2025/2026

CHIEF CONSTABLE'S STATEMENT OF ACCOUNTS



Office of the Chief Constable for Avon & Somerset

Officers of the Office of the Chief Constable

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Office of the Chief Constable for Avon & Somerset

Statement of Accounts for Year Ended 31 March 2026

Chief Finance Officer's Narrative Report	**3**
Statement of Responsibilities	**16**
Auditor's Report	**17**
Annual Governance Statement	**22**
Comprehensive Income and Expenditure Statement	**40**
Movement in Reserves Statement 2024/2025 and 2025/2026	**42**
Balance Sheet	**43**
Cash Flow Statement	**44**
Notes to the Financial Statements	**45**
Police Officer's Pension Fund Account Statements	**70**
Glossary of Terms	**72**

Office of the Chief Constable for Avon & Somerset

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 her election May 2024, the Police and Crime plan has been under review and public consultation through 2024. The PCC set the Police and Crime Plan and published this 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 3 local policing areas incorporating Neighbourhoods and Response, and eight directorates, encompassing all other aspects of operational and organisational delivery. During 2025/26 the Constabulary has changed its operating model to introduce this geographic command structure. Through this structural change the Constabulary's intention is to better align command decisions and the accountability for these more closely to the communities we serve.

- Bristol Local Policing Area
- North East Local Policing Area (South Gloucestershire and Bath and North East Somerset)
- Somerset Local Policing Area (Somerset and North Somerset)
- Criminal Investigations Directorate
- Public Protection 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.

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 4 outcomes which are:



In support of delivering this strategy, we manage a portfolio of change initiatives. This includes larger scale programmes to deliver transformative change, alongside smaller scale, iterative continuous improvement. The Constabulary has recently reviewed the organisation and governance of its change delivery and will be iteratively moving to new ways of working during the first half of 2026/27. The detail of these changes is explained further in our Annual Governance Statement on page 18.

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 2,000 new officers into Avon and Somerset, the majority of which (over 1,700) have been through our Police Constable Degree Apprenticeship (PCDA) or Degree Holder Entry Programme (DHEP).

The growth in numbers has enabled the Constabulary to achieve its officer headcount targets, initially as part of the national uplift programme, and during 2025/26 as part of our first-year delivery of the new 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.

The staffing information for both organisations as at 31 March 2026 is as follows.

Employees	Actual FTE	Actual Headcount	Actual % Part-Time
Police Officers	3,413	3,468	7.0%
Police Community Support Officers	221	232	20.3%
Police Staff	2,742	3,034	30.9%
OPCC	34	37	35.1%
Total	**6,410**	**6,771**	**23%**

The Constabulary is supported by 154 Special Constables, 59 Police Cadets, 112 Police Support Volunteers, 1,365 roadside Community Speedwatch Volunteers and 121,402 Neighbourhood Watch members from 2,813 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.

Corporate operational performance is reviewed monthly at the 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.

The 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 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.

We have recently 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 new national performance framework (including the Neighbourhood Guarantee).
- The 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 includes monitoring through our committees, where performance and assurance information is used to assess where we are doing well and where improvements are needed.

Office of the Chief Constable for Avon & Somerset

The local context within which the Constabulary delivers performance, continues to reflect several national opportunities and challenges, characterised by:

- Officer experience and profile mean that there continue to be 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.
- Demand for policing services continues to evolve. We continue to 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 of this crime is being allocated to officers for follow up investigation.

The force has sustained 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 90.5% in 2024/25 to 97.4% for 2025/26 – this is nationally high (2nd out of 43 forces as of February 2026). Reductions in the percentage of secondary 101 calls that are abandoned has also been noted, reducing from 25% in 2023/24 to 3.7% in 2025/26. The victim satisfaction rates for initial contact remain strong at 94.6% - up from the previous year's 89.5%.

During 2025/26 our overall police recorded crime levels in Avon and Somerset have increased by +4% compared to prior year (nearly 7,000 more recorded crimes). This is beginning to stabilise following significant increases in recorded crime during the previous two years. A large proportion of this increase is attributed to our improved crime recording standards, resulting in better capturing and recording of crime types. The 2025/26 increase includes increases in crimes such as stalking (+14%) and harassment (+12%).

'Neighbourhood crime', comprising personal robbery, vehicle offences, residential burglary, and theft from person offences, is relatively stable with a small reduction of -4.9% change from the previous year. This has been driven by a strong reduction (-10%) in vehicle offences.

The trailblazing, end-to-end approach to investigating rape - introduced locally through Operation Bluestone - has led the way nationally and is now shaping practice across forces nationwide. Through this work, we have achieved sustained improvements in rape charge volumes (+29% year on year). Against a backdrop of rising recorded offences, driven by better recording practices and increased public confidence to report, this represents a significant performance improvement.

The case file quality pass rate has seen strong sustained improvement during the last 12 months having seen a +15.9% pts increase to 69.4%. This rate now positions us above the national average.

Office of the Chief Constable for Avon & Somerset

During 2024/25 the Constabulary were inspected by HMICFRS under their Police Efficiency, Effectiveness and Legitimacy 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	
			Leadership and force management	

While it is pleasing to receive recognition for areas of good performance, the force acknowledges that there remain areas where improvement is needed. These are particularly highlighted in the 'Areas for Improvement' that were identified by HMICFRS. Many of these focus on investigative standards, approach to vulnerability and broader themes around leadership and force management. Throughout 2025/26 the force has worked hard to close many of these out through targeted improvement activity. This has included:

- The timeliness of management and enforcement of internet child abuse cases has improved.
- The timeliness and management of the Domestic Violence Disclosure Scheme (DVDS) has significantly improved.
- The use of risk assessments has improved in terms of quality, compliance and supervisory oversight.
- The management of registered sex offenders (RSOs) has improved with sustained reductions in outstanding visits and risk assessments.

In addition to the AFIs, the force has completed many HMICFRS recommendations, moving us to a position where we now are a force that has amongst the lowest outstanding recommendations volumes.

According to the latest Crime Survey for England and Wales data (September 2025), the force ranks 19th of 43, with a public confidence rate of 69.8%, marginally above the national average. Public confidence continues to be influenced by incidents of officer misconduct. The force also recognises enduring concerns regarding the disproportionate experiences of individuals from Black and minority ethnic backgrounds in their interactions with policing, thereby impacting their confidence in us. The force's Race Matters strategy commits the organisation 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 violent crime stands at 61% (-3.9% on the previous year), with victims of anti-social behaviour reporting satisfaction rates of 68.9%, victims of burglary 62.3% (dwelling burglary victims at 67%), victims of hate crime 53.2% and victims of violent crime 62%. 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:

- 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 officers, particularly due to the large influx of new police officers and students under tutelage. This will continue to 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 10% (+1% pt%). This rate places the force in the lower end of national benchmarks, a position which we recognise is not where we want to be. Whilst the improvements made in crime recording practice will play a factor here, the force is continuing to bring focus to this performance metric, with targeted improvement activity being managed through our investigative standards work.

3 Financial Performance

3.1 Revenue Expenditure

In 2025/26 the approved net revenue budget was set at £411.2m, an increase of £20.1m (5.1%) on the previous year. This budget was funded through a combination of Government grants (£231.6m/56.3%) and local council tax (£179.6m/43.7%).

Of this budget, £405.9m was provided to the Chief Constable to support the provision of policing services to the communities of Avon & Somerset, an increase of £19.6m (5.1%).

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 online, to provide public transparency of our financial performance. The financial performance report for 2025/26 was reported to the PCC's Governance and Scrutiny Board in June 2026 and can be found published on the PCC's website.

The Constabulary's (i.e. excluding PCC managed budgets) net revenue expenditure in 2025/26 was £406.2m, which when compared to budget, means an overspend of £0.3m (0.1%). 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** – has overspent by £0.8m/0.4% against budget. This reflects the pay award agreed at 4.2% with effect from September 2024, thereby driving a cost increase greater than the 2.8% increase we had originally budgeted for. The pressure created by the pay award was recognised by the Government who provided additional grant funding (see income below) to compensate.

- **Officer overtime** – has overspent by £0.9m/10.8% against budget. The overspend was primarily driven by increased operational demand, including abstractions related to student officers, managing the operational pressures of demand across the summer months, the requirement to provide resilience for local and national operations and events, including mutual aid deployments for high-profile operations. A proportion of this overtime overspend is offset by income for example mutual aid requirement, policing of football and the Glastonbury Festival.

- **Staff pay and allowances** – has overspent by £1.0m/0.9% against budget. In common with officer pay the reason for this overspend was the 4.2% pay award which mirrored that agreed for police officers. We estimate that this added £0.9m to our costs above the 2.8% originally budgeted for and

therefore, were it not for this, we would have largely been on budget for the year. The overspend is offset by the additional grant funding provided by the Government (see income below).

- **Staff overtime** – has overspent by £0.2m/8.9% against budget. The staff overtime is driven predominantly by the underlying vacancies.

- **Pensions** – has overspent by £1.0m/11.5% against budget. This overspend includes some pension strain cost resulting from redundancies, as well as higher than budgeted costs for ill-health retirements during the year.

- **Premises** – has underspent by £0.7m/4.3%, which reflects underspends on both energy costs and on business rates following successful appeal for two properties.

- **Transport** – has overspent by £0.1m/0.8%, 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** – have overspent by £1.2m/8.4%, 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 costs. These have been partially offset by underspend against the force wide equipment budget.

- **Partnerships** – have underspent by £0.1m/0.3%, which is largely reflective of vacancies within our Major Crime Investigation Team and our shared specialist training function, offset by overspends in relation to mutual aid support provided from other forces for the policing of protests locally, and an overspend in forensics following pro-active work to reduce historic backlogs in digital evidence processing.

- **Income** – the force has received £5.7m/9.9% more in income than was budgeted for. This includes additional specific purpose grant funding in support of the officer and staff pay awards (£2.7m), grant funding for temporary over-achievement of officer uplift (£0.5m), 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 (£0.6m), offsetting overtime pressures as above and over-achieved against our investment income by £1.0m, reflecting the strong returns seen throughout the year.

The following table summarises the revenue financial performance for 2025/26 after the agreed adjustments have been made to account for the reported underspend:

Office of the Chief Constable for Avon & Somerset

	Budget £'000	Expenditure £'000	Over/ Under (-) £'000
Bristol BCU	27,025	26,502	- 523
North East BCU	24,275	23,549	- 726
Somerset BCU	24,595	24,939	344
Neighbourhood & Partnerships	29,390	28,276	- 1,114
Response	37,614	40,388	2,774
Operational support	88,389	88,994	605
CID	39,066	41,667	2,601
Collaboration	29,195	28,178	- 1,017
Enabling services	109,321	107,519	- 1,802
Central costs & miscellaneous	-2,955	-3,809	- 854
Constabulary sub total	**405,915**	**406,203**	**288**
Office of the PCC	2,669	2,645	- 24
Commissioning	2,612	2,612	-
Total revenue expenditures	**411,196**	**411,460**	**264**

It should be noted that the figures above cannot be agreed directly to the comprehensive income and expenditure statement on page 33 of these accounts 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. However, the total revenue expenditure reported above can be agreed to Note 6 on page 47 of the group accounts (published alongside these accounts) which provide group expenditure and funding analysis.

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 2026, covers the five-year period from 2026/2027 through until 2030/2031. The below provides the headlines from this forecast.

4.1 Revenue Budget

	Current	MTFP Forecast				
	25/26 *£'000*	26/27 £'000	27/28 £'000	28/29 £'000	29/30 £'000	30/31 £'000
Budget requirement	*425,864*	459,067	477,869	494,615	508,001	522,988
Less; Total funding	*-425,864*	-454,734	-470,858	-486,251	-498,636	-511,223
(Surplus)/Deficit before savings		**4,333**	**7,011**	**8,364**	**9,365**	**11,765**
Less; Planned new savings		-4,333	-7,011	-8,364	-8,364	-8,364
(Surplus)/Deficit after savings		-	-	-	**1,001**	**3,401**

NB – the way in which funding has been accounted for changed from 2026/27 in line with national recommendations. This means that the 25/26 budget figure above (£425.9m) is different to that against which financial performance is reported above. The difference is accounted for through the change in accounting approach for specific revenue grant funding.

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

The key assumptions that underpin this forecast position are:

- Our funding is forecast to grow by £85.4m/20.0% by 2030/2031, driven by cumulative increases to both the core grant funding (+£36.9m/17.0%) and to council tax funding (+£48.5m/27.0%) over this period.

- Our budget requirement is forecast to increase by £97.1m/22.8% by 2030/2031, driven by many factors, including

    - Inflationary adjustments to officer and staff pay incorporating the full year of the 4.2% pay award, and then 3.0% in 2026/27, 2027/28, 2028/29 and 2.5% in each year thereafter, increasing costs by £55.4m p.a. by 2030/2031.

    - Adjustments to the average cost of an officer and staff which reflects the gradual maturing of our workforce profile and the incremental pay progression that is associated with this, resulting in an increase of £3.8m p.a. by 2030/2031.

    - Increases to police officer costs of £3.3m p.a. by 2030/31 which reflects the recurring growth delivered in 2025/26 through the neighbourhood policing grant, and the assumption we will permanently retain the additional uplift officers recruited to help ensure that national uplift plans are realised.

    - Inflationary increases to general and specific (e.g. fuel, utilities, etc) non-pay costs are assumed to add £12.2m by 2030/2031.

    - 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 £4.0m p.a. by 2030/2031.

    - Reductions to the ring-fenced grant funding by £1.1m, which reflects the expectation that the additional uplift maintenance grant will continue, but at a reduced value of £2.4m, as well as the loss of funding to support additional costs of the XL bully dog ban.

    - Reductions to income budgets, reflecting inflationary increases and forecast decreases in return on investments – by £1.4m in 2026/2027 and a reduction of £1.6m p.a. by 2030/2031.

    - Adjustments to budgets recognising a reduction of £1.8m p.a. from 2026/2027, reflecting the changes against our previous plans, including elements of inflationary provision set aside in 2025/2026 which, when compared to the actual cost incurred, could be released from budget on a recurring basis.

    - Realisation of new planned and targeted revenue savings of £4.3m p.a. from 2026/2027, rising to £8.4m by 2030/2031.

4.2 Policing Precept

In December 2025 the policing minister confirmed that PCCs would have flexibility to raise the policing precept by up to £15 p.a. for an average band D property in setting the 2026/2027 budget. This flexibility reflects 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 5.1%. Following review, the Police and Crime Panel unanimously 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 £124.8m over the next five years, with identified funding at the time this programme was presented of £120.8m, resulting in a funding deficit of £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 includes £10.7m for the replacement of 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 £13.2m on ICT projects, including 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 £25.9m includes some ongoing capital replacement and repairs work, a number of projects including plans in Yeovil, Bath, Radstock, and Central Bristol (Trinity Road) as well as force-wide projects to introduce electric vehicle charging capabilities across our estate.

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

The Medium-Term Financial Plan for the period 2026/27 to 2030/31 has been developed against a backdrop of continued financial constraint and uncertainty for policing. While the Government confirmed the police funding settlement in January 2026, there remains a significant uncertainty as to the likely value of future years settlements. Neither the Summer 2025 Spending Review nor the autumn budget statement, provided detailed clarity on future police funding. As a result, medium-term financial planning has been based on national modelling assumptions and the most up-to-date information available, recognising that future grant allocations remain uncertain.

The 2026/27 settlement provides a £9.1m (3.5%) increase in grant funding; however, this uplift does not fully offset the cost of the 4.2% pay award implemented in September 2025, nor does it provide sufficient headroom for future pay awards or wider inflationary pressures. A significant proportion of funding growth is ring-fenced through the Neighbourhood Policing Guarantee, with £8.4m in 2026/27 conditional on maintaining and expanding neighbourhood policing capacity, including a requirement to grow this workforce by a further 40 FTE during 2026/27.

The MTFP continues to reflect the position that Avon and Somerset Police is under-funded relative to need and comparable forces, particularly those serving core city areas. Although the Government has

acknowledged the need for reform of the police funding formula, including through the Police Reform White Paper, no timetable has been provided, and no change has been assumed within the life of this Plan. Funding projections therefore assume a continued shift in the balance of police funding away from central grant and towards council tax.

Cost pressures across the medium term remain significant. Pay and workforce-related costs are forecast to increase because of pay awards and pay progression as the maturation of the workforce profile increases. Inflationary pressures are also expected to continue across non-pay budgets, particularly in areas such as IT, estates, fleet and national systems. In addition, the MTFP reflects the need for sustained capital investment to maintain existing assets and support the local delivery of national programmes, including the Emergency Services Network and the transition to electric vehicles.

While the forecast revenue budget can be balanced through identified savings in 2026/27 and the following two years, residual deficits emerge from 2029/30 onwards, demonstrating that further savings will be required. However, this does not yet recognise any further growth in neighbourhood policing numbers, as the requirements of meeting the governments guarantees here have not been fully outlined with local forces. If further growth is to be mandated without the provision of additional funding, this will further strain these forecasts and may well bring about the need for further savings beyond those which are already planned. We will monitor this situation closely in conjunction with other forces and will adjust plans as required once the position becomes clearer.

The Constabulary has a strong track record of delivering efficiencies, having achieved over £100m of savings since 2010/11, and this approach will continue. Future savings will focus on non-pay efficiencies, digital transformation and improved productivity, while seeking to minimise impacts on the delivery of the Government's Safer Streets Mission and the PCC's Police and Crime Plan. Central to this will be continued review of demand, particularly non-crime demand, alongside ongoing collaboration, innovation and disciplined financial management.

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 2025/2026 we have identified and delivered £1.4m of in-year savings (£3.4m across full contract term), of which £0.9m is cashable and £0.5m non-cashable, through procurement and ongoing contract management activity. The delivery of procurement savings is an important component of demonstrating how we achieve value for money.

6 Accounting for Pensions

In line with International Accounting Standard (IAS) 19 on employee benefits, we are reporting a significant pensions liability of £3.1bn. 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.

Office of the Chief Constable for Avon & Somerset

This Statement of Accounts summarises the financial year for 2025/2026. 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 2026** – 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
- **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

8 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.

Office of the Chief Constable for Avon & Somerset

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.

The OCC Chief Finance Officer has considered the authority's financial resilience and the circumstances that would give rise to a report under Section 114 of the Local Government Act 1988. Having reviewed the medium-term financial position, as well as considering in conjunction with the PCC CFO the reserves position and liquidity arrangement, and the ongoing strategic planning and savings delivery arrangements, no conditions have been identified that would require the issue of a Section 114 notice at the date of approval of these accounts.



Nick Adams LLB (Hons), FCA

Chief Finance Officer to OCC

30th September 2026

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

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 2026 and its income and expenditure for the year ended 31 March 2026.



Sarah Crew
Chief Constable

30th September 2026



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

30th September 2026

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 2026, 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 material accounting policy information, and include the police pension fund financial 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 2025/26.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Chief Constable as at 31 March 2026 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 2025/26; 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 2025/26 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 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 2025/26, 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 2025/26, 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, including CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, Local Audit and Accountability Act 2014, Accounts and Audit Regulations 2015 (as amended), Local Government Act 2003, Police Reform and Social Responsibility Act 2011, Public Service Pensions Act 2013, Police Pension Fund Regulations 2006 and 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. We determined that the principal fraud risk was in relation to:
  - management override of controls, specifically posting inappropriate or unauthorised journal entries to manipulate the financial results for the year, and the potential for management bias in significant accounting estimates and critical judgements.
- Our audit procedures to address the principal fraud risk included:
  - evaluating the design and implementation of the controls that management has in place over the preparation, posting and authorisation of journal entries, including controls intended to prevent and detect fraud;
  - analysing the complete journal listing and determining criteria for selecting high-risk and unusual journals. We identified and testing unusual journal entries posted during the year and as part of the accounts production process, considering the appropriateness of the accounts used, and inspecting supporting evidence and corroboration; and
  - obtaining an understanding of the significant accounting estimates and critical judgements applied by management, challenging the assumptions and judgements made and considering whether there was evidence of management bias or unreasonable estimation.
- 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 the events and transactions reflected in the financial statements, the less likely we would become aware of it or recognise non-compliance.

- We communicated relevant laws and regulations and potential fraud risks to all engagement team members. 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 2026.

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 relevant guidance issued by the Comptroller and Auditor General. 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 2026 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 the Whole of Government Accounts is complete for the year ended 31 March 2026. We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2026.

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

30 September 2026

Office of the Chief Constable for Avon & Somerset

Office of the Chief Constable for Avon & Somerset
Annual Governance Statement 2026

0. Executive Summary

The Annual Governance Statement 2026 presents a generally positive and balanced assessment of Avon & Somerset Constabulary's governance arrangements. The report concludes that the organisation has adequate and proportionate governance, risk management and internal control systems in place, aligned to CIPFA's seven governance principles, with a clear commitment to continuous improvement. The overall tone is one of organisational maturity, demonstrating strong strategic planning, robust governance structures, effective financial stewardship, and increasing integration of performance, risk and change management processes. The statement also recognises that governance continues to evolve, particularly through the implementation of a refreshed governance framework and enhanced PMO-led oversight arrangements. The Annual Governance Statement identifies a clear set of **tactical priorities** for 2026/27.

- Successfully embed the **new governance framework**, committee structure and revised decision-making routes.
- Maintain momentum on closure of the remaining **HMICFRS Areas for Improvement** ahead of the 2027 PEEL cycle.
- Strengthen **workforce engagement, leadership capability and representation** outcomes.
- Deliver major digital **transformation programmes**, including ERP, digital investigations, customer platforms and ESN readiness.
- Continue development of **governance efficiency** measures, including updated governance guidance.

The Annual Governance Statement also identifies several areas that require sustained attention. While governance itself is assessed as effective, external scrutiny remains a key driver for improvement following the Constabulary's "Requires Improvement" HMICFRS PEEL assessment, and the organisation continues to manage several significant corporate risks relating to workforce capability, public confidence and digital transformation. The Annual Governance Statement is a positive assurance report rather than a report of concern. The principal message is that the Constabulary has a sound governance foundation and is demonstrating tangible progress against external inspection findings, but success during 2026/27 will depend on sustaining improvements in workforce engagement, public confidence and digital transformation whilst managing longer-term financial pressures. The report provides assurance that these issues are recognised, owned and actively managed through established governance mechanisms.

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 31/03/26. It also details improvement areas to enhance further governance arrangements that the Constabulary plans to progress during 2026/27.

1.2 Its purpose is to supplement the Avon & 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 OCC 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. The current Avon & Somerset Police & Crime Plan, covering the period 2024 to 2029, was published last year following the PCC elections in 2024.

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.

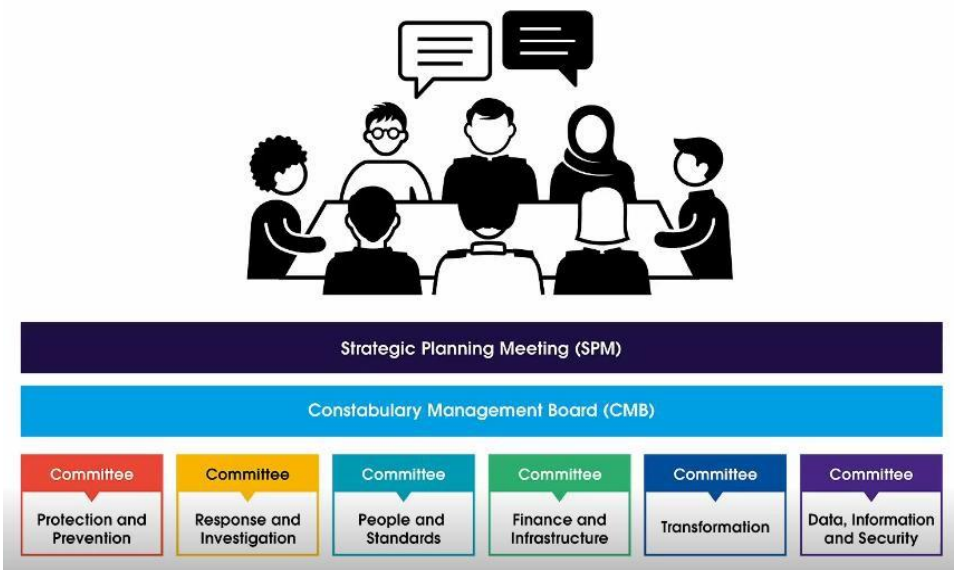
3.4 The fundamental function of good governance in the public sector is to ensure that intended outcomes are achieved whilst always acting in the public interest.

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 31/03/26 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 by the OPCC in 2022 and clarifies the way in which the two organisations will govern both jointly and separately to do business in right way, for the right reason at the right time.

4.3 The OCC is revising its **Governance Framework** building on the previous iteration developed through external consultancy and implemented by the Constabulary Portfolio Management Office (PMO) in 2022. The new framework was presented and agreed at the March 2026 Constabulary Strategic Planning Meeting. The following graphic provides an overview of this new structure.



4.4 Transition to the new Governance Framework is being led by the PMO and managed iteratively during Quarter 1 and Quarter 2. Implementation of the new arrangements include an annual Terms of Reference (TOR) review supporting consistency of understanding for individual meeting scopes (areas of focus) and how meetings will deliver both strategic objectives and organisational enablers. The refreshed framework will help expedite business decisions through the increased routing of decision papers through Committees. The different levels within governance structures align to our delivery mechanisms (e.g. Leadership at Strategic Planning Meeting and the Constabulary Management Board, Transformation @ Transformation Committee, Continuous Improvement @ all Committees,). Business as usual delivery and local performance management sits with Directorate / Department and BCU Leadership Meetings, with reporting on performance overseen at the Constabulary Management Board.

4.5 All governance meetings are facilitated by established MS Teams channels, through which visibility and access to all meeting documentation is provided to meeting attendees. The PMO has reviewed and updated core governance reporting templates to help with simplification of information presented. Previously, the PMO had issued a Governance Framework survey after each meeting to help identify areas for improvement. This has ceased temporarily as the new Governance Framework logistics / arrangements are managed. Clarification is still sought on whether the survey is to be re-introduced – the PMO is checking with Committee / Board Chairs. The current survey quantifies success based on questions that relate to meetings remaining focused, monitoring AFI's, review of outcomes and actions, challenging performance and using data effectively with scores out of 10 given – with a score of 8+ the initial "target". Average scores have been 8.5, 7.8, 7.8, 8.0 and 8.0 respectively. It is recognised that the process of a survey (issued via Teams as the meeting concludes) is a good idea. Some initial points of learning have identified accurate action capture, meeting attendance (representation) and agenda timings as initial areas for improvement, and these have been actively addressed as part of the new Governance Framework arrangements (i.e. through revised TORs for attendees, agenda planning meetings).

4.6 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 OCC cannot eliminate all risk of failure to achieve its objectives; it can only provide reasonable but not absolute assurance of effectiveness.

4.7 The OCC continues 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, Department, BCU Management Meetings for oversight.

4.8 Governance arrangements for both the OCC and the PCC are structured around the seven principles set out by CIPFA in the revised Delivering Good Governance: Guidance Notes for Policing Bodies in England and Wales (2016 Edition).

5 The CIPFA Principles

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

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

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

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

The OCC demonstrates its commitment to integrity and ethical values through its adoption and implementation of the College of Policing's Code of Ethics, which sets out clear expectations around honesty, integrity, authority, respect, equality, confidentiality and challenging improper conduct. The OCC publishes and maintains the full Code of Ethics, ensuring staff understand their obligations and responsibilities in day-to-day decision-making and professional behaviour. This code forms the ethical foundation for conduct across the organisation and aligns directly with this principles emphasis on creating a culture of integrity and ethical compliance.

Strong governance arrangements also support adherence to Principle A. The PCC operates within an ethical framework that outlines commitments to transparency, fairness, respect and the seven principles of public life. This includes open reporting of gifts and hospitality, conflict-of-interest declarations, and transparent decision-making processes. These governance mechanisms underpin accountability, support public trust, and exemplify ethical leadership—key elements of CIPFA's expectations for ethical culture and rule-of-law compliance.

Externally inspections of our professional standards arrangements also contribute to CIPFA Principle A compliance. HMICFRS's most recent integrity inspection notes that the OCC has established systems for vetting, counter-corruption, and professional standards, reflecting ongoing efforts to ensure the right people enter and remain in policing and that those who fail to uphold expected standards are identified and addressed. While the 2025 inspection highlighted areas requiring improvement, the force's engagement with these assessments and its ongoing strengthening of integrity arrangements demonstrate an organisational commitment to maintaining lawful, ethical conduct and continuous improvement.

A broad suite of supporting policies—covering misconduct, complaints, data protection, fraud, anti-bribery, stop and search, and public facing standards—further reinforces ethical behaviour and compliance. These policies ensure staff are guided by clear expectations and that the public can understand how the force manages integrity related issues. The availability of these documents enhances transparency and accountability, strengthening alignment to CIPFA Principles.

5.2 **Principle B: Ensuring openness and comprehensive stakeholder engagement.**

The OCC delivers **stakeholder engagement** through a blend of neighbourhood level interactions, formal consultation processes, and structured oversight mechanisms. Neighbourhood Teams maintain direct, visible engagement with local communities, holding regular events and interactions to understand emerging issues and respond quickly to concerns. Good use is also made of different channels in this engagement, including in supporting the PCC in her local public forums, and in our use of local area based social media accounts which provide means of ensuring that communities feel heard and are involved in setting local policing priorities.

In addition to community-facing work, the Constabulary supports the Police & Crime Commissioner (PCC) in presenting to the Police & Crime Panel on specific topics and areas of interest when required. The Police and Crime Panel is a scrutiny board for the PCC comprising local councillors and independent members, which reviews the Police and Crime Plan, scrutinises decisions and monitors performance on behalf of the public. Recent updates have also highlighted targeted engagement initiatives, including precept surveys, PCC community engagement activities, and recruitment of independent panel members—ensuring transparency and a diversity of voices in governance.

During 2026, the Constabulary has continued with routine meetings with Independent Advisory Groups (IAGs) to inform operational decision-making particularly in relation to community impact, equality considerations and sensitive incidents ensuring diverse community perspectives have been incorporated into policing approaches and policies. Feedback from IAG members is actively used to scrutinise cases, communications and tactics to help the Force assess proportionality, improve transparency and strengthen trust with under-represented communities. The Constabulary also retains consistent engagement with the PCP Scrutiny Panels providing data to support independent oversight to demonstrate accountability and continuous improvement.

The OCC also collaborates widely with partners across local authorities, community safety partnerships, and the criminal justice system to address complex societal challenges such as serious violence, anti-social behaviour, and victim support. These cross-sector relationships are

underpinned by shared strategies, joint meetings, and collective problem-solving, reflecting a comprehensive approach to stakeholder engagement that extends beyond policing to system-wide public safety and community wellbeing.

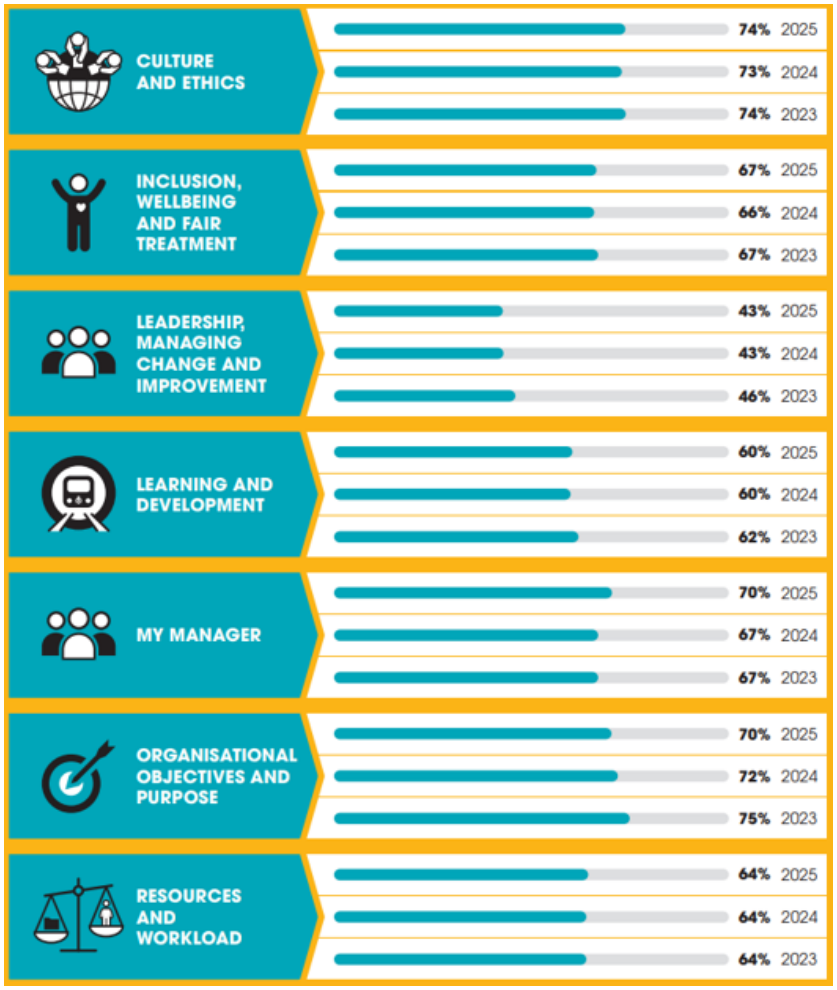
An engaged workforce

The annual Constabulary **People Survey** was undertaken in the autumn of 2025. 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 50% - a decrease in 6 percentage points from 2024. However, we still benchmark well when compared to the NHS Staff Survey (response rate of 46% for the latest 2025 survey – 2026 results not due until November) and the 2026 National Police Workforce and Wellbeing Survey (response rate of 20%).

The 2025 results have identified the top three improvement areas as:

(1) Leadership, Management Change and Improvement
(2) Learning and Development
(3) Resources versus workload.

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.**

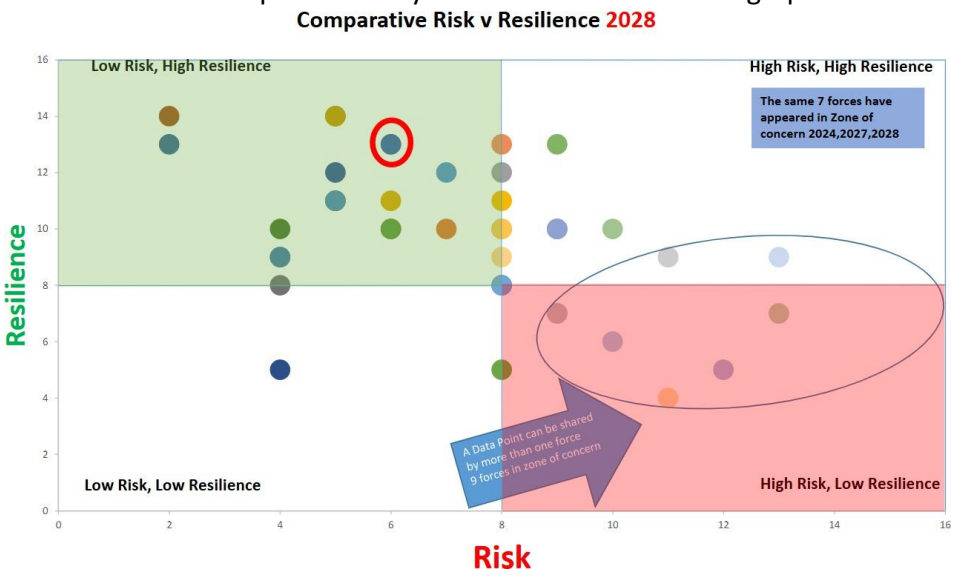
Avon & Somerset Constabulary sets out a strong commitment to **environmental sustainability**, guided by its Sustainability Plan. The force aligns its goals with four UN Sustainable Development Goals—Climate Action, Responsible Consumption and Production, Sustainable Cities and Communities, and Partnerships for the Goals—ensuring its environmental objectives are clearly defined and measurable. The Constabulary has reduced total carbon emissions through a reduction in natural gas consumption across its estate, and increased renewable energy use, including photovoltaic (PV) Cell installations at several locations. Its fleet strategy further demonstrates environmental outcome planning, with a gradual increase in fully electric vehicles and hybrids in operation, increasing the annual fleet miles being driven purely on electric power.

Infrastructure and estates planning also reflect the organisation ability to define long-term sustainability and community-focused outcomes. A refreshed Estates Strategy is due in June 2026 and will outline how police buildings will evolve to remain modern, efficient, climate-resilient, and supportive of workforce wellbeing. Current investments include major refurbishments, sustainability-led redesign of stations such as Chard (supported by Public Sector Decarbonisation Scheme funding), Bristol Broadbury Road, Bristol Trinity Road and Yeovil. Estate optimisation will help to reduce operational costs while improving service accessibility. The combined Estates and Fleet activity demonstrate a clear roadmap for delivering environmental, financial, and community benefits over the short, medium, and long term.

Financial sustainability is equally well-defined through the force's annual accounts and the joint medium-term financial planning. The latest Medium Term Financial Plan (MTFP) reflects the continued tightened financial constraints within which the wider public sector and policing specific are expected to continue to operate. The plan builds on funding announcements made by the Government for 2026/27, and the decision of the PCC to increase the policing element of council tax by £15 per annum for an average band D property. These are offset by assumptions around changes to our future operating costs, including what is expected to happen to inflationary pay awards, and other more general inflationary pressures on these costs, as well as where we need to make investment in new capabilities, and corresponding savings to help maintain a balanced budget. The forecast revenue position is balanced for the next three financial years – noting savings assumptions to be realised to maintain this position.

	Current	MTFP Forecast				
	25/26 £'000	26/27 £'000	27/28 £'000	28/29 £'000	29/30 £'000	30/31 £'000
Budget requirement	*425,864*	459,067	477,869	494,615	508,113	523,105
Less; Total funding	*-425,864*	-454,734	-470,858	-486,251	-498,636	-511,223
(Surplus)/Deficit before savings		**4,333**	**7,011**	**8,364**	**9,477**	**11,882**
Less; Planned new savings		-4,333	-7,011	-8,364	-8,364	-8,364
(Surplus)/Deficit after savings		-	-	-	**1,113**	**3,518**

Each year the OCC completes an annual survey conducted by the National Police Chiefs Council (NPCC) Finance Co-ordination Committee. This is used to benchmark all forces based on their financial resilience. The NPCC forecast for 2028 assesses Avon & Somerset Constabulary as "Low Risk High Resilience" and is represented by the dot circled red in the graphic below.



The OCC also **incorporates social outcomes into** its planning by supporting safer, healthier and more resilient communities. For instance, through multi-agency arrangements such as MAPPA, the force works with health, probation, youth offending, and social care services to protect the public from serious offenders. Recent efforts have strengthened risk-management practices and focused on improving outcomes for individuals with health and social care needs—supported by increased collaboration with local mental health trusts. These activities show how the force defines social benefit not just through enforcement, but through coordinated preventative work aimed at reducing harm and improving community wellbeing.

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

The OCC 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 OCC refreshed its performance framework(s) during 2024/25 with the new approach now firmly embedded. Central to reporting is the focus on HMICFRS Areas of Improvement from the 2023-2025 cycle noting a new inspection for the OCC begins in 2027. The IPQR is also used to provide routine focus on our operational strategic outcomes (monthly) and confidence, fairness an integrity (quarterly). The Specified Information Order is also reported as part of a quarterly cycle.

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 was identified. The Constabulary Governance Framework is being used as the vehicle to provide effective scrutiny and accountability of progress with the Inspection and Audit

Team having oversight of collective progress, reporting to external forums such as the Joint Audit Committee and managing the formal AFI closure process with HMICFRS.

The latest reported position for current HMICFRS recommendations shows real progress with 11/16 areas for improvement formally closed (as of 18/08/2026). The Constabulary Management Board continues to lead on scrutiny of these recommendations where mitigating improvement activity is reviewed and further interventions planned as required.

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 is being reset for the new 2026/27 financial year and beyond with the following construct agreed.

- Programme A – Operating Model next phase (Programme 'MOSAIC')
- Programme B – Data & Digital
- Programme C – Estates and Fleet

The number of live projects has been rationalised and reduced by 50% in the last twelve months standing at circa 30 as of April 2026. Several significant projects remain including the implementation of ORACLE as the Constabulary ERP system, wider roll-out of our new advanced digital investigation platform, estate changes for Bath and Yeovil police stations and the electrification of fleet and associated charging infrastructure to enable this.

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

Workforce Planning

The OCC's Strategic Workforce Plan sits alongside the Force Management Statement and Medium Term Financial Plan as one of the key organisational strategic planning documents, influencing the shape and focus of the Constabulary Strategic Plan. The production of this is co-ordinated by our Workforce Planning Unit, a function which has grown in recent years to include specialists resources we recognise as critical to our strategic success.

The Police Officer headcount target of 3,421 was achieved at the end of March 2026, successfully realising one of the conditions for our 2025/26 government grant funding. This target reflects growth of 70 officers during 2025/26, resulting from the plan put in place at the start of the year as part of our delivery of the first-year target for the neighbourhood policing guarantee. Our plan is to maintain this officer headcount target throughout 2026/27, despite this no longer being a condition on which our grant funding will be provided. To maintain our overall officer numbers requires ongoing effective recruitment planning. Our main entry routes have been Police

Constable Degree Apprenticeship (PCDA), for detectives the Degree Holder Entry Programme (DHEP) and transferees. During 2025/26 we introduced DHEP for Neighbourhood Policing and Police Constable Entry Programme (PCEP). The introduction of new routes has been and will continue to be informed through analysis of data to understand historic and future trends.

The OCC strategic workforce plan also recognises the importance of ensuring that we have the right skills to fulfil the full range of roles across the force. As part of our workforce planning, we routinely review and assess the skills across our workforce, including periodic skills audits. This understanding is used to inform our training provision and planning. Our in-house training provision currently provides a mixture of initial induction training, on-the job training (including e-learning), refresher training. This is bolstered by the provision of external training, including that which is co-ordinated through the College of Policing, as well as from specialist training providers relevant to specific roles.

Leadership

The OCC has introduced 'service leadership' as the overarching principle around which it expects its leaders, at all levels, to develop and deliver their roles. The focus of this is to focus on leaders working in service of 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.

Each year the OCC brings all its leaders together across several 'Leadership time' events. Through these days, which happen at the start of the calendar year, over 1,000 leaders attend to engage in the Constabulary's strategy, priorities and plans for the coming year. A tangible impact of these Leadership sessions is the increase in number and quality of 1-2-1s held with direct reports. This was identified as the number one priority for all leaders in the leadership time events at the beginning of 2025 and led to a 10.5% increase in the number of staff reporting that they regular 1-2-1s with their line manager in the people survey conducted in September 2025. Early evaluation of the 2026 events, conducted in February 2026, shows leaders have left with a strengthened understanding of expectations and an increased sense of motivation and clarity of their role in relation to prioritising people, decision-making and focusing on service leadership behaviours.

In support of the changes made to our operating model during 2025/26, we introduced a leadership intervention with the support of external leadership consultants. This has included a focus on how leaders would come together across the service to effectively lead in the new structures and ways of working to enable more visible, collaborative and aligned leadership – key conditions for embedding the new Operating Model.

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

The Constabulary Governance Framework remained largely unchanged during 2025/26 in support of the robust management of performance indicators, organisational and corporate risk, and financial management noting the current transition to a revised Governance Framework from early 2026/27.

These changes are designed to improve clarity of purpose for the different levels of the framework and reflect. Specifically, these changes will ensure we are clearer in how we govern and manage change as distinct from business as usual performance delivery. Through this we will improve definitions of roles and responsibilities, and ultimately accountability, and establish more clearly how we support those with accountability for delivery. We will also improve the clarity of our strategic planning cycle, and through this set out how we identify and agree on areas for investment and for disinvestment and establish accountability for the delivery of this change.

Performance indicators (KPIs)

The Constabulary **Integrated Performance & Quality Report (IPQR)** continues to provide a comprehensive summary of Constabulary performance and anchors the monthly Constabulary Management Board. The report covers three clear themes as below:

1. HMICFRS Areas for Improvement – reporting on progress towards resolving these
2. Strategic Outcome performance – providing data to enable us to track performance against our strategic outcomes
3. Performance & Quality Assessment – which undertakes a deeper dive to each of the core questions that form the basis of the HMICFRS PEEL inspection framework of all police Forces.

Our performance framework ensure the reporting of appropriate KPIs at all levels of governance arrangements. Organisational reporting of KPI's is managed at the Constabulary Management Board, and this is supported by customised reporting of KPI's into relevant Committees. The overarching Strategic Outcomes Dashboard summarises our primary service outcomes tracking trajectories and where available, national comparisons.

The PQA works to a scheduled cadence – an example of the themes for Q1 and Q2 2026/27 is copied below.

Apr-26	How good is the force at leading & managing its services to make sure they are efficient, effective & sustainable?
May-26	How good is the force at building, protecting & supporting its workforce?
Jun-26	How good is the force with regards to public treatment
Jul-26	How good is the force at crime prevention and deterrence?
Aug-26	How good is the force at safeguarding children and adults at risk?
Sep-26	How well does the force custody centres perform?

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 (eight static risks subject to quarterly review captured in a Corporate Risk Register). 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 (JAC) 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 currently focussing on better defined likelihood mitigation criteria.

The PMO remains 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. The Constabulary has volunteered to take part in a NPCC Peer Risk Management Assessment exercise in June 2026 (early adopter as part of a national NPCC exercise) to have objective validation and feedback on current arrangements looking to identify advisory areas for further improvement.

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 2026/27 – 2030/31.

This Annual Governance Statement provides an initial assessment of our latest Medium Term Financial Plan (MTFP) in Section 5.3. Additional detail of our financial planning and controls is given here. Importantly, our current MTFP 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. The Police Reform White Paper, published in January 2026, has confirmed the way in which funding is allocated across policing will be reviewed to address some of this imbalance. However, the timescales for this are unlikely to bring about changes for the foreseeable planning period.

At this stage our MTFP shows that our 2026/27 revenue budget is balanced after accounting for those savings already identified. Based on the assumptions made in future years we are also forecasting that we will be balanced for each of the next two years as well, achieved through the further delivery of planned savings. However, there remains a residual deficit in the final two years of this plan for which the identification of new savings will be necessary. The Constabulary has delivered more than £100M in savings since 2010/11 and has done so against a backdrop of already being underfunded compared to need. Further productivity and efficiency savings will remain a focus, particularly where they unlock capacity to manage demand pressures and / or release a cashable saving to help with our financial challenges.

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 PCC and the OCC, is undertaken by a third-party auditor for additional independence. Our internal auditors are South West Audit Partnership (SWAP). Working with SWAP, a pipeline of proposed areas for audit are identified and subsequently discussed with JAC who agree and set the audit plan. The 2025/26 audit schedule included themes such as Key Financial Controls, Benefits Realisation and Hybrid Working. Audit areas for 2026/27 (Q1 and Q2) include cyber security and incident response, the management of mandatory and ongoing training, the management of litigation and the control and management of personal issue of assets.

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 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 #8 referenced the 2025/26 Financial Year and was formally submitted to HMICFRS in May 2026 with formal feedback expected in the summer.

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 review being undertaken in 2026 is more significant in that it represents the first holistic review of the full Constabulary Governance Framework since 2022. The central PMO business as usual management / oversight of the Constabulary Governance Framework by the PMO provides consistency and identifies opportunities for further efficiencies. A number of these activities have been supported in the last twelve months.

- 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.
- Simplification of governance reporting templates (introducing Executive Summary Forms to assist attendees to quickly appraise themselves of papers submitted).
- Introduction of MS Co-Pilot to expedite consistent meeting capture and provide focused action and decision summaries from transcripts.
- The introduction of a governance survey – completed at the point of meeting closure to track effectiveness and areas for improvement.
- The revisiting of Business Case decision approval thresholds and how this maps to governance to help simplify decision-making (in progress).
- Understanding national governance standards through formal PMO training in the P3G discipline.
- The planned development of an updated Governance Handbook in Q2 2026/27 to consolidate governance delivery expectations in a way to help their communication across the organisation.

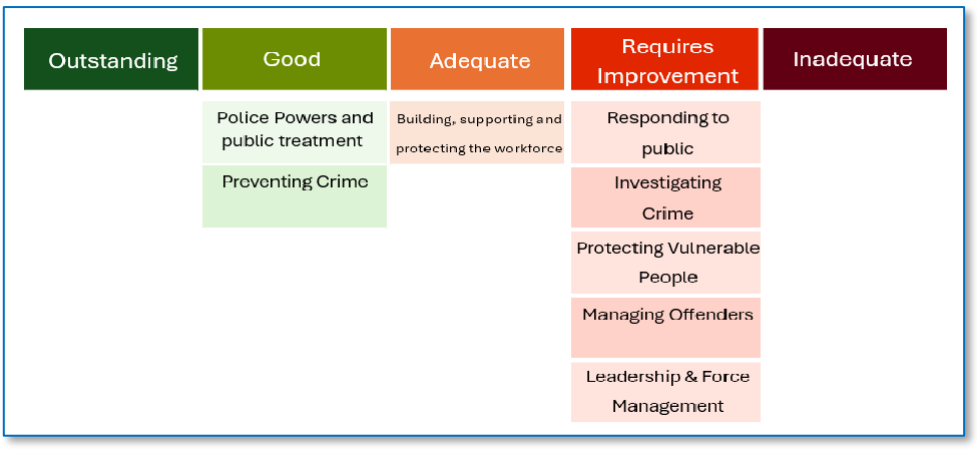
6.2 **His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS)**

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

The HMICFRS Integrated PEEL Assessment is one of the most critical sources of assurance for both the PCC and OCC in delivering the Police and Crime Plan and realising our vision. Avon & Somerset were last inspected in the autumn of 2024, with the 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. Section 5.4 details the progress the Constabulary has made against the formal HMICRS Areas for Improvement associated with this inspection over the last twelve months.



The next PEEL cycle for Avon & Somerset is scheduled for 2027. Data collection will begin in January 2027 ahead of the in-house inspection towards the end of next year.

6.3 Significant Risks

The latest assessment of the **Corporate Risk** Register was completed in March 2026 with three of our eight static corporate risks with a mitigated assessment score of 15/25 or higher (red RAG status). These three risks relate to People, Confidence and Digital.

- **People risk** - The high mitigated score for People is reflective a number of areas, including the levels of staff engagement continuing to be below where we would want them to be, as reflected in the 2025 People Survey, as well as our plans for realising improvements in representation continuing to under deliver against our ambitions.

- **Public Confidence risk** - The high mitigated score for Confidence is reflective of our Crime Survey England and Wales public confidence score (CSEW), which at last time this was reviewed remained below where we want it to be. This is however, showing some improvements, and if trajectory here is sustained, then this risk may reduce on future reviews.

- **Digital risk** - The high mitigated score for Digital is based on the status of several amber / red RAG IT projects delivering the portfolio of Constabulary Information Technology initiatives. This portfolio includes "big ticket" changes at a national, regional and local level with examples being a new Enterprise Resource Management system, preparations for the national Emergency Services Network, a new Customer Experience Platform, improvements to our Digital Evidence Management functionality and crime management system upgrades. Again, a lower assessment of the overall Digital risk could be achieved in 2026/27.

The latest summary of the Constabulary Corporate Risk Register (2025/26 Q4) is presented below. For each corporate risk, there are several detailed mitigations subject to quarterly review with Chief Officers where there progress is understood and reported. The PMO receives and analyses the national NPCC Strategic Threat Assessment when received to ensure key themes and tactical risks, if relevant, are reflected in local risk management reporting.

Corporate (Strategic) Risk Register - Q4 Overview

Corporate Risk Mitigated Assessments for Q4

Q3 2025/26	Impact = 1 Negligible	Impact = 2 Minor	Impact = 3 Moderate	Impact = 4 Significant	Impact = 5 Severe
Likelihood = 5 Very likely					
Likelihood = 4 Likely					People
Likelihood = 3 Possible				Service	Confidence Digital
Likelihood = 2 Unlikely			Governance	Infrastructure Information Governance	Finance
Likelihood = 1 Very unlikley					

7. Governance Issues

7.1 Throughout 2025/26, we have continued to evolve our **governance arrangements** and looked to identify and implement improvements to these, noting the more wide-ranging changes that are now planned as explained above. We will ensure that established elements of our organisational processes such as risk management, benefits management and organisational learning, remain hard-wired into our governance throughout these changes.

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. The introduction of the new Geographic Policing Model in November 2025 is helping to drive this at a local level. The implementation of the Public Protection Directorate provides basis on which we are developing specialist safeguarding governance arrangements with partners in support of service delivery. We have retained continued visibility of highlight reporting of regional governance forums via the Constabulary Management Board and alongside our regional partners, we are supporting work to review and improve our collaborative governance arrangements.

8. Conclusion and Certification

8.1 This statement has been prepared based on our annual review of the effectiveness of our 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. We are committed to deliver continuous improvement activity for our governance arrangements as described in this Statement during 2026/27 and will be able to report our progress of these activities in the Annual Governance Statement 2027.



Sarah Crew QPM
Chief Constable
30th September 2026



Nick Adams LLB (Hons), FCA
Chief Finance Officer to the OCC
30th September 2026

Office of the Chief Constable for Avon & Somerset

Comprehensive Income and Expenditure Statement for Year Ended 31 March 2026

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.

Restated OCC Expenditure £'000	Restated OCC Income £'000		Restated Total 2024/2025 £'000	Comprehensive Income and Expenditure Statement - OCC	OCC Expenditure £'000	OCC Income £'000	Total 2025/2026 £'000
506,866	-71,201	1	435,665	Police Services	505,918	-74,530	431,388
-506,866	71,201	1	-435,665	Intragroup funding adjustment	-505,918	74,530	-431,388
0	**0**		**0**	**Net cost of police services**	**0**	**0**	**0**
			125,830	Net interest on pensions			137,550
			-125,830	Intragroup adjustment (pension interest cost)			-137,550
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**
			269,368	Intragroup adjustment (Re-measurement of pension assets and liabilities)			108,107
			-269,368	Re-measurement of pension assets and liabilities			-108,107
0	**0**		**0**	**Other comprehensive income and expenditure**	**0**	**0**	**0**
0	**0**		**0**	**Total comprehensive income and expenditure**	**0**	**0**	**0**

1. In the 2024/25 statement of accounts, the £9.244m pension grant was part of the gross income figure for Police services - OCC within the net cost of police services. To improve consistency between police forces, it was decided that this should be in the taxation and non-specific grant income section of the Comprehensive income and expenditure statement.

2. Pension Liability has been restated due to a change in value of service cost and financial assumptions by £935,000 following correction in payroll data.

We have restated the 2024/25 figures to show both of these changes.

Office of the Chief Constable for Avon & Somerset
Movement in Reserves Statement 2025/2026 and 2024/2025

All reserves are held by the PCC.

Movement in reserves statement 2024/2025

	Revenue General Fund £'000	Capital Receipts Reserves £'000	Total Usable Reserves £'000	Total Unusable Reserves £'000	Total £'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 2025/2026

	Revenue General Fund £'000	Capital Receipts Reserves £'000	Total Usable Reserves £'000	Total Unusable Reserves £'000	Total £'000
Balance as at 31 March 2025	**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 2025/2026	0	0	**0**	**0**	**0**
Balance as at 31 March 2026	**0**	**0**	**0**	**0**	**0**

Office of the Chief Constable for Avon & Somerset
Balance Sheet as at 31 March 2026

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

Restated 2025 £'000	Balance Sheet	2026 £'000
	Long term assets	
2,464,679	Long term intragroup debtor	2,446,985
2,464,679	**Total non-current assets**	**2,446,985**
15,265	Intragroup debtor	15,312
15,265	**Total current assets**	**15,312**
-12,864	Creditors	-13,319
-2,401	Short term provisions	-1,993
-15,265	**Total current liabilities**	**-15,312**
	Long term liabilities	
0	Provisions	0
-2,464,679	Net defined pension liability	-2,446,985
-2,464,679	**Total long term liabilities**	**-2,446,985**
0	**Net assets**	**0**
0	Total usable reserves	0
0	Total unusable reserves	0
0	**Total reserves**	**0**

Pension Liability has been restated due to a change in value of service cost and financial assumptions by £935,000 following correction in payroll data.



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

30th September 2026

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 2026 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.

2024/2025 £'000	Cash Flow Statement	2025/2026 £'000
0	**Net surplus(-)/deficit on the provision of services**	**0**
2,134	Decrease in provision charged back to service	409
-3,840	Increase/decrease(-) in long and short term debtors	47
1,706	Increase(-)/decrease in long and short term creditors	-456
0	**Adjust net surplus or deficit on the provision of services for non-cash movements**	**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 2025/2026 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.

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 2024/2025 and 2025/2026.

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 into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to the surplus or deficit on the provision of services, but then reversed out through the Movement in Reserves statement to the accumulated absences account so that the holiday entitlements are charged to revenue in the financial year in which the holiday absence occurs.

1.4.2 Termination Benefits

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

An estimate of the employer's future cashflows is made using notional cashflows based on the estimated duration of all police schemes. These estimated cashflows are then used to derive a single equivalent discount rate (SEDR). The discount rate derived is such that the net present value of the notional cashflow, discounted at 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 represents the increase in the defined benefit liability arising from employee service earned in the current year. It is charged to the Comprehensive Income and Expenditure Statement (CIES) and allocated to the relevant service areas in which the employees worked.

- **Past service cost**

  This represents the increase in the defined benefit liability arising from scheme amendments or curtailments, where the effects relate to service earned in prior periods. It is charged to the Surplus or Deficit on the Provision of Services in the CIES.

- **Net interest on the net defined benefit liability (or asset)**

  This represents the change in the net defined benefit liability (or asset) during the period, that arises from the passage of time. It is charged to the Financing and Investment Income and Expenditure line of the CIES. Net interest is calculated by applying the discount rate used to measure the defined benefit obligation at the start of the period to the opening net defined benefit liability (or asset), taking account of changes during the period resulting from contributions 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 Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Group's position or financial performance. Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balance and comparative amounts for the prior period.

1.9 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

The following accounting standards have been issued but not adopted by CIPFA and their impact on the financial statements is currently unknown

- The effects of changes in foreign exchange rate (lack of exchangeability) (IAS 21)
- Insurance Contracts (IFRS 17)
- Contracts Referencing Nature-dependent Electricity (Amendments IFRS 9 and IFRS 7) issued in December 2024

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	**0.10%**	**0.0%**	**-0.1%**
Present value of total obligation	2,413,011	2,446,059	2,479,892
Projected service cost	18,521	19,639	20,796
Adjustment to long term salary increase	**0.10%**	**0.0%**	**-0.1%**
Present value of total obligation	2,448,522	2,446,059	2,443,606
Projected service cost	19,639	19,639	19,639
Adjustment to pension increases and deferred revaluation	**0.10%**	**0.0%**	**-0.1%**
Present value of total obligation	2,478,459	2,446,059	2,414,416
Projected service cost	20,842	19,639	18,476
Adjustment to life expectancy assumptions	**+1 year**	**None**	**-1 year**
Present value of total obligation	2,522,771	2,446,059	2,371,821
Projected service cost	20,472	19,639	18,822

4.2 Short and Long Term Provisions

In determining the provisions set aside at 31 March 2026 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.

Office of the Chief Constable for Avon & Somerset

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.

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	Net expenditure in the comprehensive I & E Restated		2025/2026 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	£'000
386,234	63,223	449,457	-21,765 *	**427,692**	**435,666**	Police Services	405,940	76,259	482,199	-50,811	**431,388**
-386,234	-63,223	-449,457	21,765 *	**-427,692**	**-435,666**	Intragroup adjustment	-405,940	-76,259	-482,199	50,811	**-431,388**
0	**0**	**0**	**0**	**0**	**0**	**Net cost of police services**	**0**	**0**	**0**	**0**	**0**
0	0	0	125,830	**125,830**	**125,830**	Net interest on pensions	0	0	137,550	0	**137,550**
0	0	0	-125,830	**-125,830**	**-125,830**	Intragroup adjustment (Pension interest cost)	0	0	-137,550	0	**-137,550**
0	**0**	**0**	**0**	**0**	**0**	**Financial and investment income and expenditure**	**0**	**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**	**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.

Office of the Chief Constable for Avon & Somerset

2024/2025 Capital Purposes £'000	Pension Adjustment £'000	Other Adjustment £'000	Total Adjustment £'000	Total Adjustment Restated £'000	OCC Expenditure and Funding Analysis	2025/2026 Capital Purposes £'000	Pension Adjustment £'000	Other Adjustment £'000	Total Adjustment £'000
4,698	-25,355 *	-1,108	**-21,765**	**-23,035**	Police Services	-2,376	-47,137	-1,298	-50,811
-4,698	25,355 *	1,108	**21,765**	**23,035**	Intragroup adjustment	2,376	47,137	1,298	50,811
0	**0**	**0**	**0**	**0**	**Net cost of police services**	**0**	**0**	**0**	**0**
0	125,830	0	**125,830**	**125,830**	Net interest on pensions	0	137,550	0	**137,550**
0	-125,830	0	**-125,830**	**-125,830**	Intragroup adjustment (Pension interest cost)	0	-137,550	0	**-137,550**
0	**0**	**0**	**0**	**0**	**Financial and investment income and expenditure**	**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**	**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**

In the 2024/25 statement of accounts, the £9.244m pension grant was part of the gross income figure for Police services - OCC within the net cost of police services. To improve consistency between police forces, it was decided that this should be in the taxation and non-specific grant income section of the Comprehensive income and expenditure statement.

We received an updated pension actuary report for 2024/25 after the 2024/25 statement of accounts was published.

We have restated the 2024/25 figures to show both of these changes.

Office of the Chief Constable for Avon & Somerset

7 Income and Expenditure Analysed by Nature

2024/2025 £'000	2024/ 2025 Restated £'000	Income and Expenditure analysed by nature	2025/2026 £'000
334,196	334,196	Employee costs	354,776
16,053	16,053	Premises costs	16,383
5,396	5,396	Transport costs	5,196
45,718	45,718	Supplies & services	50,885
29,034	29,034	Partnership costs	31,125
25,109	25,109	Misc, central, & grants	24,283
21,310	21,310	Depreciation, amortisation, & impairment	13,239
-25,408 *	-26,679	Employee benefit expenses	-46,614
125,830	125,830	Net interest on pensions	137,550
56,729	56,729	Net deficit on Police Pension fund	56,645
-633,967 *	-632,696	Intragroup adjustment	-643,468
0	**0**	**Total expenditure**	**0**
-20,899	-20,899	Sales, rent, fees, & charges	-23,260
-1,785	-1,785	Seconded officers	-1,542
-20,578	-20,578	Counter terrorism policing grant	-22,549
0	0	Neighbourhood policing grant	-4,575
-12,122	-12,122	Uplift grant	-8,006
-9,244 *	0	Officer pensions grant	0
-15,818	-15,818	Other specific grants	-14,598
80,445 *	71,201	Intragroup adjustment	74,530
0	**0**	**Total income**	**0**
0	**0**	**Surplus/deficit on provision of services**	**0**

* Prior year has been restated due to an updated actuary's report received during the audit period, however, the change impact was deemed immaterial for amending in-year

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 2025/2026

Post Holder Information (post title and name)	Note	Salary (including fees & allowances)	Benefits in Kind	Total Remuneration Excluding Pension Contributions 2025/2026	Pension Contributions	Total Remuneration Including Pension Contributions 2025/2026
		£	£	£	£	£
Chief Constable - S Crew		204,264	10,254	214,518	72,105	286,623
		204,264	**10,254**	214,518	**72,105**	286,623

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
	190,338	**9,608**	199,946	**67,189**	267,135

Office of the Chief Constable for Avon & Somerset

Disclosure of Remuneration for Senior Employees 2025/2026

Post Holder Information (post title)	Note	Salary (including fees & allowances)	Benefits in Kind	Total Remuneration Excluding Pension Contributions 2025/2026	Pension Contributions	Total Remuneration Including Pension Contributions 2025/2026
		£	£	£	£	£
Deputy Chief Constable - J Reilly		168,548	1,865	170,413	59,497	229,910
ACC - Neighbourhoods, Partnership & Response		131,034	6,280	137,314	46,255	183,568
ACC - CID & Public Protection		146,345	1,836	148,181	49,012	197,193
ACC - Operational Support and Tasking	1	12,323		12,323	4,122	16,445
T/ACC - Operational Support and Tasking	2	69,730		69,730	24,615	94,345
ACC - Operational Support and Tasking	3	77,403		77,403	25,779	103,181
Chief Officer - Finance, Resources and Innovation		138,845	1,434	140,279	25,825	166,104
Chief Officer - People and Organisational Development		146,345		146,345	25,825	172,170
Force Medical Officer		97,347		97,347	18,107	115,454
Chief Officer - Misconduct Panel Chair	4	24,531		24,531	4,295	28,827
Chief Officer - Misconduct Panel Chair	5	109,044		109,044		109,044
		1,121,494	**11,415**	1,132,909	**283,332**	1,416,241

Note 1 ACC – Op Support and Tasking retired 01/05/2025

Note 2 Temporary ACC - Op Support and Tasking appointed on 07/04/2025 due to retirement of ACC on 01/05/2025. Remained in temporary post until 02/11/2025

Note 3 New ACC – Op Support and Tasking commenced 01/09/2025

Note 4 Chief Officer: Misconduct Panel Chair left on 09/06/2025

Note 5 Chief Officer: Misconduct Panel Chair started 02/06/2025 on a temporary contract

Office of the Chief Constable for Avon & Somerset

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

Office of the Chief Constable for Avon & Somerset

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.

2024/2025 Number	Pay Range	2025/2026 Number
622	£50,000 - £54,999	693
435	£55,000 - £59,999	566
259	£60,000 - £64,999	274
172	£65,000 - £69,999	222
55	£70,000 - £74,999	90
13	£75,000 - £79,999	27
11	£80,000 - £84,999	14
4	£85,000 - £89,999	14
10	£90,000 - £94,999	8
3	£95,000 - £99,999	4
4	£100,000 - £104,999	2
3	£105,000 - £109,999	6
3	£110,000 - £114,999	1
0	£140,000 - £144,999	1
1,594		**1,922**

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 7 staff redundancies were recognised during the 2025/2026 year, the details of which are presented in the table below.

Compulsory & Voluntary Redundancies 2024/2025		Exit Packages	Compulsory & Voluntary Redundancies 2025/2026	
Number	£'000	Banding	Number	£'000
17	72	£0 - £19,999	7	42
3	87	£20,000 - £39,999	0	0
4	160	£40,000 - £59,999	0	0
1	75	£60,000 - £79,999	0	0
0	0	£80,000 - £99,999	0	0
0	0	£100,000 - £179,999	0	0
25	**394**		**7**	**42**

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.

2024/2025 £'000	External Audit Costs	2025/2026 £'000
	Chief Constable:	
73	Fees for external audit services paid to Grant Thornton	80
73		**80**

As part of the Government's response to the Redmond Review, the Department for Levelling Up, Housing, and Communities (DLUHC) provided a grant of £22,507 split by PCC £14,630 and CC £7,877 (2024/25 £23,115 split by PCC £15,069 and CC £8.046) 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 2025/2026 were based on the scale fee. The final fees for the audit have not yet been confirmed. These 2025/2026 figures also include £10.6k net prior year fees relating to 2023/24, £9.9k estimated additional fees relating to 2024/25, and £9.9k estimated additional fees relating to 2025/26.

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. Jon Cummins, who is the Assistant Chief Constable, has received £8,000 for relocation costs during 2025/2026 (during 2024/2025 we rendered £4,032 of services relating to the use of accommodation at our HQ between April 2024 and January 2025 to Jon Cummins).

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 £21,699.42 in 2025/2026 (£120,189 in 2024/2025). Payments were also made to the Avon and Somerset Constabulary Force Club in 2025/2026 of £6,850.90 (£7,052 in 2024/2025).

12 Joint Arrangements

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

2024/2025 Expenditure £'000	Joint Operations	2025/2026 Expenditure £'000
5,780	South West Regional Organised Crime Unit	6,214
1,844	Firearms Training	1,954
836	Counter Terrorism Specialist Firearms Officers	955
6,480	Major Crime Investigation (Brunel)	6,925
11,140	South West Forensic Services	11,345
146	Regional ACC	194
54	Disaster Victim Identification / Casualty Bureau	50
1,064	Other Regional Programmes	1,204
27,344	**Total**	**28,841**

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 30.7% 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 £20,228,820 in 2025/2026 (£18,863,333 in 2024/2025).

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 2025/2026 was 41.1% for Avon and Somerset, 33.6% for Gloucestershire and 25.3% for Wiltshire. The total cost of the operation was £4,335,720 in 2025/2026 (£4,159,833 in 2024/2025).

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 (64%), Gloucestershire (17%) and Wiltshire (19%). The total cost of the operation was £1,779,582 in 2025/2026 (£1,558,448 in 2024/2025).

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 £10,820,985 in 2025/2026 (£10,125,587 in 2024/2025).

12.5 South West Forensic Services

South West Forensic Services is a collaboration between Avon and Somerset (34.8%), Devon and Cornwall (36.2%), Dorset (15.3%) and Wiltshire (13.7%) to provide forensic services. The total cost of the operation was £31,532,082 in 2025/2026 (£31,554,482 in 2024/2025).

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 (30.7%), Gloucestershire (11.8%), Devon and Cornwall (31.9%), Dorset (13.5%) and Wiltshire (12.1%). The total cost for the ACC was £632,466 in 2025/2026 (£477,319 in 2024/2025).

12.7 Disaster Victim Identification / Casualty Bureau

This is a collaboration between Avon and Somerset (30.7%), 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 £162,388 in 2025/2026 (£176,683 in 2024/2025).

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 £3,808,838 in 2025/2026 (£3,389,972 in 2024/2025).

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 an 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	
	2024/2025	2025/2026	2024/2025		2025/2026	2024/2025	2025/2026
	£'000	£'000	£'000		£'000	£'000	£'000
Comprehensive income and expenditure statement			Restated*			Restated*	
Cost of services:							
Current service cost	17,921	11,425	33,565	32,294	21,834	50,215	33,259
Administration expenses	398	368	0	0	0	398	368
Past service cost including curtailments	13	157	0	0	0	13	157
Financing and investment income and expenditure:							
Net interest cost	110	-1,388	125,720	125,720	138,938	125,830	137,550
Total post employment benefits charged to the surplus or deficit on the provision of services	**18,442**	**10,562**	**159,285**	**158,014**	**160,772**	**176,456**	**171,334**
Other post employment benefits charged to the comprehensive income and expenditure statement							
Return on plan assets increase (-) / decrease	13,633	-23,502	0	0	0	13,633	-23,502
Changes in demographic assumptions	-1,277	11,854	34,813	34,850	45,867	33,573	57,721
Changes in financial assumptions	-102,152	-20,967	-341,114	-340,819	-105,007	-442,971	-125,974
Experience gain/loss(-) on defined benefit obligations	-1,244	34,798	91,946	91,950	7,429	90,706	42,227
Changes in effect of asset Ceiling	93,869	717	0	0	0	93,869	717
Other actuarial gain/loss(-)	0	-2,126	-58,178	-58,178	-57,170	-58,178	-59,296
Total other comprehensive income	**2,829**	**774**	**-272,533**	**-272,197**	**-108,881**	**-269,368**	**-108,107**
Movement in reserves statement							
Reversal of net charges made for retirement benefits in accordance with the code	-18,442	-10,562	-159,285	-158,014	-160,772	-176,456	-171,334
Actual amount charged against the general fund balance for pensions in the year							
Employer's contribution to scheme	21,952	22,627	47,403	47,403	50,324	69,355	72,951
Retirement benefits payable to pensioners	116	110	7,781	7,781	7,860	7,897	7,970

2025 £'000		IAS 19 Pension Liabilities	2026 £'000
	Restated *		
-2,453,287	-2,452,352	Police officers	-2,446,059
-12,327	-12,327	Police staff	-926
-2,465,614	**-2,464,679**		**-2,446,985**

* Prior year has been restated due to a change in value of service cost and financial assumptions by £935,000 following correction in payroll data

14 Pensions for Police Officers

Employees' contribution 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. Employer contributions to the Police Officer Pension Scheme are projected at £47,253,000 in the financial year 2026/2027.

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.

2024/2025 £'000	Cost of Injury and Ill-Health Benefits - Police Officers	2025/2026 £'000
7,781	Payments to pensioners	7,860

2024/2025 £'000	Pensions Account	2025/2026 £'000
124,565	Benefits paid to officers	128,037
-67,836	Less contributions received	-71,392
56,729	**Balance met from PCC Group**	**56,645**

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 14 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.

2024/2025 %		2025/2026 %
5.80	Discount rate	6.10
3.90	Rate of increase in salaries	3.90
2.90	Rate of increase in pensions in payment	2.90
3.20	Change in Retail Price Index (RPI)	3.30
2.90	Change in Consumer Price Index (CPI)	2.90

Life Expectancy from Age 65 Years		2025/2026	2024/2025
Current pensioners			
	Males	21.9	21.2
	Females	23.8	23.4
Retiring in 20 years			
	Males	23.4	22.5
	Females	25.4	24.8

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 2026 is as follows

2024/2025 £'000	Restated*	Present Value of Police Pension Scheme Liabilities	2025/2026 £'000
-2,621,719	**-2,621,719**	Present value of schemes liability as at 1 April	**-2,452,352**
		Movements in the year	
-33,565	-32,294	Current service cost	-21,834
131,611	131,611	Estimated benefits paid (net of transfers in)	134,442
-18,249	-18,249	Contributions by scheme participants	-19,088
-125,720	-125,720	Interest costs	-138,938
341,114	340,819	Change in financial assumptions	105,007
-34,813	-34,850	Change in demographic assumptions	-45,867
-91,946	-91,950	Experience gain/loss on defined benefit obligations	-7,429
-2,453,287	**-2,452,352**	**Present value of schemes liability as at 31 March**	**-2,446,059**

* Prior year has been restated due to a change in value of service cost and financial assumptions by £935,000 following correction in payroll data

The movement in the fair value of scheme assets for the year to 31 March 2026 is as follows

2024/2025 £'000		Fair Value of Police Pension Scheme Assets	2025/2026 £'000
0	0	Present value of schemes assets as at 1 April	0
		Movements in the year	
58,178	58,178	Other actuarial gain	57,170
55,184	55,184	Contributions by employer	58,184
18,249	18,249	Contributions by scheme participants	19,088
-131,611	-131,611	Estimated benefits paid (net of transfers in)	-134,442
0	0	**Present value of schemes assets as at 31 March**	0

* Prior year has been restated due to an updated actuary's report received during the audit period, however, the change impact was deemed immaterial for amending in-year

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.

2024/2025 Payments £'000	Percentage of Employees' Contributions	Pension Costs - Police Staff	2025/2026 Payments £'000	Percentage of Contributions
21,981	130-296	PCC's contribution	22,643	130-296

During 2025/2026 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 £18,169,000 in the financial year 2026/2027.

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 2025/2026 is £936,000, the amount paid in 2024/2025 was £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 2025/2026 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 18 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		2025/2026	2024/2025
Current pensioners			
	Males	22.3	21.1
	Females	23.9	23.0
Retiring in 20 years			
	Males	23.9	22.4
	Females	25.6	24.4

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

2024/2025 %		2025/2026 %
5.90	Discount rate	6.20
3.85	Rate of increase in salaries	3.90
2.85	Rate of increase in pensions in payment	2.90
3.10	Change in Retail Price Index (RPI)	3.25
2.85	Change in Consumer Price Index (CPI)	2.90

The return on the pension fund assets on a bid value basis for the year to 31 March 2026 is estimated to be 9.9%. The estimated value of the PCC's share of the fund's assets is £666,383,000 on a bid value basis (2024/2025 £591,171,000).

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 £151m. 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
- There is no onerous funding commitment due to no requirement of Employer's obligation to pay future deficit contributions
- The value of the asset ceiling is therefore nil (£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

2024/2025 £'000	2024/2025 %	Assets	2025/2026 £'000	2025/2026 %
		Equities		
65,279	11.1	UK - Unquoted	80,134	12.0
350,135	59.2	Overseas - Unquoted	400,668	60.0
23,738	4.0	Private equity	26,711	4.0
439,152	**74.3**		**507,513**	**76.0**
		Gilts - Public Sector		
11,209	1.9	UK fixed interest	11,717	2.0
11,209	1.9	UK index linked	11,717	2.0
22,418	**3.8**		**23,433**	**4.0**
		Other Bonds		
48,690	8.2	UK	52,613	8.0
24,345	4.1	Overseas	26,307	4.0
73,035	**12.3**		**78,920**	**12.0**
39,436	6.7	**Property**	40,115	6.0
17,130	2.9	**Cash (invested internally)**	16,402	2.0
591,171	**100**	**Total assets**	**666,383**	**100**

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

2024/2025 £'000	Police Staff Pensions	2025/2026 £'000
591,171	Share of assets in pension fund	666,383
-142,000	Changes in Asset Ceiling	-151,125
-460,622	Estimated liabilities in pension fund	-515,258
-876	Estimated unfunded liabilities	-926
-12,327	**Deficiency in fund**	**-926**

The movement in the present value of schemes obligations for the year 31 March 2026 is as follows

2024/2025 £'000	Present Value of Police Staff Liabilities	2025/2026 £'000
-531,786	Present value of defined obligations as at 1 April	**-461,498**
	Movements in the year	
-17,921	Current service cost	-11,425
16,933	Estimated benefits paid (net of transfers in)	15,765
-7,412	Contributions by scheme participants	-7,658
-26,088	Interest costs	-25,636
116	Unfunded pension payments	110
102,152	Change in financial assumptions	20,967
1,277	Change in demographic assumptions	-11,854
1,244	Experience loss(-)/gain on defined benefit obligations	-34,798
-13	Past service cost, including curtailments	-157
-461,498	**Present value of defined obligations as at 31 March**	**-516,184**

The movement in the fair value of scheme assets for the year to 31 March 2026 is as follows

2024/2025 £'000	Fair Value of Police Staff Scheme Assets	2025/2026 £'000
564,523	Fair value of scheme assets as at 1 April	**591,171**
	Movements in the year	
28,248	Interest on assets	35,432
-13,633	Return on assets less interest	23,502
0	Other actuarial gain/loss(-)	2,126
-398	Administration expenses	-368
22,068	Contributions by employer	22,737
7,412	Contributions by scheme participants	7,658
-17,049	Estimated benefits paid (net of transfers in)	-15,875
591,171	**Fair value of scheme assets as at 31 March**	**666,383**

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 2025/2026 or 2024/2025.

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 2025/2026 is £13,319,000 (2024/2025 £12,864,000).

18 Short and Long Term Provisions

Short and Long Term Provisions	Balance 1 April 2025 £'000	Reversed Unused £'000	Used in Year £'000	New in Year £'000	Balance 31 March 2026 £'000
Overtime liability	2,401	0	-417	9	1,993
	2,401	**0**	**-417**	**9**	**1,993**

There was no requirement for ill health & termination benefits as at 31 March 2026.

The overtime liability provision at 31 March 2026 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 2026.

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 2026, 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. The consultation was closed in August 2025 and draft regulation amendments have been published. There may be an increase due to LGPS defined benefit obligations resulting from the backdated benefit awards to members, these are not anticipated to be significant.

Virgin Media Case - Where any amendments are made to the rules of a contracted–out defined benefit scheme, the Actuary is required to 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.

19.3 Motorway Speed Enforcement (Op Cabin)

The Department for Transport (DfT) has confirmed that National Highways is responsible for funding financial redress arising from erroneous speed enforcement linked to certain managed motorway cameras enforced on their behalf by Avon and Somerset. While police forces are involved in supporting the administration of the redress scheme, no liability resulting from this redress is expected to fall to the Police Force or the Police and Crime Commissioner. At the date of approval of these financial statements, the redress scheme has not yet been fully implemented, and the final scope remains subject to further approvals. Accordingly, no provision has been recognised in these accounts, but this matter is disclosed as a contingent liability.

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

2024/2025 £'000	Police Officers Pension Fund Account	2025/2026 £'000
	Contributions receivable	
	Employers contributions:	
-47,403	35.3% contributions	-50,324
-1,391	Ill health/early retirements	-1,061
-48,794		-51,385
	Employee contributions	
-305	1987 Police Pension Scheme	-79
-1	2006 Police Pension Scheme	0
-18,000	CARE Police Pension Scheme	-19,078
-18,306		-19,157
-736	**Transfers in from other schemes**	**-850**
	Benefits payable	
105,944	Pensions	109,845
16,637	Commutations and lump sum retirement benefits	16,919
122,581		126,764
	Payments to and on account of leavers	
282	Refund of contributions	122
3	Transfers out to other schemes	81
1,699	Other	1,070
1,984		1,273
56,729	**Net amount payable for the year**	**56,645**
0	Additional contribution from the local policing body	0
-56,729	**Transfer from Police Fund to meet deficit**	**-56,645**
0	**Net amount payable/receivable for the year**	**0**

Office of the Chief Constable for Avon & Somerset

This note shows the pension fund account assets and liabilities as at 31 March 2026

31 March 2025 £'000	Pension Fund Net Assets	31 March 2026 £'000
	Current assets	
0	Amounts due from Central Government	0
	Current liabilities	
0	Amounts owing to pensioners	0
0	**Net assets**	**0**

Office of the Chief Constable for Avon & Somerset
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

Office of the Chief Constable for Avon & Somerset

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.**avon**and**somerset**-pcc.gov.uk (PCC Website)

www.**avon**and**somerset**.police.uk (Constabulary Website)

Or in writing to:-

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