that the conditions existed at the end of the reporting period and the accounts are adjusted to reflect these events;

Non-adjusting events – where these are indicative of conditions that arose after the balance sheet date, the Statement of Accounts are not amended, but a note is included to provide an explanation of the nature and the effect of the event;

Events that have taken place after the authorised date of issue are not reflected within the Statement of Accounts.

2 Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, the PCC has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements in the Statement of Accounts are

- ✚ As a result of the Police Reform and Social Responsibility Act 2011 (the Act), two corporations sole were formed - the Police and Crime Commissioner (PCC) for Avon and Somerset and the Office of the Chief Constable (OCC). The PCC is responsible for the formal oversight of the Avon and Somerset Police and the Chief Constable, including setting the strategic direction and holding the police to account; whilst the Chief Constable has the direction and control over the force's officers and staff.
- ✚ For accounting purposes, the PCC is the parent entity of the Office of the Chief Constable and together they form the PCC group. The accounting recognition of the PCC Group assets, liabilities and reserves reflects the powers and responsibilities of the Police and Crime Commissioner and the Chief Constable as designated by the Police Reform and Social Responsibility Act 2011 and the Revised Home Office Financial Management Code of Practice for the Police Service, England and Wales 2018. This accounting treatment is also underpinned by the relationships as defined by local regulations, local agreement and practice.
- ✚ The PCC receives all government funding and income, and the Chief Constable uses the PCC's financial resources against an annual budget in order to discharge their operating policing responsibilities. The Chief Constable does not hold any cash or reserves. The PCC has the responsibility for managing the financial relationship with third parties.
- ✚ All the assets, liabilities and reserves of the PCC Group are recognised on the PCC Balance Sheet except for the liabilities for employee benefits. As a result, there is a nil balance on the Chief Constable's Movement of Reserves Statement and no cash transactions on the Chief Constable's cashflow statement. The financial results of the PCC resources used by the Chief Constable are shown in the Comprehensive Income and Expenditure Statement (CIES).
- ✚ As the Chief Constable does not hold reserves the financial consequences recognised in the CIES are offset by intra-group adjustments to reflect the funding of PCC resources consumed at the request of the Chief Constable to give a nil balance on the General Reserves of the Chief Constable at the year end. These intra-group adjustments are mirrored in the PCC accounts to reflect the funding of resources at the request of the Chief Constable.

- ✚ Police pension costs are recognised in the Chief Constable's Accounts in accordance with IAS 19 (Employee Benefits). The liability for police pensions on the Chief Constable's Balance Sheet however is offset by an intra-group debtor reflecting the PCC's responsibility to provide funds from the police fund each year to enable the Chief Constable to administer police pension payments. Similarly, within the Chief Constable's CIES the IAS 19 pension costs are offset by intra-group funding adjustments within the Net Cost of Policing Services and within 'Financing and Investment' lines. The PCC's Balance Sheet shows a matching liability and police pension reserve to reflect its responsibility to provide funds for the payment of police pensions.
- ✚ The same accounting treatment has been adopted in respect of accumulated absences due to employees, but not taken at the reporting date. The liabilities in the Chief Constable's Balance Sheet are offset by an intra-group transfer from the PCC's to reflect the fact that the PCC ultimately funds the Chief Constable's employee costs.

3 Accounting Standards Issued but not Adopted

The following accounting standards have been issued but not adopted by CIPFA and are unlikely to have a material impact on the financial statements.

- ✚ Classification of Liabilities as Current or Non-current (Amendments to IAS 1) issued in January 2020
- ✚ Non-current Liabilities with Covenants (Amendments to IAS 1) issued in October 2022
- ✚ International Tax Reform: Pillar Two Model Rules (Amendments to IAS 12) issued in May 2023
- ✚ Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7) issued in May 2023

4 Assumptions Made About the Future and the Sources of Estimations

4.1 Pension Liability

The estimation of the net liability to pay pension depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are expected to increase, changes in retirement ages, mortality rates and the expected return on the fund's assets. Actuaries provide the OCC with expert advice about the assumptions that have been applied.

Further information is included within notes 16 to 18 regarding the assumptions that have been used by the actuaries to provide an estimate of the liability.

Pension fund assets (relevant in the case of the Local Government Pension Scheme) are measured at fair value which requires reference to the market conditions held at the measurement date. The market has been subject to volatility, however markets have continued trading and information was available to measure the fund assets at the measurement date.

A remedy process to resolve the age discrimination of the pension changes resulting from the reform of public service pension schemes has been published by HM Treasury. The Treasury has confirmed that: legacy schemes are closed from 31 March 2022; a remedy has been introduced for the period 2015-2022 based on a deferred choice underpin basis; and eligibility criteria for members to access the remedy. From 1 April 2022, members accrue benefits in the career average revalued earnings (CARE) scheme. The estimated impact of McCloud/Sargeant has been factored into the IAS19 pension valuations estimates since 2018/19. These estimates have evolved as assumptions underpinning them have evolved.

The following tables show the impact of a small change in the assumptions made for the Police Officer and Police Staff Pension Schemes.

Police Officer Sensitivity Analysis	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present value of total obligation	2,419,906	2,453,287	2,487,461
Projected service cost	20,050	21,196	22,383
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present value of total obligation	2,455,749	2,453,287	2,450,835
Projected service cost	21,196	21,196	21,196
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present value of total obligation	2,485,939	2,453,287	2,421,395
Projected service cost	22,427	21,196	20,007
Adjustment to life expectancy assumptions	+1 year	None	-1 year
Present value of total obligation	2,536,676	2,453,287	2,372,752
Projected service cost	22,173	21,196	20,242

Police Staff Sensitivity Analysis	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present value of total obligation	453,267	461,498	469,964
Projected service cost	11,315	11,810	12,322
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present value of total obligation	462,256	461,498	460,748
Projected service cost	11,810	11,810	11,810
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present value of total obligation	469,452	461,498	453,768
Projected service cost	12,343	11,810	11,295
Adjustment to life expectancy assumptions	+1 year	None	-1 year
Present value of total obligation	474,668	461,498	448,731
Projected service cost	12,249	11,810	11,380

4.2 Short and Long Term Provisions

In determining the provisions set aside at 31 March 2025 to pay for known future costs it has been necessary to estimate and make assumptions about the future. More detail around the sources of

these estimations and the underlying assumptions made are included within note 26 Short and Long Term Provisions.

4.3 Valuation of Assets

A valuation was undertaken of the land and buildings as at 31 March 2025 and the value of the properties have been amended to reflect the updated values for the assets. Indices were used as part of the valuation for the construction costs and local market information over the year. Valuation of land and buildings are of a subjective nature and could vary by +/-10% year on year. In assessing the fair value of the assets held for sale, the activity within the local property market was considered.

5 Events After the Balance Sheet Date

There are no post balance sheet events to date.

6 Group Expenditure and Funding Analysis

This note shows how the annual expenditure is allocated and the funding available to the PCC in a format which is used for decision making purposes. It is reconciled to the comprehensive income and expenditure statement.

As reported to Management	Adjustments to arrive at the chargeable to general reserves	2023/2024 Net expenditure chargeable to general fund	Adjustment between accounting and funding basis	Net expenditure in the comprehensive I & E	Group Expenditure and Funding Analysis	As reported to Management	Adjustments to arrive at the chargeable to general reserves	2024/2025 Net expenditure chargeable to general fund	Adjustment between accounting and funding basis	Net expenditure in the comprehensive I & E
£'000	£'000	£'000	£'000	£'000		£'000	£'000	£'000	£'000	£'000
364,871	65,969	430,840	-11,132	419,708	Police Services - OCC	386,233	63,224	449,457	-22,483	426,974
2,210	276	2,486	0	2,486	OPCC	2,474	86	2,561	0	2,561
2,392	292	2,684	0	2,684	Commissioning costs	2,396	-576	1,821	0	1,821
369,473	66,537	436,010	-11,132	424,878	Net cost of police services	391,103	62,734	453,839	-22,483	431,356
		0	-4,119	-4,119	Gain on disposal of non-current assets			0	-191	-191
		-58,607	0	-58,607	Pension Top up Grant			-56,729	0	-56,729
		-58,607	-4,119	-62,726	Other operating expenditure			-56,729	-191	-56,920
		0	5,765	5,765	External interest payable			0	5,593	5,593
		0	-3,860	-3,860	Interest and investment income			0	-4,465	-4,465
		-152	-152	-152	Income from Investment properties				-165	-165
			-13	-13	Movement in fair value of investment property				168	168
		0	121,500	121,500	Net interest on pensions			0	125,830	125,830
		0	123,240	123,240	Financial and investment income and expenditure			0	126,961	126,961
		-129,508	0	-129,508	Police - revenue grant			-139,874	0	-139,874
		-67,877	0	-67,877	Ex-DCLG formula funding			-69,272	0	-69,272
		0	-48	-48	Capital grant and contributions			0	-459	-459
		-3,331	0	-3,331	Council tax freeze grant			-3,331	0	-3,331
					Council tax support and transition grant			-11,378	0	-11,378
		-11,378	0	-11,378	Council tax - local authorities			-167,248	-549	-167,797
		-157,170	-63	-157,233	Donated Asset				46	-167,797
		-369,264	-111	-369,375	Taxation and non-specific grant income			-391,103	-962	-727,705
369,473	66,537	-427,871	119,010	-308,861		391,103	62,734	-447,832	125,808	-322,024
		8,139	107,878	116,017	Surplus(-)/deficit on provision of services			6,007	103,325	109,332
		55,286			Opening balance of general fund			47,147		
		-8,139			Transfers to reserves made in year			-6,007		
		47,147			Closing balance of general fund			41,140		

Adjustments to arrive at the chargeable to general reserves column consists of the transfers to & from reserves and intercompany charges.

2023/2024				Group Expenditure and Funding Analysis Adjustment between accounting & funding basis	2024/2025			
Capital Purposes £'000	Pension Adjustment £'000	Other Adjustment £'000	Total Adjustment £'000		Capital Purposes £'000	Pension Adjustment £'000	Other Adjustment £'000	Total Adjustment £'000
2,194	-13,615	289	-11,132	Police Services - OCC	3,980	-25,355	-1,109	-22,484
2,194	-13,615	289	-11,132	Net cost of police services	3,980	-25,355	-1,109	-22,484
-4,119	0	0	-4,119	Gain on disposal of non-current assets	-191	0	0	-191
-4,119	0	0	-4,119	Other operating expenditure	-191	0	0	-191
0	0	5,765	5,765	External interest payable	0	0	5,593	5,593
0	0	-3,860	-3,860	Interest and investment income	0	0	-4,465	-4,465
	0	-152	-152	Income from Investment properties	0	0	-165	-165
	0	-13	-13	Movement in fair value of investment property	0	0	168	168
0	121,500	0	121,500	Net interest on pensions	0	125,830	0	125,830
0	121,500	1,740	123,240	Financial and investment income and expenditure	0	125,830	1,131	126,961
-48	0	0	-48	Capital grant and contributions	-459	0	0	-459
0	0	-63	-63	Council tax - local authorities	0	0	-549	-549
				Donated Asset			48	48
-48	0	-63	-111	Taxation and non-specific grant income	-459	0	-501	-960
-4,167	121,500	1,677	119,010		-650	125,830	630	125,810
-1,973	107,885	1,966	107,878	Total adjustment between accounting and funding basis	3,330	100,475	-479	103,326

7 Notes to the Movement in Reserves Statement

These notes support the movement in reserves statement shown on page 29

Group Movement in Reserves Statement 2024/2025	Revenue General Fund	Capital Receipts Reserve	Total Usable Reserves	Collect Fund Adjustment Account	Revaluation Reserve	Pooled Investment Fund Adjustment Account	Pensions Reserve Account	Short Term Absences Account	Capital Adjustment Account	Total Unusable Reserves
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Balance as at 31 March 2024	47,147	12,697	59,844	1,541	100,044	-400	-2,634,843	-13,455	36,307	-2,510,806
Impact of adoption of IFRS16	397	0	397							
Total comprehensive income and expenditure	-109,332	0	-109,332	0	7,296	0	269,704	0	0	277,000
Adjustments between accounting & funding basis under regulations										
Reversal of items included to I&E										
Amortisation of intangible assets	25	0	25	0	0	0	0	0	-25	-25
Depreciation of non-current assets	18,880	0	18,880	0	0	0	0	0	-18,880	-18,880
Revaluation loss	1,686	0	1,686	0	0	0	0	0	-1,686	-1,686
Movement in market value of investment properties	168	0	168	0	0	0	0	0	-168	-168
Capital grants and contributions	-459	0	-459	0	0	0	0	0	459	459
Council tax collection fund adjustment	-549	0	-549	549	0	0	0	0	0	549
Gain(-)/loss on disposal of non-current assets	-191	412	221	0	0	0	0	0	-221	-221
Holiday pay accrual adjustment	-53	0	-53	0	0	0	0	53	0	53
Fair value adjustment in respect of financial instruments	-92	0	-92	0	0	92	0	0	0	92
Net IAS 19 charge for retirement benefits	177,727	0	177,727	0	0	0	-177,727	0	0	-177,727
Income in relation to donated assets	-351	0	-351	0	0	0	0	0	351	351
Insert amounts excluded in I&E										
Minimum revenue provision	-4,821	0	-4,821	0	0	0	0	0	4,821	4,821
Revenue contribution to finance capital	-7,579	0	-7,579	0	0	0	0	0	7,579	7,579
IAS 19 employers contributions payable	-77,252	0	-77,252	0	0	0	77,252	0	0	77,252
Other adjustments include:										
Use of capital receipts reserve to finance capital	0	-412	-412	0	0	0	0	0	412	412
Reserves used to finance capital	-4,212	0	-4,212	0	0	0	0	0	4,212	4,212
Increase/decrease(-) in 2024/2025	-6,008	0	-6,008	549	7,296	92	169,229	53	-3,146	174,073
Balance as at 31 March 2025	41,139	12,697	53,836	2,090	107,340	-308	-2,465,614	-13,402	33,161	-2,336,733

Group Movement in Reserves Statement 2023/2024	Revenue General Fund	Capital Receipts Reserve	Total Usable Reserves	Collect Fund Adjustment Account	Revaluation Reserve	Pooled Investment Fund Adjustment Account	Pensions Reserve Account	Short Term Absences Account	Capital Adjustment Account	Total Unusable Reserves
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Balance as at 31 March 2023	55,286	8,546	63,832	1,478	91,193	0	-2,644,867	-11,813	38,472	2,525,537
Total comprehensive income and expenditure	-116,017	0	-116,017	0	8,851	0	117,909	0	0	126,760
Adjustments between accounting & funding basis under regulations										
Reversal of items included to I&E										
Amortisation of intangible assets	25	0	25	0	0	0	0	0	-25	-25
Depreciation of non-current assets	15,824	0	15,824	0	0	0	0	0	-15,824	-15,824
Revaluation Gain	-614	0	-614	0	0	0	0	0	614	614
Movement in market value of investment properties	-13	0	-13	0	0	0	0	0	13	13
Capital grants and contributions	-48	0	-48	0	0	0	0	0	48	48
Council tax collection fund adjustment	-63	0	-63	63	0	0	0	0	0	63
Gain(-)/loss on disposal of non-current assets	-4,119	4,297	178	0	0	0	0	0	-178	-178
Holiday pay accrual adjustment	1,642	0	1,642	0	0	0	0	-1,642	0	-1,642
Fair value adjustment in respect of financial instruments	400	0	400	0	0	-400	0	0	0	-400
Net IAS 19 charge for retirement benefits	177,426	0	177,426	0	0	0	-177,426	0	0	-177,426
Insert amounts excluded in I&E										
Minimum revenue provision	-3,139	0	-3,139	0	0	0	0	0	3,139	3,139
Revenue contribution to finance capital	-2,700	0	-2,700	0	0	0	0	0	2,700	2,700
IAS 19 employers contributions payable	-69,541	0	-69,541	0	0	0	69,541	0	0	69,541
Other adjustments include:										
Use of capital receipts reserve to finance capital	0	-146	-146	0	0	0	0	0	146	146
Reserves used to finance capital	-7,202	0	-7,202	0	0	0	0	0	7,202	7,202
Increase/decrease(-) in 2023/2024	-8,139	4,151	-3,988	63	8,851	-400	10,024	-1,642	-2,165	14,731
Balance as at 31 March 2024	47,147	12,697	59,844	1,541	100,044	-400	-2,634,843	-13,455	36,307	-2,510,806

PCC Movement in Reserves Statement 2024/2025	Revenue General Fund	Capital Receipts Reserve	Total Usable Reserves	Collect Fund Adjustment Account	Revaluation Reserve	Pooled Investment Fund Adjustment Account	Pensions Reserve Account	Short Term Absences Account	Capital Adjustment Account	Total Unusable Reserves
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Balance as at 31 March 2024	47,147	12,697	59,844	1,541	100,044	-400	-2,634,843	-13,455	36,307	-2,510,806
Impact of adoption of IFRS16	397		397							
Total comprehensive income and expenditure	-109,332	0	-109,332	0	7,296	0	269,704	0	0	277,000
Adjustments between accounting & funding basis under regulations										
Reversal of items included to I&E										
Amortisation of intangible assets	25	0	25	0	0	0	0	0	-25	-25
Depreciation of non-current assets	18,880	0	18,880	0	0	0	0	0	-18,880	-18,880
Revaluation Gain	1,686	0	1,686	0	0	0	0	0	-1,686	-1,686
Movement in market value of investment properties	168	0	168	0	0	0	0	0	-168	-168
Capital grants and contributions	-459	0	-459	0	0	0	0	0	459	459
Council tax collection fund adjustment	-549	0	-549	549	0	0	0	0	0	549
Gain(-)/loss on disposal of non-current assets	-191	412	221	0	0	0	0	0	-221	-221
Holiday pay accrual Inter group adjustment	-53	0	-53	0	0	0	0	53	0	53
Fair value adjustment in respect of financial	-92	0	-92	0	0	92	0	0	0	92
Net IAS 19 charge for retirement benefits	177,727	0	177,727	0	0	0	-177,727	0	0	-177,727
Income in relation to donated assets	-351	0	-351	0	0	0	0	0	351	351
Insert amounts excluded in I&E										
Minimum revenue provision	-4,821	0	-4,821	0	0	0	0	0	4,821	4,821
Revenue contribution to finance capital	-7,579	0	-7,579	0	0	0	0	0	7,579	7,579
IAS 19 employers contributions payable	-77,252	0	-77,252	0	0	0	77,252	0	0	77,252
Other adjustments include:										
Use of capital receipts reserve to finance capital	0	-412	-412	0	0	0	0	0	412	412
Reserves used to finance capital	-4,212	0	-4,212	0	0	0	0	0	4,212	4,212
Increase/decrease(-) in 2024/2025	-6,008	0	-6,008	549	7,296	92	169,229	53	-3,146	174,073
Balance as at 31 March 2025	41,139	12,697	53,836	2,090	107,340	-308	-2,465,614	-13,402	33,161	-2,336,733

PCC Movement in Reserves Statement 2023/2024	Revenue General Fund	Capital Receipts Reserve	Total Usable Reserves	Collect Fund Adjustment Account	Revaluation Reserve	Pooled Investment Fund Adjustment Account	Pensions Reserve Account	Short Term Absences Account	Capital Adjustment Account	Total Unusable Reserves
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Balance as at 31 March 2023	55,286	8,546	63,832	1,478	91,193	0	-2,644,867	-11,813	38,472	-2,525,537
Total comprehensive income and expenditure	-116,017	0	-116,017	0	8,851	0	117,909	0	0	126,760
Adjustments between accounting & funding basis under regulations										
Reversal of items included to I&E										
Amortisation of intangible assets	25	0	25	0	0	0	0	0	-25	-25
Depreciation of non-current assets	15,824	0	15,824	0	0	0	0	0	-15,824	-15,824
Revaluation Gain	-614	0	-614	0	0	0	0	0	614	614
Movement in market value of investment properties	-13	0	-13	0	0	0	0	0	13	13
Capital grants and contributions	-48	0	-48	0	0	0	0	0	48	48
Council tax collection fund adjustment	-63	0	-63	63	0	0	0	0	0	63
Gain(-)/loss on disposal of non-current assets	-4,119	4,297	178	0	0	0	0	0	-178	-178
Holiday pay accrual Inter group adjustment	1,642	0	1,642	0	0	0	0	-1,642	0	-1,642
Fair value adjustment in respect of financial instruments	400	0	400	0	0	-400	0	0	0	-400
Net IAS 19 charge for retirement benefits	177,426	0	177,426	0	0	0	-177,426	0	0	-177,426
Insert amounts excluded in I&E										
Minimum revenue provision	-3,139	0	-3,139	0	0	0	0	0	3,139	3,139
Revenue contribution to finance capital	-2,700	0	-2,700	0	0	0	0	0	2,700	2,700
IAS 19 employers contributions payable	-69,541	0	-69,541	0	0	0	69,541	0	0	69,541
Other adjustments include:										
Use of capital receipts reserve to finance capital	0	-146	-146	0	0	0	0	0	146	146
Reserves used to finance capital	-7,202	0	-7,202	0	0	0	0	0	7,202	7,202
Increase/decrease(-) in 2023/2024	-8,139	4,151	-3,988	63	8,851	-400	10,024	-1,642	-2,165	14,731
Balance as at 31 March 2024	47,147	12,697	59,844	1,541	100,044	-400	-2,634,843	-13,455	36,307	-2,510,806

8 Income and Expenditure Analysed by Nature

2023/2024				2024/2025		
OCC £'000	PCC £'000	Group £'000	Income and Expenditure analysed by nature	OCC £'000	PCC £'000	Group £'000
318,874	1,965	320,839	Employee costs	334,196	2,013	336,209
17,355	0	17,355	Premises costs	16,053	0	16,053
5,501	13	5,514	Transport costs	5,396	11	5,407
44,457	398	44,855	Supplies & services	45,718	429	46,147
18,744	138	18,882	Partnership costs	29,034	159	29,193
20,782	0	20,782	Misc, central, & grants	25,109	0	25,109
0	8,832	8,832	Commissioning	0	0	0
15,235	0	15,235	Depreciation, amortisation, & impairment	20,591	9,408	30,000
-11,974	0	-11,974	Employee benefit expenses	-25,408	0	-25,408
121,500	0	121,500	Net interest on pensions	125,830	0	125,830
58,607	0	58,607	Net deficit on Police pension fund	56,729	0	56,729
0	5,365	5,365	Interest payments	0	5,685	5,685
0	-4,119	-4,119	Gain on disposal of fixed assets	0	-191	-191
0	400	400	Fair value adjustment for Financial Instruments	0	-92	-92
0	0	0	Donated Asset Fair Value	0	46	46
-609,081	609,081	0	Intragroup adjustment	-633,249	633,249	0
0	622,073	622,073	Total expenditure	0	650,716	650,716
-18,532	-429	-18,961	Sales, rent, fees, & charges	-20,899	-371	-21,270
-1,362	0	-1,362	Seconded officers	-1,785	0	-1,785
0	-3,082	-3,082	Commissioning of victim support services	0	-3,006	-3,006
-17,930	0	-17,930	Counter terrorism policing grant	-20,578	0	-20,578
-801	-1,686	-2,487	Serious Violence grant	0	-1,627	-1,627
-8,090	0	-8,090	Uplift grant	-11,162	0	-11,162
-2,828	0	-2,828	Officer pensions grant	-9,244	0	-9,244
-18,331	-978	-19,309	Other specific grants	-16,778	-2,635	-19,413
0	-4,012	-4,012	Interest and investment income	0	-4,629	-4,629
0	-13	-13	Changes in the MV of investment properties	0	168	168
0	-129,508	-129,508	Police - revenue grant	0	-139,874	-139,874
0	-67,877	-67,877	Ex-DCLG formula funding	0	-69,272	-69,272
0	-48	-48	Capital grant and contributions	0	-459	-459
0	-3,331	-3,331	Council tax freeze grant	0	-3,331	-3,331
0	-11,378	-11,378	CT Support & transition grant	0	-11,378	-11,378
0	-157,233	-157,233	CT- local authorities	0	-167,797	-167,797
0	-58,607	-58,607	Police pension Top up grant	0	-56,729	-56,729
67,874	-67,874	0	Intragroup adjustment	80,445	-80,445	0
0	-506,056	-506,056	Total income	0	-541,385	-541,385
0	116,017	116,017	Surplus/deficit on provision of services	0	109,331	109,331

The employee benefit expense line includes the holiday pay charge, pension costs and employer's contribution. This year it is a credit value due to the pension costs being lower than the employer's contribution.

9 Paying Staff

Disclosure of Remuneration for Senior Employees 2024/2025						
Post Holder Information (post title and name)	Note	Salary (including fees & allowances)	Benefits in Kind	Total Remuneration Excluding Pension Contributions 2024/2025	Pension Contributions	Total Remuneration Including Pension Contributions 2024/2025
		£	£	£	£	£
PCC - M Shelford	1	9,289	0	9,289	1,728	11,017
PCC - C Moody	2	79,311	0	79,311	14,752	94,063
Chief Constable - S Crew		190,338	9,608	199,946	67,189	267,135
		278,938	9,608	288,546	83,669	372,215

Notes:

Note 1 Outgoing PCC left on 08/05/2024

Note 2 Elected the new PCC for Avon and Somerset. Commenced on 09/05/2024

Disclosure of Remuneration for Senior Employees 2023/2024					
Post Holder Information (post title and name)		Salary (including fees & allowances)	Benefits in Kind	Total Remuneration Excluding Pension Contributions 2023/2024	Total Remuneration Including Pension Contributions 2023/2024
		£	£	£	£
PCC - M Shelford		88,600	0	88,600	105,079
Chief Constable - S Crew		175,706	8,570	184,276	238,745
		264,306	8,570	272,876	343,824

Disclosure of Remuneration for Senior Employees 2024/2025						
Post Holder Information (post title)	Note	Salary (including fees & allowances)	Benefits in Kind	Total Remuneration Excluding Pension Contributions 2024/2025	Pension Contributions	Total Remuneration Including Pension Contributions 2024/2025
		£	£	£	£	£
PCC Employees						
Chief Finance Officer to the PCC		110,129	0	110,129	20,484	130,613
Chief of Staff and Monitoring Officer to the PCC		112,275	0	112,275	20,883	133,158
OCC Employees						
Deputy Chief Constable - J Reilly		159,741	844	160,585	55,506	216,091
ACC - Strategic Improvement		140,691	0	140,691	47,016	187,707
ACC - Neighbourhoods, Partnerships & Response	1	118,212	6,050	124,262	41,729	165,991
ACC - Investigations & Operational Support		133,879	345	134,224	44,612	178,836
Chief Officer - Finance, Resources and Innovation		133,191	8,662	141,853	24,773	166,626
Chief Officer - People and Organisational Development		134,356	0	134,356	23,595	157,951
Force Medical Officer - D Bulpitt	2	12,365	0	12,365	2,300	14,665
Force Medical Officer - B Harrison	3	53,846	0	53,846	10,015	63,861
Misconduct Panel Chair	4	79,583	0	79,583	13,887	93,470
		1,188,268	15,901	1,204,169	304,800	1,508,969

Notes to Remuneration for 2024/2025

Note 1 A new ACC - Neighbourhoods Partnership Response was appointed on 01/04/2024

Note 2 Force Medical Officer retired on 31/05/2024

Note 3 New Force Medical Officer appointed on 03/09/2024

Note 4 Misconduct Panel Chair temporary role appointed on 05/08/2024

Disclosure of Remuneration for Senior Employees 2023/2024

Post Holder Information (post title)	Note	Salary (including fees & allowances)	Benefits in Kind	Total Remuneration Excluding Pension Contributions 2023/2024	Pension Contributions	Total Remuneration Including Pension Contributions 2023/2024
		£	£	£	£	£
PCC Employees						
Chief Finance Officer to the PCC		104,238	0	104,238	19,388	123,626
Chief of Staff and Monitoring Officer to the PCC		106,269	0	106,269	19,766	126,035
OCC Employees						
Deputy Chief Constable - N Watson	1	97,843	0	97,843	0	97,843
Deputy Chief Constable - J Reilly	2	65,365	0	65,365	19,294	84,659
ACC - Strategic Improvement		131,845	0	131,845	38,547	170,392
ACC - Investigations & Operational Support		120,061	0	120,061	34,894	154,955
ACC - Neighbourhoods, Partnerships & Response	2	76,443	0	76,443	22,341	98,784
T/ACC - Neighbourhoods, Partnerships & Response	3	40,438	0	40,438	12,282	52,720
Chief Officer - Finance, Resources and Innovation		126,068	12,677	138,745	23,449	162,194
Chief Officer - People and Organisational Development	4	120,500	0	120,500	21,018	141,518
Force Medical Officer - D Bulpitt	5	130,992	0	130,992	24,364	155,356
		1,120,062	12,677	1,132,739	235,343	1,368,082

Notes to Remuneration for 2023/2024

Note 1 The Deputy Chief Constable retired on 31/10/2023

Note 2 ACC - Neighbourhoods, Partnerships & Response left this role on 31/10/2023 and was promoted to Deputy Chief Constable on 01/11/2023

Note 3 Temporary ACC - Neighbourhoods, Partnerships & Response appointed on 27/11/2023, prior role will be included in the £50k banding table, due to not being a senior position.

Note 4 Chief Officer - People and Organisational Development permanently appointed on 08/05/2023

Note 5 Force Medical Advisor reduced their working hours to 16 hours per week from 01/11/2023

The number of staff to whom we pay more than £50,000 a year is shown below. Pay includes salary, taxable travel and expenses. Bands with nil values in both years have been removed.

OCC Number	PCC Number	Total 2023/2024 Number	Pay Range	OCC Number	PCC Number	Total 2024/2025 Number
543	3	546	£50,000 - £54,999	622	2	624
301	2	303	£55,000 - £59,999	435	3	438
209	0	209	£60,000 - £64,999	259	2	261
77	0	77	£65,000 - £69,999	172	0	172
17	1	18	£70,000 - £74,999	55	1	56
14	1	15	£75,000 - £79,999	13	1	14
10	0	10	£80,000 - £84,999	11	1	12
10	0	10	£85,000 - £89,999	4	0	4
1	0	1	£90,000 - £94,999	10	0	10
9	0	9	£95,000 - £99,999	3	0	3
1	0	1	£100,000 - £104,999	4	0	4
2	0	2	£105,000 - £109,999	3	0	3
0	0	0	£110,000 - £114,999	3	0	3
1,194	7	1,201		1,594	10	1,604

The numbers within each band can be impacted year on year by inflationary changes.

For further details on gender pay please see our gender pay gap report, which has been published on the Avon and Somerset website.

10 Exit Packages – OCC

The costs for 25 staff redundancies were recognised during the year, the details of which are presented in the table below.

Compulsory & Voluntary 2023/2024		Exit Packages	Compulsory & Voluntary 2024/2025	
Number	£'000	Banding	Number	£'000
6	43	£0 - £19,999	17	72
4	107	£20,000 - £39,999	3	87
0	0	£40,000 - £59,999	4	160
0	0	£60,000 - £79,999	1	75
10	150		25	394

11 External Audit Costs

External audit services are provided to the PCC by Grant Thornton. The amounts paid in relation to the audit of the Statement of Accounts, certification of grant claims and statutory inspections and to any non-audit services are shown in the following table

2023/2024 £'000	External Audit Costs	2024/2025 £'000
137	Police and Crime Commissioner: Fees for external audit services paid to Grant Thornton	121
58	Chief Constable: Fees for external audit services paid to Grant Thornton	73
195		194

As part of the Government's response to the Redmond Review, the Department for Levelling Up, Housing, and Communities (DLUHC) provided a grant of £23,115 split by PCC £15,069 and CC £8,046 (2023/24 £22,251 split by PCC £14,685 and CC £7,565) to assist with the anticipated rise in fees, driven by new requirements on auditors, including new burdens relating to the implementation of the Redmond Recommendations and the National Audit Office's Code of Audit Practice 2020. Fees paid by the PCC in 2024/2025 were based on the scale fee. The final fees for the audit have not yet been confirmed.

12 Council Tax

Council tax is collected by the local authorities in our area. The amounts receivable from each local authority are shown in the following table. The following council have been amalgamated into one Somerset council; Mendip, Sedgemoor, Somerset West and Taunton and South Somerset.

2023/2024 £'000	Council Tax	2024/2025 £'000
18,336	Bath and North East Somerset Council	19,328
34,994	Bristol City Council	37,351
21,551	North Somerset Council	23,087
55,712	Somerset Council	59,478
26,640	South Gloucestershire Council	28,553
157,233		167,797

13 Transactions with Related Organisations and People

There is a requirement to disclose material transactions with related parties. These are bodies or individuals that have the potential to control or influence the PCC or to be controlled or influenced by the PCC. In doing this we are required to consider the materiality from the viewpoint of both the PCC and the related party.

13.1 Key Management Personnel and Members of the Joint Audit Committee

The PCC and the OCC were asked to disclose details of any transactions between themselves or members of their immediate family with the PCC which either total over £1,000 or which might require

separate explanation. John Cummins is the Assistant Chief Constable, during 2024/2025 we have rendered £4,032 of services relating to the use of accommodation at our HQ from April 2024 to January 2025 (no services were provided in 2023/2024).

13.2 Other Related Parties

The Home Office and the DLUHC exert significant influence on the PCC Group through legislation and grant funding.

The PCC also has a relationship with the Police Community Trust and the Avon and Somerset Constabulary Force Club. Payments were made to the Police Community Trust of £120,189 in 2024/2025 (£228,997 in 2023/2024). Payments were also made to the Avon and Somerset Constabulary Force Club in 2024/2025 of £7,052 (£6,705 in 2023/2024).

14 Joint Arrangements

The PCC participates in a number of joint arrangements, contributions to which are disclosed below

2023/2024 Expenditure £'000	Joint Operations	2024/2025 Expenditure £'000
5,073	South West Regional Organised Crime Unit	5,780
1,820	Firearms Training	1,844
781	Counter Terrorism Specialist Firearms Officers	836
5,915	Major Crime Investigation (Brunel)	6,480
9,516	South West Forensic Services	11,140
164	Regional ACC	146
34	Disaster Victim Identification / Casualty Bureau	54
381	Other Regional Programmes	1,064
23,684	Total	27,344

14.1 South West Regional Organised Crime Unit (SW ROCU)

SW ROCU is a regional collaboration set up to combat serious and organised crime across the South West of England. Avon and Somerset are the lead force with a 30.6% share of net expenditure. Other partners are Devon and Cornwall (31.9%), Dorset (13.5%), Gloucestershire (11.8%) and Wiltshire (12.1%). The total net cost of the operation, after government grants and sundry income, was £18,863,333 in 2024/2025 (£16,535,394 in 2023/2024).

14.2 Firearms Training

Firearms Training is run in partnership between Avon and Somerset, Gloucestershire and Wiltshire. The split of expenditure between the forces is different for premises and non-premises related costs. The overall percentage allocation for 2024/2025 was 44.3% for Avon and Somerset, 29.4% for Gloucestershire, and 26.3% for Wiltshire. The total cost of the operation was £4,159,833 in 2024/2025 (£4,131,185 in 2023/2024).

14.3 Counter Terrorism Specialist Firearms Officers (CTSFO)

The CTSFO collaboration was set up in April 2017 to provide a resilient and rapidly available specialist firearms capability. The collaboration is between Avon and Somerset (53.6%), Gloucestershire (23.2%) and Wiltshire (23.2%). The total cost of the operation was £1,558,448 in 2024/2025 (£1,457,290 in 2023/2024).

14.4 Major Crime Investigation (Brunel)

This is a collaboration between Avon and Somerset (64%), Gloucestershire (17%) and Wiltshire (19%) for the purposes of providing regional oversight and scrutiny of major incidents. The total cost of the service was £10,125,587 in 2024/2025 (£9,242,729 in 2023/2024).

14.5 South West Forensic Services

South West Forensic Services is a collaboration between Avon and Somerset (35.3%), Devon and Cornwall (36.6%), Dorset (15.1%) and Wiltshire (12.9%) to provide forensic services. The total cost of the operation was £31,554,482 in 2024/2025 (£25,102,653 in 2023/2024).

14.6 Regional ACC

This post was put in place from May 2016 to oversee the regional collaborations for Forensics, Special Branch, SW ROCU, and Counter Terrorism Policing South West. The costs are shared between Avon and Somerset (30.6%), Gloucestershire (11.8%), Devon and Cornwall (31.9%), Dorset (13.5%) and Wiltshire (12.1%). The total cost for the ACC was £477,319 in 2024/2025 (£529,422 in 2023/2024).

14.7 Disaster Victim Identification / Casualty Bureau

This is a collaboration between Avon and Somerset (30.6%), Gloucestershire (11.8%), Devon and Cornwall (31.9%), Dorset (13.5%) and Wiltshire (12.1%) to provide two posts to assist with officer deployment across the South West. The total cost of the operation was £176,683 in 2024/2025 (£111,479 in 2023/2024).

14.8 Other Regional Programmes

These are collaborations between Avon and Somerset, Gloucestershire, Devon and Cornwall, Dorset, and Wiltshire covering activities such as the Emergency Services Mobile Communications Programme, shared ways of working for record management systems, and regional governance and oversight of existing collaborations. The percentage split varies between projects. The total cost of all programmes was £3,389,972 in 2024/2025 (£1,190,601 in 2023/2024).

15 Pensions Costs and Liabilities – OCC

The full costs of retirement benefits earned by employees during the year are recognised through the comprehensive income and expenditure statement net cost of police services as they are accrued. These costs are then reversed through the movement in reserves statement so that there is no impact on the general fund, this transaction is then netted off by a intragroup adjustment in the MIRS to move the charge to the PCC accounts, this is evident through note 6 Expenditure and Funding Analysis table.

2024 £'000	IAS 19 Pension Liabilities	2025 £'000
-2,621,719	Police officers	-2,453,287
-13,124	Police staff	-12,327
<u>-2,634,843</u>		<u>-2,465,614</u>

	Police Staff		Police Officers		Total	
	2023/2024 £'000	2024/2025 £'000	2023/2024 £'000	2024/2025 £'000	2023/2024 £'000	2024/2025 £'000
Comprehensive income and expenditure statement						
Cost of services:						
Current service cost	14,864	17,921	40,665	33,565	55,529	51,486
Administration expenses	254	398	0	0	254	398
Past service cost including curtailments	143	13	0	0	143	13
Financing and investment income and expenditure:				0		
Net interest cost	-1,349	110	122,849	125,720	121,500	125,830
Total post employment benefits charged to the surplus or deficit on the provision of services	13,912	18,442	163,514	159,285	177,426	177,727
Other post employment benefits charged to the comprehensive income and expenditure statement						
Return on plan assets	-39,123	13,633	0	0	-39,123	13,633
Changes in demographic assumptions	-6,758	-1,277	-10,022	34,813	-16,780	33,536
Changes in financial assumptions	-13,007	-102,152	-43,730	-341,114	-56,737	-443,266
Experience gain/loss(-) on defined benefit obligations	1,585	-1,244	6,067	91,946	7,652	90,702
Changes in effect of asset Ceiling	45,861	93,869	0	0	45,861	93,869
Other actuarial gain/loss(-)	0		-58,782	-58,178	-58,782	-58,178
Total other comprehensive income	-11,442	50,960	-106,467	-272,533	-117,909	-221,573
Movement in reserves statement						
Reversal of net charges made for retirement benefits in accordance with the code	-13,912	-18,442	-163,514	-159,285	-177,426	-177,727
Actual amount charged against the general fund balance for pensions in the year						
Employer's contribution to scheme	22,562	21,952	39,477	47,403	62,039	69,355
Retirement benefits payable to pensioners	123	116	7,379	7,781	7,502	7,897

16 Pensions for Police Officers – OCC

Employee contributions levels are based on percentages of pensionable pay set nationally by the Home Office. From 1 April 2014 contributions increased and officers will pay contributions ranging from 11.00% to 15.05% depending on their pay scale and the scheme they are in. Employer contributions to the Police Officer Pension Scheme are projected at £45,880,000 in financial year 2024/2025.

Benefits payable are funded by these contributions and any difference between benefits payable and contributions receivable, except for those amounts relating to injuries received in service, is payable by the PCC Group and then reclaimed from the Home Office.

The first table below shows the amount met by the PCC Group and second shows those met by the PCC Group and then reclaimed through the top-up grant from the Government.

2023/2024 £'000	Cost of Injury and Ill-Health Benefits - Police Officers	2024/2025 £'000
7,379	Payments to pensioners	7,781

2023/2024 £'000	Pensions Account	2024/2025 £'000
116,273	Benefits paid to officers	124,565
-57,666	Less contributions received	-67,836
58,607	Balance met from PCC Group	56,729

A full valuation of the pension scheme liabilities was undertaken for 31 January 2021. This work was carried out by independent actuaries who have taken account of the requirements of IAS 19 to assess the liabilities of the fund. Liabilities have been calculated by reference to police officers who are members of the fund as well as those who are already receiving pensions. The estimate of the weighted average duration of the scheme's liabilities is 18 years. Using the assumptions detailed in the tables below an estimate of the costs and liabilities associated with police officers pensions has been made.

Life Expectancy from Age 65 Years		2024/2025	2023/2024
Current pensioners			
	Males	21.2	21.3
	Females	23.4	23.4
Retiring in 20 years			
	Males	22.5	22.5
	Females	24.8	24.7

The main assumptions used for the purposes of IAS 19 are shown as yearly percentages.

2023/2024		2024/2025
%		%
4.95	Discount rate	5.90
3.90	Rate of increase in salaries	3.85
2.90	Rate of increase in pensions in payment	2.85
3.15	Change in Retail Price Index (RPI)	3.10
2.90	Change in Consumer Price Index (CPI)	2.85

The movement in the present value of scheme liabilities for the year to 31 March 2024 is as follows

2023/2024	Present Value of Police Pension Scheme	2024/2025
£'000	Liabilities	£'000
-2,611,528	Present value of schemes liability as at 1 April	-2,621,719
	Movements in the year	
-40,665	Current service cost	-33,565
122,655	Estimated benefits paid (net of transfers in)	131,611
-17,017	Contributions by scheme participants	-18,249
-122,849	Interest costs	-125,720
43,730	Change in financial assumptions	341,114
10,022	Change in demographic assumptions	-34,813
-6,067	Experience gain/loss on defined benefit obligations	-91,946
-2,621,719	Present value of schemes liability as at 31 March	-2,453,287

The movement in the fair value of scheme assets for the year to 31 March 2024 is as follows

2023/2024 £'000	Fair Value of Police Pensions Scheme Assets	2024/2025 £'000
0	Present value of schemes assets as at 1 April	0
	Movements in the year	
58,782	Other actuarial gain	58,178
46,856	Contributions by employer	55,184
17,017	Contributions by scheme participants	18,249
-122,655	Estimated benefits paid (net of transfers in)	-131,611
0	Present value of schemes assets as at 31 March	0

17 Pensions for Police Staff – OCC

Police staff can choose to join the Somerset Council Local Government Pension Scheme, which is a defined benefit scheme based on career average salary. Government regulations define the level of funding required to meet the full cost of current and future pensions.

The total amounts paid into the fund by the PCC Group and the percentage of employees' contributions are shown below

2023/2024		Pension Costs - Police Staff	2024/2025	
Payments £'000	Percentage of Employees' Contributions		Payments £'000	Percentage of Employees' Contributions
20,827	130-296	PCC's contribution	21,981	130-296

During 2024/2025 the Constabulary paid into the fund at rates of between 130% and 296% of the rate which employees paid, depending upon the whole time equivalent salary paid to employees. Employer contributions to the Police Staff Pension Scheme are projected at £21,854,000 in financial year 2025/2026.

Since April 2024 the Constabulary has paid 18.6% of the employee salary in pension contribution (previously 16.3%) for current active members and an annual fixed sum to pay for past service deficit recovery. The fixed sum paid in 2023/2024 was £868,000, the amount paid in 2024/2025 is £901,000.

It should be noted that the actuary has used an estimated value in respect of police staff employers pension contributions in arriving at the calculation of pension costs included in the comprehensive income and expenditure statement as disclosed in note 16.

A full valuation of the pension scheme liabilities was last undertaken as at 31 January 2021. This work has been updated for the 2024/2025 financial year by independent actuaries to the Somerset Council pension fund, who have taken account of the requirements of IAS 19 to assess the liabilities of the fund. Liabilities have been calculated by reference to police staff who are members of the fund as well as those who are already receiving pensions. The estimate of the duration of the employer's liabilities is 21 years. Using the assumptions detailed in the tables below an estimate of the costs and liabilities associated with police staff pensions has been made.

Life Expectancy from Age 65 Years		2024/2025	2023/2024
Current pensioners			
	Males	21.1	21.1
	Females	23.0	23.0
Retiring in 20 years			
	Males	224.0	22.4
	Females	24.4	24.4

The main assumptions used for the purposes of IAS 19 are shown as yearly percentages.

2023/2024		2024/2025
%		%
4.95	Discount rate	5.90
3.90	Rate of increase in salaries	3.85
2.90	Rate of increase in pensions in payment	2.85
3.15	Change in Retail Price Index (RPI)	0.10
2.90	Change in Consumer Price Index (CPI)	2.85

The return on the pension fund assets on a bid value basis for the year to 31 March 2025 is estimated to be 2.1%. The estimated value of the PCC's share of the fund's assets is £591,171,000 on a bid value basis (2023/2024 £564,523,000).

It should be noted that as interest rates have increased over recent periods, there have been improvements in funding levels on the accounting basis which has resulted in some LGPS employers with an accounting surplus at the balance sheet date. This is the case for the Police and Crime Commissioner Group. When a surplus is calculated, the standard requires the net defined benefit asset to be measured at the lower of the surplus in the defined benefit plan, and the asset ceiling. We have instructed Barnett Waddingham LLP, an independent firm of actuaries to carry out this calculation. They have established that the impact of the asset ceiling is £142m. The calculation assumes that:

- ✚ There is no prospect of the Employer having an unconditional right to a refund of surplus on the basis that such a payment would be at the discretion of the Fund
- ✚ The Employer is a scheduled body and assumed to participate indefinitely
- ✚ Primary contributions are considered to be a minimum funding requirement
- ✚ The minimum funding requirement exceeds the current cost of accrual and so the potential economic benefit from future contribution reductions is nil
- ✚ An additional liability of £11,451k is recognisable in respect of the Employer's obligation to pay future deficit contributions, thereby increasing or generating an irrecoverable surplus
- ✚ The value of the asset ceiling is therefore (£11,451k).

The Group has elected not to restate the fair value of scheme assets for previous periods as permitted by IAS19.

The assets are made up of the following

2023/2024		Assets	2024/2025	
£'000	%		£'000	%
		Equities		
56,484	10.0	UK - Unquoted	65,279	11.1
338,905	60.0	Overseas - Unquoted	350,135	59.2
19,205	3.4	Private equity	23,738	4.0
414,594	73.4		439,152	74.0
		Gilts - Public Sector		
12,071	2.1	UK fixed interest	11,209	1.9
12,127	2.2	UK index linked	11,209	1.9
24,198	4.3		22,418	4.0
		Other Bonds		
45,735	8	UK	48,690	8.2
22,868	4.0	Overseas	24,345	4.1
68,603	12.0		73,035	12.0
40,572	7.2	Property	39,436	6.7
16,556	2.9	Cash (invested internally)	17,130	2.9
564,523	100	Total assets	591,171	100

The following amounts were measured in line with the requirements of IAS 19

2023/2024	Police Staff Pensions	2024/2025
£'000		£'000
564,523	Share of assets in pension fund	591,171
-45,861	Changes in Asset Ceiling	-142,000
-530,773	Estimated liabilities in pension fund	-460,622
-1,013	Estimated unfunded liabilities	-876
-13,124	Deficiency in fund	-12,327

The movement in the present value of schemes obligations for the year to 31 March 2024 is as follows

2023/2024 £'000	Present Value of Police Staff Liabilities	2024/2025 £'000
-521,032	Present value of defined obligations as at 1 April	-531,786
	Movements in the year	
-14,864	Current service cost	-17,921
17,771	Estimated benefits paid (net of transfers in)	16,933
-7,557	Contributions by scheme participants	-7,412
-24,264	Interest costs	-26,088
123	Unfunded pension payments	116
13,007	Change in financial assumptions	102,152
6,758	Change in demographic assumptions	1,277
-1,585	Experience loss(-)/gain on defined benefit obligations	1,244
-143	Past service cost, including curtailments	-13
-531,786	Present value of defined obligations as at 31 March	-461,498

The movement in the fair value of scheme assets for the year to 31 March 2024 is as follows

2023/2024 £'000	Fair Value of Police Staff Scheme Assets	2024/2025 £'000
487,693	Fair value of scheme assets as at 1 April	564,523
	Movements in the year	
25,613	Interest on assets	28,248
39,123	Return on assets less interest	-13,633
0	Other actuarial gain/loss(-)	0
-254	Administration expenses	-398
22,685	Contributions by employer	22,068
7,557	Contributions by scheme participants	7,412
-17,894	Estimated benefits paid (net of transfers in)	-17,049
564,523	Fair value of scheme assets as at 31 March	591,171

Further information in relation to the Police Staff Pension Scheme can be obtained from Peninsula Pensions, Great Moor House, Bittern Road, Sowton Industrial Estate, Exeter, EX2 7NL.

18 Property, Plant and Equipment

Property, Plant and Equipment 2024/2025	Land and Buildings	Vehicles, Plant, Machinery and Equipment	Assets Under Construction	Surplus Assets	Total
	£'000	£'000	£'000	£'000	£'000
Cost or valuation					
As at 1 April 2024	204,873	52,457	1,503	3,929	262,762
Additions during year	5,116	11,400	933	0	17,449
Disposals	0	-3,163	0	0	-3,163
Reclassification	1,500	0	-1,359	-400	-259
Revaluation gain/loss (-)					
Recognised in revaluation reserve	2,452	0	0	-323	2,129
Recognised in surplus & deficit I&E	-3,239	0	0	-604	-3,843
As at 31 March 2025	210,702	60,694	1,077	2,602	275,075
Depreciation and impairment					
As at 1 April 2024	-2,142	-33,864	0	109	-35,897
Depreciation charge	-7,277	-9,816	0	-541	-17,634
Disposals *	0	2,942	0	0	2,942
Reclassification	168	0	0	5	173
Revaluation gain/loss (-)					
Recognised in revaluation reserve	5,238	0	0	25	5,263
Recognised in surplus & deficit I&E	1,616	0	0	444	2,060
As at 31 March 2025	-2,397	-40,738	0	42	-43,093
Net book value					
As at 31 March 2025	208,305	19,956	1,077	2,644	231,982
As at 31 March 2024	202,731	18,593	1,503	4,038	226,865

Property, Plant and Equipment 2023/2024	Land and Buildings	Vehicles, Plant, Machinery and Equipment	Assets Under Construction	Surplus Assets	Total
	£'000	£'000	£'000	£'000	£'000
Cost or valuation					
As at 1 April 2023	201,349	73,302	320	2,277	277,248
Additions during year	225	9,823	1,307	2,262	13,617
Disposals	0	-30,668	0	0	-30,668
Reclassification	124	0	-124	2	2
Revaluation gain/loss (-)					
Recognised in revaluation reserve	3,462	0	0	-477	2,985
Recognised in surplus & deficit I&E	-287	0	0	-135	-422
As at 31 March 2024	204,873	52,457	1,503	3,929	262,762
Depreciation and impairment					
As at 1 April 2023	-1,668	-55,911	0	0	-57,579
Depreciation charge	-6,710	-8,556	0	-558	-15,824
Disposals	0	30,603	0	0	30,603
Reclassification	0	0	0	0	0
Revaluation gain/loss (-)					
Recognised in revaluation reserve	5,199	0	0	667	5,866
Recognised in surplus & deficit I&E	1,037	0	0	0	1,037
As at 31 March 2024	-2,142	-33,864	0	109	-35,897
Net book value					
As at 31 March 2024	202,731	18,593	1,503	4,038	226,865
As at 31 March 2023	199,681	17,391	320	2,277	219,669

Nature of assets held as at 31 March 2024	Land and Buildings	Vehicles, Plant, Machinery and Equipment	Assets Under Construction	Surplus Assets	Total
	£'000	£'000	£'000	£'000	£'000
Owned	120,391	18,593	1,503	4,038	144,525
PFI	82,340	0	0	0	82,340
	202,731	18,593	1,503	4,038	226,865

Nature of assets held as at 31 March 2025	Land and Buildings	Vehicles, Plant, Machinery and Equipment	Assets Under Construction	Surplus Assets	Total
	£'000	£'000	£'000	£'000	£'000
Owned	128,049	19,956	1,077	2,644	151,726
PFI	80,256	0	0	0	80,256
	208,305	19,956	1,077	2,644	231,982

Capital Commitments

At 31st March 2025, the constabulary has entered into a number of contracts for the construction or enhancement of property, plant and equipment in 2025/2026 and future years budgeted to £2.4m. Similar commitments at 31st March 2024 were £7.5m. The major commitments are:

- ✚ Fleet - £1.1m
- ✚ Estates - £0.3m
- ✚ Equipment - £0.8m

19 Investment Properties

2023/2024 Investment Property £'000	2024/2025 Investment Property £'000
2,776	2,789
Balance at start of the year	
Additions:	
0 Purchases	0
0 Construction	0
0 Subsequent expenditure	0
0 Disposals	0
13 Net gain/loss from fair value adjustments	-168
Transfers:	
0 to/from inventories	0
0 from property plant and equipment	0
2,789 As at 31 March	2,621

20 Right of Use Assets

The authority's lease contracts comprise leases of police stations and reprographic equipment. The table below describes the nature of the constabulary's leasing activities by type of right-of-use asset recognised on balance sheet. The reprographic equipment has been grouped as a single asset, as the equipment is part of a combined contract.

	Buildings		Plant & Equipment		Total	
	1st April 2024	31st March 2025	1st April 2024	31st March 2025	1st April 2024	31st March 2025
	£'000	£'000	£'000	£'000	£'000	£'000
Payments due within 1 year	1,070	1,088	139	11	1,209	1,099
Payments due between 1 and 5 years	3,071	2,737	10		3,081	2,737
Payments due after 5 years	2,412	2,528			2,412	2,528
Total undiscounted liabilities	6,553	6,353	149	11	6,702	6,364
less interest element	1,500	1,486	8	1	1,508	1,487
Present value of payments due within 1 year	1,016	1,034	132	10	1,148	1,044
Present value of payments due between 1 and 5 years	2,605	2,330	9	0	2,614	2,330
Present value of payments due after 5 years	1,432	1,503	0	0	1,432	1,503
Total present value obligation	5,053	4,867	141	10	5,194	4,877
Weighted average discount rate	5.1%	5.1%	5.6%	5.6%	5.2%	5.1%

This table shows the change in the value of right-of-use assets held under leases by the authority

Right of Use Assets 2024/25	ROU Buildings	ROU Plant & Equipment	Total
	£'000	£'000	£'000
Cost or valuation			
As at 1 April 2024	0	0	0
Cumulative catch up	6,077	141	6,218
Additions during year	762	0	762
Disposals	0	0	0
Reclassification	0	0	0
Revaluation	-135	0	-135
As at 31 March 2025	6,704	141	6,845
Depreciation and impairment			
As at 1 April 2024	0	0	0
Depreciation charge	-1,116	-130	-1,246
Disposals	0	0	0
Reclassification	0	0	0
Revaluation	89	0	89
As at 31 March 2025	-1,027	-130	-1,157
Net book value			
As at 31 March 2025	5,677	11	5,688
As at 31 March 2024	0	0	0

Transactions Under Leases

The authority incurred the following expenses and cash flows in relation to leases

2024-25	
£'000	
Comprehensive income and expenditure statement	
Interest expense on lease liabilities	269
Expense relating to short-term leases	46
Expense relating to exempt leases of low-value items	2
Loss on fair value of Peppercorn assets	46
Cash flow statement	
Lease payments	940

Lease Liabilities

The lease liabilities are due to be settled over the following time periods

	Buildings		Plant & Equipment		Total	
	1st April 24	31st March 2025	1st April 24	31st March 2025	1st April 24	31st March 2025
	£'000	£'000	£'000	£'000	£'000	£'000
Payments due within 1 year	1,070	1,088	139	11	1,209	1,099
Payments due between 1 and 5 years	3,071	2,737	10		3,081	2,737
Payments due after 5 years	2,412	2,528			2,412	2,528
Total undiscounted liabilities	6,553	6,353	149	11	6,702	6,364
less interest element	1,500	1,486	8	1	1,508	1,487
Present value of payments due within 1 year	1,016	1,034	132	10	1,148	1,044
Present value of payments due between 1 and 5 years	2,605	2,330	9	0	2,614	2,330
Present value of payments due after 5 years	1,432	1,503	0	0	1,432	1,503
Total present value obligation	5,053	4,867	141	10	5,194	4,877
Weighted average discount rate	5.1%	5.1%	5.6%	5.6%	5.2%	5.1%

21 Finance Leases – PFI

The PCC has a contract with the Blue Light Partnership for the provision of four facilities, which were built under a Private Finance Initiative (PFI). These buildings provide custody and operational facilities over the contract life, which runs until 30 March 2039. The contract includes the provision of services including building maintenance and provides for asset lifecycle replacement.

The financial implications of this contract commit the PCC to an annual unitary charge across the 25 year life of the contract. The UK Government (Home Office) has also committed to provide £186,979,000 capital funding (known as PFI Credits) in the form of annual grants over 25 years.

The building and site assets, as provided under the contract, remain the property of the Blue Light Partnership during the period of the contract and, with the exception of the shared specialist training centre, will become PCC assets at the end of the contract. The assets are recognised on our balance sheet and are matched initially by a liability to the Blue Light Partnership. This liability will continue to be written down over the life of the contract when payments which are identified as settling the liability, the capital element of the unitary charge, are made to the operator.

The specialist training centre is shared with Wiltshire and Gloucestershire police and so an adjustment has been made to reflect only our share of this asset and liability within the accounts.

The following tables show PFI assets and liabilities

2023/2024				2024/2025	
PFI Buildings £'000	PFI IT Equipment £'000	Total £'000	PFI Assets	PFI Buildings £'000	Total £'000
Cost or valuation					
79,928	5,385	85,313	As at 1 April	82,365	82,365
0	0	0	Additions during year	598	598
0	-5,385	-5,385	Disposals	0	0
Revaluation gain/loss (-)					
2,317	0	2,317	Recognised in revaluation reserve	-466	-466
120	0	120	Recognised in surplus & deficit I&E	-2,219	-2,219
82,365	0	82,365	As at 31 March	80,278	80,278
Depreciation and impairment					
-11	-5,385	-5,396	As at 1 April	-25	-25
-2,973	0	-2,973	Depreciation charge	-3,280	-3,280
0	5,385	5,385	on Disposals	0	0
Revaluation gain/loss (-)					
2,934	0	2,934	Recognised in revaluation reserve	2,918	2,918
25	0	25	Recognised in surplus & deficit I&E	365	365
-25	0	-25	As at 31 March	-22	-22
Net book value					
82,340	0	82,340	As at 31 March	80,256	80,256

2023/2024 £'000	PFI Liabilities	2024/2025 £'000
	Balance brought forward	48,412
	Impact of remeasurement of lease liability for IFRS 16	480
49,693	Finance Liability as at 1 April	48,892
-1,281	Liability Paid in Year	-2,023
	Impact of re-measurement of lease liability due to indexation of future payments	118
48,412	Finance Liability at 31 March	46,987

The PFI lease liability has been remeasured during 2024/2025, in accordance with IFRS 16, as a change in the inflation index has caused a change in future lease payments.

Payments made in 2024/2025 and the index-linked amounts due for the remainder of the PFI contract after adjustment for the Gloucestershire and Wiltshire share of the specialist training centre are as follows

PFI Charges	Service Charge	Lifecycle Replacement Costs	Interest Charge	Liability
	£'000	£'000	£'000	£'000
Rental paid 2024/2025	2,508	853	3,887	2,023
Rentals payable in future years				
Within 1 year	2,582	1,060	3,735	2,014
Within 2-5 years	10,320	4,866	13,179	9,195
Within 6-10 years	12,952	5,636	11,821	16,547
Within 11-15 years	10,281	4,046	4,008	19,230
Within 16-20 years	0	0	0	0
Total	36,135	15,608	32,743	46,986

22 Debtors and Payments in Advance

These balances reflect amounts owed to the PCC and payments made in advance for goods and services at the end of the year. It is expected that amounts owed will be received within 12 months of the year end date.

PCC	Total 2024	Debtors and Payments in Advance	PCC	Total 2025
£'000	£'000		£'000	£'000
59,256	59,256	Trade debtors	40,528	40,528
13,619	13,619	Prepayments	5,986	5,986
30	30	Other	25	25
72,905	72,905	Balance as at 31 March	46,539	46,539

23 Cash and Cash Equivalents

2024	Cash and Cash Equivalents	2025
£'000		£'000
77	Cash in hand	77
-3,470	Bank Overdraft	-4,010
9,360	Short term deposits	36,050
5,967	Balance as at 31 March	32,117

24 Loans Still to be Repaid

Loans outstanding at the balance sheet date include amounts owing to the Public Works Loan Board (PWLb), amounts owing to other lenders under the terms of Lender Option Borrower Option (LOBO), amounts owing to lenders under the terms of a fixed term loan and amounts owing to Salix Finance Ltd in respect of finance provided for the purchase of LED lighting.

No new Salix loans were taken out this year. At 31 March 2025 £27,445.90 is outstanding. They are both interest free loans over a period of five years provided to support energy efficiency, and it is anticipated that the energy savings will offset the loan repayments.

2024 £'000	Loans to be Repaid	2025 £'000
8,922	Within one year	1,137
1,137	Between one and two years	1,800
6,120	Between two and five years	7,804
3,549	Between five and 10 years	9,968
27,288	More than 10 years	20,159
47,016	Total	40,868
	Less:	
-8,922	Transferred to short term borrowings (repayable in 2024/2025)	-1,137
38,094		39,731

25 Creditors and Receipts in Advance

These balances reflect amounts owed by the PCC and amounts received in advance. It is expected that these liabilities will be paid within 12 months of the end of the reporting period.

OCC £'000	PCC £'000	Total 2024 £'000	Creditors and Receipts in Advance	OCC £'000	PCC £'000	Total 2025 £'000
0	13,730	13,730	Trade creditors	0	15,034	15,034
0	872	872	Receipts in advance	0	1,305	1,305
14,570	14,169	28,739	Accruals	12,864	15,271	28,135
0	2,600	2,600	Other	0	2,177	2,177
14,570	31,371	45,941	Balance as at 31 March	12,864	33,787	46,651

26 Short and Long Term Provisions

Short and Long Term Provisions	Balance 1 April 2024 £'000	Reversed Unused £'000	Used in Year £'000	New in Year £'000	Balance 31 March 2025 £'000
Insurance	8,653	0	-1,025	2,573	10,201
Legal services	548	-470	-197	1,455	1,336
Lease provision Dilapidations	0	0	0	766	766
Ill-health & termination benefits - OCC	616	0	-616	0	0
Overtime liability - OCC	3,918	0	-1,658	141	2,401
	13,735	-470	-3,496	4,935	14,704

As at 31 March 2025, the insurance provision has increased to £10,201,000, following the annual review carried out by Marsh, the insurance specialists. This provision is to meet specific known potential liabilities and anticipated future losses, based upon an actuarial valuation of the discounted insurance liabilities as at 31 March 2025 and the paid and outstanding claims position as at this date. Due to the introduction of the IFRS 16 lease standard, there is a new provision for the dilapidations of lease premises.

The legal services provision of £1,336,000 represents an estimate of the legal costs associated with the outcome of outstanding legal cases.

The following provisions have been included in the accounts of the OCC

- ✚ The overtime liability provision at 31 March 2025 is in respect of claims for overtime worked in prior years.

27 Contingent Liabilities

We have reviewed the position in respect of contingent liabilities as at 31 March 2025.

Annual assessments are carried out to manage our key risks and set the level of our reserves. As a result, the following contingent liabilities have been identified

27.1 McCloud/Sargeant Compensation claims

In respect of the McCloud Pension case, claimants have lodged claims for compensation under two active sets of litigation, Aarons and Penningtons. Government Legal Department settled the injury to feelings claims for Aarons on behalf of Chief Officers without seeking any financial contributions. The settlement of the injury to feelings claims for Aarons sets a helpful precedent, therefore no liability in respect of compensation claims is recognised in these accounts. Pecuniary loss claims remain stayed under advice from Counsel, but it is expected that most of these claims will be settled under the current compensation mechanism that is provided for under the Public Service Pensions & Judicial Offices Act (PSPJOA) 2022. As at 31 March 2025, it is not possible to reliably estimate the extent or likelihood of Penningtons claims being successful, and therefore no contingent liability in respect of compensation claims is recognised in these accounts.

27.2 Other Pension cases

There is one further case which has been included in the report from our actuaries

Goodwin Case – This case relates to differences between survivor benefits payable to members with same-sex or opposite-sex survivors and has been identified in several public sector pension schemes. There is not yet a remedy in place and our actuaries have not made allowances for the impact of this within the liabilities existing at 31 March 2025 due to there being insufficient information upon which to make an accurate estimation.

28 Funds and Reserves

Revenue Reserves and General Fund

The general fund is split between specific earmarked reserves and the general fund as follows

Revenue Reserves 2024/2025	Balance 1 April 2024	Reserves Used in Year	Transfers to Reserves in Year	Balance 31 March 2025
	£'000	£'000	£'000	£'000
Carry forwards Reserve	90	-210	153	33
Operations Reserve	1,500	0	0	1,500
Overtime liability Reserve	1,000	0	0	1,000
Buildings and sustainability Reserve	290	0	0	290
General Revenue Smoothing Reserve	1,778	-3,380	2,954	1,352
New PCC Reserve	739	-98	0	641
Total discretionary reserves	5,397	-3,688	3,107	4,816
SW ROCU Reserve	399	-398	454	455
Proceeds of crime Reserve	653	-200	35	488
Police Property Act Reserve	496	-117	174	553
Grants carried forward Reserve	2,253	-1,960	1,678	1,971
Hinkley Point Reserve	683	-734	859	808
Road safety Reserve	655	-314	0	341
LRF Reserve	282	0	0	282
Victim support services Reserve	2,574	-1,127	0	1,447
Miscellaneous Reserve	101	-622	785	264
Regional programme Reserve	172	-172	311	311
Pension Fund McCloud Reserve	88	0	467	555
Total non-discretionary reserves	8,356	-5,644	4,763	7,475
Capital financing Reserve	14,610	-4,212	0	10,398
Earmarked capital Reserve	400	-382	0	18
PFI change Reserve	457	0	0	457
Sinking fund Reserve	5,191	-171	223	5,243
ESMCP Reserve	734	0	0	734
Total capital and PFI reserves	21,392	-4,765	223	16,850
Total earmarked reserves	35,145	-14,097	8,093	29,141
General Fund	12,000	0	0	12,000
Total General Fund Balance	47,145	-14,097	8,093	41,141

Revenue Reserves 2023/2024	Balance 1 April 2023	Reserves Used in Year	Transfers to Reserves in Year	Balance 31 March 2024
	£'000	£'000	£'000	£'000
Carry forwards Reserve	160	-70	0	90
Operations Reserve	1,500	0	0	1,500
Overtime liability Reserve	1,000	0	0	1,000
Buildings and sustainability Reserve	290	0	0	290
General Revenue Smoothing Reserve	2,806	-1,028	0	1,778
New PCC Reserve	930	-191	0	739
Total discretionary reserves	6,686	-1,289	0	5,397
SW ROCU Reserve	132	0	267	399
Proceeds of crime Reserve	818	-165	0	653
Police Property Act Reserve	275	0	221	496
Grants carried forward Reserve	1,982	0	271	2,253
Hinkley Point Reserve	890	-207	0	683
Road safety Reserve	1,323	-668	0	655
LRF Reserve	336	-54	0	282
Victim support services Reserve	2,762	-188	0	2,574
Miscellaneous Reserve	110	-9	0	101
Regional programme Reserve	221	-49	0	172
Pension Fund McCloud Reserve	88	0	0	88
Total non-discretionary reserves	8,937	-1,340	759	8,356
Capital financing Reserve	21,002	-7,385	993	14,610
Earmarked capital Reserve	131	-203	472	400
PFI change Reserve	457	0	0	457
Sinking fund Reserve	5,099	-63	155	5,191
ESMCP Reserve	765	-31	0	734
Total capital and PFI reserves	27,454	-7,682	1,620	21,392
Council tax income guarantee Reserve	209	-209	0	0
Total earmarked reserves	43,286	-10,520	2,379	35,145
General Fund	12,000	0	0	12,000
Total General Fund Balance	55,286	-10,520	2,379	47,145

The carry forward balance represents the cost of goods and services not received as at 31 March, as well as amounts set aside for specific purposes.

The **Operations reserve** can be used at the chief officers' discretion to manage risk associated with the reactive nature of policing work.

The **Overtime Liability reserve** is the estimate of the cost of historic overtime which is due to be paid with the introduction of new rules for the more timely payment of overtime.

The **Buildings and Sustainability reserve** is held to capture any underspend in relation to our buildings repairs and maintenance budgets, so that these funds can be used in future years to support necessary work on our estate. It is also used to support projects and initiatives which will reduce and make more efficient our use of natural resources.

The **General Revenue Smoothing reserve** was established as part of the 24/25 MTFP to reflect the inflationary challenges in future financial years.

The **New PCC reserve** has been established to provide funds to help support the new PCC's programme during their first year in office.

The **SW ROCU reserve** is a regional collaboration set up to destroy, dismantle and disrupt serious and organised crime across the South West of England. The SW ROCU reserve has been created to set aside carry forward balances for specific purposes on this collaboration.

The **Proceeds of Crime reserve** is used to hold funding received as a result of our work in the seizure and confiscation of assets we believe to have been gained through criminal activities. The funding is used to support our continued work in this area.

The **POCA reserve** operates a holding account for seized monies and the sale proceeds of seized and unclaimed property under the Police (Property) Regulation 1997 where the case has been concluded against the suspect. The balance on the reserve can be used for a number of specific purposes, which include the further support of the administration of evidential property within the force, as well as for charitable purposes.

The **Grants Carried Forward reserve** is used to hold grants income, where it is considered that the terms and conditions of the grant have been met.

The **Hinkley Point reserve** is to cover the cost of both the neighbourhood and protest policing at the site of the new Hinkley Point power station.

The **Road Safety Fund** is the surplus of funds received from the speed enforcement unit and will be used to support road safety initiatives.

The **Local Resilience Forum (LRF) reserve** is the balance for various partners from public agencies as Avon and Somerset are the co-ordination point for this forum.

The **Victim Support Services reserve** is the balance of the funding specifically received to enable victim support commissioning to be undertaken.

The **Miscellaneous reserve** contains funding that has been received from various sources that is required to be used for specific purposes.

The **Regional Programme reserve** has been created to set aside carry forward balances for specific regional collaboration purposes.

The **Pension fund McCloud reserve** has been created to hold the funding received to support the implementation of the McCloud remedy over coming years.

The **Capital Financing reserve** has been created to help manage the forward funding of the capital programme to reduce the reliance on external borrowings.

The **Earmarked Capital reserve** balance is held to meet the capital commitment on several ongoing schemes.

The **PFI change reserve** resulted from the delays in the availability of the PFI buildings, and will provide a fund to manage future one off costs as issues arise.

The **Sinking Fund** will be used over the life of the PFI contract to equalise the phasing of the government grant income and expenditure on the unitary charge.

The **ESMCP reserve** holds grants received to assist with funding the national project for airwave replacement, which has been subject to several delays.

The **General Fund** represents the risk assessed balances held by the PCC to meet unforeseen future events.

28.2 Capital Reserves

The revaluation reserve represents the difference between the current valuation and the original cost of our assets.

The capital adjustment account provides a balancing mechanism between the different rates at which assets are depreciated and are financed.

It should be noted that the revaluation reserve and the capital adjustment account are matched by fixed assets within the balance sheet and are not resources available to the PCC.

The usable capital receipts reserve represents the amounts received from the sale of capital assets held to fund future capital purchases.

You can find the details of the movement on these reserves in the notes to the movements in reserves statement.

29 Capital Financing

2023/2024 £'000	Capital Expenditure and Financing	2024/2025 £'000
93,511	Opening capital financing requirement	93,893
	Opening balance adjustment for right of use assets	6,698
	Less donated asset gain posted direct to capital adjustment account	-397
	Capital investment	
13,618	Property, plant and equipment	16,851
	Lease additions	880
	Sources of finance	
-146	Capital receipts	-412
-48	Government grants and contributions	-459
-2,701	Revenue contributions	-7,198
-7,202	Earmarked reserves	-4,593
-3,139	Minimum revenue provision	-4,821
-13,236		-17,483
93,893	Closing capital finance requirements	100,442
	Explanation of movements in year	
382	Increase/decrease(-) in underlying need to borrow	6,549
382	Increase/decrease(-) in capital financing requirement	6,549

30 Financial Instruments

The liabilities and investments disclosed in the balance sheet are made up of the following categories of financial instruments.

30.1 Categories of Financial Instruments

Financial liabilities 2024/2025	Current			Non-current	Total
	Bank overdraft £'000	Borrowings £'000	Creditors £'000	Borrowings £'000	31st March 2025 £'000
Fair value through profit or loss	0	0	0	0	0
Amortised cost	4,010	1,137	25,477	39,731	70,356
Amortised cost -PFI liabilities	0	2,014	0	44,973	46,987
Total financial liabilities	4,010	3,151	25,477	84,704	117,343
Other liabilities not defined as financial instruments:					
Tax	0	0	8,310	0	8,310
OCC payroll accruals	0	0	12,864	0	12,864
Total	4,010	3,151	46,651	84,704	138,517

Financial liabilities 2023/2024	Current			Non-current	Total
	Bank overdraft £'000	Borrowings £'000	Creditors £'000	Borrowings £'000	31st March 2024 £'000
Fair value through profit or loss	0	0	0	0	0
Amortised cost	3,470	8,922	24,703	38,094	75,189
Amortised cost - PFI liabilities	0	1,938	0	46,474	48,412
Total financial liabilities	3,470	10,860	24,703	84,568	123,601
Other liabilities not defined as financial instruments:					
Tax	0	0	6,668	0	6,668
OCC payroll accruals	0	0	14,570	0	14,570
Total	3,470	10,860	45,941	84,568	144,839

Financial assets 2024/2025	Current Cash and cash equivalents £'000	Investment s £'000	Debtors £'000	Total 31st March 2025 £'000
Fair value through profit or loss	11,050	2,692	0	13,742
Amortised cost	25,077	13,000	36,108	74,185
Total financial assets	36,127	15,692	36,108	87,927
Other assets not defined as financial instruments:				
VAT	0	0	4,446	4,446
Payments in advance	0	0	5,985	5,985
Total	36,127	15,692	46,539	98,358

Financial assets 2023/2024	Current Cash and cash equivalents £'000	Investment s £'000	Debtors £'000	Total 31st March 2024 £'000
Fair value through profit or loss	1,360	2,600	0	3,960
Amortised cost	8,077	25,000	55,221	88,298
Total financial assets	9,437	27,600	55,221	92,258
Other assets not defined as financial instruments:				
VAT	0	0	4,065	4,065
Payments in advance	0	0	13,619	13,619
Total	9,437	27,600	72,905	109,942

30.2 Financial Liabilities

As the financial liabilities are not held for trading, they are all initially measured at fair value and subsequently carried at their amortised cost. The fair value of the financial liabilities may therefore differ from their carrying value. The fair value of the PWLB loans has been assessed at £22,988,517 (31 March 2024 £25,873,680) compared with a book value of £29,066,442 (31 March 2024 £30,176,091). The fair value of LOBO loans has been assessed at £4,995,442 (31 March 2024 £5,897,417) compared with a book value of £5,275,000 in both years. Under the terms of these loans the lender has the option to vary the interest rate at specified points in time. These loans are detailed in the following table

	31 March 2025		31 March 2024	
	Carrying amount £'000	Fair value £'000	Carrying amount £'000	Fair value £'000
Financial liabilities held at amortised cost				
Borrowings - PWLB loans	553	22,989	30,176	25,874
Borrowings - LOBO loans	11,775	4,995	5,275	5,897
Borrowings - other	1,137	6,126	11,564	11,360
Bank Overdraft	4,010	4,010	3,470	3,470
Creditors	25,477	25,477	24,703	24,703
PFI liabilities	46,987	58,230	48,412	61,140
Total	89,939	121,828	123,600	132,444

The fair value of PWLB, LOBO, and fixed term loans has been assessed using level 2 inputs according to the fair value hierarchy. The economic effects of the terms agreed have been compared with estimates of the terms that would be offered for market transactions undertaken at the Balance Sheet date. The difference between the carrying amount and the fair value measures the difference in the interest the authority will pay for the remaining terms of the loans under their agreement, against what would be paid if the loans were at prevailing market rates.

The PFI lease liability has been remeasured during 2024/2025, in accordance with IFRS 16, as a change in the inflation index has caused a change in future lease payments.

Short term creditors are carried at cost and this is a fair approximation of their value.

Lender Option Borrower Option (LOBO)						
Drawdown		Period		Next	End Date	Interest
2024	Date	2025		Option		Rate
£'000		£'000		Date		%
2,500	30/01/2008	2,500	70 yrs	30/01/2028	31/01/2078	3.99
2,775	12/02/2008	2,775	70 yrs	12/02/2025	14/02/2078	4.10
5,275	Total	5,275				

30.3 Financial Assets

The PCC's Treasury Management model is to hold assets in order to collect contractual cash flows. The contractual terms of the PCC's financial assets give rise to cash flows that are solely payments of principal and interest on the principal amounts outstanding. Therefore the financial assets are all initially measured at fair value and carried at amortised cost.

The carrying value of the financial assets may differ from their fair value. Whereas the carrying amount for investments and cash equivalents is the outstanding principal, the fair value is calculated by applying the appropriate discount rate to derive the present value of expected future cash flows.

	31 March 2025		31 March 2024	
	Carrying amount	Fair value	Carrying amount	Fair value
	£'000	£'000	£'000	£'000
Financial assets held at amortised cost				
Cash and cash equivalents	25,077	24,935	8,077	8,414
Investments - Short term	13,000	12,758	25,000	25,969
Debtors	36,108	36,108	55,221	55,221
Total	74,185	73,801	88,298	89,604
Financial assets held at Fair Value				
Cash and cash equivalents	11,050	13,700	4,360	3,960
Investments - Short term	2,650	2,650	2,600	2,600
Total	13,700	16,350	6,960	6,560

At 31 March 2025 the fair value is assessed as level 1 for cash and cash equivalents held at amortised cost and fair value at £35,985,023 and short term investments at £15,408,408. This compares with a book value of £36,127,000 for cash and equivalents and a book value of £15,650,000 for short term investments. Short term debtors are carried at cost and this is a fair approximation of their value.

30.4 Income, Expense, Gains and Losses

The gains and losses recognised in the comprehensive income and expenditure statement in relation to financial instruments are made up as follows

	Financial Liabilities		Financial Assets	
	31 March	31 March	31 March	31 March
	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
Interest payable and similar charges (excluding PFI)	1,529	1,542	0	0
Interest and investment income	0	0	4,330	3,724

30.5 Risks Arising from Financial Instruments

The nature and extent of risks arising from financial instruments can be classified under the following headings

-  **Credit risk** - the possibility that other parties may fail to pay amounts due to the PCC.

- ✚ **Liquidity risk** - the possibility that the PCC might not have funds available to meet its commitments to make payments.
- ✚ **Market risk** - the possibility that financial loss might arise for the PCC as a result of changes in measures such as interest rates and stock market movements.

30.6 Credit Risk

Credit risk arises from deposits with banks and financial institutions as well as credit exposures to customers.

Treasury management services are provided by Somerset Council. Any surplus cash is invested temporarily by the PCC's treasury management providers with specified financial institutions, money market funds, or other Government or public sector bodies. In order to ensure the PCC's risk exposure is minimised, credit ratings are monitored on an ongoing basis, and individual counterparty ratings are verified on the day of investment. As directed by the revised CIPFA Treasury Management Code, account is taken using ratings issued by three main rating agencies, Fitch, Moody's, and Standard & Poor's. Decisions are taken based on the lowest of these ratings. It should also be noted that a range of additional indicators are used to assess counterparty credit worthiness including for example credit default swaps, Government guarantees and support, and share price. All investments are held in sterling deposits and are rated as per the lending Counterparty Criteria approved each year by the PCC.

At 31 March 2025 investments can be analysed as follows

Credit Rating	31 March 2024 £'000	Default %		Credit Rating	31 March 2025 £'000	Default %
AAA	1,360	0.11	Deposits with Money Market Funds	AAA	11,050	0.11
AA-	33,000	0.07	Deposits with local authorities	AA-	38,000	0.07
A	0	0.00	Deposits with UK banks	A+	0	0.00
AA-	0	0.00	Deposits with Overseas banks	AA-	0	0.00
N/A	3,000	0.00	CCLA property fund	N/A	3,000	0.00
	37,360		Total		52,050	

Debtors, classified at amortised cost, are due within one year with no interest being payable. As such the fair value of these receivables is the same as the original invoice amount. They include £2,787,082 pension fund account debtor with the Home Office (2023/2024 £26,519,494).

The PCC does not generally allow credit for customers. With the exception of those debts where recovery is certain the PCC will put through trade receivable expected losses for all debtors greater than 6 months old and 10% of those debtors between three and 6 months. At 31 March 2025 the total value of these provisions was £75,064 (31 March 2024 £34,959). The remaining value of debtors less these provisions can be analysed as follows

31 March 2024 £'000	Unimpaired Debtors	31 March 2025 £'000
1,937	Less than three months	1,281
67	Over three months	61
2,004		1,342

30.7 Liquidity Risk

The PCC has a comprehensive cash flow management process managed on our behalf by Somerset Council that seeks to ensure that cash is available as needed. At 31 March 2025 the PCC had £14,050,000 (31 March 2024 £4,360,000) in call accounts and money market funds available to manage short term liquidity requirements. The PCC had a further £38,000,000 invested for a period of up to one year from the balance sheet date (31 March 2024 £33,000,000).

30.8 Market Risk

30.8.1 Interest Rate Risk

The PCC is exposed to risk in terms of interest rate movements on investments. A 0.5% change in interest rates could increase or reduce investment income by £24,525 based on the current level of investments.

All borrowing is currently at fixed rates and there is therefore no interest rate exposure. In respect of the LOBO loans taken in 2008 there are no step changes in interest specified in the loan agreements and therefore no adjustment to the carrying value of the loans is required.

30.8.2 Price Risk

The PCC does not invest in equity shares other than in the Police Staff Pension Scheme (note 18). This means that the PCC has no exposure to price risk outside of the Local Government Pension Scheme.

30.8.3 Foreign Exchange Risk

The PCC has no financial assets or liabilities denominated in foreign currencies. It therefore has no exposure to losses arising from movements in exchange rates.

Police Officer's Pension Fund Account Statements

This fund includes the income and expenditure in respect of police officer's pensions which has been accounted for on an accruals basis. At the end of the financial year if the expenditure on the pension benefits is greater than the contributions received during the year, the PCC makes a payment to the pension fund and the Home Office pays a top-up grant for this liability to the PCC. The income received and expenditure paid to the pension fund is shown within the comprehensive income and expenditure statement, showing the net figure as nil. It should be noted that this statement does not take account of liabilities to pay pensions and other benefits after the year end.

This note provides a more detailed breakdown of the figures shown in note 17 of the accounts

2023/2024 £'000	Police Officers Pension Fund Account	2024/2025 £'000
	Contributions receivable	
	Employers contributions:	
-39,477	35% contributions	-47,403
-175	Ill health/early retirements	-1,391
-39,652		-48,794
	Employee contributions	
-10	1987 Police Pension Scheme	-305
-1	2006 Police Pension Scheme	-1
-17,006	CARE Police Pension Scheme	-18,000
-17,017		-18,306
-997	Transfers in from other schemes	-736
	Benefits payable	
98,193	Pensions	105,944
17,249	Commutations and lump sum retirement benefits	16,637
115,442		122,581
	Payments to and on account of leavers	
148	Refund of contributions	282
159	Transfers out to other schemes	3
523	Other	1,699
830		1,984
58,606	Net amount payable for the year	56,729
0	Additional contribution from the local policing body	0
-58,606	Transfer from Police Fund to meet deficit	-56,729
0	Net amount payable/receivable for the year	0

This note shows the pension fund account assets and liabilities as at 31 March 2025

31 March 2024 £'000	Pension Fund Net Assets	31 March 2025 £'000
	Current assets	
0	Amounts due from Central Government	0
	Current liabilities	
0	Amounts owing to pensioners	0
0	Net assets	0

Glossary of Terms

Term	Definition
ACC	Assistant Chief Constable
Accounting policies	These are a set of rules and codes of practice we use when preparing the accounts
APCC	The Association of Police and Crime Commissioners
APACCE	Association of Policing and Crime Chief Executives
Balance Sheet	This represents our overall financial position as at 31 March
Capital programme	This is a list of projects for buying or improving fixed assets
Cash Flow Statement	Summarises the income and outgoings of cash during the financial year
CC	Chief Constable
CCLA Property Fund	Churches, Charities and Local Authorities property fund. Manages investments for charities, religious authorities and the public sector
CFO	Chief Financial Officer
CIES	Comprehensive Income and Expenditure
CIPFA	Chartered Institute of Public Finance and Accountancy
CMB	Constabulary Management Board
Collection fund adjustment account	Difference between council tax cash received and the amount shown in the comprehensive income and expenditure statement
Comprehensive Income and Expenditure Statement	Summarises the income and expenditure during the financial year within the PCC's statement of accounts
Contingent liabilities	A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity
Creditors	Amounts which are owed to others
CSP	Community Safety Partnerships
CTSFO	Counter Terrorism Specialist Firearms Officers
Current service cost	The value of projected retirement benefits earned by pension scheme members in the current financial year
Debtors	Amounts which are due from others
Depreciation	An amount set aside to pay for the gradual loss in value of our assets
DLUHC	The Department for Levelling Up, Housing, and Communities, formerly the Ministry of Housing, Communities and Local Government
The Drive Project	The Drive Project challenges and supports high-harm, high-risk perpetrators to change whilst working closely with partner agencies – like the police and social services – to manage risk and disrupt abuse
ERP	Enterprise Resource Planning
Expenditure and Funding Analysis	This shows the performance reported and the adjustments made to reconcile to the comprehensive income and expenditure statement

Term	Definition
Fair value	The amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction
Financial instruments	Contracts that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity
Financial year	Refers to the period covered by the accounts and runs from 1 April to 31 March
Fixed assets	These are items such as land, buildings, vehicles and major items of equipment, which give benefit to us for more than one year
GAAP	Generally Accepted Accounting Principles. These refer to the standard framework of guidelines for financial accounting used in any given jurisdiction and generally known as accounting standards
GSB	Governance and Scrutiny Board
GSC	Government Security Classification
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire & Rescue Services
HMICFRS PEEL	The HMICFRS PEEL assessment stands for Police Effectiveness, Efficiency and Legitimacy
IAS	International Accounting Standard. An international accounting standard to help harmonise company financial information across international borders. Subsequently superseded by International Financial Reporting Standards (IFRS)
I&E	Income and Expenditure Account
ICT	Information, Communications and Technology
IFRS	International Financial Reporting Standards. A set of international accounting and reporting standards that will help to harmonise company financial information across international borders
Intangible fixed assets	Assets that are not physical such as software licences
IOPC	Independent Office for Police Conduct
IPM	Independent Panel Member
IT	Information Technology
JAC	Joint Audit Committee
LASAAC	Local Authority (Scotland) Accounts Advisory Committee
LOBO loans	Lender Option Borrower Option loans are where the interest payable is agreed at the time the money is borrowed. If the lender wants to change the interest rate the borrower has the choice to pay at the new rate or repay the loan
LQC	Legally Qualified Chair
LRF reserve	Local Resilience Forum reserve
Minimum revenue provision	This is the lowest amount allowed by the Government which has to be charged to the accounts for repaying loans
Movement in Reserves Statement	Summarises the movement in the reserves of the OCC during the financial year
MTFP	Medium Term Financial Plan
OCC	Office of the Chief Constable

Term	Definition
OPCC	Office of Police and Crime Commissioner Staff employed by the Police and Crime Commissioner
PACCTS	Police and Crime Commissioners Treasurer's Society
PCC	Police and Crime Commissioner for Avon and Somerset
PCC Group	The term PCC Group refers to the Police and Crime Commissioner (PCC) for Avon and Somerset and the office of the Chief Constable (OCC)
PCSO	Police Community Support Officer
PFI	Private Finance Initiative
POCA	Proceeds of Crime Act
Police pension top-up grant	The OCC operates a Pension Fund, which is balanced to nil at the end of the year. The PCC receives a top-up grant from the Home Office equal to this deficit to balance the fund
Police revenue grant	The revenue grant is provided by the Home Office as part of the funding required by an authority to finance a budget in line with the Governments assessment. The balance of funding is from business rates, revenue support grant and council tax
Precept	The amount of council tax collected on the PCC's behalf by local billing authorities
Prepayment	A payment in advance for goods or services
Provision	This is the money we keep to pay for known future costs
PWLB	This is the Public Works Loan Board, which is an organisation financed by the Government. It lends money to PCC's on set terms so that they can buy capital items
Receipt in advance	Income received in advance of the financial year in which the services will be provided
Revaluation reserve	This account represents the increase in value of our assets since 1 April 2007 over the amount originally paid for them
Seconded officers	These are police officers and staff who, for agreed periods, temporarily work for other organisations. Their salaries and expenses are shown as expenditure and the money the organisation pays us for their placements is shown as income
SOLACE	Society of Local Authority Chief Executives
Soteria/Bluestone	The national operating model for the investigation of rape and serious sexual offences (RASSO) arose from the work of Operation Soteria Bluestone
SWAP	South West Audit Partnership
SWPPS	South West Police Procurement Service
SW ROCU	South West Regional Organised Crime Unit
TOR	Terms of Reference
VRU	Violence Reduction Units

Avon & Somerset Police Audit Progress Report and Sector Update

Audit progress report and sector updates

June 2025



Agenda

1	Audit progress report	3
2	Introduction	4
3	Progress at June 2025	5
4	Audit deliverables	7
5	Policing Sector Update	8
6	Wider Sector Update	12

Audit Progress Report

Introduction



Julie Masci
Key Audit Partner
T: 029 2034 7506
E: Julie.Masci@uk.gt.com

This paper provides the Joint Audit Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes a series of sector updates in respect of emerging issues which the Committee may wish to consider.

Members of the Joint Audit Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications:

[Local government](#) | [Grant Thornton](#)

If you would like further information on any items in this briefing or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.



Becky Greaves
Audit Manager
T: 0117 305 7717
E: Becky.DM.Greaves@uk.gt.com



Linnet Tutchter
Assistant Manager
T: 0117 305 7702
E: Linnet.RC.Tutchter@uk.gt.com

Progress at June 2025

Financial Statements Audit

We undertook our initial planning for the 2024/25 audit in February 2025.

Our planning phase included:

- Updated review of the Police and Crime Commissioner and Chief Constable's control environment
- Updated understanding of financial systems
- Review of Internal Audit reports on core financial systems
- Understanding how the Police and Crime Commissioner and Chief Constable make material estimates for the financial statements
- Early work on emerging accounting issues

Alongside this report, we issued a detailed audit plan, setting out our proposed approach to the audit of the 2024/25 financial statements.

We expect to begin our audit fieldwork stage in late June 2025, following receipt of the draft financial statements.

We will report our work in the Audit Findings Report and aim to give our opinion on the Statement of Accounts in September 2025.

Value for Money

We aim to complete all 2024/25 value for money audit reviews by 30 November 2025.

From current trends around cost pressures and service demand, we anticipate that risks around financial sustainability and reserves will require consideration across most value for money reviews for 2024/25. Arrangements for governance and improving economy, efficiency and effectiveness will also be reviewed. The current estimated financial trajectory of the sector is shown within the sector update in this report.

Where there are lessons to be learnt from the findings for our 2023/24 value for money reviews, we will seek to share them on a timely basis, to inform future practice.

We anticipate issuing our Auditor's Annual Report in September 2025.

Progress at June 2025 (cont.)

Meetings

The audit fieldwork stage for our 2024/25 financial statements audit is expected to commence in late June 2025 and we will be in discussion with Finance Officers during this time to ensure the audit process is smooth and effective. We continue to liaise with Chief Finance Officers regarding strategic priorities and plans.

Events

We provide a range of workshops, along with network events for members and publications to support the Police and Crime Commissioner and Chief Constable. Your officers attended our Accounts Workshop in March 2025, where we highlighted financial reporting requirements for the 2024/25 accounts and gave insight into elements of the audit approach.

Further details of the publications that may be of interest to the Police and Crime Commissioner, Chief Constable and JAC members are set out in our Sector Update section of this report.

Audit Fees

PSAA have published their scale fees for 2024/25:

2024/25 audit fee scale – PSAA

For the Police and Crime Commissioner and Chief Constable's of Avon and Somerset these fees are £118,727 for the Police and Crime Commissioner and £63,398 for the Chief Constable. These fees are derived from the procurement exercise carried out by PSAA in 2022. They reflect both the increased work auditors must now undertake as well as the scarcity of audit firms willing to do this work.



Audit Deliverables

Below are some of the audit deliverables planned for 2024/25

2024/25 Deliverables	Planned Date*	Status
Audit Plan We are required to issue a detailed audit plan to the Joint Audit Committee setting out our proposed approach in order to give an opinion on the 2024/25 financial statements.	July 2025	Delivered
Audit Findings Report The Audit Findings Report will be reported to the Joint Audit Committee.	September 2025	Not due yet
Auditors Report This includes the opinion on your financial statements.	September 2025	Not due yet
Auditor’s Annual Report This report communicates the key outputs of the audit, including our commentary on the value for money arrangements.	September 2025	Not due yet

Policing Sector Update

Policing services are rapidly changing. Increased demand from the public and more complex crimes require a continuing drive to achieve greater efficiency in the delivery of police services. Public expectations of the service continue to rise in the wake of recent high-profile incidents, and there is an increased drive for greater collaboration between Forces and wider blue-light services.

Our sector update provides you with an up-to-date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider Police service and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

More information can be found on our dedicated public sector and police sections on the Grant Thornton website by clicking on the logo below:



Grant Thornton Publications
Insights from sector specialists
Accounting and regulatory updates



A force management statement (FMS) is a self-assessment that chief constables (and London equivalents) prepare and submit to His Majesty's Inspectorate of Constabulary and Fire & Rescue Services each year.

In this document, HMICFRS outline the findings from their assessment of around 60 percent of FMSs in England and Wales in 2024. This includes an outline of 12 high-level learning points and HMICFRS' assessment against these. HMICFRS also share advice and good practice examples.

The full report can be found [here](#).

Investing in tech would free up 15 million hours of police time

As police chiefs set out their strategy for use of data and digital technology over the next five years, they make the case for government investment to enable police to roll out technology that has been successfully trialled across England and Wales.

The independent Policing Productivity Review of forces in England and Wales reported examples of science and technology driving productivity. The Office of the Chief Scientific Adviser to Policing estimates that these projects saved 347,656 of workforce hours per year and led to direct savings of £8.2 million a year in costs. If they were scaled nationally, and similar gains were made in all 43 forces, potentially up to 15 million hours, worth £370m per year, could be saved and reallocated each year.

The full report can be found [here](#).

HMICFRS



The effective investigation of crime is fundamental to the legitimacy of policing and to public confidence. It is integral to the concept of policing by consent. The service provided to victims directly affects the level of public trust and confidence in policing and the wider criminal justice system. It also influences how safe people feel and it prevents future offending.

When a crime is reported, the public have a right to expect that the police will record and investigate it effectively. They also have a right to expect that the service they receive includes regular updates, and that it is consistent with the rights contained in the Code of Practice for Victims of Crime.

Therefore, as part of our 2022–25 programme of inspections, HMICFRS have inspected how effectively the police investigate crime.

The full report can be found [here](#).

Wider sector updates

A briefing for audit committees on the wider sector updates across Public Sector Audit, Financial Reporting and the responsibilities of Audit Committee members

Challenges faced in implementing IFRS 16 (1)

IFRS 16 is an international accounting standard that changes how leases are reported in financial statements. It requires organisations to bring most leases onto the balance sheet, recognising both a right-of-use asset (the value of the leased item) and a lease liability (the obligation to make future lease payments). This change improves transparency by more comprehensively reporting the extent of an organisation's leasing commitments on the balance sheet. It replaces the previous distinction between operating and finance leases for lessees under IAS 17.

In the UK public sector, IFRS 16 is adopted through the CIPFA Code of Practice on Local Authority Accounting. After several deferrals, it is now mandatory for local authorities and police authorities from 1 April 2024, impacting the 2024/25 financial year.

As local authorities and police authorities prepare their 2024/25 financial statements and apply IFRS16 for the first time, several areas are proving particularly challenging. These challenges are not just technical — they have implications for governance, transparency, and the accuracy of financial reporting. The Audit Committee plays a key role in providing oversight and assurance. The table below sets out some areas which can present difficulties, along with suggested questions for finance teams and Audit Committees to consider.

Area of difficulty	Description	Challenge questions to ask the Finance team
Completeness of lease records	One of the most fundamental requirements of IFRS 16 is that all lease arrangements must be identified and recorded. This includes not only formal lease contracts but also informal or embedded leases that may be part of broader service agreements. Many authorities conducted a one-off review of leases as they prepared for the transition but without ongoing processes, there is a risk that new leases entered into during the year may not be captured. This could result in incomplete or inaccurate entries in the financial statements.	(a) How does the finance team ensure that all lease agreements, including those entered after the initial review, are identified and properly recorded? (b) What approach does the finance team take to work with other departments in identifying and reporting lease arrangements, especially those that might be informal or embedded in other contracts? (c) What processes or controls are in place to keep the lease register accurate and up to date throughout the year?

Challenges faced in implementing IFRS 16 (2)

Area of difficulty	Description	Challenge question to ask the Finance team
Holdover leases (expired leases still in use)	In some cases, a property lease agreement may have ended but the authority continues to occupy and use the premises. These are known as holdover leases. The challenge here is determining whether the continued use of the asset creates a new lease under IFRS 16. This depends on whether there are still enforceable rights and obligations between the authority and the landlord. Making this assessment often requires legal judgment and careful documentation. The most challenging aspect of holdover leases is determining the lease term. Management must consider whether there is an implied contract, the term of the arrangement, and whether there are any continuing enforceable rights or obligations, as well as any significant costs or penalties from terminating the arrangement.	(a) Have any holdover leases been identified, and how has the finance team assessed whether these should be treated as leases under IFRS 16? (b) Where there was uncertainty, has legal advice been sought, and are the assumptions and judgments clearly documented? (c) What approach has been taken to determine the lease term for agreements that are open-ended or automatically renew?
Peppercorn or nominal rent leases	Some leases involve little or no payment — for example, a community building leased for £1 per year. These are known as peppercorn leases. Even though the payments are minimal, IFRS 16 requires the authority to recognise a right-of-use asset on its balance sheet at fair value. This can be difficult, especially if there is no recent valuation or if the asset is unique.	(a) Have any lease arrangements been identified where the payments are nominal or zero? If so, how have these been assessed under IFRS 16? (b) What process has been followed to determine the fair value of the right-of-use assets in these cases? (c) Is there sufficient documentation and evidence to support the valuation approach taken?

Challenges faced in implementing IFRS 16 (3)

Area of difficulty	Description	Challenge question to ask the Finance team
Lease modelling and use of external advisors	Some authorities have relied on external advisors to calculate the lease liabilities and right-of-use assets required under IFRS 16. While this can be helpful, it has created challenges where the advisors have not provided the underlying data or assumptions used in the calculations. Without this information, it becomes difficult for the finance team to explain or support the figures in the accounts.	(a) Have external advisors been involved in the lease accounting process, and if so, do they have access to the detailed inputs and assumptions used in the calculations? (b) Can the finance team fully explain and support the lease figures presented in the financial statements? (c) What documentation and internal checks are in place to ensure the accuracy and completeness of lease calculations and disclosures?
Variable lease payments linked to indices or rates	Some lease payments vary based on inflation or other financial indices. For example, a lease might include annual increases linked to the Consumer Prices Index (CPI). Under IFRS 16, the authority must estimate future payments based on known changes to these indices. This requires careful judgment and can affect the accuracy of the lease liability recorded.	(a) How has the finance team addressed lease arrangements that include variable payments? (b) Have known changes to inflation rates or other relevant indices been factored into the lease calculations, and how has this been documented?
Group leases and consolidation	In some cases, leases exist between a council and its wholly owned subsidiary, or arrangements between a police and crime commissioner and the chief constable may in some circumstances meet the definition of a lease. These leases must be included in the individual accounts and then adjusted on consolidation. This can be complicated, especially if different entities within the group use different accounting standards.	(a) How has the finance team identified and accounted for lease arrangements between group entities? (b) What steps have been taken to align accounting policies in preparing group accounts? (c) How are intra-group leases treated in the consolidated financial statements, and what documentation supports this treatment?

Audit Committee resources

The Audit Committee and organisational effectiveness in local authorities (CIPFA):

<https://www.cipfa.org/services/support-for-audit-committees/local-authority-audit-committees>

Public Sector Internal Audit Standards

<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

Code of Audit Practice for local auditors (NAO):

<https://www.nao.org.uk/code-audit-practice/>

Governance risk and resilience framework: material for those with a leadership responsibility on good governance (CfGS):

<https://www.cfgs.org.uk/material-for-those-with-a-leadership-responsibility-on-good-governance/>

The Three Lines of Defence Model (IAA)

<https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

Risk Management Guidance / The Orange Book (UK Government):

<https://www.gov.uk/government/publications/orange-book>

CIPFA Guidance and Codes

The following all have a charge, so do make enquiries to determine if copies are available within your organisation.

Audit Committees: Practical Guidance For Local Authorities And Police

<https://www.cipfa.org/policy-and-guidance/publications/a/audit-committees-practical-guidance-for-local-authorities-and-police-2022-edition>

Delivering Good Governance in Local Government

<https://www.cipfa.org/policy-and-guidance/publications/d/delivering-good-governance-in-local-government-framework-2016-edition>

Financial Management Code

<https://www.cipfa.org/fmcode>

Prudential Code

<https://www.cipfa.org/policy-and-guidance/publications/t/the-prudential-code-for-capital-finance-in-local-authorities-2021-edition>

Treasury Management Code

<https://www.cipfa.org/policy-and-guidance/publications/t/treasury-management-in-the-public-services-code-of-practice-and-crosssectoral-guidance-notes-2021-edition>



© 2024 Grant Thornton. All rights reserved.

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton International Ltd (GTIL) and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

Joint Audit Plan for Avon and Somerset Police

Year ending 31 March 2025

April 2025



Contents

Section	Page
Key developments impacting our audit approach	03
Introduction and headlines	10
Identified risks	13
Group audit	20
Our approach to materiality	22
Progress against prior year recommendations	25
IT audit strategy	27
Value for money arrangements	29
Logistics	33
Fees and related matters	36
Independence considerations	38
Communication of audit matters with those charged with governance	41
Delivering audit quality	43
Appendices	45

01 Key developments impacting our audit approach

Local Audit Reform

External factors

Proposals for an overhaul of the local audit system

On 18 December 2024, the Minister of State for Local Government and English Devolution, Jim McMahon OBE, wrote to local authority leaders and local audit firms to announce the launch of a strategy to overhaul the local audit system in England. The proposals were also laid in Parliament via a Written Ministerial Statement.

- The government's strategy paper sets out its intention to streamline and simplify the local audit system, bringing as many audit functions as possible into one place and also offering insights drawn from audits. A new Local Audit Office will be established, with responsibilities for:
- Coordinating the system – including leading the local audit system and championing auditors' statutory reporting powers;
- Contract management, procurement, commissioning and appointment of auditors to all eligible bodies;
- Setting the Code of Audit Practice;
- Oversight of the quality regulatory framework (inspection, enforcement and supervision) and professional bodies;
- Reporting, insights and guidance including the collation of reports made by auditors, national insights of local audit issues and guidance on the eligibility of auditors.

The Minister also advised that, building on the recommendations of Redmond, Kingman and others, the government will ensure the core underpinnings of the local audit system are fit for purpose. The strategy therefore includes a range of other measures, including:

- setting out the vision and key principles for the local audit system;
- committing to a review of the purpose and users of local accounts and audit and ensuring local accounts are fit for purpose, proportionate and relevant to account users;
- enhancing capacity and capability in the sector;
- strengthening relationships at all levels between local bodies and auditors to aid early warning system; and
- increased focus on the support auditors and local bodies need to rebuild assurance following the clearing of the local audit backlog.

Our Response

Grant Thornton welcomes the proposals, which we believe are much needed, and are essential to restore trust and credibility to the sector. For our part, we are proud to have signed 83% of our 2022/23 local government audit opinions without having to apply the local authority backstop. This compares with an average of less than 30% sign off for other firms in the market. We will be keen to work with the MHCLG, with existing sector leaders and with the Local Audit Office as it is established to support a smooth transition to the new arrangements.

Key developments impacting our audit approach

National Position

Funding

Police forces are facing years of underfunding and a lack of support. UNISON warns that police forces in England and Wales could face a combined budget shortfall of almost £721m by 2026. The macroeconomic climate is challenging and under the new Government's fiscal rules, there is little optimism that the public sector and policing will be afforded large budget increases in the short/medium term. Police forces suffered more than most during the austerity years of the 2010s and with relatively small levels of revenue and capital reserves, there is serious concern how policing will cope with another round of Government cuts.

Unlike Councils who have demand led statutory services, the impact of budget cuts to policing is unlikely to result in financial crisis i.e. Section 114. Rather, the impact of the budget cuts in the 2010s was significant capital disposals and an almost linear relationship with the decline in the number of police officers and staff. Budget cuts slow down recruitment which ultimately impacts the police's ability to prevent, investigate and bring to justice the perpetrators of crime.

Public trust

Public trust in the police is at historically low levels. YouGov poll the public monthly asking the question "Are the police doing a good job?". In December 2019, 77% of respondents said they were doing a good job. In 2024, this had fallen to just 50%, with 40% of respondents saying they were not doing a good job. One of the factors behind the decline in trust and confidence in policing is the array of misconduct and criminal acts committed by Police officers in recent years. A key strategic challenge for all police forces is restoring and rebuilding trust.

Police officer uplift programme (PUP) and vetting

There is uncertainty about the long-term impact of the additional officers that have been recruited. Recruiting and training police is not a simple or quick process. It requires forward planning, time, certainty, and the money to pay salaries of police officers. Rapid recruitment has led to concerns over the adequacy of vetting arrangements and rapid recruitment has placed a burden on supervising officers.

Our Response

Police Forces Law enforcement agencies grapple with a range of challenges, including rising crime rates, budget constraints, recruitment and retention of qualified personnel, community relations, and the ever-evolving landscape of cybercrime.

The cultural problems that have resulted in a crisis of public trust cannot be resolved with financial resources alone. The police require a comprehensive reorganisation of its procedures, culture, and financial support.

Our value for money audit work nationally continues to identify significant weaknesses in all criteria of the Code of Audit Practice. This shows that Police bodies are facing increasing pressure to provide services while managing change and reducing costs. We understand that the environment in which our audited bodies operate is dynamic and challenging and this understanding allows us to have insightful conversations and adapt our approach to delivering our audit work accordingly.

We share the optimism we have seen within our Police bodies about its highly trained, skilled workforce and know there is a focus on improving quality and reducing costs. We will work with you as you strive to deliver these aims.

Key developments impacting our audit approach

Local Context

- Changes in IT systems – New Financial Ledger

We are aware that a new financial ledger system is planned for implementation in April 2026. This will not impact the 2024/25 financial statements audit as the existing ledger system will be used to prepare the financial statements.

Our Response

- We will be in close conversation with management to understand whether this planned change is on track and to assess how this will impact future audits, alongside our work this year.

New accounting standards and reporting developments

- Local authorities will need to implement IFRS 16 Leases from 1 April 2024. The main difference from IAS 17 will be that leases previously assessed as operating leases by lessees will need to be accounted for on balance sheet as a liability and associated right of use asset. More information can be found on slide 9.
- The FRC issued revisions to ISA (UK) 600 ‘Audits of group financial statements (including the work of component auditors)’. The revised standard includes new and revised requirements that better aligns the standard with recently revised standards such as ISQM 1, ISA 220 (Revised) and ISA 315 (Revised 2019). The new and revised requirements strengthen the auditor’s responsibilities related to professional scepticism, planning and performing a group audit, two-way communications between the group auditor and component auditor, and documentation. The changes are to keep the standard fit for purpose in a wide range of circumstances and the developing environment.
- As part of our planning risk assessment procedures, we have met with finance officers responsible for the implementation of IFRS16 and inquired about the processes undertaken by the Force.
- Enhanced procedures will be completed in respect of audits of group financial statements in line with the revised standards.

Key developments impacting our audit approach (continued)

Our commitments

- As a firm, we are absolutely committed to audit quality and financial reporting in the police sector. Our proposed work and fee, as set out further in this joint Audit Plan, has been agreed with both Chief Finance Officers.
- To ensure close work with audited bodies and an efficient audit process, our preference as a firm is either for our UK based staff to work on site with you and your staff or to develop a hybrid approach of on-site and remote working. Please confirm in writing if this is acceptable to you, and that your officers will make themselves available to our audit team. This is also in compliance with PSAA contract guidance which requires us to commit to onsite working.
- We would like to offer a formal meeting with the Chief Constable and PCC twice a year, and with both Chief Finance Officers quarterly as part of our commitment to keep you fully informed on the progress of the audit.
- At an appropriate point within the audit, we would also like to meet informally with the Chair of your Joint Audit Committee, to brief them on the status and progress of the audit work to date.
- Our VfM work will continue to consider the arrangements in place for you to secure economy, efficiency and effectiveness in the use of your resources.
- We will continue to provide you and your Joint Audit Committee with sector updates providing our insight on issues from a range of sources via our Audit Committee updates.
- We hold annual financial reporting workshops for our audited bodies to access the latest technical guidance and interpretation, discuss issues with our experts and create networking links with other clients to support consistent and accurate financial reporting across the sector.



Key developments impacting our audit approach (continued)

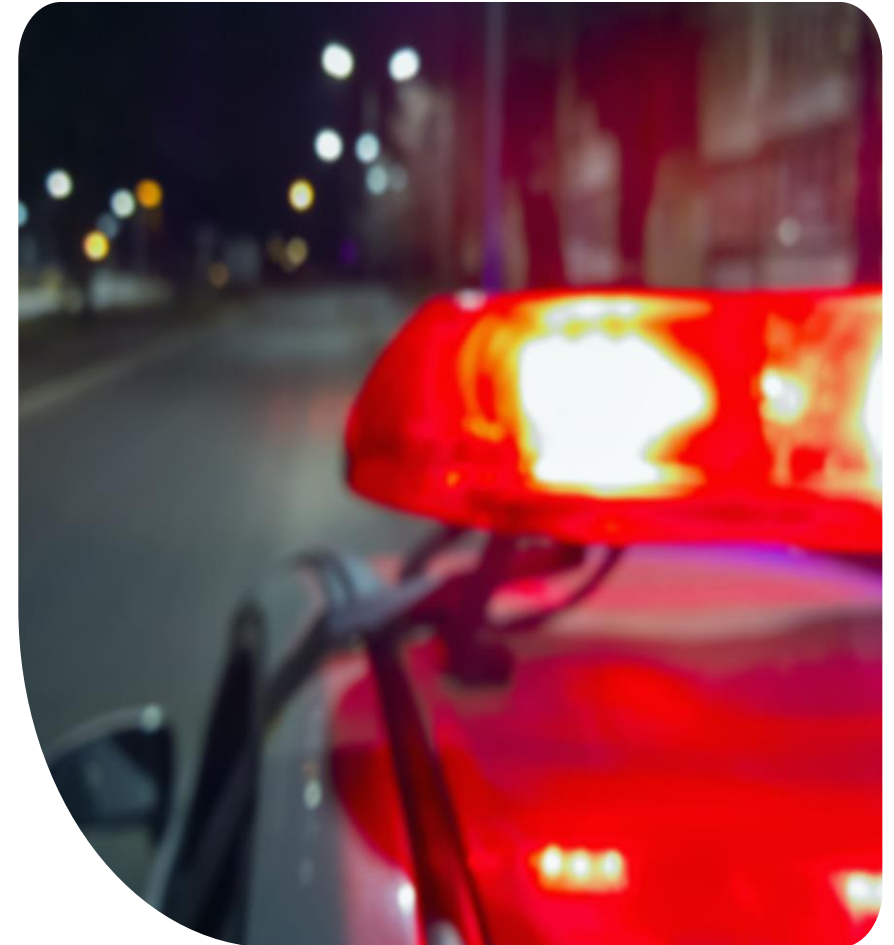
Our responses

Our Responses (continued)

- With the ongoing financial pressures being faced by local authorities, in planning this audit we have considered the financial viability of the PCC Group and/or Chief Constable. We are satisfied that the going concern basis remains the correct basis behind the preparation of the accounts. We will keep this under review throughout the duration of our appointment as auditors of the PCC Group and/or Chief Constable.

There is an increased incentive and opportunity for organisations in the public sector to manipulate their financial statements due to ongoing financial pressures. We are required to identify a significant risk with regard to management override of controls.

- There is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue— [refer to page 15](#).
 - We identified an audit risk relating to the implementation of IFRS 16 — [refer to page 18](#).
-



IFRS 16 Leases



Summary

IFRS 16 Leases is now mandatory for all Local Government Police bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

Introduction

IFRS 16 updates the definition of a lease to:

- “a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.” In the public sector the definition of a lease is expanded to include arrangements with nil consideration.

This means that arrangements for the use of assets for little or no consideration (sometimes referred to as peppercorn rentals) are now included within the definition of a lease.

IFRS 16 requires all leases to be accounted for 'on balance sheet' by the lessee (subject to the exemptions below), a major change from the requirements of IAS 17 in respect of operating leases.

There are however the following exceptions:

- leases of low value assets (optional for LG)
- short-term leases (less than 12 months).

Lessor accounting is substantially unchanged leading to asymmetry of approach for some leases (operating). However, if a police body is an intermediary lessor, there is a change in that the judgement, as to whether the lease out is an operating or finance lease, is made with reference to the right of use asset rather than the underlying asset. The principles of IFRS 16 will also apply to the accounting for PFI assets and liabilities.

Systems and processes

We believe that most Police Bodies will need to reflect the effect of IFRS 16 changes in the following areas:

- accounting policies and disclosures
- application of judgment and estimation
- related internal controls that will require updating, if not overhauling, to reflect changes in accounting policies and processes
- systems to capture the process and maintain new lease data and for ongoing maintenance
- accounting for what were operating leases
- identification of peppercorn rentals and recognising these as leases under IFRS 16 as appropriate

Planning enquiries

As part of our planning risk assessment procedures, we have met with finance officers responsible for the implementation of IFRS16 and inquired about the processes undertaken by the Force.

02 Introduction and Headlines

Introduction and headlines



Purpose

This document provides an overview of the planned scope and timing of the statutory audit of Avon and Somerset Police and Crime Commissioner ('the PCC') and Chief Constable for Avon and Somerset ('the CC') for those charged with governance. Those Charged with governance is the PCC Group and the Chief Constable as each is a corporation sole.

Respective responsibilities

The National Audit Office ('the NAO') has issued a document entitled Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the agreed in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Avon and Somerset PCC Group and Chief Constable. We draw your attention to these documents.

Scope of our Audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the Chief Constable, PCC Group's financial statements that have been prepared by management with the oversight of those charged with governance; and we consider whether there are sufficient arrangements in place at the PCC Group and the Chief Constable for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that resources are used efficiently in order to maximise the outcomes that can be achieved.

The audit of the financial statements does not relieve management or those charged with governance of your responsibilities. It is the responsibility of the PCC Group and Chief Constable to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the PCC Group and Chief Constable is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the PCC Group and Chief Constable's business and is risk based.

Introduction and headlines (continued)

Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Management override of control
- Valuation of land and buildings
- Valuation of the net pension liability

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report.

Group Audit

The PCC Group is required to prepare group financial statements that consolidate the financial information of the PCC Group and Chief Constable.

Materiality

We have determined planning materiality to be £12.1m (PY £9m) for the Group, which equates to 2% of the prior year Chief Constable gross expenditure for the year. The significant increase in materiality level is due to a benchmarking exercise being undertaken across other audit firms via discussion with the FRC. The results of this exercise found that our level was more prudent and therefore we have increased the percentage factor used in your calculation from 1.5% in the prior year to 2% in the current year. Please note that this change is not an indication of a change to our perceived risk in respect of the Force's audit.

We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. As part of our risk assessment, we have considered the impact of unadjusted prior period errors (where applicable).

Clearly trivial has been set at £0.6m (PY £0.45m).

Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money has not identified any significant weakness areas or related risks, requiring separate attention. We will continue to monitor and update our risk assessment and responses until we issue our Auditor's Annual Report.

Audit logistics

Our interim visit commenced in February and our final visit will take place between July and September. Our key deliverables are this Joint Audit Plan, our Joint Audit Findings Report and Joint Auditor's Annual Report.

Our proposed fee for the audit will be £122,727 (PY: £116,921) for the PCC and £63,398 (PY: £66,513) for the Chief Constable, subject to the PCC Group and Chief Constable delivering a good set of financial statements and working papers and no significant new financial reporting matters arising that require additional time and/or specialist input.

We have complied with the Financial Reporting Council's Ethical Standard (revised 2024) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements

03 Identified risks

Significant risks identified

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

Significant risk	Risk Relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
Management override of controls	Group, PCC and Chief Constable	Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management override of controls is present in all entities.	We have therefore identified management override of controls, in particular journals, management estimates and transactions outside the course of business as a significant risk of material misstatement.	• Review of accounting estimates, critical judgements and significant decisions made by management • Evaluate the design and implementation of controls • Review of accounting policies and any changes to those policies • Testing of journals entries for appropriateness • Review of unusual significant transactions



“In determining significant risks, the auditor may first identify those assessed risks of material misstatement that have been assessed higher on the spectrum of inherent risk to form the basis for considering which risks may be close to the upper end. Being close to the upper end of the spectrum of inherent risk will differ from entity to entity and will not necessarily be the same for an entity period on period. It may depend on the nature and circumstances of the entity for which the risk is being assessed. The determination of which of the assessed risks of material misstatement are close to the upper end of the spectrum of inherent risk, and are therefore significant risks, is a matter of professional judgment, unless the risk is of a type specified to be treated as a significant risk in accordance with the requirements of another ISA (UK).” (ISA (UK) 315).

In making the review of unusual significant transactions “the auditor shall treat identified significant related party transactions outside the entity’s normal course of business as giving rise to significant risks.” (ISA (UK) 550).



Management should expect engagement teams to challenge management in areas that are complex, significant or highly judgmental which may be the case for accounting estimates, going concern, related parties and similar areas. Management should also expect to provide to engagement teams with sufficient evidence to support their judgments and the approach they have adopted for key accounting policies referenced to accounting standards or changes thereto.

Where estimates are used in the preparation of the financial statements management should expect teams to challenge management’s assumptions and request evidence to support those assumptions.

Significant risks identified (continued)

Significant risk	Risk Relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
The revenue cycle includes fraudulent transactions	PCC Group and Chief Constable	Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue	Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the PCC Group, we have determined that the risk of fraud arising from revenue recognition for all revenue streams can be rebutted, because: • there is little incentive to manipulate revenue recognition; • opportunities to manipulate revenue recognition are very limited; • the culture and ethical frameworks of police authorities, including CC and the PCC group, mean that all forms of fraud are seen as unacceptable. Therefore, we do not consider this to be a significant risk for CC or PCC Group.	We do not consider this to be a significant risk for the CC or PCC Group and standard audit procedures will be carried out. We will keep this rebuttal under review throughout the audit to ensure this judgement remains appropriate.
The expenditure cycle includes fraudulent transactions	PCC Group and Chief Constable	Practice Note 10 (PN10) states that as most public bodies are net spending bodies, then the risk of material misstatements due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition. As a result under PN10, there is a requirement to consider the risk that expenditure may be misstated due to the improper recognition of expenditure.	We have identified and completed a risk assessment of all expenditure streams for the PCC Group/ Chief Constable. We have rebutted the presumed risk that expenditure may be misstated due to the improper recognition of expenditure for all expenditure streams. This is due to the low fraud risk in the nature of the underlying nature of the transaction, or immaterial nature of the expenditure streams both individually and collectively.	We do not consider this to be a significant risk for the PCC Group or Chief Constable and standard audit procedures will be carried out. We will keep this rebuttal under review throughout the audit to ensure this judgement remains appropriate.

Significant risks identified (continued)

Significant risk	Risk relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
Valuation of land and buildings	PCC Group	The PCC (and group) revalue land and buildings on an annual basis to ensure that the carrying value is not materially different from their current value (or fair value for surplus assets) at the financial statements date, via full valuations or on a desktop basis. Management's external expert plans to issue the valuations for 2024/25 following a full valuation. This is appropriate in line with the CIPFA Code, as it has been five years since the previous full external valuation. The PCC Group have engaged Wilks, Head and Eve to perform this exercise – this is a new valuer for the Force, with the previous external valuation being carried out by Jones Lang LaSalle. Land and building valuations represent a significant estimate by management in the financial statements due to the size of the numbers involved (£202.7m at 31 March 2024) and the sensitivity of the estimates to changes in key assumptions.	With regard to these assumptions, we have therefore identified valuation of the Group's Land and Building assets as a significant risk.	We will: • evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation expert and the scope of their work; • evaluate the competence, capabilities and objectivity of the valuation expert; • discuss with the valuer the basis on which the valuations were carried out to ensure that the requirements of the CIPFA Code are met; • challenge the information and assumptions used by the valuer to assess completeness and consistency with our understanding; • engage our own valuer to assess the instructions to the PCC's valuer; the final valuation report and the assumptions that underpin the valuations; • test, on a sample basis, revaluations made during the year to ensure they have been input correctly into the PCC (and group's) asset register; and to critically assess the inputs and assumptions used in the valuations of this same sample, against comparables and market evidence, to ensure an appropriate and materially accurate estimate has been determined • evaluate the assumptions made by management for any assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value.

Significant risks identified (continued)

Significant risk	Risk relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
Valuation of the pension fund net liability (Local Government Pension Scheme (LGPS) and Police Pension Scheme (PPS))	PCC Group and Chief Constable	The Group's net defined benefit pension liability reflected in its balance sheet represents a significant estimate in the financial statements. It is considered a significant estimate due to the size of the numbers involved (£2.6bn at 31 March 2024 - £2.6bn for PPS, £13m for LGPS) and the sensitivity of the estimate to changes in key assumptions. The methods applied in the calculation of the IAS 19 estimates are routine and commonly applied by all actuarial firms in line with the requirements set out in the Code of practice for local government accounting (the applicable financial reporting framework). We have therefore concluded that there is not a significant risk of material misstatement in the IAS 19 estimate due to the methods and models used in their calculation. The source data used by the actuaries to produce the IAS 19 estimates is provided by administering authorities and employers. We do not consider this to be a significant risk as this is easily verifiable. The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 net liability. We have therefore concluded that there is a significant risk of material misstatement in the IAS 19 estimates due to the assumptions used in their calculation.	With regard to these assumptions, we have therefore identified valuation of the Group's pension fund net liability as a significant risk. This covers both the LGPS and PPS.	We will: • update our understanding of the processes and controls put in place by management to ensure that the group's pension fund net liability is not materially misstated and evaluate the design of the associated controls; • evaluate the instructions issued by management to their expert (Barnett Waddingham "the actuary") for this estimate and the scope of the actuary's work; • evaluate the competence, capabilities and objectivity of the actuary; • assess the competence, capabilities and objectivity of the actuary who carried out the group's pension fund valuation; • assess the accuracy and completeness of the information provided by the group to the actuary to estimate the liability; • test the consistency of the pension fund asset (LGPS only) and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary • undertake procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary(as auditor's expert) and performing any additional procedures suggested within the report; and • obtain assurances from the auditor of Somerset Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements for the LGPS only • test the accuracy of the quadrennial valuation data submitted to the actuary (PPS only).

Other risks identified

Other risks are, in the auditor’s judgement, those where the likelihood of material misstatement cannot be reduced to remote, without the need for gaining an understanding of the associated control environment, along with the performance of an appropriate level of substantive work. The risk of misstatement for another risk is lower than that for a significant risk, and they are not considered to be areas that are highly judgemental, or unusual in relation to the day-to-day activities of the business.

Risk	Risk relates to	Reason for risk identification	Planned audit procedures
Implementation of IFRS 16	PCC Group/ Chief Constable	IFRS 16 Leases is now mandatory for all Local Government Police bodies from 1 April 2024. This represents a significant change in accounting standards, and we have therefore recognised the risk of misstatement in implementation of this standard.	We will • Review the steps taken by management to identify leases to be disclosed under IFRS16. • Test a sample of leases to ensure these have been calculated accurately • Test a sample of peppercorn right of use asset valuations performed by external valuer



“The auditor determines whether there are any risks of material misstatement at the assertion level for which it is not possible to obtain sufficient appropriate audit evidence through substantive procedures alone. The auditor is required, in accordance with ISA (UK) 330 (Revised July 2017), to design and perform tests of controls that address such risks of material misstatement when substantive procedures alone do not provide sufficient appropriate audit evidence at the assertion level. As a result, when such controls exist that address these risks, they are required to be identified and evaluated.” (ISA (UK) 315)

Other matters

Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Reports and Annual Governance Statements to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the PCC Group and Chief Constable.
- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statements are in line with requirements set by CIPFA.
- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.
- We consider our other duties under legislation and the Code, as and when required, including:
 - giving electors the opportunity to raise questions about your financial statements, consider and decide upon any objections received in relation to the financial statements;
 - issuing a report in the public interest or written recommendations to the PCC Group and Chief Constable. under section 24 of the Local Audit and Accountability Act 2014 (the Act);
 - application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act;
 - issuing an advisory notice under section 29 of the Act.
- We certify completion of our audit.

Other material balances and transactions

Under International Standards on Auditing, 'irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure'. All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

04 Group Audit

Scope of group audit

In accordance with ISA (UK) 600 Revised, as group auditor we are required to obtain sufficient appropriate audit evidence regarding the financial information of the components and the consolidation process to express an opinion on whether the group financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework.

Component	Risk of material misstatement to the PCC group	Location	Auditor	Audit scope	Statutory audit
PCC for Avon and Somerset	Yes	Bristol	Grant Thornton UK	Full scope audit performed by Grant Thornton UK LLP	Yes
Chief Constable of Avon & Somerset	Yes	Bristol	Grant Thornton UK	Full scope audit performed by Grant Thornton UK LLP	Yes

Key changes within the group

We are not aware of any key changes within the group

- Audit scope
- Audit of the entire financial information of the component
 - Specific audit procedures designed by the group auditor

Fraud and litigation

We have not been made aware of any actual or attempted frauds in the year during our planning procedures performed to date. Should any factors arise in relation to fraud risk or actual or attempted fraud we ask that you inform us of this at the earliest possible opportunity.

05 Our approach to materiality

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Matter	Description	Planned audit procedures
	Determination We have determined planning materiality (financial statement materiality determined at the planning stage of the audit) based on professional judgement in the context of our knowledge of the PCC Group and Chief Constable, including consideration of factors such as stakeholder expectations, industry developments, financial stability and reporting requirements for the financial statements	- We determine planning materiality in order to: - establish what level of misstatement could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements - assist in establishing the scope of our audit engagement and audit tests - determine sample sizes and - assist in evaluating the effect of known and likely misstatements in the financial statements
	Other factors An item does not necessarily have to be large to be considered to have a material effect on the financial statements	- An item may be considered to be material by nature when it relates to: - instances where greater precision is required (e.g. senior officer remuneration and audit fees)
	Reassessment of materiality Our assessment of materiality is kept under review throughout the audit process	We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality
	Matters we will report to the Audit Committee Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.	- We report to the Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. - In the context of the PCC Group and Chief Constable, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £0.6m (PY £0.45m). - If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Audit Committee to assist it in fulfilling its governance responsibilities.



Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements; Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both; and Judgments about matters that are material to users of the financial statements are based on a consideration of the common financial information needs of users as a group. The possible effect of misstatements on specific individual users, whose needs may vary widely, is not considered. (ISA (UK) 320)

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

	Amount (£)	Qualitative factors considered
Materiality for the Group, PCC and CC financial statements	£12,100,000	This is 2.0% of the Chief Constable’s gross expenditure for the 2023/24 period.
Performance Materiality for the Group, PCC and CC financial statements	£9,100,000	This is approximately 75% of the Materiality threshold.
Materiality for Senior Officers Remuneration	£27,000 (per officer)	We have identified senior officer remuneration as a balance where we will apply a lower materiality level, as these are considered sensitive disclosures of high public interest.

06 Progress against prior year audit recommendations

Progress against prior year audit recommendations

We identified the following issues in our 2023/24 audit of the PCC Group & CC financial statements, which resulted in 4 recommendations being reported in our 2023/24 Audit Findings Report. We have followed up on the implementation of our recommendations and 1 has been addressed, with 3 remaining in progress, subject to auditor review as part of the year end audit. Please also note the historic recommendations from IT Audit which have been reported on the limitations of SAP. These have not been noted separately below, but these remain under review until the implementation of the new finance system – see page 28 for more information on IT Audit Strategy.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue(s)
In Progress	Depreciation charges against revalued assets are posting 11 months of charges based on the old value and one month charge at the revalued amount. This is misstating one month of depreciation and despite having a trivial impact overall, is not in line with the accounting standards and not considered best practice.	We recognise that this is unlikely to be implemented in SAP due to the trivial impact of this error.
In Progress	During our testing of land and building valuations, we identified that the valuer remeasured a small element of the HQ building, therefore updating the overall floor area applied in valuation, but did not retain a copy of any drawing or calculation of the revised area, so there is no evidence to support this assumption used in the revaluation calculation. The remeasured element is insignificant to the overall area of the asset. The total area of this asset was agreed to a floor plan held by the Force during the 20/21 audit and the total area has remained broadly consistent within desktop valuations performed since then, which means we are satisfied that the valuation is not materially inaccurate following this remeasurement despite the lack of supporting evidence as the movement in area is minimal.	We will review floor areas used in valuations in line with the full external valuation as at 31 March 2025, on a sample basis in line with our planned testing strategy during the final audit.
Addressed	The auditor expert brought to our attention that they would have expected the valuer to issue an engagement letter to the entity, rather than relying solely on the instruction letter issued from management to the valuer. This letter would ensure competency, objectivity, independence as well as documenting the approach to the valuation. This engagement letter should be issued at the outset of each instruction and in this case, each valuation year. Audit work has confirmed that the valuation instruction has been agreed by both parties prior to work commencing and further valuation inquiries have been made between auditor and valuer to ensure competence, objectivity and independence, however this recommendation still stands as an engagement letter from the valuer is seen as appropriate and best practice.	The external valuer has provided the Force with an engagement letter in 2024/25 which our auditors expert will review.
In Progress	We identified a number of assets with a zero net book value where the asset is still in use. There is a risk that useful economic lives are incorrect, leading to incorrect depreciation charges, or a risk that assets remain on the register that are no longer in use.	This was partially resolved in 2023/24, however nil NBV assets still remain on the balance sheet at year end which are still in use but fully depreciated. We will review the position at 31 March 2025.

07 IT audit strategy

IT audit strategy

In accordance with ISA (UK) 315, we are required to obtain an understanding of the IT environment related to all key business processes, identify all risks from the use of IT related to those business process controls judged relevant to our audit and assess the relevant IT general controls (ITGCs) in place to mitigate them. Our audit will include completing an assessment of the design and implementation of ITGCs related to security management; technology acquisition, development and maintenance; and technology infrastructure.

We plan to rely on the operation of those business process controls and will therefore also carry out testing on the operation of the ITGCs in use to mitigate the risks from IT relevant to those controls. This is to gain assurance that the relevant controls have been operating effectively throughout the period.

The following IT applications are in scope for IT controls assessment based on the planned financial statement audit approach, we will perform the indicated level of assessment:

IT application	Audit area	Planned level IT audit assessment
SAP	Financial reporting	Our IT Audit specialists will consider the design and implementation of ITGCs and report on findings to both Management, TCWG and to the finance statements audit team. They have undertaken similar work in prior years and we note that action has been taken to address deficiencies reported, however not all actions have been fully closed and therefore our audit for 2024/25 will include increased audit procedures relating to Information produced from the SAP system, inline with prior years.

In addition to the above, due to the planned implementation of the new financial ledger system (mentioned on pg. 6), the audit team will be having additional discussions with management over the coming months to understand the Force’s plan for its transition to the new finance system and how the audit process will be impacted in future years. Our understanding is the implementation of Oracle has been delayed until April 2026 and therefore will not impact on the planned procedures for the 2024/25 audit, however any additional work over and above our minimum requirement to complete our ITGC work, will be subject to an additional fee and will be agreed with management, should this arise.

09 Value for Money Arrangements

Value for Money Arrangements

Approach to Value for Money work for the period ended 31 March 2025

The National Audit Office issued its latest Value for Money guidance to auditors in November 2024. The Code expects auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are expected to report any significant weaknesses in the body's arrangements, should they come to their attention. In undertaking their work, auditors are expected to have regard to three specified reporting criteria. These are as set out below:



Financial sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services.



Governance

How the body ensures that it makes informed decisions and properly manages its risks.



Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services.



Risks of significant VFM weaknesses



As part of our initial planning work, we considered whether there were any risks of significant weakness in the body's arrangements for securing economy, efficiency and effectiveness in its use of resources that we needed to perform further procedures on. The risks we have identified are detailed on the table overleaf along with the further procedures we will perform. We will continue to review the body's arrangements and report any further risks of significant weaknesses we identify to those charged with governance. We may need to make recommendations following the completion of our work. The potential different types of recommendations we could make are set out in the second table below.

Potential types of recommendations

A range of different recommendations could be made following the completion of work on risks of significant weakness, as follows:



Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.



Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.



Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements.

Risks of significant weakness in VFM arrangements (continued)

Risk assessment of the PCC Group & CC’s VFM arrangements

The Code of Audit Practice 2024 (the Code) sets out that the auditor’s work is likely to fall into three broad areas: planning; additional risk-based procedures and evaluation; and reporting. We undertake initial planning work to inform this Audit Plan and the assumptions used to derive our fee. Consideration of prior year significant weaknesses and known areas of risk is a key part of the risk assessment for 2024/25. We will continue to evaluate risks of significant weakness and if further risks are identified , we will report these to those charged with governance. We set out our reported assessment below:

Criteria	2023/24 Auditor judgement on arrangements		2024/25 risk assessment	2024/25 risk-based procedures
Financial sustainability	G	No significant weaknesses in arrangements identified and no improvement recommendations made	No risk of significant weakness identified from our planning work in relation to financial sustainability arrangements.	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code.
Governance Relates	G	No risks of significant weakness reported and no improvement recommendations made	No risk of significant weakness identified from our planning work in relation to governance arrangements.	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code.
Improving economy, efficiency and effectiveness Relates	A	No significant weaknesses in arrangements identified but one improvement recommendation made: We recommended that the ERP programme team provides a regular estimate of the cost of delay and undertaking remedial work to support the implementation of the new system cross checked against the earmarked reserves and other funds available to cover this cost. This should be regularly reported to the PCC and those charged with governance in an open and transparent manner, alongside the rationale for the delay and the importance of managing identified risks, in order to demonstrate that value for money is being achieved.	No risk of significant weakness identified from our planning work in relation to improving economy, efficiency and effectiveness arrangements.	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code and follow up improvement recommendations made in 2023/24.

We will continue our review of your arrangements until we sign the opinion on your financial statements before we issue our auditor’s annual report. Should any further risks of significant weakness be identified, we will report this to those charged with governance as soon as practically possible. We report our value for money work in our Auditor’s Annual Report. Any significant weaknesses identified once we have completed our work will be reflected in your Auditor’s Report and included within our audit opinion.

- G

No significant weaknesses in arrangements identified or improvement recommendation made.
- A

No significant weaknesses in arrangements identified, but improvement recommendations made.
- R

Significant weaknesses in arrangements identified and key recommendations made.

10 Logistics

Logistics

The audit timeline



Our team and communications

Grant Thornton core team



Julie Masci
Engagement Lead/
Key Audit Partner

- Key contact for senior management and Joint Audit Committee
- Overall quality assurance



Becky Greaves
Audit Manager

- Resource management
- Performance management reporting



Linnet Tutchter
Audit In-charge

- On-site audit team management
- Day-to-day point of contact
- Audit planning and fieldwork

Pool of other technical specialists (i.e. IT Audit, Digital Audit, Financial Reporting specialists)

	Service delivery	Audit reporting	Audit progress	Technical support
Formal communications	• Annual client service review	• The Joint Audit Plan • Audit Progress and Sector Update Reports • The Joint Audit Findings Report • Auditor’s Annual Report	• Audit planning meetings • Audit clearance meetings • Communication of issues log	• Technical updates
Informal communications	• Open channel for discussion		• Communication of audit issues as they arise	• Notification of up-coming issues

11 Fees and related matters

Our fee estimate

Our estimate of the audit fees we will charge is set out in the table across, along with the fees billed in the prior year

Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC's [Ethical Standard \(revised 2024\)](#) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

PSAA

Local Government Audit fees are set by PSAA as part of their national procurement exercise. In 2017 PSAA awarded a contract of audit for Avon and Somerset Police and Crime Commissioner and Chief Constable to begin with effect from 2018/19. This contract was re-tendered in 2023 and Grant Thornton have been re-appointed as your auditors. The scale fee set out in the PSAA contract for the 2024/25 audit is £118,727 for the PCC and £63,398 for the CC.

This contract sets out four contractual stage payments for this fee, with payment based on delivery of specified audit milestones:

- Production of the final auditor's annual report for the previous Audit Year (exception for new clients in 2023/24 only)
- Production of the draft audit planning report to Audited Body
- 50% of planned hours of an audit have been completed
- 75% of planned hours of an audit have been completed

Any variation to the scale fee will be determined by PSAA in accordance with their procedures as set out here [Fee Variations Overview – PSAA](#)

Updated Auditing Standards

The FRC has issued updated Auditing Standards in respect of Quality Management (ISQM 1 and ISQM 2). It has also issued an updated Standard on quality management for an audit of financial statements (ISA 220). We confirm we will comply with these standards.

Previous year

In 2023/24 the scale fee set by PSAA was £103,111 for the PCC and £56,603 for the CC. The actual fee charged for the audit was £116,921 for the PCC and £66,513 for the CC. Please note that the ISA 315 consideration has now been baked into the 2024/25 scale fee, along with an inflationary uplift.

Entity	PCC Group		Chief Constable	
	Audit Fee for 2023/24	Proposed fee for 2024/25	Audit Fee for 2023/24	Proposed fee for 2024/25
	(£)	(£)	(£)	(£)
PSAA Scale fee	103,111	118,727	56,603	63,398
ISA 315 consideration	4,710	N/a	4,710	N/a
IFRC 14 consideration	N/a	N/a	5,200	N/a
Additional work in respect of PPE Disposals	5,100	N/a	N/a	N/a
Auditor's Valuation Expert in relation to PPE Valuations (Land & Buildings)	4,000	4,000	N/a	N/a
Total (Exc. VAT)*	116,921	122,727	66,513	63,398

Our fee estimate:

We have set out below our specific assumptions made in arriving at our estimated audit fees, we have assumed that the PCC and Chief Constable will:

- prepare a good quality set of accounts, supported by comprehensive and well presented working papers which are ready at the start of the audit
- provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements
- provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements
- maintain adequate business processes and IT controls, supported by an appropriate IT infrastructure and control environment.
- Our fee estimate also assumes that you will engage suitably competent experts to assist management in the following areas:
 - Property, plant and equipment valuations,
 - Pension Liabilities
 - Insurance provision valuations
 - Fair Value of Loans

*Additional work in relation to the implementation of IFRS16 and ISA600 may require additional audit procedures and we will update the PCC & CC of any anticipated additional work which require fee variations to the 2024-25 scale fee as they arise.

12 Independence considerations

Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers and managers). In this context, there are no matters that we are required to report.

We are required to report to you details of any breaches of the requirements of the FRC Ethical Standard, and of any safeguards applied and actions we have taken to address any threats to independence. We confirm no breaches have been identified.

We confirm that we have implemented policies and procedures to meet the requirement of the Financial Reporting Council's Ethical Standard.

Independence considerations (continued)

As part of our assessment of our independence at planning we note the following matters:

Matter	Conclusions
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Group/CC that may reasonably be thought to bear on our integrity, independence and objectivity.
Relationships and Investments held by individuals	We have not identified any potential issues in respect of personal relationships with the CC/PCC Group or investments in the PCC Group held by individuals.
Employment of Grant Thornton staff	We are not aware of any former Grant Thornton partners or staff being employed, or holding discussions in respect of employment, by the PCC Group/CC as a director or in a senior management role covering financial, accounting or control related areas.
Business relationships	We have not identified any business relationships between Grant Thornton and the CC/PCC Group .
Contingent fees in relation to non-audit services	No contingent fee arrangements are in place for non-audit services provided.
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the CC/PCC Group’s senior management or staff (that would exceed the threshold set in the Ethical Standard).

We confirm that there are no significant facts or matters that impact on our independence at planning as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person have complied with the Financial Reporting Council’s Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements.

Following this consideration, we can confirm that we are independent at planning and are able to express an objective opinion on the financial statements. In making the above judgement, we have also been mindful of the quantum of non-audit fees compared to audit fees disclosed in the financial statements and estimated for the current year.

13 Communication of audit matters with those charged with governance

Communication of audit matters with those charged with governance

Our communication plan	Joint Audit Plan	Joint Audit Findings
Respective responsibilities of auditor and management/those charged with governance	●	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks and Key Audit Matters	●	
Confirmation of independence and objectivity	●	●
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	●	●
Significant matters in relation to going concern	●	●
Matters in relation to the group audit, including: Scope of work on components, involvement of group auditors in component audits, concerns over quality of component auditors' work, limitations of scope on the group audit, fraud or suspected fraud	●	●
Views about the qualitative aspects of the CC and PCC Group's accounting and financial reporting practices including accounting policies, accounting estimates and financial statement disclosures		●
Significant findings from the audit		●
Significant matters and issue arising during the audit and written representations that have been sought		●
Significant difficulties encountered during the audit		●
Significant deficiencies in internal control identified during the audit		●
Significant matters arising in connection with related parties		●
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		●
Non-compliance with laws and regulations		●
Unadjusted misstatements and material disclosure omissions		●

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Audit Plan, outlines our audit strategy and plan to deliver the audit, while the Audit Findings will be issued prior to approval of the financial statements and will present key issues, findings and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via an audit progress memorandum.

Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

14 Delivering audit quality

Delivering audit quality

Our quality strategy

We deliver the highest standards of audit quality by focusing our investment on:

Creating the right environment

Our audit practice is built around the markets it faces. Your audit team are focused on the Public Sector audit market and work with clients like you day in, day out. Their specialism brings experience, efficiency and quality.

Building our talent, technology and infrastructure

We've invested in digital tools and methodologies that bring insight and efficiency and invested in senior talent that works directly with clients to deploy bespoke digital audit solutions.

Working with premium clients

We work with great public sector clients that, like you, value audit, value the challenge a robust audit provides, and demonstrate the strongest levels of corporate governance. We're aligned with our clients on what right looks like.

Our objective is to be the best audit firm in the UK for the quality of our work and our client service, because we believe the two are intrinsically linked.

How our strategy differentiates our service

Our investment in a specialist team, and leading tools and methodologies to deliver their work, has set us apart from our competitors in the quality of what we do.

The FRC highlighted the following as areas of particularly good practice in its recent inspections of our work:

- use of specialists, including at planning phases, to enhance our fraud risk assessment
- effective deployment of data analytical tools, particularly in the audit of journals

The right people at the right time

We are clear that a focus on quality, effectiveness and efficiency is the foundation of great client service. By doing the right audit work, at the right time, with the right people, we maximise the value of your time and ours, while maintaining our second-to-none quality record.

Bringing you the right people means that we bring our specialists to the table early, resolving the key judgements before they impact the timeline of your financial reporting. The audit partner always retains the final call on the critical decisions; we use our experts when forming our opinions, but we don't hide behind them.

Digital differentiation

We're a digital-first audit practice, and our investment in data analytics solutions has given our clients better assurance by focusing our work on transactions that carry the most risk. With digital specialists working directly with your teams, we make the most of the data that powers your business when forming our audit strategy.

Oversight and control

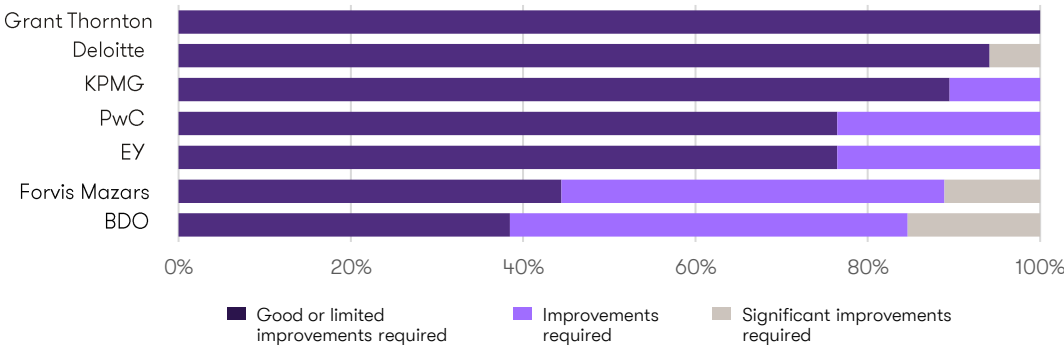
Wherever your audit work is happening, we make sure that its quality meets your exacting requirements, and we emphasise communication to identify and resolve potential challenges early, wherever and however they arise. By getting matters on the table before they become "issues", we give our clients the time and space to deal with them effectively.

Quality underpins everything at Grant Thornton, as our FRC inspection results in the chart below attest to. We're growing our practice sustainably, and that means focusing where we know we can excel without compromising our strong track record or our ability to deliver great audits. It's why we will only commit to auditing clients where we're certain we have the time and resource, but, most importantly, capabilities and specialist expertise to deliver. You're in safe hands with the team; they bring the right blend of experience, energy and enthusiasm to work with you and are fully supported by myself and the rest of our firm.

Wendy Russell
Partner, UK Head of Audit



FRC's Audit Quality Inspection and Supervision Inspection
(% of files awarded in each grading, in the most recent report for each firm)



15 Appendices

Escalation Policy



The Backstop

The Department for Levelling Up, Housing and Communities have introduced an audit backstop date on a rolling basis to encourage timelier completion of local government audits.

As your statutory auditor, we understand the importance of appropriately resourcing audits with qualified staff to ensure high quality standards that meet regulatory expectations and national deadlines. It is the Authority's responsibility to produce true and fair accounts in accordance with the CIPFA Code by the statutory deadline and respond to audit information requests and queries in a timely manner.

Escalation Process

To help ensure that accounts audits can be completed on time in the future, we have introduced an escalation policy. This policy outlines the steps we will take to address any delays in draft accounts or responding to queries and information requests. If there are any delays, the following steps should be followed:

Step 1 - Initial Communication with Finance Director (within one working day of statutory deadline for draft accounts or agreed deadline for working papers)

- We will have a conversation with the Finance Director(s) to identify reasons for the delay and review the Authority's plans to address it. We will set clear expectations for improvement.

Step 2 - Further Reminder (within two weeks of deadline)

- If the initial conversation does not lead to improvement, we will send a reminder explaining outstanding queries and information requests, the deadline for responding, and the consequences of not responding by the deadline.

Step 3 - Escalation to Chief Executive (within one month of deadline)

- If the delay persists, we will escalate the issue to the Chief Executive, including a detailed summary of the situation, steps taken to address the delay, and agreed deadline for responding..

Step 4 - Escalation to the Audit Committee (at next available Audit Committee meeting or in writing to Audit Committee Chair within 6 weeks of deadline)

- If senior management is unable to resolve the delay, we will escalate the issue to the audit committee, including a detailed summary of the situation, steps taken to address the delay, and recommendations for next steps.

Step 5 – Consider use of wider powers (within two months of deadline)

- If the delay persists despite all efforts, we will consider using wider powers, e.g. issuing a statutory recommendation. This decision will be made only after all other options have been exhausted. We will consult with an internal risk panel to ensure appropriateness.

Aim

By following these steps, we aim to ensure that delays in responding to queries and information requests are addressed in a timely and effective manner, and that we are able to provide timely assurance to key stakeholders including the public on the Authority's financial statements.

IFRS reporters New or revised accounting standards that are in effect

First time adoption of IFRS 16

Lease liability in a sale and leaseback

- IFRS 16 was implemented by LG bodies from 1 April 2024, with early adoption possible from 1 April 2022. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.
- This year will be the first year IFRS 16 is adopted fully within Local Government.

IAS 1 amendments

Non-current liabilities with covenants

- These amendments clarify how conditions with which an entity must comply within twelve months after the reporting period affect the classification of a liability. The amendments also aim to improve information an entity provides related to liabilities subject to these conditions.

Amendment to IAS 7 and IFRS 7

Supplier finance arrangements

- These amendments require disclosures to enhance the transparency of supplier finance arrangements and their effects on an entity's liabilities, cash flows and exposure to liquidity risk. The disclosure requirements are the IASB's response to investors' concerns that some companies' supplier finance arrangements are not sufficiently visible, hindering investors' analysis.

IFRS reporters Future financial reporting changes

IFRS reporters future financial reporting changes

These changes will apply to local government once adopted by the Code of practice on local authority accounting (the Code).

Amendments to IAS 21 – Lack of exchangeability

IAS 21 has been amended by the IASB to specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments are expected to be adopted by the Code from **1 April 2025**.

Amendments to IFRS 9 and IFRS 7 – Classification and measurement of financial instruments

These amendments clarify the requirements for the timing of recognition and derecognition of some financial assets and liabilities, adds guidance on the SPPI criteria, and includes updated disclosures for certain instruments. The amendments are expected to be adopted by the Code **in future years**.

IFRS 19 Subsidiaries without Public Accountability: Disclosures

IFRS 19 provides reduced disclosure requirements for eligible subsidiaries. A subsidiary is eligible if it does not have public accountability and has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Accounting Standards. IFRS 19 is a voluntary standard for eligible subsidiaries and is expected to be adopted by the Code **in future years**.

IFRS 18 Presentation and Disclosure in the Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements. All entities reporting under IFRS Accounting Standards will be impacted.

The new standard will impact the structure and presentation of the statement of profit or loss as well as introduce specific disclosure requirements. Some of the key changes are:

- Introducing new defined categories for the presentation of income and expenses in the income statement
- Introducing specified totals and subtotals, for example the mandatory inclusion of 'Operating profit or loss' subtotal.
- Disclosure of management defined performance measures
- Enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

IFRS 18 is expected to be adopted by the CIPFA Code **in future years**.

The Grant Thornton Digital Audit – Inflo

A suite of tools utilised throughout the audit process

01 Collaborate

Information requests are uploaded by the engagement team and directed to the right member of your team, giving a clear place for files and comments to be uploaded and viewed by all parties.

What you'll see

- Individual requests for all information required during the audit
- Details regarding who is responsible, what the deadline is, and a description of what is required
- Graphs and charts to give a clear overview of the status of requests on the engagement

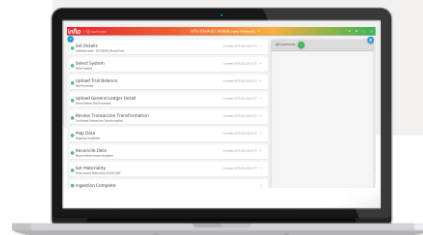


02 Ingest

The general ledger and trial balance are uploaded from the finance system directly into Inflo. This enables samples, analytical procedures, and advance data analytics techniques to be performed on the information directly from your accounting records.

What you'll see

- A step by step guide regarding what information to upload
- Tailored instructions to ensure the steps follow your finance system

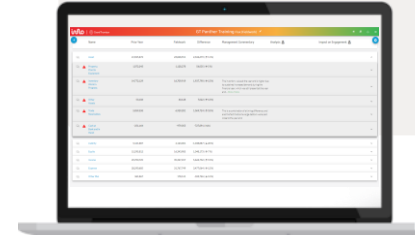


03 Detect

Journals interrogation software which puts every transaction in the general ledger through a series of automated tests. From this, transactions are selected which display several potential unusual or higher risk characteristics.

What you'll see

- Journals samples selected based on the specific characteristics of your business
- A focussed approach to journals testing, seeking to only test and analyse transactions where there is the potential for risk or misstatement





© 2025 Grant Thornton. All rights reserved.

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton International Ltd (GTIL) and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

ANNUAL REPORT 1 APRIL 2024 – 31 MARCH 2025

AVON AND SOMERSET JOINT AUDIT COMMITTEE

INTRODUCTION

The principles of good governance as set out by the Chartered Institute of Public Finance and Accountancy (CIPFA), and the Financial Management Code of Practice for the Police Service of England and Wales, mandate the need for a Joint Audit Committee (JAC) as an independent body to serve and oversee the Police and Crime Commissioner (PCC) and the Chief Constable (CC).

The purpose of the JAC is to provide independent oversight and advice on governance and risk management. This will help ensure public trust and assure confidence in the governance of the PCC and CC. The JAC also helps the PCC discharge their statutory duties in holding the force to account, managing risk and in approving annual accounts and audit opinions.

This is the annual report of the independent JAC for the PCC and CC of Avon and Somerset.

CIPFA suggests that the annual report is a helpful way to hold the committee to account and sets out a number of aspects that should be considered:

- whether the committee has fulfilled its agreed terms of reference
- whether the committee has adopted recommended practice
- whether the development needs of committee members have been assessed and whether committee members are accessing briefing and training opportunities
- whether the committee has assessed its own effectiveness or been the subject of a review and the conclusions and actions from that review
- what impact the committee has on the improvement of governance, risk and control within the authority.

This annual report will be structured around these five criteria.

HAS THE COMMITTEE FULFILLED ITS AGREED TERMS OF REFERENCE

The JAC terms of reference require meeting four times a year. In the last year the JAC met on the following dates:

20 June 2024

12 September 2024

19 December 2024

11 March 2025

In accordance with the terms of reference all meetings were quorate with at least three members present. The meetings were also attended by relevant parties from

the Office of the PCC, the Constabulary, Internal Audit and External Audit. Papers and minutes have been published.

Meetings were a mixture of in person and video calls.

Commissioned Internal Audit 2024/25

Audits

During the year under review, South West Audit partnership (SWAP) completed 10 substantive audits with the below assurance opinions:

- Substantial – 0
- Reasonable – 6
- Limited – 4
- No assurance – 0

There were 19 Priority 2 recommendations and 10 Priority 3 recommendations that resulted from these audits.

Every internal audit continues to consider leadership and culture; learning; and diversity and inclusion. This helps provide the JAC with a broader view into the functioning of the Constabulary and OPCC.

It has been agreed for SWAP to adopt a more flexible audit approach and so an internal audit plan for the first two quarters of 2025/26 was agreed at the March 2025 meeting of the JAC.

Annual report of the Internal Auditor

SWAP – as Internal Auditor for the PCC and CC – have given an annual opinion of reasonable assurance on the overall adequacy and effectiveness of the PCC's and CC's frameworks of governance, risk management and internal control. There was one significant risk identified but no priority 1 recommendations.

Part of the remit of the JAC is to ensure value for money. One element of this is the JAC's appointment of the Internal Auditor and ensuring they are working effectively. At the start of their tenure SWAP set out how they measure their performance and this is reported on in their annual report: completion of audit plan and value to the organisation. There are three audits that have not been completed at the time of writing areas of performance. Client feedback scored 97% but this was based on a low sample size as the post audit questionnaires only had a 25% completion rate which was below the SWAP average of 45%.

External Audit

Grant Thornton continued as external auditor appointed through the Public Sector Audit Appointments (PSAA) process.

2023/24 annual accounts

The external auditor has given the following opinion on the financial statements:

- give a true and fair view of the financial position of the group and of the Police and Crime Commissioner as at 31 March 2024 and of the group's

expenditure and income and the Police and Crime Commissioner's expenditure and income for the year then ended;

- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

2024/25 annual accounts

At the time of writing the draft accounts have not been published.

HAS THE COMMITTEE ADOPTED RECOMMENDED PRACTICE

The committee has used the CIPFA good practice framework to review itself as part of the Annual Report process (Appendix 1).

HAVE THE DEVELOPMENT NEEDS OF COMMITTEE MEMBERS HAVE BEEN ASSESSED AND WHETHER COMMITTEE MEMBERS ARE ACCESSING BRIEFING AND TRAINING OPPORTUNITIES

Over the last year the JAC had a briefing from SWAP about their dashboards and ways of working.

Members also had briefings from Avon and Somerset Police, on the following topics:

- Medium term financial planning assumptions
- Findings from the People Survey and the Leadership Review
- Cloud migration

Members have undertaken visits to the Control Room and have had ride-alongs as well.

Members also keep their knowledge up to date by reading the periodic circulations for internal and external auditors. SWAP provide a news round up, and Grant Thornton circulate briefings and links to national developments in Committee reports.

HAS THE COMMITTEE ASSESSED ITS OWN EFFECTIVENESS OR BEEN THE SUBJECT OF A REVIEW AND THE CONCLUSIONS AND ACTIONS FROM THAT REVIEW

The Committee has assessed its own effectiveness against the consideration of effective police audit committees. A new Chair was appointed during 2024/25 from the existing members. The Chair undertakes a detailed 360 which collects feedback from both the offices of the PCC and CC. The new Chair will undertake these reviews in the second half of 2025. In addition the Chair also conducts annual reviews with individual members to assess their effectiveness and contribution to the work of the committee. There is not a formal improvement action plan so this should be developed in the coming year.

WHAT IMPACT HAS THE COMMITTEE HAD ON THE IMPROVEMENT OF GOVERNANCE, RISK AND CONTROL WITHIN THE AUTHORITY

The most significant areas where the JAC adds value is in the oversight of the external audit, commissioned internal audit and the scrutiny of the organisations' Strategic Risk Registers.

In the last year the JAC has worked with the Internal Auditors to inform length, style and clarity of their reports; they have challenged the External Auditors on delivery of their work and cost; and have worked with the Constabulary to support the development of their risk management process.

DAVID DAW

CHAIR AVON AND SOMERSET JOINT AUDIT COMMITTEE

Contact Officers: Paul Butler, PCC CFO

**Appendix 1 – Self-assessment of good practice
(CIPFA – Audit Committees Practical Guidance for Local Authorities and Police 2018
Edition)**

This assessment reflects how the JAC sits within the broader structure of governance within Avon and Somerset; it does not reflect the effectiveness of the committee or the performance.

Audit Committee Purpose and Governance	Yes	Partly	No
1. Do the organisations have a dedicated audit committee?	✓		
2. Does the audit committee report directly to full council? (Applicable to local government only).	-	-	-
3. Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	✓		
4. Is the role and purpose of the audit committee understood and accepted across the organisations?	✓		
5. Does the audit committee provide support to both organisations in meeting the requirements of good governance?	✓		
6. Are the arrangements to hold the committee to account for its performance operating satisfactorily?	✓		
Functions of the Committee	Yes	Partly	No
7. Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?		✓	
• Good Governance	✓		
• Assurance Framework, including partnership and collaboration arrangements		✓	
• Internal Audit	✓		
• External Audit	✓		
• Financial Reporting	✓		
• Risk Management	✓		
• Value for Money (VfM) or Best Value		✓	
• Counter-fraud and corruption	✓		
• Supporting the ethical framework		✓	
8. Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	✓		
9. Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?			✓
10. Where coverage of core areas has been found to be limited, are plans in place to address this?			✓
11. Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	✓		

Membership and Support	Yes	Partly	No
12. Has an effective audit committee structure and composition of the committee been selected? This should include: • separation from the executive • an appropriate mix of knowledge and skills among the membership • a size of committee that is not unwieldy • consideration has been given to the inclusion of at least one independent member (where it is not already a mandatory requirement)	✓		
13. Have independent members appointed to the committee been recruited in an open and transparent way and approved by the PCC and Chief Constable as appropriate for the organisation.	✓		
14. Does the chair of the committee have appropriate knowledge and skills?	✓		
15. Are arrangements in place to support the committee with briefings and training?	✓		
16. Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?		✓	
17. Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer (CFO)?	✓		
18. Is adequate secretariat and administrative support to the committee provided?	✓		
Effectiveness of the Committee	Yes	Partly	No
19. Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?		✓	
20. Are meetings effective with a good level of discussion and engagement from all members?	✓		
21. Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with responsible officers?	✓		
22. Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	✓		
23. Has the committee evaluated whether and how it is adding value to the organisation?		✓	
24. Does the committee have an action plan to improve any areas of weakness?			✓
25. Does the committee publish an annual report to account for its performance and explain its work?	✓		



MEETING NAME	DATE	AGENDA NO
Joint Audit Committee	02/07/2025	10d
DIRECTORATE / DEPARTMENT	AUTHOR	COG SPONSOR
Information Technology	Nick LILLEY	
NAME OF PAPER	PURPOSE OF THE PAPER	SESSION
JAC update – ERP Futures Programme	Update – OFFICIAL SENSITIVE - Commercially Sensitive Content	

1. PURPOSE OF REPORT
To update the JAC attendees on the status of the ERP Futures Programme.

2. CONTEXT
The Constabulary has been working with a new delivery partner, De Novo Solutions, for an initial six-to-eight-week period, ending on 6th June. The purpose of the work package was to review the work done so far with the previous delivery partner, who we parted company with in December, with a view to an agreement for the rest of the programme and managed service provision after that. Additionally, TotalMobile, our rostering provider (GRS), have signed a contract with us for the work required of them to build and test the time rules, for the management of working time to be managed in GRS, as opposed to Oracle.

3. UPDATE
<u>Procurement and finance</u> Our initial engagement with De Novo Solutions, to review our Oracle build quality and provide recommendations for a route to go-live, concluded on 6th June. De Novo have provided us with assessments of the build readiness of each module, alongside a proposed plan to get Oracle live for the Constabulary. This plan considers the changes to force structures occurring because of the Geographic Model work, and the timelines provided to us by TotalMobile for their work. De Novo have presented this to the board's Executive SteerCo and to COG membership on Monday 9th June, and it's findings and implications were accepted. A revised business case has been written, and work is ongoing with a view to signing contracts as soon as possible to avoid disruption to the work to be done, where possible. This business case outlines the programme finances required for the time period stated in the new plan and will be presented at June's Constabulary Management Board. All commercials with TotalMobile for the 'Time in GRS' workstream are completed. TotalMobile have given an indication of the timelines for their work, to create and test



the Police time regulations in GRS, and this fits in with the plan proposal given to us by De Novo.

Outside of supplier contracts, the number of contractors remains at three, but this will need to be reviewed once the implementation plan is agreed, and additional resource requirements are identified. For example, trainers will need to be hired.

Project progress

De Novo conducted a series of workshops with the team during the initial engagement. These workshops, alongside De Novo's consultant and technical teams being granted access to our JIRA and Oracle environments, and key functional documents such as the RAIDD log, config workbooks and solution design documents, have allowed De Novo to provide a detailed view and report to us on what areas of the build and integrations are fit for purpose and can be tested, what areas require rebuilding, and what areas are, in their expert view, worthy of discussion around revisiting design decisions made under the previous delivery partner.

A phased go-live is planned, with a go-live for Finance in April 2026, to coincide with the new financial year, with Expenses, Payroll and HCM (alongside the time in GRS work) going live in Autumn 2026. Detailed re-planning will continue in the coming weeks.

The Programme Team and the wider business haven been consulted on the potential impact of a phased go live (work which is ongoing at present), and any decision on a split of go-live dates will be brought to the Programme Board, informed by the work being done in order to assess the risks and benefits of phasing the go-live. This plan takes the Geographic Model project, its' work, and its' impact upon the programme, into account, alongside other change programmes and IT work.

Additionally, the programme team has continued the value adding work to prepare us for the next phase, as outlined in previous papers, around data migration, testing preparation, business processes, and work on the future operating model.

TotalMobile have had sight of the De Novo plan proposal and have given an indication that the timelines involved are workable for them – they have provided a plan for their side of the project which will form the core of the main programme plan that we build the De Novo planning around.

Current risks and issues

The programme has a RAIDD log which is kept up to date, and the Programme Board, which has OPCC representation, is being advised of the risk/issue situation in detail.

At present, the main risks are:

- Detail on timescales – while the plans provided to date by De Novo and TotalMobile are viable, more detailed planning work is required – and is about to commence
- Risks around a phased go-live, on resources and on existing systems – which continues to be understood and mitigated
- Business continuity risks (e.g. risks around SAP as we work beyond original timelines to replace it).

Other events that pose a risk to the quickest delivery of go-live possible include:

- Changes to force structures/policies etc. not communicated to the programme – our Delivery Manager is maintaining regular contact with the force's key change programmes, and business stakeholders have been asked at the most recent Programme Board to provide detail as early as possible to the programme regarding any changes to HR, Finance or Pay policies
- The risk of issues/outages in SAP due to its' age and support status, providing risk to the force (and is therefore managed at force level) but also provides risk to the programme, as key resources would need to be diverted to SAP-related work and away from Oracle work in the testing and technical areas.

On the latter issue, the HR BIS team are continuing to work closely with IT to identify and develop mitigations for other risks around SAP and access, and at present, SAP is supported to the end of 2026, which coincides with the end of the programme's hypercare period.

Finances

A full review of the programme's expenditure to date, and finances required, is taking place and the results of this are to be reported to June Constabulary Management Board.

It should be acknowledged that the extra finance required is causing pressure against the last Medium-Term Financial Planning (MTFP) figures provided for the programme, which will be managed against the wider capital spending programme for 2025/26 and built into our forward capital plan for the following two financial years.

Lessons Learnt

Given the history of the programme, and the issues around the previous Oracle delivery partner, it was important that the programme team took a collaborative and honest look at where we can learn from the experiences so far, and ensure that we are better prepared to work with De Novo. Obviously some of this learning is subject-specific (e.g. we now know more about Oracle than we could possibly have at the outset) but other areas are more related to our own activity.

A comprehensive piece of work was written by the Programme, and an overview of lessons learnt, taken from this document, is set out below:

Recommendation	Progress
New delivery partner must be held to better account regarding planning – e.g. a full programme plan, made in collaboration with ASC, resourced, and jointly approved (including the wider team) before testing work can recommence	Complete – full planning exercise underway with TotalMobile and De Novo, and will be approved by all parties with full opportunity for programme teams to contribute and raise issues
ASC to demand experienced project management personnel in Oracle Fusion implementation, and an example plan from a successful delivery	Complete – previous plan from previous De Novo activity shown – Exec Sponsor (De Novo) has a wealth of PM experience in Oracle implementations
Protect programme staff welfare where possible by adopting a linear approach to major tasks/work areas where possible	Ongoing – full planning exercise underway and ASC team are cognisant of need to keep workloads manageable and achievable. Additionally, work done by programme team during this period has contributed to us being able to make certain workstreams take less time.
ASC to clarify all Programme SLT roles and responsibilities	Complete – full roles and responsibilities review completed.
ASC to demand a demonstration from new SI of their SIT processes, and to have sight of SIT test cases, defects, and artefacts (to be fed into exit criteria).	Ongoing – De Novo have dedicated test management resources who have conversed with our Test Manager already, and their review paper expressly calls out the need for robust SIT processes due to the lack of these with the previous delivery partner.
ASC to adopt a very robust approach to outstanding entry criteria before exiting stages, not allowing any unmet stage gate criteria without clearly justifiable reasoning	Ongoing – stringent stage gates to be put in programme plan, for all stages
ASC to ensure that Sailpoint and Qlik are included with support from relevant groups and internal resource	Ongoing – Test planning will include SailPoint and Qlik related testing for user ID and business reporting
ASC business – as opposed to Programme Team - must stay truer to Adopt not Adapt – ASC and SI can re-run knowledge transfer/discovery sessions if need be to ensure that business stakeholders fully understand Oracle's capability and are happier to let go of legacy options	Ongoing – plan is to review requirements and compare with design/config and then enforce this principle. However, this is specifically an issue with Recruitment not the wider business.
While Programme level decisions are well documented in RAIDD, improvement at tactical level is required. Internal decision logs per module to be owned either by Tower Leads or programme support	Ongoing – Previous approach of design decision recording with previous SI has not worked, so we are working on creating a JIRA catalogue of all design decisions in conjunction with De Novo and TotalMobile
Potential for a refresh kick-off meeting with senior business stakeholders and new SI, when in place,	Ongoing – The session has taken place. Once a fully-resourced plan is agreed, we will consult the business again on our



	to understand the needs the programme has of the business	needs, and existing programme governance continues to be leveraged	
	ASC have single points of failure in some areas, and should ensure that those tasked for key work areas have backup, but unfortunately, some specialist technical areas have single resources which are a risk	Ongoing – IT are recruiting an ERP engineer with Oracle experience to bolster the technical resource both for the programme and BAU, and we are working on plans to upskill some staff in complex technical areas around time management and the Business Improvement/Support function	

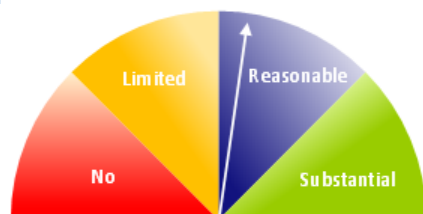


Avon & Somerset Police and Office of the Police and Crime Commissioner (OPCC)

Internal Audit Annual Opinion Report 2024/25

Internal Audit Annual Opinion – 2024/25: ‘At a Glance’

Annual Opinion



There is generally a sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives.

Client Feedback

Overall Score

97%

*Questionnaire return rate 25%

The Headlines



One Significant Risk identified in year.

Four limited assurance opinion reported during the year, plus four ‘low’ reasonable opinions. (Appropriate actions have been agreed in all instances.)



12 reviews delivered as part of the 2024/25 Internal Audit Plan plus 1 review completed in year for 2023/24.

Two 2024/25 audit reviews in progress (Interpreters and Network Boundary Defences), and one audit review at discussion stage (Property Stores and Records Management) at the time of reporting.



Continuous Improvement

All post audit questionnaires, completed by key audit contacts, have been scored 100% for four of the five areas surveyed (either met/exceeded expectations in relation to scope/value/professionalism/communication). However, the questionnaire return rate is below the SWAP average of 45%.



Stakeholder Engagement and Collaboration

Regular meetings continue with both the Force and OPCC Chief Finance Officers and the Inspection and Audit Team, alongside regular engagement from committee members outside of formal meetings.



Innovations and Enhancements

Currently in the process of implementing enhancements to the SWAP dashboards in order to improve oversight of Force Management Statement assurance coverage.

Internal Audit Assurance Opinions 2024/25

Substantial	0
Reasonable	6
Limited	4
No Assurance	0
Advisory/Follow Up	3
Support Activities	2

Internal Audit Agreed Actions 2024/25

Priority 1	0
Priority 2	19
Priority 3	10
Total	29

Executive Summary

Internal Audit provides an independent and objective opinion on the effectiveness of the Authority's risk management, control and governance processes.



Purpose

Global Internal Audit Standard 11.3 and section 10B of the UK Public Sector Application Note direct Chief Audit Executives (at SWAP: the Assistant Director) to provide an annual conclusion at the level of the whole organisation. That conclusion must incorporate the following components, listed below with additional information as to where in this report we have also met the requirement:

- *An explanation of why the conclusion is requested.*
 - We provide this conclusion both because of the specific direction at section 10B noted above, and to support Avon and Somerset Constabulary and Office of the Police and Crime Commissioner (OPCC) in preparing its Annual Governance Statement.
- *The criteria used as the basis for the conclusion.*
 - We have based the conclusion around our familiar assurance ratings, as defined in this report at page 8.
- *The scope of the conclusion, and any limitations to that scope.*
 - This conclusion refers to the full breadth of Avon and Somerset Constabulary and OPCC's operations across the financial year 2024/25. However, internal audit's work cannot address all risks across the Force and OPCC and so make best use of inevitably limited resources. In approving our audit plan the Force and OPCC recognised this limitation. Beyond this general disclaimer we have no specific limitations of scope to report.
- *A summary of the information that supports the conclusion.*
 - We have provided further detail on specific work supporting the conclusion on pages 3-4.
- *A disclosure of reliance on the work of other assurance providers, if any.*
 - We have gathered intelligence from various publications by external regulators to help with our planning and prioritisation but have placed no specific reliance on any other assurance provider.
- *Confirmation that the conclusion informs the Annual Governance Statement.*
 - We provide our conclusion to the Chief Officer – Finance, Resources and Innovation and the PCC Chief Finance Officer to inform the Annual Governance Statement.
- *Confirmation that the conclusion addresses the effectiveness of governance, risk management and control.*
 - We can confirm that page 3 is a combined conclusion addressing the effectiveness of governance, risk management and control.

Executive Summary

- *Confirmation that audit work completed is in conformance with relevant professional standards.*
 - Until 31 March 2025, the relevant Standards for UK public sector internal audit were the Public Sector Internal Audit Standards. Standard 1312 required auditors to commission an external quality assessment on conformance with the Standards at least every five years. SWAP's most recent assessment was published in December 2024 and concluded that SWAP "generally conforms", the highest grade then available in the IIA's Quality Manual. We can therefore confirm that our work for 2024/25 was completed in conformance with relevant professional standards.
 - From 1 April 2025 the new Global Internal Audit Standards apply, alongside the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government. We will report conformance against these new Standards as part of our 2025/26 conclusion.



Internal Audit Annual Opinion 2024/25

The Head of Internal Audit (SWAP Assistant Director) is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion

On the balance of our 2024/25 audit work for Avon and Somerset Constabulary and OPCC, enhanced by the work of external agencies, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year.

The Head of Internal Audit is required under the Public Sector Internal Audit Standards (PSIAS) and linked in with the Chartered Institute of Internal Audit IPPF Standard 2450, to provide an annual opinion on the adequacy and effectiveness of the organisations' framework of governance, risk management and internal control.

Our internal audit opinion is a balance reflection rather than a snapshot in time. Information to support this assessment is obtained from multiple engagements and sources (including advice and consultancy work). The results of these engagements, when viewed together, provide an understanding of the organisation's risk management processes and their effectiveness.

On the basis of all assurance opinions provided as a result of internal audit work completed in 2024/25 and giving consideration to the adequacy and effectiveness of the wider governance and risk management arrangements at the Force and OPCC, I am able to offer a Reasonable Annual Opinion (our Opinion). There are currently no significant issues that Internal Audit is aware of which would require inclusion within the Annual Governance Statement.

It is important to note that Internal Audit has not reviewed all risks and assurances relating to Avon & Somerset Police and OPCC and therefore cannot provide absolute assurance on the internal control environment. Senior Management are ultimately responsible for ensuring an effective system of internal control.

The Annual Opinion is based on the following sources of information:

- Completed audits (during the year 2024/25) which evaluate risk exposures relating to the organisation's governance, information systems, reliability and integrity of information, efficiency and effectiveness of operations and programmes, safeguarding of assets and compliance with laws and regulations.
- Observations from consultancy/advisory support.
- Follow up of previous audit activity, including agreed actions.
- Notable changes to the organisation's strategy, objectives, processes, or IT infrastructure.
- Assurances from other providers, including third parties, regulator reports etc.

Opinion on Internal Control

Whilst we consider the breadth of our audit plan adequate to inform an overall opinion, coverage of some more operational areas of the Force's work has been limited and our opinion should be considered in this context. A summary of the assurance opinions awarded during the course of the year, together with details of the number of actions agreed, is included at the end of this report.



Summary of Audit Work 2024/25

Internal audit is only one source of assurance; therefore, where we have highlighted gaps in our coverage, assurance should be sought from other sources where possible, such as HMICFRS, in order to ensure sufficient and appropriate assurances are received.

Figure 1 highlights our assessment of internal audit coverage against Avon and Somerset's Police and Crime Plan within 2024/25.

Figure 2 highlights how the audits from the 2024/25 Internal Audit Plan provide coverage of the key components set out in the Force Management Statement (FMS).



Audit Coverage

Figure 1: Audit Coverage by Corporate Priority

Police Area	Coverage (Completed Audits)	Average Opinion of Completed Audits
Strengthen Neighbourhood Policing	Some	Limited
Reduce Violent Crime	None	
Prevent Crime	Some	Limited
Support Victims	None	
Improve Standards of Policing	Good	Reasonable

Figure 2: Audit Coverage by Police Area

Police Area	Coverage (Completed Audits)	Average Opinion of Completed Audits
FMS 1 – Finance	Adequate	Reasonable
FMS 2 – Wellbeing	Some	Reasonable
FMS 3 – Responding to the Public	None	
FMS 4 – Prevention and Deterrence	None	
FMS 5 – Investigations	Some	Limited
FMS 6 – Protection the Vulnerable	None	
FMS 7 – Managing Offenders	None	
FMS 8 – Managing Serious and Organised Crime	None	
FMS 9 – Major Events	None	
FMS 10 – Knowledge Management and ICT	Adequate	Reasonable
FMS 11 – Force-wide Functions	Good	Reasonable
FMS 12 – Collaboration	Some	Reasonable

Coverage	Description
Good	Good audit coverage completed
Adequate	Adequate audit coverage completed
Some	Some aspects of audit coverage completed
In Progress	Some aspects of audit coverage in progress
None	No audit coverage to date

Assurance	Description
Substantial	Sound system of governance, risk management and controls exist
Reasonable	Generally sound system of governance, risk management and control in place
Limited	Significant gaps, weaknesses or non-compliance were identified
No Assurance	Fundamental gaps, weaknesses or non-compliance identified

Summary of Audit Work 2024/25

Definitions of Corporate Risk

High Risk

Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

Medium Risk

Issues which should be addressed by management in their areas of responsibility.

Low Risk

Issues of a minor nature or best practice where some improvement can be made.

We keep our audit plans under continuous review to ensure we are auditing the right things at the right time.

Significant Corporate Risks

During the course of the year, we have identified one risk which we consider to be a significant/high corporate risk for Avon and Somerset Constabulary.

Ammunition and Armoury Management

To provide assurance of the effectiveness of controls in place to manage firearms, Taser and ammunition within armouries and stations at Avon & Somerset Police.

We considered the following areas during the audit:

- Processes in place to control the issue of firearms, Taser and ammunition and to manage their movement and return.
- Access and security to armouries and locations holding firearms, ammunition and Taser.
- Systems and processes in place to help manage stock held within armouries.
- Maintenance of firearms and Taser in accordance with agreed requirements.

The report outlines the findings for firearms and ammunition held in the Force and Black Rock Specialist Training Centre armouries, as well as tasers held outside of armouries.

The following risk was reviewed as part of this audit and an assessment made of the residual risk.

Risk Reviewed	Assessment
Mismanagement of ammunition and armouries could lead to injury or death, resulting in distress to victims, financial loss, reputational damage and legal challenge to the Force.	High

Eight actions were agreed as part of this review, two of which were already complete at the time of reporting. The remaining six actions are all due to be implemented by 30th June 2025.

Agreed Actions

Over the year, we have found the organisation to be supportive of Internal Audit findings and responsive to the actions agreed as part of the audit process. We have noted that turnaround times in finalising reports continues to improve as we implement an agile approach to the audit process, discussing and agreeing actions prior to or during the close-out of our reviews; negating the need for lengthy draft report discussions.

An internal process is in place whereby the Improvement Team maintains a record of recommendations raised (from Internal Audit and from other sources) and record progress towards implementation. This is reported to the Joint Audit Committee (JAC). In addition, a programme of follow up work is also scheduled each year.

Changes to the Internal Audit Plan

The schedule provided at the end of this report contains a list of all audits agreed for delivery as part of the 2024/25 Audit Plan and the outturn to date. In total, 13 Force and OPCC audits have been completed, with one piece of work at discussion stage and a further two pieces still in progress. It is important that Members are aware of the status of all audits and that this information helps place reliance on the work of Internal Audit and its ability to complete the plan as agreed.



Summary of Audit Work 2024/25

At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

Assurance Definitions

No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Summary of Audit Opinion

Table 1: Summary of Audit Opinions

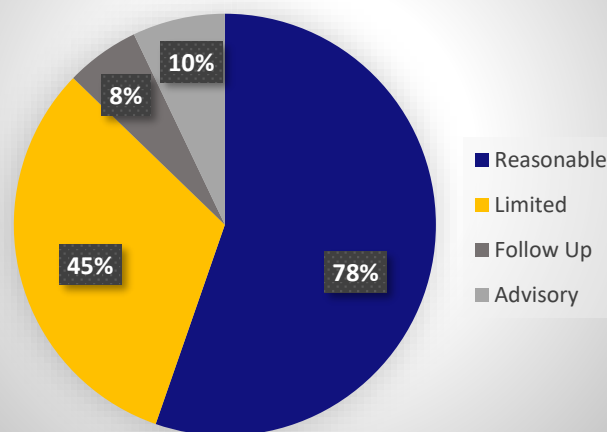


Table 1 above indicates the spread of assurance opinions (based on financial cost) across our work completed during the past year.

Table 2: Audit Work by Type

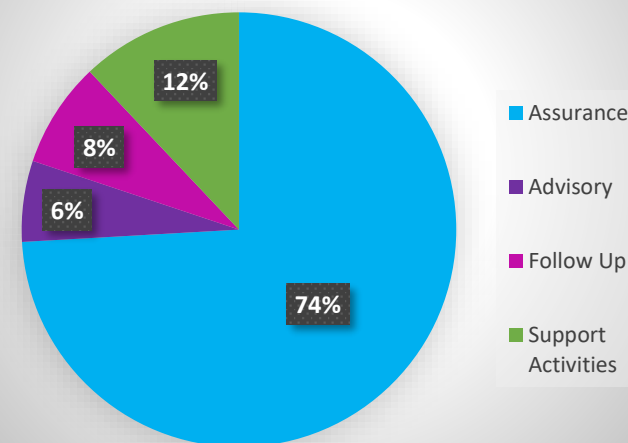


Table 2 indicates the completed audit work by type (based on the financial cost). Whilst assurance work is the main focus of Internal Audit, in an ever-changing landscape, Internal Audit has the knowledge and skills to be able to provide advisory work that supports the organisation in understanding these changes.

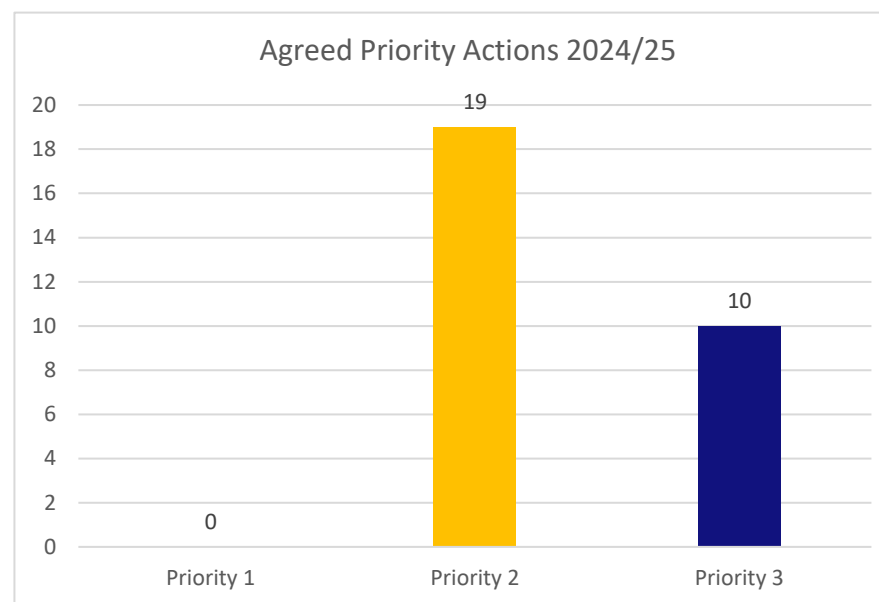
Summary of Audit Work 2024/25

SWAP Performance - Summary of Audit Actions by Priority

We rank our actions on a scale of 1 to 3, with 3 being medium or administrative concerns to 1 being areas of major concern requiring immediate corrective action



Priority Actions



Added Value 2024/25

Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.



Added Value

Throughout the year, SWAP strives to add value wherever possible i.e. going beyond the standard expectations and providing something 'more' while adding little or nothing to the cost.

Innovations and Enhancements to our Audit Process

During 2024/25, we have continued to utilise 'Agile Auditing' in our audit process. With increased collaboration and a joint commitment with the service under review, it is possible to complete audits faster and more efficiently. With the support of SWAP's Data Analytics Team, we continue to include analysis of data as part of our auditing wherever possible.

We have also continued to introduce Force access to our audit management system AuditBoard, with Committee Members and a number of Senior Management staff now given access. We have produced a variety of dashboards to enable better transparency and oversight of our work.

Benchmarking, Surveys and Data Analytics

During the year, as part of our audit work, we have looked to provide additional information on top of our standard audit report. This might be benchmarking across the SWAP partnership or the wider reach of the Police Audit Group and the Chief Internal Auditors Network. It could also take the form of undertaking surveys across appropriate internal groups to further evidence and enhance our work and using the SWAP's Data Analytics Team to undertake analysis and enhance the way in which information is presented to the Force.

Additional Activities

- Conducted an analysis of the internal audit provision for Police Forces and OPCCs across the UK.
- Completed two regional benchmarking reviews within the period.
- Reviewed risk areas and audits undertaken with other partners to inform our 2025/26 audit plan.
- Held regular meetings with the Chief Finance Officers.
- Attended and contributed to national Police Audit Group conferences.

Regular Updates

To help key officers in the Force keep abreast of changes, SWAP produces a monthly newsletter that provides information on topical areas of interest for public sector organisations.

Counter Fraud Team

SWAP's Counter Fraud team have delivered fraud awareness training to the Finance Teams during the year. Furthermore, the team also provide regular fraud bulletins to our partners on the latest intelligence on fraud targets.



Summary of Internal Audit Work 2024/25

Link to FMS	Link to Police & Crime Plan	Audit Area	Status	Opinion	No of Actions	1 = Major		3 = Medium
						Action		
						1	2	3
Completed Work								
* Force-Wide Functions	* Improve Standards of Policing.	Ammunition and Armoury Management <i>To provide assurance of the effectiveness of controls in place to manage firearms, Taser and ammunition within armouries and stations at Avon & Somerset Police.</i>	Completed	Medium Limited	8	0	8	0
* Investigations	* Improve Standards of Policing.	Criminal Justice <i>To provide assurance on the processes in place for responding to Action Plans and No Further Action (NFA) decisions to cases from the Crown Prosecution Service (CPS), including challenge/escalation where appropriate.</i>	Completed	High Limited	3	0	0	3
* Force-Wide Functions	* Strengthen Neighbourhood Policing * Preventing Crime * Improve Standards of Policing	OPCC Statutory Functions <i>To provide assurance that the OPCC is compliant with its statutory duties in relation to transparency and public engagement.</i>	Completed	High Limited	5	0	3	2
* Finance	* Improve Standards of Policing.	Corporate Credit Cards <i>To review cooperate credit card transactions FY 23/24 to date to identify those which are non-compliant with Policy and to consider the risks of fraudulent use.</i>	Completed	High Limited	1	0	1	0
* Knowledge Management and ICT * Force-Wide Functions	* Improve Standards of Policing.	Information Governance (2023/24) <i>To provide assurance over the Force’s internal controls surrounding the processing, recording, retention, and disposal of data.</i>	Completed	Low Reasonable	3	0	2	1
* Wellbeing * Force-Wide Functions	* Improve Standards of Policing.	Culture within Specialist Teams <i>To provide assurance that the culture within the Tactical Support Team is in line with the Force’s values.</i>	Completed	Low Reasonable	1	0	1	0

Summary of Internal Audit Work 2024/25

Link to FMS	Link to Police & Crime Plan	Audit Area	Status	Opinion	No of Actions	1 = Major		3 = Medium
						Action		
						1	2	3
* Knowledge Management and ICT	* Improve Standards of Policing.	User Access Management <i>To provide assurance that user access is effectively managed, to ensure that users can only access resources that they need to effectively complete their duties.</i>	Completed	Low Reasonable	1	0	1	0
* Force-Wide Functions	* Improve Standards of Policing.	Business Continuity – Civil Contingencies Act <i>To provide assurance that the Force has effective internal arrangements in place to continue the delivery of services in times of crisis or emergency.</i>	Completed	Low Reasonable	2	0	1	1
* Finance	* Improve Standards of Policing.	Treasury Management <i>To provide assurance that key treasury management controls are operating effectively, and associated arrangements are compliant with statutory regulations.</i>	Completed	Medium Reasonable	5	0	2	3
* Finance *Collaboration	* Improve Standards of Policing.	ERP Programme Management <i>To provide assurance over the effectiveness of project management arrangements in place to ensure the Force’s new ERP system (Oracle Fusion) is delivered on time and on budget.</i>	Completed	High Reasonable	0	0	0	0
* Force-Wide Functions	* Improve Standards of Policing.	Estates – Compliance with Statutory Obligations <i>To provide assurance that the agreed actions to mitigate against the risk exposure identified within the 2023/24 Limited opinion audit of Compliance with Statutory Obligations have been implemented.</i>	Completed	Follow Up	N/A	-	-	-
* Force-Wide Functions	* Improve Standards of Policing.	Regional Review – Recruitment and Retention Benchmarking Review <i>To undertake a recruitment and retention benchmarking review to identify best practice, areas for concern or benefits which may impact recruitment/retention.</i>	Completed	Advisory	N/A	-	-	-

Summary of Internal Audit Work 2024/25

Link to FMS	Link to Police & Crime Plan	Audit Area	Status	Opinion	No of Actions	1 = Major		3 = Medium
						Action		
						1	2	3
* Knowledge Management and ICT	* Improve Standards of Policing.	Regional Review - Telematics <i>To review the use of vehicle telematics across each of the five Forces in order to identify best practice and areas for improvement.</i>	Completed	Advisory	N/A	-	-	-
* Force-Wide Functions	* Improve Standards of Policing.	Follow Up of Agreed Actions	Completed	Support Activities	N/A	-	-	-
* Force-Wide Functions	* Improve Standards of Policing.	Planning, Reporting and Advice	Completed	Support Activities	N/A	-	-	-
Reporting								
* Finance * Force-Wide Functions	* Improve Standards of Policing.	Property Stores and Records Management <i>To provide assurance that there is a sound framework in place when storing goods and cash in the property stores, and that national guidance is followed.</i>	Discussion	-	-	-	-	-
In Progress								
* Finance	* Improve Standards of Policing.	Interpreters – Value for Money <i>To determine if the use and management of interpreter services is well governed and if there are controls in place to ensure it is value for money.</i>	Fieldwork	-	-	-	-	-
* Knowledge Management and ICT	* Improve Standards of Policing.	Network Boundary Defences <i>To provide assurance that the network boundary defences deployed effectively safeguards the forces network against internal and external security threats.</i>	Fieldwork	-	-	-	-	-
Audits Deferred/Removed								
*Force-Wide Functions *Collaborations	* Improve Standards of Policing.	Regional Review - Vetting	Removed	During the initial research and scoping stage of this review, a similar review by the South West Police Collaboration was identified. It was therefore agreed that it would not be of value to continue with this review.				





**AVON &
SOMERSET**
POLICE & CRIME
COMMISSIONER



Avon & Somerset Constabulary and Office of the Police and Crime Commissioner Joint Audit Committee (JAC)

Report of Internal Audit Activity – July 2025

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

Executive Summary

SWAP is required to provide an annual opinion to support the Annual Governance Statement.

As part of our plan progress reports, we will look to provide an ongoing opinion to support the end of year annual opinion.

We will also provide details of any significant risks that we have identified in our work. A reminder of our assurance opinions and risk assessment is on our [website](#).

The Chief Executive for SWAP reports company performance on a regular basis to the SWAP Directors and Owners Boards.



Audit Opinion & Significant Risks

We are able to provide a reasonable rolling assurance opinion, based on work completed in 2024/25 to date. We have identified no significant risks via our work this year.



Audit Plan Progress

Since the last committee in March 2025, the following audits have been completed:

- User Access Management
- OPCC Statutory Functions
- Ammunition and Armoury Management
- Regional Recruitment and Retention Benchmarking
- Regional Telematics
- Corporate Credit Cards Follow Up (2025/26)

These audit reports are submitted with this update. Further detail is provided on the status of each audit in **Appendix A** and performance against the annual budget is summarised in the table below:

Performance Measure	2024/25 Performance	2025/26 Performance
<u>Delivery of Annual Audit Plan</u>		
Completed	70%	1%
Reporting	8%	0%
In Progress	11%	18%
Not Started	0%	6%
Not Yet Due (Q2-4)	0%	64%
Ongoing Support (Planning, reporting & Advice)	11%	11%

Of the three remaining audits in the 2024/25 Internal Audit Plan, all are now either in progress or at the reporting stage. For the 2025/26 Q1 audits, two are currently underway, while one has yet to commence.

The **Regional Vetting** review has been stopped after receiving confirmation from the Regional CFOs, and the remaining budget will be used for alternative regional reviews in 2025/26.

Internal Audit Plan Progress 2024/25

Appendix A

Audit Area	Period	Estimated Cost	Status	Opinion	No of Recs	1 = Major		3 = Minor
						Recommendations		
						1	2	3
2024/25								
ERP Programme Management	Q1	£5,970.00	Completed	Reasonable	0	0	0	0
Estates – Compliance with Statutory Obligations Follow Up	Q1	£3,184.00	Completed	Advisory	N/A	-	-	-
Corporate Credit Cards	Q1	£3,184.00	Completed	Limited	1	0	1	0
Regional – Recruitment and Retention Benchmarking Review	Q1	£1,931.25	Completed	Advisory	N/A	-	-	-
Criminal Justice	Q2	£3,862.50	Completed	Limited	3	0	0	3
Treasury Management	Q2	£4,776.00	Completed	Reasonable	5	0	2	3
Culture within Specialist Teams	Q2	£5,970.00	Completed	Reasonable	1	0	1	0
ICT User Access Management	Q2	£4,776.00	Completed	Reasonable	1	0	1	0
Business Continuity	Q3	£4,776.00	Completed	Reasonable	2	0	1	1
OPCC Statutory Functions	Q3	£4,776.00	Completed	Limited	5	0	3	2
Ammunition and Armoury Management	Q3	£5,970.00	Completed	Limited	8	0	8	0
Regional – Telematics	Q4	£1,990.00	Completed	Advisory	N/A	-	-	-
Property Stores and Records Management	Q4	£5,970.00	Reporting	-	-	-	-	-
Interpreters – Value for Money	Q4	£3,582.00	In Progress	-	-	-	-	-
Network Boundary Defences	Q4	£4,776.00	In Progress	-	-	-	-	-

Audit Area	Period	Estimated Cost	Status	Opinion	No of Recs	1 = Major		3 = Minor
						Recommendations		
						1	2	3
Follow Up Contingency	Q1-4	£1,990.00	Completed	Support Activities	-	-	-	-
Planning, Reporting & Advice	Q1-4	£7,960.00	Completed	Support Activities	-	-	-	-
2025/26								
Corporate Credit Cards Follow Up	Q1	£615.00	Completed	Follow Up	N/A	-	-	-
Hybrid Working	Q1	£6,150.00	In Progress	-	-	-	-	-
Overtime and Shift Allowances	Q1	£4,920.00	In Progress	-	-	-	-	-
ICT Disaster Recovery	Q1	£4,920.00	In Progress	-	-	-	-	-
Benefits Realisation	Q2	£6,150.00	Not Yet Due	-	-	-	-	-
ICT Procurement and Contract Management	Q2	£6,150.00	Not Yet Due	-	-	-	-	-
Criminal Justice Follow Up	Q2	£1,025.00	Not Yet Due	-	-	-	-	-

Audit Objective

To provide assurance of the effectiveness of controls in place to manage firearms, Taser and ammunition within armouries and stations at Avon & Somerset Police.

Executive Summary



Assurance Opinion

Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Management Actions

Priority 1	0
Priority 2	8
Priority 3	0
Total	8

Organisational Risk Assessment

High

Our audit work includes areas that we consider have a high organisational risk and potential significant impact.

The key audit conclusions and resulting outcomes should be considered by both senior management and the Audit Committee.

Key Conclusions

	Force armouries - We saw evidence of incomplete stock checks and inaccurate stock checking. Completed stock checks at Express Park were not uploaded onto Chronicle as seen for the Almondsbury armoury. - Defective equipment was not always picked up during stock checks and recorded on the whiteboards in the armouries. - We identified potential unauthorised firearm checkouts which the Force armourer investigated. All firearm checkouts were assessed as satisfactory. - We were satisfied with the content seen in the standard operating procedures (SOPs).
	Black Rock Specialist Training Centre - Stock checking is completed regularly; however, we identified a stock check from September 2024 which was not signed off. - We identified potential unauthorised firearm check outs which the armourer investigated. All firearm checkouts were assessed as satisfactory. - We were happy with the content in the SOPs and the security controls in place at the armoury.
	Tasers - There are governance and oversight control weaknesses regarding officers signing tasers in and out, however, an app is in development, estimated to release in 2025/26 which will address this. - SOPs and security controls for the taser locations we visited were assessed as satisfactory.

Audit Scope

We considered the following areas during the audit:

- Processes in place to control the issue of firearms, Taser and ammunition and to manage their movement and return.
- Access and security to armouries and locations holding firearms, ammunition and Taser.
- Systems and processes in place to help manage stock held within armouries.
- Maintenance of firearms and Taser in accordance with agreed requirements.

This report outlines the findings for firearms and ammunition held in the Force and Black Rock Specialist Training Centre armouries, as well as tasers held outside of armouries.

Summary

Our limited assurance opinion reflects significant gaps and control weaknesses across the audit area. Stock checking was not accurate at the operational armouries. During our visit, there was missing ammunition which was not picked up during the daily audit check, however, this was eventually accounted for. Noticeboards were not being fully utilised to report defective equipment and touch screens used to check out ammunition is not user friendly. We identified potential unauthorised firearm check outs at both operational and training armouries for the armourer to investigate. There is a lack of governance and oversight of the taser sign in and out process, however, an app is in development which will allow officers to sign tasers in and out on their issued phones. We were happy with SOPs provided and security controls. Further detail on findings and actions can be seen in the Findings and Action Plan.

Force Authorised Firearm Officer Armouries – Almondsbury and Express Park

Finding 1: Armoury Access and Firearm Check Out	1a Agreed Action
We requested a list of all authorised firearms officers (AFOs) and their firearms permissions and compared this against a report of all examples where a firearm was booked out of an operational armoury between December 2024 and January 2025. A summary of results is below: Almondsbury Armoury 2,114 firearms transactions were made between 01/12/24 and 31/12/24. The Chronicle report confirmed one unauthorised attempted firearm check out. Using data analysis tools, we initially identified the following potential unauthorised firearm check outs. • Operational purpose: 45 of 2,037 (2.2%) transactions, the officer either had no permission or was not seen in our permissions list. • Training purpose: 17 of 67 transactions, the officer either had no permission or was not seen in our permissions list. Nine transactions were by armoury staff and assessed as satisfactory. The other eight transactions, the officers were training in those firearms. • Re-housing purpose: 5 of 10 transactions, the officer was not seen on the permissions list, however, these were completed by armoury staff. We assessed this as satisfactory. Express Park Armoury: 2,651 firearms transactions were made between 01/12/24 and 21/1/25. The Chronicle report did not highlight any unauthorised entries. We initially identified the following potential unauthorised firearm check outs. • Operational purpose: 179 of 2,558 (7.0%) transactions, the officer either had no permission or was not seen in our permissions list. • Training purpose: 11 of 65 transactions, the officer either had no permission or was not seen in our permissions list. Nine transactions were by armoury staff and assessed as satisfactory. The other two transactions, the officer was training in that firearm. • Re-housing purpose: All 28 transactions, the officer was not seen in the permissions list, however, these were all completed by armoury staff. We assessed this as satisfactory. The armourer confirmed that Chronicle automatically marks transactions as 'unauthorised' if the officer drawing the firearm is unqualified or out of qualification and denies the firearm from being drawn. They confirmed that in some cases, authority is granted to officers for the purpose of transporting firearms for servicing. Even if an unauthorised transaction is approved, Chronicle will send an alert to the Chief and Deputy Chief Firearms Instructors, duty sergeants and the armourer.	The Force Armourer has agreed to examine our list of potential unauthorised firearm check outs to ensure none of these were unauthorised. Where unauthorised firearm check outs are identified, these should be investigated fully.

Armoury & Ammunition Management - Findings & Action Plan

The transactions we initially marked as 'officer not in permissions list' were confirmed to be CTSFO officers by the armourer. During the reporting process, we confirmed each transaction with the armourer. We are satisfied that all firearm transactions outlined above were appropriate. We have marked the action as complete.



Priority	2	SWAP Reference	AP# 6462
Responsible Officer	Force Armourer		
Timescale	Complete		

Finding 2: Stock checks

The Standard Operating Procedures confirm that *"all operational armouries must be audited weekly. If it cannot be completed for operational reasons, then as soon as practicable afterwards. The audit must account for all assets held in that armoury"*.

We requested a list of the most recent stock checks at Blackrock and the Force operational armouries. Chronicle is used to record weekly, six-monthly and annual stock checks. A summary of findings is seen below:

- **Almondsbury**
 - There were 41 stock entries covering a 12-month period between 16/01/24 and 14/01/25. Therefore, there are roughly 10 entries which have not been recorded.
 - 15 of 41 stock checks were not signed off on Chronicle. Notes were not attached, however, it was explained that stock checks are usually not signed off if firearms or ammunitions counts do not reconcile when comparing reports to physical counts.
- **Express Park**
 - There are only four recorded stock checks on Chronicle between 08/11/18 and 21/11/24. Stock checks at Express Park are recorded on paper and are kept in files.

Stock checks are recorded on paper before being confirmed on Chronicle. During the audit visit, it was apparent that ammunition counts on Chronicle are incorrect when comparing to stock in the armoury. The armoury manager confirmed this is because the touch screens used to sign ammunition out is not user friendly. By default, AFOs must select the amount of ammunition they take out on the touch screen. The box to select ammunition is very small and does not easily allow AFOs to select the correct option, this has led to inaccurate ammunition counts on Chronicle.

We suggest that the default option is set to the number of rounds seen in a full magazine so that AFOs are not required to select an option. This will also improve the accuracy of ammunition counts on Chronicle. RFID technology is used on ammunition bags and firearms. If this could also be applied to magazines, this would also improve the accuracy of ammunition going in and out.

Stock check sheets observed at the armouries were not always dated. We were, therefore, unable to confirm when the most recent checks occurred.

We strongly recommend that audit stock count sheets are completed fully and are dated and signed off by authorised officers. These stock sheets should then be uploaded onto Chronicle to keep an electronic audit trail of past counts. Where a stock count is not signed off, notes should be entered onto Chronicle for the reason, and the issue addressed and signed off at the earliest opportunity.

2a	Agreed Action		
The Force Armourer has agreed to investigate options where Chronicle touch screens can be updated so that either ammunition is selected by default when checking out a firearm, or for the box to be made bigger to allow officers to select the required ammunition more easily. Also to explore whether RFID technology can be applied to magazines.			
Priority	2	SWAP Reference	AP# 6463
Responsible Officer	Force Armourer		
Timescale	30 th June 2025		
2b	Agreed Action		
The Force Armourer has agreed to remind all officers who complete armoury stock checks to ensure stock check forms are dated and signed off by two officers and for details of the audit to be uploaded onto Chronicle promptly.			
Priority	2	SWAP Reference	AP# 6464
Responsible Officer	Force Armourer		
Timescale	30 th June 2025		
2c	Agreed Action		
The Force Armourer, in liaison with the Operations Superintendent, has agreed to develop a process which ensures that any stock checks which are not signed off on Chronicle, are rectified and updated promptly. Notes should be entered to confirm remediation action and sign off.			
Priority	2	SWAP Reference	AP# 6465
Responsible Officers	Force Armourer / Operations Superintendent		
Timescale	30 th June 2025		

Finding 3: Stock checks continued – Audit sample testing

We completed a stock check of random items held at both Almondsbury and Express Park AFO armouries.

Almondsbury AFO armoury

We tested 11 different firearms, ammunition and ammunition bags to ensure Chronicle and audit checklists reconciled to the stock held in the armoury. In summary:

- There was one more Armed Response Vehicle (ARV) ammunition bag in the armoury compared to Chronicle.
 - The RFID chip, used to scan equipment out, was broken and would not scan against the Chronicle reader. This issue was not recorded on the armoury whiteboard during the weekly stock check which took place earlier in the morning.
- There were seven extra baton rounds in stock when compared against Chronicle. This was not highlighted during the weekly audit that day.
- There were 30 rounds of ammunition missing when counting physical stock against the stock sheet. This was not picked up on the weekly audit that day.
 - The duty sergeant ordered an immediate check of all ARV bags, vehicles and lockers, the ammunition was not found. The Force Armourer later confirmed that an AFO had passed their Specialist Firearms Officer (SFO) selection and moved to the SFO armoury next door. They moved their firearms and ammunition across; however, the ammunition movement was not recorded on Chronicle.
 - The Armourer emailed the duty sergeant and SFO sergeant reminding them to ask transferees to leave ammunition at the armoury that it is taken from.

Express Park armoury

We tested 12 different firearms, ammunition and ammunition bags. In summary:

- There was one less ARV ammunition bag in the armoury compared to Chronicle.
 - The duty sergeant contacted the on duty AFOs who confirmed the missing bag was with them. The RFID tag did not scan properly.
- There was one more sharpshooter rifle in the armoury compared to Chronicle.
 - The firearm was not checked back in on Chronicle when returned to the armoury. The duty sergeant checked the firearm in on the system.
- We found 20 extra rounds of one ammunition type when checking against Chronicle.

We advise that the Armourer reminds all staff completing stock checks to raise issues on the whiteboards placed in the armouries so that issues regarding defective equipment or potential missing equipment can be resolved as soon as possible.

3a

Agreed Action

In conjunction with action 2b (AP# 6464), the Force Armourer has agreed to remind all staff completing stock checks of armouries to note defective equipment on the whiteboards provided in the armouries, and, where ammunitions counts do not reconcile, staff to alert the duty sergeant, or equivalent, immediately so that any missing ammunition can be accounted for.

Priority	2	SWAP Reference	AP# 6466
Responsible Officer	Force Armourer		
Timescale	30 th June 2025		

Force Training Armoury – Black Rock Specialist Training Centre

Finding 4: Armoury Access and Firearm Check Out

As seen in Finding 1, we also obtained a list of entries in the Black Rock Specialist Training Centre (BRSTC) armoury and firearm check outs and compared this against the same list of AFOs. The transactions in the report were made between 01/12/24 and 31/12/24.

Of 778 transactions, three people / firearm check outs did not match our list of AFOs. The Chronicle report noted one as unauthorised. We advised the Armourer to investigate these instances to ensure firearms check outs were appropriate.

During the audit reporting process, the Armourer investigated these instances and confirmed that the three officers were Specialist Firearms Officers (SFO) and were in the transition of training to become Counter Terrorist Specialist Firearms Officers (CTSFO). The Armourer confirmed that although they were trained in the firearms, they were not fully signed off as CTSFOs and therefore could not be given full permissions on Chronicle and were effectively in limbo.

In these circumstances, the Armourer / duty sergeant should risk assess suitability to draw certain firearms. As seen in Finding 1, approved unauthorised firearm checkouts will send an email/alert to the CFI.

We were satisfied all transactions were appropriate. We have therefore marked the action as complete.

We did not complete full analysis of whether AFOs were checking out firearms within their permissions list because this is a training armoury. Firearms checked out from this location are mostly for training purposes such as training shoots, requalification of a previously authorised firearm, or qualification of a newly authorised firearm.

4a

Agreed Action

The Force Armourer has agreed to check the three instances where potential unauthorised firearm check outs may have occurred. Any confirmed unauthorised firearm check outs should be investigated fully.

Priority	2	SWAP Reference	AP# 6468
Responsible Officer	Force Armourer		
Timescale	Complete		

Finding 5: Stock checks

As seen in Finding 2, we requested a list of the most recent stock checks completed at BRSTC. There were 24 checks between 05/09/24 and 01/11/24. There was some inconsistency in the recording of daily and weekly checks in terms of frequency, however, we were satisfied that recorded checks were being completed at least weekly.

One of the stock checks was not signed off. We recommend that the training armoury at BRSTC also adopts a process of ensuring stock checks not signed off are rectified promptly, as raised in action 2c (AP#6465).

5a

Agreed Action

The Force Armourer has agreed to implement the same process for ensuring unsigned stock checks are rectified at the Force armouries (AP# 6465), are also introduced for the training armoury.

Priority	2	SWAP Reference	AP# 6469
Responsible Officer	Force Armourer		
Timescale	30 th June 2025		

Tasers

Finding 6: Taser sign out/in process		6a	Agreed Action	
Officers authorised to carry tasers must sign them out before carrying them on duty. Paper form 79a is used to record all transactions where a taser is signed out and back in by an officer. There is no secondary sign off required when a taser is booked out, therefore, it is up to the officer to record this on the form. An app is currently in development which will require officers to sign tasers out and back in when retrieving one. This will allow the Force Taser Lead and Chief Taser Instructor to view real-time data as to who is in possession of a taser, significantly improving governance and oversight of the booking in and out process. The app is estimated to go live in late 2025/early 2026, however, an exact date has not been agreed. We advise the Chief Taser Instructor to remind all officers authorised to carry a taser of the requirement to complete form 79a when using a taser, until the app is rolled out to officer’s phones. We viewed examples of recent Taser sign out sheets at the Wilfred Fuller Training Centre, Headquarters (HQ) Response Unit and Taunton Police Station. There is a sign out sheet for each taser at HQ. We found that one of the sign out sheets was not completed nearly as frequently as the other examples we reviewed. We saw gaps of two to three months between some transactions. We also saw an example where a different officer signed back in a taser to the officer who had signed it out. Although the Taser Conducted Energy Device Procedural Guidance does not explicitly say that the same officer must sign the taser back in after use, the guidance confirms the following: “Tasers must be signed out at the time they are drawn and must be booked back in when returned. The logs provided for this purpose are used and managed by area Single Points of Contact (SPOC). At the start of each shift, officers must ensure that the Taser is operating, the battery has sufficient charge and conduct a daily function check at the start of each shift using the loading boxes provided”. It is important that the sign out sheet records any change of ownership and confirmation that a battery test and function check has been performed. If officers are not recording this, then there is no guarantee that these tests are being completed.		The Chief Taser Instructor has agreed to remind all authorised taser users to complete the taser sign in and out sheets so that a clear audit trail is maintained. Where a taser changes owner mid-shift, this should also be recorded.		
Priority	2	SWAP Reference	AP# 6470	
Responsible Officer	Chief Taser Instructor			
Timescale	30 th June 2025			

Audit Assessment of Agreed Themes		
Theme	RAG Rating	Rationale
Leadership & Culture		Governance and oversight of stock checks and taser sign in/out could be improved.
Learning		Stock checking was not always accurate and defective equipment was not always identified and raised at the earliest opportunity.
Diversity & Inclusion	N/A	We have been unable to provide an opinion on diversity and inclusion specific to the armoury and ammunition processes we have reviewed.

Audit Objective

To provide assurance that the OPCC is compliant with its statutory duties in relation to transparency and public engagement.

Executive Summary

	Assurance Opinion	Management Actions		Organisational Risk Assessment	Medium
	The review identified significant gaps, weaknesses, or instances of non-compliance. The system of governance, risk management, and control requires improvement to effectively manage risks to the achievement of objectives in the area audited.	Priority 1	0	Our audit work includes areas that we consider have a medium organisational risk and potential impact. The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.	
		Priority 2	3		
		Priority 3	2		
		Total	5		

Key Conclusions

Key Conclusions		Audit Scope
	The OPCC has not formally established guidelines for responding to public enquiries through a policy (or equivalent). Implementing a policy would help ensure a clear, consistent approach that is professional, timely, effective, and aligned with the organisation's values and objectives. We assessed a sample of 18 public contacts made between January 2024 - January 2025 and identified areas where the OPCC could improve its responses and implement feedback and quality assurance mechanisms.	The audit will focus on the following: - The OPCC's Publication Scheme was assessed against the requirements set out under the Elected Local Policing Bodies (Specified Information) Order 2011 and the Information Commissioner's Office (ICO) model publication scheme. - Public engagement through the OPCC's Scrutiny and Assurance Team who are responsible for managing, researching and responding to enquires submitted by members of the public. This included a review of any documented procedures for responding to the public, Key Performance Indications for public contact and gathering feedback from members of the team. - We will assess the promptness, quality, and completeness of the responses provided for a sample of these public contacts.
	IKEN, the OPCC's current Case Management System (CMS), is in the process of being replaced by iCASE, the new CMS, which is scheduled to go live at the end of March 2025. iCASE will enhance public contact processes through automation and improved capabilities. Due to limitations with IKEN, the OPCC is currently unable to report on Key Performance Indicators (KPIs) related to public contact. However, iCASE is expected to offer better reporting functionality, and an action has been agreed to ensure that KPIs are introduced and reported appropriately once the system is in place. In addition to the enhancements offered by the new CMS, the Scrutiny and Assurance Team, responsible for handling public contact, also identified areas for improvement during discussions that management should consider.	
	Some gaps in the OPCC's Publication Scheme were highlighted when assessed against the requirements of the Elected Local Policing Bodies (Specified Information) Order 2011 and the Information Commissioner's Office (ICO) model publication scheme.	

Conclusion

The absence of a formal policy for handling public contact and the limitations of the current CMS has impacted on the assurance opinion we have been able to provide. While we were satisfied with the quality and completeness of the OPCC's responses for the sample of cases we reviewed, we identified areas for improvement within the process and opportunities to implement feedback and quality assurance mechanisms to enhance the customer experience. We recommend revisiting this area once the new CMS is live and fully embedded. The detailed findings are presented in Appendix 1 below.

Appendix 1

Findings and Action Plan.

1.1 Sample testing public contact.

The OPCC's Scrutiny and Assurance Team (the Team) are responsible for managing, researching and responding to enquires made by members of the public. A report detailing all public enquires made between January 2024 - January 2025 was provided for review. A total of 1729 enquires were recorded during this period. We selected a sample of 18 cases and assessed the promptness, quality, and completeness of the responses provided by the OPCC. The findings are summarised below:

- When an enquiry is submitted to the OPCC, it is manually uploaded into the OPCC's current Case Management System (IKEN) by a member of the Team. Therefore, sometimes there is a short delay between receipt and upload in IKEN. The OPCC plans to automate this process with the implantation of its new system (iCASE), set to go live at the end of March 2025.
- When an individual emails the OPCC with an enquiry, an auto-acknowledgement is sent, providing general information on how the matter will be handled and directing them to relevant sources or other agencies. With the new system (iCASE), the OPCC plans to introduce tailored auto-acknowledgments based on the specific enquiry being made, potentially providing answers without the need for a formal response. To facilitate this, individuals will be required to submit basic information related to their query via an online form available on the OPCC's website.
- The OPCC aims to provide a formal response to enquiries within 20 working days. However, in two cases reviewed, this did not happen due to delays in receiving information from other parties (e.g., the Force). In one instance, a formal response was not provided for nearly three months after the initial contact. It was found that the individual responsible for managing the case and obtaining the necessary information from the Force had forgotten to follow up. The current system (IKEN) does not generate reminders, but we were informed that iCASE will include notifications for responsible officers at specified intervals to help prevent such delays in the future.
- In one case, after the initial contact, the OPCC requested additional information from the individual, but this was not provided. The OPCC did not follow up on this request, and the case was closed without a formal response. We believe the OPCC should make at least one follow up attempt for further information before closing a case.
- In another case reviewed, the individual was dissatisfied with the response provided by the OPCC. The individual expressed their frustration by stating they would block the OPCC's email address and requested no further contact. We were informed that when an individual is dissatisfied with a response, they are directed to the OPCC's complaint procedure. However, this referral is not included in the OPCC's standard response template, making it a reactive rather than proactive step.
- The OPCC does not have a mechanism to gather feedback from individuals in relation to how they performed when responding to their query, such as a Customer Feedback Survey. These are valuable because they provide insights, improve customer experience, and can help the OPCC address issues early while measuring success.
- In all cases requiring a formal response, we were satisfied with the quality and completeness of the OPCC's replies. The Team act as the voice of the PCC when responding to enquires however, the OPCC does not currently dip sample cases to assess the quality of service or response provided. Implementing this practice would be an effective and efficient way to evaluate service quality, identify areas for improvement, and ensure that responses meet the expected standards for timeliness, accuracy, completeness, and customer service.

1.1a Action

The Director of Performance and Accountability to ensure:

- Requests for further information are followed up before a case is closed.
- All formal responses make reference to the OPCC's complaints procedure where the OPCC is the responsible authority.
- Explore using a Customer Feedback Survey (or equivalent) to gather feedback from individuals who have been in contact with the OPCC.
- Introduce regular dip sampling to assess the quality of service or response provided.

Priority	2	SWAP Ref.	AP#6490
Responsible Officer	Director of Performance and Accountability		
Timescale	31/12/2025		



1.2	Performance reporting limitations with IKEN.	1.2a	Action		
Due to limitations with the current system (IKEN), the OPCC is not able to report on Key Performance Indicators (KPIs) related to public contact. However, we were informed that this capability will be available with the new system (iCASE). An action has been agreed to ensure that KPIs are reported to management and at the strategic level.		The Director of Performance and Accountability to ensure Key Performance Indicators in relation to public contact - such as response times, resolution rates, customer satisfaction, volume, quality and completeness etc. - are regularly reported to management and at a strategic level.			
		Priority	2	SWAP Ref.	AP#6491
		Responsible Officer		Director of Performance and Accountability	
		Timescale		31/03/2026	

1.3	Policies, procedure and guidance.	1.3a	Action		
The Scrutiny and Assurance Team has drafted guidance on how public enquiries should be handled, which was originally created for a new staff member. However, this was not a formal policy or procedure and did not address all aspects of the work involved in managing public contact. The OPCC should formalise and approve a policy that sets clear, consistent guidelines for communication, ensuring all interactions are professional, timely, effective, and align with the organisation’s values and objectives.		The Director of Performance and Accountability to draft and agree a policy/procedure for responding to public enquires handled by the Scrutiny and Assurance Team.			
		Priority	2	SWAP Ref.	AP#6492
		Responsible Officer		Director of Performance and Accountability	
		Timescale		31/03/2026	

1.4	Discussions with the Scrutiny and Assurance Team.	1.4a	Action		
We engaged in discussions with the Scrutiny and Assurance Team to gather their feedback on their experiences, challenges, and potential improvements in handling public enquiries. The key findings are summarised below: - The complexity of enquires has increased in recent years, making it more challenging/difficult to respond effectively. - Repeat complainants can be obstructive, impacting on the Teams ability to address other enquires. The Team would welcome more guidance on handling repeat and obstructive contacts. - Delays in responding to enquiries can occur when the OPCC is waiting for information from other parties (e.g., the Force) or when a response requires approval (e.g., from the PCC) before it can be submitted. The Team suggested being provided an up-to-date contact sheet for individuals within the Force on MS Teams and using MS Teams to share the PCC’s schedule and engagement event topics. - Lengthy phone calls can hinder response times. The Team proposed reducing phone line hours or employing a dedicated staff member to handle phone-based enquiries. - Social media and press scrutiny on the police has increased the volume of enquires received. - The Team feels that the volume of work exceeds the current resource available. - The Team will receive specific enquires following recent engagement events conducted by the PCC that they were not previously aware of. Knowing the PCC’s schedule and topics in advance, as suggested above, would help manage these enquires more effectively.		The Director of Performance and Accountability to review the feedback provided by the Scrutiny and Assurance Team and consider the improvements which could be made.			
		Priority	3	SWAP Ref.	AP#6493
		Responsible Officer		Director of Performance and Accountability	
		Timescale		31/03/2026	



1.5 Compliance with the Publication Scheme.

The OPCC's Publication Scheme was assessed against the requirements set out under the Elected Local Policing Bodies (Specified Information) Order 2011 and the Information Commissioner's Office (ICO) model publication scheme. We highlighted the following gaps, areas of non-compliance and/or improvement in the Publication Scheme:

- Details of contracts being tendered and procurement procedures required under Class 2 were not found on the OPCC's website. We were informed that these are currently being reviewed in line with the Procurement Act 2023 and will be published once approved.
- Asset registers and information asset registers required under Class 6 were not made available online.

1.5a Action

The Chief Finance Officer - OPCC to publish:

- Details of contracts being tendered and procurement procedures once approved in line with the Procurement Act 2023.
- Asset registers and information asset registers in line with the requirements of the Elected Local Policing Bodies (Specified Information) Order 2011.

Priority	3	SWAP Ref.	AP#6489
Responsible Officer	Chief Finance Officer - OPCC		
Timescale	31/10/2025		

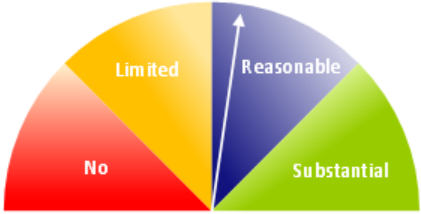
Audit Assessment of Agreed Themes

Theme	RAG Rating	Rationale
Leadership & Culture		Our rating has been impacted by the gaps in formal policy, procedure and guidance when dealing with public enquires.
Learning		Our findings/observations above highlight potential areas for learning particularly in our discussions with individuals responsible for handling public contact (see Section 1.4 above).
Diversity & Inclusion	N/A	We were unable to provide an opinion on Diversity and Inclusion from the processes reviewed in relation to transparency and public engagement.

Audit Objective

To provide assurance that user access is effectively managed, to ensure that users can only access resources that they need to effectively complete their duties.

Executive Summary

	Assurance Opinion	Management Actions		Organisational Risk Assessment	Medium
	The review highlighted a generally sound system of governance, risk management and control in place. We identified some issues, non-compliance or scope for improvement, which may put at risk the achievement of objectives.	Priority 1	0	Our audit work includes areas that we consider have a medium organisational risk and potential impact. The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.	
		Priority 2	1		
		Priority 3	0		
		Total	1		

Key Conclusions

Key Conclusions		Audit Scope
	There is no formal process in place to manage Active Directory (AD) or device access when an employee takes a career break or retires and returns. Instead, such situations are handled informally between the individual and their line manager. Implementing clear guidelines would help ensure security, streamline processes, and support smooth transitions for returning employees.	The audit focused on the assessment of those activities concerned with user access management, including: - Processes in place for granting, reviewing and revoking access to systems and applications using Active Directory for joiners, movers and leavers. - Multi Factor Authentication (MFA) and additional protections for privileged accounts, third-party accounts and remote access. - Role-Based Access Control (RBAC) and how this will be facilitated.
	 Processes for granting access to new joiners and updating access for internal movers were found to be well managed. Temporary access for third parties and contractors was also effectively controlled. Additionally, the audit found strong password management policies in place.	

Next Steps

The audit has highlighted gaps in policies and procedures for managing devices and assets when an individual takes a career break or retires and rejoins. An action has been raised to mitigate the risk such situations pose on the Force. Further detail is given at Appendix 1 below.

Appendix 1

Findings and Action Plan.

1.1 Policies and procedures for career breaks and retirement and rejoining.	1.1a Action
We conducted a comparison between a report of current employees and a list of leavers, identifying four individuals who appeared on both. Despite being listed as potential leavers, these individuals still retained access to Active Directory (AD). Upon investigation, it was confirmed that all four were on career breaks. However, we were unable to determine whether these individuals continued to have access to their Force-issued devices during their period of absence. Our review also found that there is no formal process in place to manage AD or device access when an employee takes a career break or retires and rejoins. Instead, such circumstances are handled informally between the individual and their line manager. To address this gap and to mitigate the risk these situations pose on the Force's assets and information, clear and structured guidelines should be established for managing system and device access when an individual takes a career break, or when they retire and rejoin the Force. Doing so would help ensure compliance, reduce administrative burden, support smooth transitions for returning staff, and mitigate the risk of security breaches due to inactive/dormant accounts.	1. Develop Formal Procedures: • Create clear and documented procedures for handling Career Breaks and Retire and Rejoin scenarios for Active Directory (AD) User Access. • Define the process for revoking AD access and access to Force devices of employees on Career Breaks and Retire and Rejoin, for line managers, and HR. • Regularly review and update AD access permissions based on employment status changes. • Establish standardised protocols for revoking access to Force devices during career breaks. 2. Training and Communication: • Provide training to line managers and HR personnel on the new processes and procedures and their importance for governance, security, and operational efficiency. • Communicate the formalised process to all relevant stakeholders to ensure awareness and operational efficiency and mitigate security risks. 3. Regular Audits: • Conduct periodic audits to verify compliance with the established procedures and identify any discrepancies in user access management and identify and address any dormant or unauthorised AD access. • Generate reports to track AD access and Force device permissions for employees on career breaks and those rejoining the organisation.
Priority	2
Responsible Officer	Principal Delivery Manager – Service
Timescale	30th June 2025

Audit Assessment of Agreed Themes

Theme	RAG Rating	Rationale
Leadership & Culture		Our rating has been impacted by the gaps in policies and procedures for managing user access in certain situations.
Learning		The gaps highlighted above present an opportunity to strengthen user access controls through improved processes, training and monitoring.
Diversity & Inclusion	N/A	We have been unable to provide an opinion on diversity and inclusion specific to the user access processes we have reviewed.

Audit Objective

To undertake a recruitment and retention benchmarking review to identify best practice, areas for concern or benefits which may impact recruitment/retention.

Executive Summary

Each year, all five police forces include an allowance within their respective plans to contribute to regional work by SWAP. We were asked to conduct a recruitment and retention benchmarking review during 2024/25 to address the risk that Forces do not have the required workforce in place to deliver their objectives, either through failure to recruit or retain employees, resulting in organisational failure.

Assurance Opinion

Advisory - This piece of work is related to advice and no assurance opinion is required.

Organisational Risk Assessment

Medium

Our audit work includes areas that we consider have a medium organisational risk and potential impact.

The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.

Key Findings



The Forces may wish to review the data analysed in relation to the use of service critical payments, bonuses and market supplements to establish whether these incentives could be used more effectively and/or if opportunities exist to collaborate with other forces to maximise benefits.



A comparison of Force staff surveys and employees' reasons for leaving highlighted similar themes in relation to fatigue, anxiety, emotional energy, morale, work/life balance and feeling undervalued. The Forces may wish to consider focussing retention strategies on these areas to limit key role departures.



Differences were observed between the Forces' approaches to recruitment events, retention working groups, employee benefits, employee surveys, data analysis etc; offering an opportunity for individual force self-assessment and completion of 'gap-filling' in relation to areas identified as under-developed.



Opportunities exist for Forces (potentially with less resource) who are yet to develop policies/strategies to benefit from work already completed at other regional forces. Knowledge sharing could be facilitated to expediate the completion of outstanding work more quickly and efficiently.

Scope

We focussed on the following areas during the audit as agreed in the audit brief:

- Force policies and any relevant guidance available in relation to attraction, recruitment and retention of police officers and staff.
- A comparison of force vacancy levels and payscales.
- Retention methods: market supplements, bonuses, wellbeing initiatives, training and development etc.
- Forces' understanding of office/staff motivations for leaving; exit interviews, market analysis etc.

Extensions to data collation timeframes were permitted to allow the collation of information to be completed for all Forces, this was due to other People-related audits being conducted at the time of this review. Data reviewed relates to 12 month periods during 2023/2024.

Summary

Recruitment and retention benchmarking completed across the five regional Forces highlighted some gaps in relation to overarching strategy, procedures, performance reporting, working groups etc; benefit may be gained from further document/experience sharing between the Forces to resolve this and to consider the potential for regional workforce plans. Analysis of recruitment and retention additional payments could be used to identify regional challenges in specific functional areas and allow an opportunity to explore collaboration. Internal People Department employee surveys may deliver improved response rates and an opportunity to focus on deep dives into specific areas of retention concern that have already been identified as national negative outliers across the Forces in surveys. The Forces could also consider the potential to align survey approaches to facilitate improved benchmarking opportunities.

Comparisons were limited in some areas due to the information shared and the Forces must therefore satisfy themselves where information/data appears to be missing but is known to be in place. Further opportunities exist to build on the benchmarking information shared and enhance local collaboration in this area.

Appendix A – Recruitment Benchmarking

Report Key – Appendix A

	Evidence seen
	Evidence not seen
	In progress

Benchmark A1: Police Staff Recruitment and Selection Procedure

ASP, DCP, DP and GP provided copies of their Police Staff Recruitment and Selection Procedure. The procedures reviewed included reference to/coverage of the following areas:

Areas of coverage	ASP	DCP	DP	GP	WP
Recruitment and Selection Procedure					
Vacancy management					
Role profiles					
Person specification					
Advertising					
Application process					
Shortlisting					
Selection methods					
Interviews					
Medical					
Fitness					
Vetting					
Offer of employment					
References					
Barring candidates from applying					
Appeals process					
Code of ethics					
Storage and disposal of employment documents					
Equality statement					

DCP and DP also highlighted work completed on gender decoding in the recruitment process.

WP are currently developing a Recruitment and Selection Procedure. We did see separate guidance which covered retention and disposal guidelines for employment documents, shortlisting, selection methods and vetting.

Benchmark A2: Recruitment Events

DCP and DP highlighted that engagement events are run by all forces for police officers and that a cycle of learning is in place to review and adjust themes. These can also be run for bulk police staff recruitment. ASP gave specific examples of recent recruitment events that they had undertaken/participated in which included the following:

- **Discovery Workshops** - Online workshops allowing prospective job applicants to find out more about the organisation and roles available.
- **Mosque Pop Up Stalls** - Regular stalls promoting job opportunities and relevant information at various Mosques.
- **Careers Events** - The team regularly attends careers event within the Force area – promoting uniformed and staff roles.
- **Community Roadshows** - The team arranged dedicated roadshows to reach out to our local communities. Two recent events held were at Page Park and Gloucester Cricket Ground.
- **“In Conversation With...” Events** - These online sessions allow community members to meet senior leaders - putting a human face to the organisation as well giving them an opportunity to ask questions and raise community issues.
- **Post 16 Schools Engagement** - The team will regularly engage with Post 16 students in various settings promoting careers with ASP as another career path to consider.
- **Community Engagement** - This engagement work also involves visits to Churches, Gurdwaras and Mosques. One aspect of this work included the meeting organised for our Muslim community members to meet the Chief Constable on the back of their declaration statement about institutional racism.
- **Neighbourhood Engagement** - This work has included the Neighbourhood Police Teams (NPT) coffee mornings between local community members and local NPT's and other relevant departments within ASP. In addition, we have provided opportunities for our communities to meet and shadow the Outreach Team as well as well as facilitating engagement with PCSO's.

No other Forces gave specific examples of recruitment events that they had delivered/participated in and these are therefore shared for information.

Benchmark A3: Retention Focus Group

DCP and DP have a Retention Working Group which is chaired by the Head of People, the Group meets monthly and aims to:

- Maintain strategic oversight of retention activity across both forces in support of the Alliance Retention Strategy and ensure that this is reflected within Alliance Strategic Retention Plans.
- Co-ordinate and prioritise workstream activity, specifically supporting the implementation of the National Leavers Framework.
- Review progress against current organisational priorities, developing options, action plans and recommendations that will influence and inform strategic decision making in relation to retention.
- Facilitate delivery of retention interventions to agreed timelines, providing progress updates to the Strategic People Board, and Workforce Planning Demand Group as required.
- Encourage and ensure effective consultation in relation to the development and implementation of retention interventions across the Alliance.

GP also have a Retention Working Group in place which focuses on 16 strands:

(1) Attraction and recruitment	(9) Exit process
(2) Pre-boarding and On-boarding	(10) Pay, reward and recognition
(3) Volunteer workforce experience	(11) Workforce expectations
(4) Supportive Leadership & Wellbeing training, development and talent management	(12) Culture and engagement
(5) PDR process	(13) Learning and development
(6) Promotion process	(14) Apprenticeships
(7) Working arrangements	(15) Diversity, equality and inclusion
(8) Stay interview process	(16) Data analysis.

ASP and WP did not provide any details of any similar arrangements in place.

Benchmarking A4: Development Programmes

ASP has a Leadership Academy with seven personal development courses:

1. Self-Awareness
2. Managing Self-Criticism
3. Managing Your Emotions
4. Self-Reflective Practice
5. Cognitive Awareness
6. Exploring Your Values
7. Mindfulness for Stress

GP also has a Leadership Academy which 'equips police staff, officers and volunteers with the skills, knowledge and support needed to embed supportive leadership across our organisation. The Leadership Academy delivers both short and longer programmes alongside a range of CPD events to share best practice and the latest thinking. These support the ongoing development of our leaders to ensure the wellbeing of our teams, improve performance and ensure quality of service to the public.'

Similarly, WP also have a Leadership Academy that provides relevant leadership training to all levels of the organisation from police constables to the Chief Officer Group.

DCP and DP operate development programmes, with annual personal development reviews (PDRs) requiring a talent rating that is used to shape future progression and facilitate talent management. Calibration meetings are used to score and discuss. Departments are showcased and development plans are linked to information/case studies and a calendar of events including shadowing and professional conversations with departments plus performance reporting.

Nationally, the College of Policing delivers a five-stage development as part of the National Centre for Police Leadership (NCPL) which is *'for everyone who works or volunteers in policing'*. Each stage aims *'to deliver a consistent standard of leadership development throughout your career – whether you want to broaden and develop your skills or prepare for promotion.'*

Appendix B – Retention Benchmarking

Report Key – Appendix B

	Evidence seen		Heatmap - low
	Evidence not seen		Heatmap - high
	Not in place		

Benchmark B1: Retention Strategy and Employee Benefits

Retention Strategy

All forces provided a Retention Strategy or equivalent that outlined the key areas they are focusing on to best retain employees. Rewards and recognition, onboarding and selection, workforce development, culture and new ways of working were common themes in the documents shared.

Retention Strategy:	ASP	DCP	DP	GP	WP
Strategy					2021-2024
Addressing reasons for leaving					
New ways of working, agile/flexible					
Culture, leadership and engagement					
Learning and Development					
Onboarding and induction					
Supportive leadership					
Professional / workforce development					
Pay, reward and recognition					

Employee Benefits

GP offers an 'Health Assured' service which provides free and confidential advice to all employees. The helpline includes counselling, legal & financial, bereavement support, medical and cognitive behavioural therapy services. They also have a wellbeing portal which provides a virtual library of wellbeing information. There is no other information available on the website to compare. DCP and DP are also developing an Employee Benefits Programme to include a salary sacrifice scheme, retailer discounts etc. Purchase of annual leave, eyecare vouchers, a variety of leave and a bike scheme are also available. A combination of information shared in relation to benefits by the Forces and on their website is summarised below.

Employee Benefits:	ASP	DCP	DP	GP	WP
Active staff support network/peer groups					
In-house Occupational Health Unit					
Employee (family) assistance programme					
Wellbeing and health support					
Disability confident					
Flexible/agile working					
Gyms (in some police buildings)					

Benchmark B2: Additional Payments (Police Officer and Staff)

Source: Forces' Data Over a 12-month Period During 2023 & 2024					
	ASP	DCP	DP	GP	WP
		(Apr-23 to Mar-24)			(Apr-23 to Mar-24)
Targeted Variable Payments (TVPs) (Service Critical Skills Payments)	No data provided	599 employees	237 employees	No data provided Joined scheme in 2024	341 employees
○ Lowest payment		£368	£250 Detectives		£38 Sgt Firearms
○ Highest payment		£368	£750 Firearms		£3,000 Head of Unit (Second't)
○ Most common roles:		Police Officers Detectives/Firearms	Police Officers Detectives/Firearms		Police Officers CID/NBT
	(Jul-23 to Jun-24)	(Apr-23 to Mar-24)	(Apr-23 to Mar-24)	(Apr-23 to Mar-24)	(Apr-23 to Mar-24)
Bonus Payments (Number)	1,335	700	279	38	170 employees
Average Payment:	£521	£169	£130	£152	£430
○ Lowest payment:	£25 Command & Control	£50 Contact Centre	£5 Contact Management	£50 Not specified	£87 Criminal Intel Analyst
○ Highest payment:	£3,000 Firearms/PC Source Handler	£2,000/£2,500 DAO/Superintendents	£750/£1,000 HR/PSD	£1,000 Not specified	£3,000 Firearms Instructor
○ Most common roles:	DC Investigations PC Firearms Trainer	Patrol Constables Contact Officers	LPA's Criminal Justice	Not specified	Analysts Fleet
	(Jul-23 to Jun-24)	(Apr-23 to Mar-24)	(Apr-23 to Mar-24)	(Apr-23 to Mar-24)	(Apr-23 to Mar-24)
Market Supplements (Police Staff)	134	2	7	61	462
Average Payment/Month:	£466	£3,466	£394	£598	£617
○ Lowest payment	£42 Information Technology	£229 Estates	£113 Occupational Health	£79 Information Technology	£71 Financial Investigation TL
○ Highest payment	£2,058 Information Technology	£2,779 Information Technology	£291 Estates	£1,611 Information Technology	£810 Network & Tele Ops
○ Most common roles:	Information Technology Response	Estates Information Technology	Occupational Health Estates	Information Technology	Bus Imp D&D FA Invest Team
Relocation payments	No data provided	No data provided	No data provided	No data provided	lowest: £1,120 highest: £8,000 x2 – both detectives

Benchmark B3: Performance and Inclusion Meetings

ASP shared information regarding the Professional Development Unit (PDU) meetings held with Police Constable Degree Apprenticeship, Degree Holder Entry Programme and Professional Policing Degree student police officers. Student officers will have quarterly tripartite meetings with a member of university staff and a PDU assessor from the Force. The meetings evaluate the professional and academic development of student officers, whilst providing an opportunity for the officer to raise concerns and provide feedback. Additionally, officers will have tutorship, PDU assessor and sergeant meetings to review progress. DCP also confirmed similar meetings with the Performance and Inclusion Team. We did not receive information from the other regional Forces.

Benchmark B4: Exit Interviews

Say & Stay Interviews: ASP confirmed there is a process in place for student officers in the PDU phase. PDU Inspectors will liaise with the student officer's Chief Inspector (C/Insp) if the student is considering leaving the Force. The C/Insp may choose to hold a say and stay conversation with the officer. The PDU will then support the officer and try to address concerns they may have. The PDU Insp will meet monthly with the Patrol Superintendent to discuss any such examples. No information was provided for experienced police officers or staff. A similar process is in place at DCP and to be introduced at DP. Information was not provided by the other regional Forces.

Exit Interviews: All regional Forces confirmed they hold exit interviews. ASP provided an analysis of reason for leaving. DCP and DP display exit interview information of leavers by demographic characteristics. Raw data was provided by GP and WP. The data had not been analysed or displayed according to any metric. WP confirmed they are starting to receive more data on leavers and are now analysing results.

July 2023 to June 2024					
Top reasons for leaving (all employees)	ASP	DCP	DP	GP	WP
Reason 1	Career change	Work-life balance Wellbeing	Work-life balance Wellbeing	Voluntary resignation	Morale
Reason 2	Work-life balance	Morale, engagement and satisfaction	Morale, engagement and satisfaction	Transfer to another force	Work-life balance
Reason 3	Job satisfaction	Personal circumstances	Personal circumstances	-	Personal circumstances

*Features across most forces

Benchmark B5: Turnover/Vacancy Trends

July 2023 to June 2024					
Turnover/Vacancies Data Provided	ASP	DCP	DP	GP	WP
Leavers	610	488	244	Data not provided.	230
○ Police Officer leavers	237	259	150	-	86
○ Police Staff leavers	373	229	94	-	144*
Turnover Rates	Yes	Yes	Yes	-	Yes
Vacancy trends	Yes	Yes	Yes	-	Yes

* includes PCSO's

Turnover rates

- ASP saw the highest turnover rates in the Citizens in Policing directorate between July 2023 and June 2024.
- WP data only shows joiners and leavers by month, not the department they relate to. There was a net increase of 91 officers and 90 staff over the same period.
- DCP staff turnover rate (how many staff left in the last 12 months in relation to 12-month average strength) stood at 8.37% in June 24.
- DP staff rolling 12 months turnover rate (as above) was standing at 10.29% in June 2024.
- No data was provided for GP.

Vacancy trends

- ASP saw the biggest vacancies in the CID and Collaboration directorates for police officers, and Collaboration and IT directorates for police staff.
- WP provided the number of vacant posts at the Force by month. There were 981 vacant posts in July 2023 compared to 770 vacancies in June 2024.
- DCP staff vacancy levels were at 11.26% and 7.58% of the police staff design for the Alliance and D&C respectively (June 2024).
- DP staff vacancy levels were at 11.26% and 11.82% of the police staff design for the Alliance and DP respectively (June 2024).

Appendix C – Other Benchmarking

Benchmark C1: Surveys

Survey Type:	Internal People Survey 2023	National Policing Wellbeing Survey 2023	National Policing Wellbeing Survey 2023		National Policing Wellbeing Survey 2023	Internal Wellbeing
	ASP	DP	DCP	GP	WP	WP
Response Rate	55%	25.1%	21.8%	Not Received	22.4%	10%
Response Numbers	4,000	727	1,488		558	213
Happy At Work?	65.5%					

Compared to National Averages	DCP	DP	WP
Negative outliers for Officers:	Fatigue	Fatigue	Fatigue
*Features across all forces	Anxiety & Depression	Anxiety & Depression	Anxiety
	-	Emotional Energy	Emotional Energy
	Job Satisfaction	Job Satisfaction	-
	Resilience	Resilience	-
	-	-	Work Overload
	-	-	Emotional Demands
	-	-	Valued by Force/Public
Negative outliers for Police Staff:	-	Valued by Public	Fatigue
	Valued by Force	-	-
	Emotional Demands	-	-

Report Key – Appendix C

	Evidence seen		Heatmap - low
	Evidence not seen		Heatmap - high
	In progress		

Benchmark C2: Wellbeing Resource

Wellbeing Resource:	ASP	DP	DCP	GP	WP
Dedicated Wellbeing Resource	Yes	Yes	Yes	Yes	Yes
Reporting To:	Head of Org Dev't	Chief Medical Officer	Chief Medical Officer		Occupational Health
* Wellbeing Manager/Lead/Coordinator	1.80	0.30	0.70	Yes	1.00
* Sergeants & Wellbeing (WB) Practitioners	-	1.50	3.50	-	-
* Welfare Team	Yes (volunteers)	2.00	1.00	-	-
* Health & Fitness Lead	-	0.80	1.00	-	-
* TRIM Manager/Coordinator	Yes	0.30	0.70	-	Yes
* Police Chaplain	Yes	0.20 (+10 volunteers)	0.80 (>25 volunteers)	-	Yes

Benchmark C3: Reviews & Data Collation

Reviews & Data Collation:	ASP	DCP	DP	GP	WP
Pulse/National Policing WB Survey	2023	2023	2023		Nat 2023/Int 2024
Performance Updates	Quarterly	Quarterly	Quarterly		Annual
Deep Dive into Health, Safety & Wellbeing		EAP/Ext BM data	EAP/Ext BM data		Leapwise Review
Frontline WB Review		2023 (6m update)	2023 (6m update)		
HSE Stress Indicator Tool					
Occup'l Health & WB Performance Board		May-24 to date	May-24 to date		
Health Surveillance (high psych risk)		1,300 employees	400 employees		Risk Assessment Based Medical available to all
Psychological Safety Review					
Working Time Regulations Checker		Yes	Yes		

Benchmark C4: Wellbeing Strategies & Plans

Strategy & Plans:	ASP	DCP	DP	GP	WP
WB Strategy/Landscape Review		2017 v.3 in progress	2017 v.3 in progress	In People Strategy	2022-24 updating
Mental Health (MH) WB/Wellness Plan	Yes	2022-24	2022-24		Yes
National MH @ Work Commitment	Yes	Yes	Yes		Yes
Oscar Kilo Blue Light WB Framework SA	Yes 2024	Yes v.3 in progress	Yes v.3 in progress		Yes
Student Officer WB & Retention Plan		Yes	Yes		
Suicide Prevention Group/Plan					Yes

Benchmark C5: Wellbeing Training

Training:	ASP	DCP	DP	GP	WP
MH for Managers Programme (%uptake)	Leadership Academy	93%	91%	Leadership Academy	
Resilience Building Workshop		Available to all	Available to all		Planned
Stress Awareness/MH Management	For All	Sgt & Insp courses	Sgt & Insp courses		
WB Input in Force Courses/Conferences	Induction	Lunch & Learn	Lunch & Learn		Induction

Benchmark C6: Wellbeing Activities & Initiatives

Activities & Initiatives:	ASP	DCP	DP	GP	WP
Oscar Kilo WB Van Tour (+ h/check)	Yes	2021-2024	2021-2024		Yes (all sites)
OK9 Wellbeing Dog Scheme	Yes	2022 to date	2022 to date		Yes
Annual National Online WB Festival	Yes	2021 to date	2021 to date		
WB Day (face to face)		Ad hoc	NPT/Response 2023		Monthly
Local Health & WB Groups	Central	8 local	6 local		Central
WB Grants (for local delivery)		Yes	Yes		
WB Passport	Yes				Yes
Employee Assistance Programme	Contract	Regional Contract	Regional Contract	Yes - with apps	Yes - with apps
Financial Support & Advice Contract	In Progress	Finwell	Finwell		
Physiotherapy Services	Yes	Regional Contract	Regional Contract		Yes
SharePoint/Pocketbook/Newsletter	Yes	Yes	Yes		Yes
Medical Intervention Fund		Yes	Yes		
Welfare/Compassionate Fund		Yes (Compass' Fund)	Yes (Welfare Fund)		
Surfwell WB Programme	Yes	Yes	Yes	N/A	N/A
Active Day (+ families/free lessons)			Woodland Wellness		Yes
Alcohol/Gambling Awareness	Yes				
Samaritan Postvention Toolkit	Yes				
MH Peer Support Sch.	Health & WB SPOCs	2015 to date	2018 to date		2023 to date
Misconduct Peer Support Scheme		2022 to date	Due 2025		Welfare Officers
MH First Aiders	75	Very few	Very few		
Food Banks		Local - WB Grant	Local - WB Grant		Yes
Staff Support Networks/Talk Cafes	Various	Various	Various	Yes	Various
Welfare Rooms/Resting Areas		Some Stations	Some Stations		Rolling Out
Trauma Response - TRiM	TRiM	TIPT (Control Room)	PTEC/Tracker, TIPT (CR)		TRiM
Gyms	Yes	Yes	Yes	Yes	Yes

Benchmark C7: Other Observations

Performance Reporting	ASP	DCP	DP	GP	WP
	People Insight Report - Monthly	People Dashboard - Monthly	People Dashboard - Monthly	Not Provided	Tactical People & Workforce Planning Board - Monthly
<i>Includes/not limited to:</i>	Attraction & Recruitment	Recruitment	Recruitment		Attraction & Recruitment
	Separation	Leavers	Leavers		Leavers
	Development	Balance Change	Balance Change		Workforce skills
	Engagement	Learning	Learning		Wellness

Top of Payscale	ASP	DCP	DP	GP	WP
Chief Constable	£180,623	£184,272	£162,441	£158,757	£162,441
Deputy Chief Constable	£149,376	£152,373	£134,340	£133,248	£134,340
Police Officers (to Ch Supt)	£111,117	£103,242	£103,242	£103,242	£94,563
Police Staff	£99,336	£77,445	£100,983	£110,316	£94,563

Other Information Requested	ASP	DCP	DP	GP	WP
Succession Planning *					
Talent Mapping					
Key Roles Risk Assessment					
Employment Market Analysis					

* Although specific information was not provided for succession planning across Force roles, fast-track and career development programmes were referenced.

Audit Objective

To review the use of vehicle telematics across each of the five Forces in order to identify best practice and areas for improvement.

Background	Assurance Opinion	Potential Risk
Each year, the five regional police forces include an allowance within their respective audit plans to contribute to regional audit work that is to be completed by SWAP. Vehicle telematics (telematics) refers to the use of telecommunications and monitoring systems to collect, transmit, and analyse data from vehicles. It involves the integration of GPS (Global Positioning System) technology, sensors, and other devices to track and monitor various aspects of a vehicle's performance, location, and driver behaviour in real-time. As part of the 2024/25 audit schedule, we have been tasked with reviewing the use of telematics across all five Forces for the purposes of benchmarking. This report sets out the findings from our review below.	Advisory	Poor and/or improper use of vehicle telematics may result in missed opportunities to optimise fleet operations, reduce costs, monitor driver behaviour, enhance safety and/or regulatory compliance. This could lead to financial loss, reputational damage and/or legal challenge.
	This piece of work is related to advice and no assurance opinion is required.	

Key Findings	Audit Scope
 All regional Forces have installed telematics systems in their operational and fleet vehicles over the past four years. In addition to the initial installation costs, these systems incur annual data charges, amounting to tens of thousands of pounds. However, no Force has conducted a formal benefits realisation review in relation to telematics. This is important because it helps an organisation assess whether the intended benefits of a system, such as telematics, have been achieved. Such a review will ensure that the investment in the system has delivered the expected outcomes and value and therefore, should be considered.	We reviewed the following as part of our audit: ▪ The goals and objectives of telematics and how these are measured and delivered. ▪ The telematics systems/technology in use, its key features and integration within other business processes/systems. ▪ The collection and review of telematics data and how this is being used to drive improvement. ▪ How value for money is being measured. ▪ The challenges and lessons learnt from implementing and using telematics and how these have been/are being addressed. ▪ Any future plans to upgrade and improve telematics and the exploration of new technologies (e.g., artificial intelligence).
 Each regional Force uses telematics differently. Some Forces do not use certain capabilities or features offered by telematics for various reasons. For example, Wiltshire Police (WP) has not enabled driver ID features. Driver ID identifies the individual operating a vehicle by requiring them to log in or authenticate themselves before they can use the vehicle. The feature can track driver behaviours and monitor and analyse actions like speed, acceleration, braking, and overall driving style. It can help identify areas for improvement and support safer driving habits. Driver ID was cited as one of the most useful features of telematics by the other four Forces. All Forces should review the information presented at Section 3 of Appendix 1 below and consider any opportunities to enhance the use of their telematics offer locally.	
 Avon & Somerset Police (ASP), together with Dorset Police and Devon & Cornwall Police (DPDCP), use data visualisation tools and dashboards like Qlik and Power BI to present telematics data to management for review. Additionally, DPDCP (who share a single fleet service) provide monthly telematics reports to a strategic group for further review and scrutiny. This level of reporting is not currently in place at Gloucestershire Police (GP) or WP due to capacity and resourcing issues.	

Conclusion

All Forces implemented telematics in 2020/21, except for WP, who went live in 2023/24. Our benchmarking highlighted differences in the use of telematics across regional Forces and opportunities to enhance analysis, scrutiny and reporting of telematics data locally. Although no formal benefits realisation review has been conducted at any Force in relation to telematics, the majority highlighted benefits such as improved vehicle utilisation, enhanced visibility of driver behaviour, and more effective scheduling of vehicle maintenance. Contracts for four out of the five Forces are set to expire, presenting an opportunity to establish a regional contract that could drive cost savings, standardise practices, and enhance consistency across the region. Comparisons/benchmarking was limited in some places due to the detail of information shared by some Forces. All Forces should review the information presented in this report to identify best practice and areas for improvement in relation to telematics.

Appendix 1

Detailed findings.

1. Goals and Objectives

1.1 Goals and objectives of telematics.

The most common goals and objectives of telematics cited by all five Forces were to:

- Monitor driver behaviour.
- Assist with incidents and investigations involving vehicles.
- Manage vehicle utilisation.
- Improve safety.

None of the five Forces have conducted a formal analysis to assess whether the goals and objectives of their telematics systems, or the value for money, are being achieved.

2. Telematics System, Technology and Implementation

2.1 Telematics systems and technology in use and costs.

All five Forces use UK Telematics which is installed in both operational and pool vehicles. All Forces implemented telematics in 2020/21, except for WP, who went live in 2023/24. The initial and ongoing costs, as well as the number and/or percentage of vehicles with telematics installed, is detailed in the table below:

Force	Initial Costs	On-going Costs	Total Number of Vehicles with Telematics Installed	Percentage (%) of Total Fleet
ASP	£168k	£86.6kpa (avg. across three years of data charges)	925	76%
Devon & Cornwall Police (DCP)	£146k	£88.9kpa	1025	90%
Dorset Police (DP)	£66.7k	£37.7kpa	440	90%
GP	<i>Did not provide this information</i>	<i>Did not provide this information</i>	434	89%
WP	£125k	£37.7kpa	465	<i>Did not provide this information</i>

Covert vehicles were specifically mentioned by DPDCP and GP as not having telematics systems installed. Initial and on-going costs were found to vary between Forces. Contracts for four out of the five Forces are set to expire, presenting an opportunity to establish a regional contract that could drive cost savings, standardise practices, and enhance consistency across the region.

2.2 Communicating the use of telematics.

ASP sent out a Force-wide communication to inform officers and staff of the go-live date for telematics. Additionally, ASP requires drivers to log in before operating any vehicle equipped with telematics, ensuring they are aware of the technology in use. At DPDCP, SharePoint was used to communicate the use of telematics, with guidance and FAQs available on the page for individuals. At GP, telematics was also communicated through a Force-wide announcement, with relevant guidance provided to officers and staff. Individuals are also informed about its use during driver training. WP did not provide any details of how they communicated the use of telematics to their officers and staff.

2.3 Challenges surrounding the implementation of telematics.

All Forces, except for WP, reported some resistance or mistrust regarding the implementation/use of telematics. WP did not experience this issue, as they do not currently use the driver ID feature, which tells them who is operating a vehicle. A number of Forces also cited challenges with getting telematics fitted into an active fleet and the logistics involved in this process.

3. Data Collection and Analysis

3.1 Features of telematics in use.

The table below outlines the telematics features currently in use across all five Forces.

Telematics Feature in Use	ASP	DPDCP	GP	WP
Driver ID/Behaviour	✓	✓	✓	✗
Fuel Monitoring	✓	✗	✗	✓
GPS Tracking	✓	✓	✓	✓
Odometer Readings	✓	✗	✗	✓
Vehicle Utilisation	✓	✓	✓	✓

At DPDCP, fuel monitoring and odometer readings are not extracted from telematics systems as these capabilities are enabled within other systems. GP stated that they do not have the capacity to use 'many features' offered by telematics or to analyse the data that it does collect. WP do not track driver behaviour citing 'technical issues' with the ability to use/enable this feature. At ASP, telematics is integrated with other systems (e.g., their Fleet Management System). For example, odometer readings are uploaded from telematics into the Fleet Management System which aids with vehicle maintenance. DPDCP use preconfigured reports from telematics which are uploaded into to their Fleet Management System. Telematics is not integrated with any other systems at GP or WP.

3.2 Key benefits of telematics.

The key benefits of telematics cited by the Forces were:

- Enhanced vehicle utilisation. ASP, DPDCP, and GP cited examples of reallocating/moving vehicles from underutilised locations to areas with higher demand or selling them off.
- The ability to monitor driver behaviour. This data could be used to identify areas for improvement and supports safer driving habits. This feature is not enabled at WP.
- Ensuring compliance with maintenance schedules which was specifically highlighted by ASP and DPDCP.
- Supporting investigations following incidents involving vehicles.
- Using telematics data to negotiate more favourable insurance policies was cited by DPDCP specifically.

Data visualisation tools such as Qlik and Power BI are used by ASP and DPDCP to communicate telematics data to management for review. Telematics data is also presented at a strategic level (the Strategic Vehicle User Group) each month for review and scrutiny.

4. Future Plans and Lessons Learnt

4.1 Future plans and lessons learnt.

All Forces were asked to provide details on any future plans for telematics, as well as any lessons learned from the implementation and use of the current technology. The key findings are summarised below:

- DPDCP is exploring the integration of dashcams compatible with their existing telematics systems. No other Forces are currently considering new or emerging fleet technologies.
- GP mentioned that they lacked the time and resources to conduct a full benefits realisation review of their telematics system.
- Improvements suggested for the current telematics systems include enhanced data reliability, better reporting capabilities, and easier integration with other systems.

Follow Up Audit Objective

To provide assurance that the actions agreed to mitigate against the risk exposure identified within the 2024/25 limited assurance opinion audit of Key Financial Controls - Corporate Credit Cards (hereafter referred to as Corporate Credit Cards) have been implemented.

Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Summary
Priority 1	0	0	0	0
Priority 2	1	0	0	1
Priority 3	0	0	0	0
Total	1	0	0	1

Follow Up Assessment

The original audit of Corporate Credits Cards was completed in July 2024 and received a 'limited' assurance opinion. The objective of that audit was to provide assurance that the Force's corporate credit cards are being used in line with agreed policy.

This audit sought to 'follow-up' on the implementation of the action agreed as part of the original audit. Audit testing was performed in relation to the priority 2 action and supporting evidence obtained where possible to demonstrate the progress made towards the implementation of this action.

Key Findings



The Force has updated its Main Government Procurement Card Policy. The revised policy was shared with cardholders and approvers in October 2024, along with a reminder of their responsibilities regarding credit card usage and approval procedures. In the same month, Finance carried out checks to ensure that VAT receipts were in place to support credit card transactions. However, due to resourcing constraints, these checks have not been conducted since. We have been informed that they will resume once the relevant team member returns to work.

Conclusion

The agreed action is considered complete. However, Finance should resume VAT receipt checks, as well as monitor compliance with relevant policy and procedure, when resourcing allows. Further detail is given at Appendix 1 below.

Appendix 1

Agreed Actions & Follow Up Assessment

Finding 1: Action		Follow Up Assessment	Complete
The Head of Finance to: - Ensure the single transaction limit of £1000 is not exceeded. Where this is exceeded, authorisation should be given by Finance and the approval together with supporting evidence attached against the transaction. - Remind cardholders that split transactions which circumvent the £1000 single transaction limit is prohibited. - Ensure receipts are uploaded onto the system and the original is retained by the cardholder for the required period of time. - Remind approvers that corporate credit card transactions should not be approved without a valid receipt to support the purchase. - Remind all cardholders to complete the Description field for purchases. - Remind all cardholders of the blocked and restricted categories. - Remind all approvers to approve credit card transactions on the Smart Data Online (SDOL). - Implement monthly reviews of corporate credit card transactional data to identify instances where policy and procedure has not been adhered to.		The Force has updated its Main Government Procurement Card Policy. In October 2024, cardholders were issued the revised policy and reminded of the following requirements: - The single transaction limit of £1,000 must not be exceeded without prior approval from the credit card administrator. - Hotel bookings must be made through the Business Order process, except in emergency situations. - All transactions must be supported by a VAT receipt (where applicable) and uploaded/recorded by the 14th of each month. Cardholders were also informed that non-compliance with the above would result in their card being cancelled. In addition, credit card approvers were also issued a copy of the revised policy and told to ensure all transactions are approved by the 21st of each month and to only approve transactions with useful descriptions and receipts uploaded. Finance conducted checks in October 2024 to ensure VAT receipts were in place to support credit card transactions. However, due to resourcing constraints, these checks have not been carried out since. We were advised that the checks will resume once the relevant team member returns to work. These checks should also include compliance with policy and procedure.	
Priority	2	SWAP Ref.	AP#4517
Responsible Officer	Head of Finance		
Timescale	25th September 2024		