

2024/2025
**CHIEF CONSTABLE'S
STATEMENT
OF ACCOUNTS**



Officers of the Office of the Chief Constable

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

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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.

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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 33 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.

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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%). It should be noted that the % growth for the core grant funding and council tax funding is cumulative over this period
- ✚ 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 his, 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.

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- 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.

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 Governments 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.

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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, 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.

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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

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- ✚ **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

21 October 2025

Office of the Chief Constable for Avon & Somerset

Statement of Responsibilities

This section explains our responsibilities for our financial affairs and how we make sure we carry out these responsibilities properly.

1 Chief Constable's Responsibilities

The Chief Constable is required to

- ✚ Make arrangements for the proper administration of the Office of the Chief Constable's financial affairs and to make sure that one of its officers, the Chief Finance Officer, has responsibility for the management of those affairs
- ✚ Manage its affairs to secure economic, efficient, and effective use of resources and safeguard its assets
- ✚ Approve the Statement of Accounts

2 Chief Finance Officer's Responsibilities

The Chief Finance Officer is responsible for preparing the Statement of Accounts for the Office of the Chief Constable in accordance with proper accounting practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (The 'Code').

In preparing this Statement of Accounts, the Chief Finance Officer has

- ✚ chosen suitable accounting policies and then applied them consistently
- ✚ made reasonable and prudent judgements and estimates complied with the CIPFA Code
- ✚ kept proper accounting records which were up to date
- ✚ taken reasonable steps for the prevention and detection of fraud including preparing an audit and ensuring appropriate risk management mechanisms are in place
- ✚ made sure that the internal control systems are effective – pages 20 to show this in more detail

I certify that the Statement of Accounts presents a true and fair view of the financial position of the Office of the Chief Constable as at 31 March 2024 and its income and expenditure for the year ended 31 March 2024.



Sarah Crew
Chief Constable
21 October 2025



Nick Adams LLB (Hons), FCA
Chief Finance Officer to OCC
21 October 2025

Independent auditor's report to the Chief Constable of Avon and Somerset

Report on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements of the Chief Constable for Avon and Somerset (the 'Chief Constable') for the year ended 31 March 2025, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies, and include the Police Officer's Pension Fund Account Statements comprising the Police Officers Pension Fund Account and Pension Fund Net Assets Statement. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Chief Constable as at 31 March 2025 and of its 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 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law, as required by the Code of Audit Practice (2024) ("the Code of Audit Practice") approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Chief Constable in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the Chief Finance Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Chief Constable's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Chief Constable to cease to continue as a going concern.

In our evaluation of the Chief Finance Officer's conclusions, and in accordance with the expectation set out within the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 that the Chief Constable's financial statements shall be prepared on a going concern basis, we considered the inherent risks associated with the continuation of services provided by the Chief Constable. In doing so we had regard to the guidance provided in Practice Note 10 Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2024) on the application of ISA (UK) 570 Going Concern to public sector entities. We assessed the reasonableness of the basis of preparation used by the Chief Constable and the Chief Constable's disclosures over the going concern period.

In auditing the financial statements, we have concluded that the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Chief Constable's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Chief Finance Officer with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Statement of Accounts, other than the financial statements and our auditor's report thereon. The Chief Finance Officer's is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Other information we are required to report on by exception under the Code of Audit Practice

Under the Code of Audit Practice published by the National Audit Office in November 2024 on behalf of the Comptroller and Auditor General (the Code of Audit Practice) we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.

Opinion on other matters required by the Code of Audit Practice

In our opinion, based on the work undertaken in the course of the audit of the financial statements, the other information published together with the financial statements in the Statement of Accounts for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make a written recommendation to the Chief Constable under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or;
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report in respect of the above matters.

Responsibilities of the Chief Constable and the Chief Finance Officer

As explained more fully in the Statement of Responsibilities, the Chief Constable is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. That officer is the Chief Finance Officer. The Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, for being satisfied that they give a true and fair view, and for such internal control as the Chief Finance Officer determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Chief Constable's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they have been informed by the relevant national body of the intention to dissolve the Chief Constable without the transfer of its services to another public sector entity.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Chief Constable and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015, the Accounts and Audit (Amendment) Regulations 2024 and the Local Government Act 2003 and the Police Reform and Social Responsibility Act 2011. We also identified the following additional regulatory frameworks in respect of the police pension fund: the Public Service Pensions Act 2013, the Police Pension Fund Regulations 2006 and the Police Pensions Regulations 2015.
- We enquired of management and the Chief Constable concerning the Chief Constable's policies and procedures relating to:
 - the identification, evaluation and compliance with laws and regulations;
 - the detection and response to the risks of fraud; and
 - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.
- We enquired of management, internal audit and the Chief Constable whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.
- We assessed the susceptibility of the Chief Constable's financial statements to material misstatement, including how fraud might occur, by evaluating management's incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of override of controls and the use of significant accounting estimates. We determined that the principal risks were in relation to manual journal entries posted around the reporting date which had an impact on the Comprehensive Income and Expenditure Statement and potential management bias in determining accounting estimates and judgements made in respect of pensions assets and pensions liabilities on the Balance Sheet.
- Our audit procedures involved:
 - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;
 - journal entry testing, with a focus on material year end journals impacting financial position, year end cash adjustment journals and journals posted and approved by the same individual;
 - challenging assumptions and judgements made by management in its significant accounting estimates in respect of valuation of pensions assets and pensions liabilities (Local Government Pension Scheme and Police Pension Scheme); and
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not

detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.

- We communicated relevant laws and regulations and potential fraud risks to all engagement team members, including the potential for fraud in revenue and expenditure recognition through management override of controls; and the significant accounting estimates related to the valuation of pensions assets and pensions liabilities. We remained alert to any indications of non-compliance with laws and regulations, including fraud, throughout the audit.
- The engagement partner's assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the police sector
 - understanding of the legal and regulatory requirements specific to the Chief Constable including:
 - the provisions of the applicable legislation
 - guidance issued by CIPFA/LASAAC and SOLACE
 - the applicable statutory provisions.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - The Chief Constable's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
 - The Chief Constable's control environment, including the policies and procedures implemented by the Chief Constable to ensure compliance with the requirements of the financial reporting framework.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Report on other legal and regulatory requirements – the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

We have nothing to report in respect of the above matter.

Responsibilities of the Chief Constable

The Chief Constable is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Auditor's responsibilities for the review of the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024. This guidance sets out the arrangements that fall within the

scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Chief Constable plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Chief Constable ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Chief Constable uses information about its costs and performance to improve the way it manages and delivers its services.

We document our understanding of the arrangements the Chief Constable has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor's Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate for the Chief Constable for Avon and Somerset for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have received confirmation from the National Audit Office that the audit of Whole of Government Accounts is complete for the year ended 31 March 2025. We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2025.

Use of our report

This report is made solely to the Chief Constable, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Chief Constable those matters we are required to state to the Chief Constable in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Chief Constable as a body, for our audit work, for this report, or for the opinions we have formed.

Julie Masci

Julie Masci, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Bristol

21 October 2025

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 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

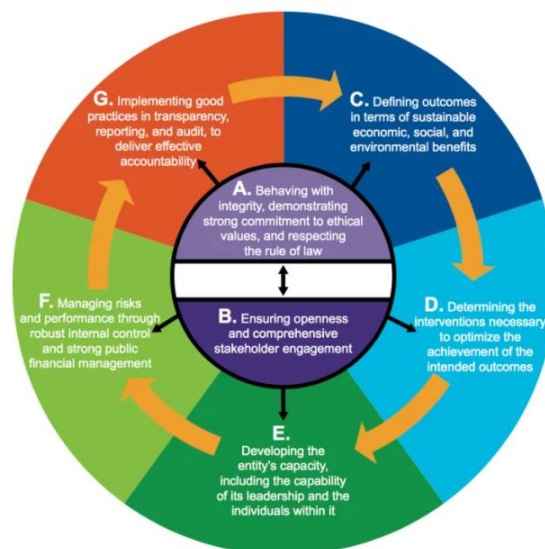
- 3.1 The **Governance Framework** comprises systems, processes, culture, and values by which the Constabulary is directed and controlled.
- 3.2 Governance is about how organisations ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, cost-effective, 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:
 - 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.



CIPFA Principles for Good Governance

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 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.

¹ 97% compliance as of 22/04/25

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.

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

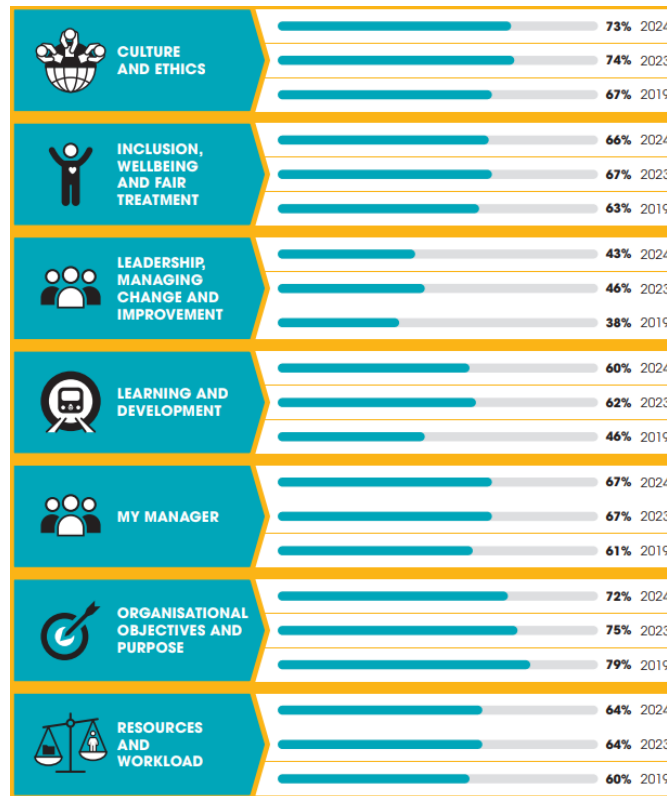
Matters work. This sets out how we will become an anti-racist police service, aligned to our wider organisational values. The strategy has eight clear objectives, and their realisation will help increase both community confidence and engagement.

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.
- 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.



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.

	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

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.

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: T/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 Dooze 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		
		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 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 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

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.

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 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, HMCIFRS 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 HMCIFRS 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 HMCIFRS 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 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.

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
21 October 2025



Nick Adams LLB (Hons), FCA
Chief Finance Officer to the OCC
21 October 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	508,137	-80,445	427,692
-487,582	67,874	-419,708	Intragroup funding adjustment	-508,137	80,445	-427,692
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

Balance Sheet as at 31 March 2025

Office of the Chief Constable for Avon & Somerset

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	15,265
19,104	Total current assets	15,265
-14,570	Creditors	-12,864
-4,534	Short term provisions	-2,401
-19,104	Total current liabilities	-15,265
	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

21 October 2025

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	2,134
2,005	Increase in long and short term debtors	-3,840
-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

Office of the Chief Constable for Avon & Somerset

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.

The use by the Chief Constable of assets held by the PCC has not been judged to represent a lease arrangement under IFRS 16

- ✚ There is no contract that gives rise to a lease; the provision of buildings and equipment by the PCC to the Chief Constable is more of a statutory requirement rather than a contractual arrangement.
- ✚ Control of the assets sits under the PCC. The PCC makes decisions on buying and selling properties and other assets and entering into and terminating lease contracts.
- ✚ The ultimate benefits of the asset are obtained jointly by the PCC and Chief Constable.

3 Accounting Standards Issued but not Adopted

There are no relevant points to mention in this section.

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	386,234	63,223	449,457	-21,765	427,692
-364,871	-65,969	-430,840	11,132	-419,708	Intragroup adjustment	-386,234	-63,223	-449,457	21,765	-427,692
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	4,698	-25,355	-1,108	-21,765
-2,194	13,615	-289	11,132	Intragroup adjustment	-4,698	25,355	1,108	21,765
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	21,310
-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	-633,967
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. These 2024/2025 figures also include £8,750 of prior year fees.

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:				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	2,829	-106,467	-272,533	-117,909	-269,704
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.

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

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.

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 £21,889,000 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 13.

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 2.56%. 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 Constabulary 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 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.

Virgin Media Case - Where any amendments are made to the rules of a contracted-out defined benefit scheme, the Actuary is required provide a section 37 confirmation that the scheme continues to meet the contracting-out requirements. The original court case decided that certain rule amendments were invalid. For LGPS, the Scheme Actuary are reviewing historic amendments to LGPS and the certificates provided, in this context. Due to insufficient information being available to assess potential impact, our Actuaries are unable to quantify it.

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



Further information can be obtained online at:-

www.avonandsomerset-pcc.gov.uk (PCC Website)

www.avonandsomerset.police.uk (Constabulary Website)

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