

# **The Chief Constable for Wiltshire**

## **Final Audited Statement of Accounts**



2024/2025

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## Narrative Report

The Chief Constable for Wiltshire Police is required to publish an Annual Statement of Accounts. The Statement is presented in a format which complies with International Financial Reporting Standards (IFRS), the Code of Practice on Local Authority Accounting 2024/25 and the Accounts and Audit Regulations 2015.

The accounts, which follow, show the Chief Constable's (CC) financial results for 2024/25. Comparative figures for 2023/24 are also shown. The Chief Constable for Wiltshire is part of the Police and Crime Commissioner for Wiltshire and Swindon's Group; to get a full understanding of Wiltshire Police as a whole these accounts should be viewed alongside the Group Statement of Accounts (published separately).

The Statement of Accounts also reflect the local arrangements in place for Wiltshire Police and the guidance and regulations provided through the Police Reform and Social Responsibility Act 2011, the Financial Management Code of Practice for the Police Service 2019, Financial Regulations for the Police and Crime Commissioner for Wiltshire and Swindon's Group and the scheme of delegation between the Police and Crime Commissioner and the Chief Constable.

### **The Office of the Police and Crime Commissioner for Wiltshire and Swindon and the Chief Constable for Wiltshire Police.**

The Police Reform and Social Responsibility Act 2011 sets out requirements for the Office of the Police and Crime Commissioner for Wiltshire and Swindon (OPCC) and the Chief Constable for Wiltshire (CC) as two separate legal entities (corporations sole).

The Chief Constable is responsible for maintaining the King's peace and holds office under the Crown but is appointed by and accountable to the Police and Crime Commissioner (PCC) for the delivery of efficient and effective policing through suitable management of available resources. The PCC exercises their responsibilities through the governance framework, defined in the joint Force and PCC Annual Governance Statement (AGS), as explained in detail within this report. The PCC is furthermore held accountable by the Police and Crime Panel on behalf of the wider public.

Governance arrangements ensure the effective discharge of the monitoring officer and head of paid service functions. The monitoring officer ensures legal compliance, while the Chief Executive of the OPCC, as head of paid service, manages staff and supports operational policing.

For accounting purposes, the concept 'substance over form' requires that the economic substance of transactions and events must be recorded in the financial statements rather than just their legal form to present a true and fair view of the affairs of the entity. These accounts are produced in line with this concept and present the entity's financial position as set out in its financial regulations, scheme of delegations and other local arrangements.

The Chief Constable for Wiltshire has full operational control of Officers and staff except for the OPCC staff, and the related costs are disclosed in the Chief Constable's accounts and the Group Comprehensive Income and Expenditure Statement. This includes the Pensions costs.

The Police and Crime Commissioner has strategic control of all assets and liabilities and is responsible for establishing reserves and controlling all Cashflow. Due to this all balances or transactions recognised in the Group's Balance Sheet, Movement in Reserves Statement or Cashflow Statement are the responsibility of the Police and Crime Commissioner of Wiltshire. All income is recognised in the Comprehensive Income and Expenditure Statement of the Police and Crime Commissioner.

Although the Police and Crime Commissioner is responsible for all assets and liabilities, to comply with accounting and audit requirements, the pension liabilities are required to be disclosed in the Chief Constable's Balance Sheet. To recognise the fact that the Police and Crime Commissioner has ultimate responsibility for these long-term liabilities there is a long-term pension creditor in his Balance Sheet of equivalent value to the pension liability. To represent the Chief Constable's use of the PCC's assets, the CC receives charges equivalent to the running costs and capital financing incurred by the PCC. This charge is recognised in the Comprehensive Income and Expenditure Statements.

Internal audit arrangements conform with CIPFA standards and provide independent scrutiny of governance, risk management, and internal controls. Where deviations occur, alternative measures ensure equivalent assurance. External audit processes are fully supported, with timely responses to findings and recommendations reviewed by the Audit and Risk Committee.

## **Strategic Objectives & Performance**

The Commissioner's Police and Crime Plan 2025-2029 set out the four key policing priorities for the next four years:

### Priority 1: A Police Service that Meets Community Needs

- Enhancing visibility and responsiveness in your neighbourhoods.
- Building trust and confidence in Wiltshire Police.

### Priority 2: Reducing Violence and Serious Harm

- Tackling domestic abuse, sexual violence, and organised crime head-on.
- Proactively addressing issues that cause the greatest harm.

### Priority 3: Tackling Crimes that Matter Most to Communities

- Reducing anti-social behaviour, rural crime, and improving road safety.

### Priority 4: Improving the Experience of Victims and Delivering Justice

- Supporting victims throughout their journey.
- Ensuring justice is served efficiently and compassionately.

The Chief Constable is allocated a revenue budget and is responsible for operational planning to deliver these priorities.

The revenue budget consists of just over 85% staffing which, alongside reductions in funding and change in demand, leads to new challenges in the way policing needs to be delivered. Wiltshire Police has invested in new technology and remains focused on partnerships and collaborations that will bring costs down and improve effectiveness. Further details of joint operations are available in the notes to the accounts.

In response to the Commissioner's key policing priorities, the Chief Constable has set out a Strategic Plan for the force.

The plan focuses on delivery across five key areas:

- Serving our communities, keeping them safe and preventing crime
- Delivering high standards of crime investigation and service for victims
- Delivering an efficient, effective, affordable and sustainable police operating model, configured to meet demand
- To embed a culture of organisational learning and continuous improvement
- Attract, retain, develop and inspire our workforce, supported by high standards of leadership and professionalism.

Delivery in these areas is underpinned by four key foundations – people, resources, communities and partnerships. Furthermore, these important foundations will also support the vision of being a progressive and inclusive organisation, proud to deliver a consistently professional police service, built on trust, understanding and respect. This plan will be reviewed annually, to reflect the changing needs of our communities, increased demands and to take account of emerging issues and threats.

### **Events that Impact the 2024/25 Accounts:**

The UK has experienced significant inflation rates over the past three years. The Consumer Prices Index (CPI) increased by 2.6% in the 12 months to March 2025. In response, the Bank of England reduced interest rates from 5.25% rate at the beginning of the financial year to 4.5% as at 31 March 2025.

The following narrative outlines how the organisation has managed these conditions, continued to deliver effective operational policing, and the impact on the PCC's finances.

#### **Impact of Funding Levels**

In December 2024 the provisional funding settlement was announced by the government. Whilst the settlement reported a 6.2% increase of funding in Wiltshire, there were significant new pressures that this funding needs to cover. The pressures include increases to Employer's National Insurance contributions and the increased expectation to achieve the Government's Neighbourhood Guarantee initiative.

It was recognised that significant savings would be needed to support a large gap in the funding position and a Financial Review process began in January 2025 to seek efficiencies for the organisation.

#### **Impact on Service Provision**

During 2024/25, overall demand for policing remained largely stable. However, the cost-of-living crisis continued to affect the public's lifestyle and wellbeing, leading to an increase in burglaries and heightened concerns for vulnerable community members. Wiltshire Police has focused on safer public spaces, violence, and burglary as key operational priorities in support of local communities and the PCC's Police and Crime Plan.

Geopolitical events, including instability in the Middle East and the ongoing conflict in Ukraine increased pressures on service delivery and funding. Difficulties in the procurement of essential equipment have eased, and delays due to supply chain disruptions, are less pronounced.

An early year overspend position for the organisation, required prompt and targeted interventions to control costs while maintaining the operational policing capability. In addition, £4.6m was drawn down from reserves to meet one-time and unforeseen costs.

These financial and operational strategies enabled Wiltshire Police to continue providing essential services despite economic challenges.

#### **Impact on the Financials of the Police and Crime Commissioner**

The decrease in interest rates has led to a lower return on the PCC's investments than previously anticipated of £0.949m (2023/24: £1.453m). This led to further funding pressures during the year. However, the rate decreases also lead to a decreased cost of borrowing which impacts considerably on the PCC's Capital financing plans. In previous years an amount of £1.2m capital expenditure was funded through internal borrowing due to the higher interest rates. This has been utilised to delay external borrowing until interest rates reduce to a more reasonable level, it is anticipated that this will occur during 2025/26.

The high interest rates and high inflation have several impacts on the PCC's assets in their accounts. Revaluations are impacted where the market becomes more volatile and where items such as cost information are used in determining the value of depreciated replacement cost. Residual values are reviewed annually and consider price changes and inflation. The Code of Practice sets out that Assets Held for Sale must qualify for recognition as a completed sale within a year from the date of classification. High interest rates and high cost of borrowing can discourage potential buyers and lead to uncertainty over whether the sale is highly probable.

Fair Value of Financial Instruments have decreased in year due to use of higher interest rates in discounting calculations. The fair value of the PCC's outstanding Public Works Loan Board (PWL) borrowing at 31 March 2025 was £1.2m compared with a fair value of £1.3m at March 2024 for the same borrowing. The same impact applies to the PCC's PFI liabilities. In lay persons terms if we were to take out these loans today it would cost more, this valuation does not affect the Balance Sheet or Comprehensive Income and Expenditure Statement.

Judgements and estimations used in the PCC's accounts need to be carefully considered in relation to materiality and uncertainty where they may be affected by the high inflation and interest rates. For example, volatility of markets will have an impact on valuation assumptions such as discount rates linked to bond yields for pensions estimations. An increase in bond yields has resulted in a significant reduction in the present value of the Defined Benefit Obligation.

The main features of the accounts are:

- **The Annual Governance Statement** – gives an assessment of internal control procedures.
- **The Statement of Accounting Policies** – explains the basis of the figures in the accounts.
- **The Comprehensive Income and Expenditure Statement** – summarises the income and expenditure on Police services and brings together all the recognised gains and losses of the Police and Crime Commissioner's Group accounts in the year.
- **The Movement in Reserves Statement** – shows the movement in the year on the different reserves held by the Police and Crime Commissioner, analysed into 'usable' (can be applied to fund expenditure) and 'unusable' reserves.
- **The Balance Sheet** – sets out the financial position of the Police and Crime Commissioner and the Group at 31 March 2025.
- **The Cash Flow Statement** – consolidates the total movement of the Police and Crime Commissioner's funds.
- **The Police Pensions Fund Account** – summarises Pensions movements for the year

## Financial Position

All income is receipted into Bank accounts maintained by the Police and Crime Commissioner for Wiltshire and Swindon. The transactions in the accounts of the Chief Constable are financed with an intra Group adjustment between the Chief's Comprehensive Income and Expenditure Statement (CIES) and the CIES of the Police and Crime Commissioner for Wiltshire and Swindon.

The total amount of the Chief Constable's net cost of policing funded by an intra Group adjustment for 2024/25 was £177.611m (2023/24: £171.007m).

## Pensions

Liabilities exist for Police Officers who have or are currently contributing funds towards a future pension. The Police Officers Pension schemes are unfunded schemes. The scheme rules of funding result in Police Forces paying 35.3% of Police pay as a pension contribution. Any variation, over or under, e.g. variation from pensions actually paid, is financed by an increased or reduced specific pensions grant. Support Staff pensions are financed through a funded scheme.

## Future Finances

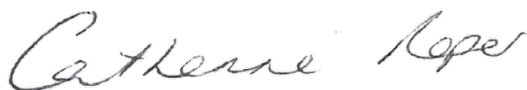
Medium-term strategic plans were reported to the Executive Leadership Group in January 2025. These identified a likely shortfall of £6.8m for 2025/26. Efficiencies totalling £1.6m were identified and a Financial Review Programme was introduced to seek further efficiencies through rationalisation of Estates, Fleet and staffing mix for the remaining £5.2m.

## Statement of Responsibilities for the Statement of Accounts

The Chief Constable is required:

- To make arrangements for the proper administration of its financial affairs and to ensure that one of its officers (Chief Finance Officer) has the responsibility for the administration of those affairs.
- To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- To approve the Statement of Accounts.

I confirm that these accounts have my approval.



C Roper, Chief Constable for Wiltshire Police

Date: 27/01/2026

### The Chief Finance Officer

The Chief Finance Officer is responsible for the preparation of the Chief Constable's Statement of Accounts in accordance with proper practice as set out in the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom ( " the Code of Practice " ).

In preparing the statement of accounts, the Chief Finance Officer has:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Complied with the Code.

The Chief Finance Officer has also:

- Ensured that proper accounting records were kept up-to-date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that I believe the Statement of Accounts presents a true and fair view of the financial position of the authority as at 31 March 2025 and its income and expenditure for the year ended 31 March 2025. Events that have occurred after the balance sheet date have been considered to the date of approval.

R. Thomas



Chief Finance Officer for Chief Constable

Date: 27/01/2026

For further information concerning any items contained in this Statement, please write to Chief Finance Officer, Police HQ, London Rd, Devizes, Wiltshire, SN10 2DN, or telephone (01380) 734023.

## Joint Annual Governance Statement 2024-25

### Police and Crime Commissioner for Wiltshire and Swindon and Swindon and the Chief Constable of Wiltshire Police

This statement confirms the position as of 31 March 2025 for the two corporations sole, the Police and Crime Commissioner (PCC) and Chief Constable of Wiltshire Police, govern both jointly and separately.

#### Context

The principal statutory legal framework within which the corporations sole operate is:

- Police Reform and Social Responsibility Act 2011.
- Policing Protocol Order 2011.
- Financial Management Code of Practice for the Police (Home Office, 2018).
- Strategic Policing Requirement.
- Code of Ethics.
- Victims' Legislation.

The position as of 31 March 2025.

#### Introduction

This Joint Annual Governance Statement (AGS) sets out how the Police and Crime Commissioner for Wiltshire, and the Chief Constable of Wiltshire Police have ensured robust governance arrangements are in place during 2024/25.

It outlines how the organisations comply with the principles of good governance as defined in the CIPFA/SOLACE Framework *Delivering Good Governance in Local Government (2016)* and how these arrangements support the effective delivery of services and achievement of objectives.

#### Scope of Responsibilities

The Police and Crime Commissioner (PCC) is responsible for the totality of policing in Wiltshire and holds the Chief Constable (CC) to account for the operational delivery of policing services. The Chief Constable is responsible for maintaining the King's Peace and has direction and control of police officers and staff.

Both corporations sole must ensure their business is conducted in accordance with the law and proper standards, and that public money is safeguarded, accounted for, and used efficiently and effectively.

#### The Purpose of the Corporate Governance Framework

The corporate governance framework comprises systems, processes, culture, and values that direct and control organisational activity. It enables the PCC and Chief Constable to monitor performance and deliver the Police and Crime Plan and associated policing priorities while upholding principles of transparency, accountability, and integrity.

#### The Governance Framework

The jointly agreed Code of Corporate Governance is built around the seven core principles of good governance. These principles underpin all policies and decisions, ensuring ethical leadership, effective risk management, stakeholder engagement, and efficient use of resources. Oversight is provided through internal controls, financial regulations including external audit and the work of the Joint Independent Governance, Risk and Audit Committee (JIGRAC).

#### Communicating the Police and Crime Plan

The PCC's Police and Crime Plan is developed through public engagement and strategic analysis. It sets clear outcomes and priorities and is communicated via digital channels, printed materials, and direct engagement with communities and partners. The Chief Constable aligns operational delivery to the Plan through performance management, ensuring priorities are translated into measurable action.

## **Delivering the Framework**

The delivery of the governance framework is achieved through integrated structures, systems, and behaviours within both the OPCC and Wiltshire Police. Key components include:

- A jointly maintained Scheme of Corporate Governance setting out decision-making responsibilities, financial limits, and delegations.
- Regular oversight through formal governance boards, including attendance by senior officers and the PCC to review performance, risks, financial management, and strategic decisions.
- A clear set of policies and procedures, including anti-fraud, whistleblowing, and complaints processes, ensuring ethical and lawful conduct.
- Routine scrutiny and assurance via internal audit, external audit, HMICFRS inspections, and independent oversight by the Joint Independent Governance, Risk and Audit Committee (JIGRAC).
- The embedding of ethical values through the Code of Ethics, reinforced via leadership, training, and workforce development initiatives.
- Shared operational and strategic planning frameworks, including Medium-Term Financial Strategies, capital and resource planning, and business continuity planning.
- Regular review and monitoring of corporate risks, informed by an active risk management strategy.
- Mechanisms for effective community engagement, including public consultations, Independent Advisory Groups, and formal engagement through the Police and Crime Panel.
- Annual assessments, including this statement, that enable reflection, learning, and improvement in the application of governance.

These processes collectively ensure that the governance framework is not static but embedded into the culture and day-to-day practices of both organisations.

## **Key Roles, Responsibilities and Delegations**

The PCC and Chief Constable maintain a clear division of responsibilities, codified in the Policing Protocol Order 2011 and local governance schemes. Delegations to senior officers are outlined in the Scheme of Delegation and enable timely decision-making and operational responsiveness. The Chief Executive (Monitoring Officer), Chief Finance Officers (PCC and Force), and operational leaders play vital roles in upholding these delegations.

## **Standards of Conduct**

Both organisations operate in accordance with the Nolan Principles and the College of Policing's Code of Ethics. Registers of interests, anti-fraud policies, whistleblowing procedures, and disciplinary frameworks are in place and regularly reviewed. Conduct is monitored by internal mechanisms and independently scrutinised through the Joint Independent Governance, Risk and Audit Committee (JIGRAC).

## **Contract and Risk Management**

Contract management is governed by Financial and Contract Regulations, with oversight provided by the Chief Executive of the Office of the Police and Crime Commissioner (OPCC). While there is no dedicated procurement team, contract owners across the organisation are responsible for managing individual contracts. Strengthened decision making, governance and oversight were enhanced during 2024/25, and this work will continue into 2025/26 with the creation of specialist Wiltshire procurement capability. The OPCC and Force receive specialist procurement and tendering support through a collaboration arrangement with South West Police Procurement Services (SWPPS). Risk is managed through integrated risk registers, assurance maps, and business continuity plans. Significant risks are escalated to senior leaders and reviewed by JIGRAC.

## **Role of the JIGRAC**

The Joint Independent Governance, Risk and Audit Committee (JIGRAC) provides independent assurance on the adequacy of the governance and control frameworks. It reviews financial reporting, risk management, and internal and external audit findings, and supports continuous improvement in governance arrangements.

## **Statutory and Policy Compliance**

The PCC and Chief Constable ensure compliance with all relevant legislation, including the Police Reform and Social Responsibility Act 2011, Equality Act 2010, General Data Protection Regulation (GDPR), and Freedom of Information Act 2000. Regular training, internal audit, and legal advice contribute to maintaining compliance.

## **Complaints Procedures**

Complaints processes are compliant with national frameworks. The PCC has oversight of complaints against the Chief Constable, while the Force's Professional Standards Department manages complaints against officers and staff. The OPCC provides a public complaints and correspondence function, with quarterly reporting and scrutiny mechanisms in place.

## **Community Engagement**

The OPCC and Wiltshire Police engage widely with the public through consultations, surveys, social media, community forums, and outreach initiatives. Feedback is used to shape policy, inform priorities, and ensure services are responsive to public need.

## **Partnerships & Collaborations**

The organisations actively participate in local, regional, and national collaborations, including the South West Police Collaboration Programme. Some of these are statutory and some are to deliver improved outcomes and service integration. Both organisations work extensively in partnership with colleagues in local government, health, criminal justice, and safeguarding to deliver the Police and Crime Plan, statutory responsibilities and improved service outcomes and efficiency. Formal agreements and governance arrangements are in place to ensure accountability and clear outcomes.

## **Review of effectiveness in 2024/25**

The delivery of the governance framework is achieved through integrated structures, systems, and behaviours within both the OPCC and Wiltshire Police as detailed in the AGS.

The key components of the governance framework are wide ranging and are detailed below, all of which have been in place throughout the 2024/25 period.

- The role of Police and Crime Commissioner
- The role of Chief Constable
- The OPCC Executive Leadership Team
- The Chief Officer Group
- Transparent Decision Notices and log
- JIGRAC
- The Police and Crime Panel
- The Scheme of Governance
- Performance Reporting
- Risk Management

- Professional Standards
- Procurement governance

As a joint Force & OPCC activity, the full understanding of the latest PEEL inspection reports was achieved by August 2024. This followed an extensive period of internal review of existing plans and counter measures to address areas for improvement (AFI's) and the removal of Wiltshire Police from the engage monitoring process during May 2024, where good progress had been successfully demonstrated.

From this, also during May 2024 the Wiltshire Police Strategic Plan was launched which outlines our key strategic priorities and deliverables for the next three years to ensure Wiltshire Police continue to deliver against the Police and Crime Plan.

To underpin the delivery of the strategic plan, the Annual Business Planning process, which operates across all departments informs the production of in year Plans on a page which are cascaded to the workforce. This is shared with HMICFRS through the production of an annual Force Management Statement (FMS). This planning activity also informs the future portfolio of change across operational and corporate services. Effective stage gate and authorisations processes have been strengthened in 2024 with the implementation of new innovation and procurement pathways. These ensure effective scrutiny of change programming, procurement, and delivery within Wiltshire Police and into the OPCC for authorisation and assurance.

To drive performance accountability, during 2024 the organisation embedded the new governance meeting structure with four key strategic boards covering People, Change, Improvement and Performance.

A shared performance framework informs the OPCC and Wiltshire Police through a range of KPIs and bespoke departmental scorecards presented via a Business Intelligence product. Furthermore, standard monthly performance reports inform key governance boards at strategic and tactical level to drive improvements. The performance governance meeting structure has also been refined to ensure it is efficient in the monitoring of operational effectiveness and resource use.

The Performance framework is under constant review and development including the production of a new Neighbourhood performance framework to demonstrate effectiveness against Community commitments and engagement with the public.

An internal operational Audit and Assessment capability has been implemented (through SWAP internal audit services) providing a service to operational and investigative business areas to ensure compliance and improve the quality of performance, notably for investigations.

Through the Organisational Learning and Corporate Risk Board local and force level risks are reviewed and mitigation and management scrutinised. Wiltshire Police are working with national and regional risk groups to standardise practice and develop a national risk management framework for Forces.

Whilst the joint PCC and Force view is that further progress is required, it is also the strong belief that the appropriate governance, reporting and plans are in place to address the AFI's identified and we welcome the findings of the HMICFRS inspection later in 2025/26 period. The OPCC has a clear management and performance structure that oversees all aspects of its strategic direction, service delivery, performance, resource and risk management. This is overseen by the Chief Executive who reports progress to the PCC.

## **HMICFRS Inspection**

Throughout 2024/25, the PEEL Inspection areas for improvement (AFI's) have been highlighted and reported monthly to track progress and provide challenge. Governance up to January 2025 was through a monthly Continuous Improvement meeting chaired by the Deputy Chief Constable (DCC). Since then, ownership of all things HMICFRS has been passed to the monthly Strategic Improvement Board (SIB), also chaired by the DCC. The change was driven by the need to improve efficiency whilst maintaining a strong focus and challenge on delivering on the AFI's which numbered 21 in total.

The purpose of the Continuous Improvement meeting and then SIB is to capture the latest status of each AFI (which are allocated to a specific owner), based on performance data and evidence collected, and to form the collective opinion of progress, challenge the status and recommend corrective action. Both the minutes and actions of the meeting are recorded and circulated for clear ownership and deadlines for completion.

The PEEL AFI's derived from the published PEEL report in August 2024 have remained the focus of SIB since January 2025 and will continue to be so up to and beyond the outcome of the PEEL 2025 inspection, planned for November 2025.

## **Financial Planning**

During 2024/25, financial planning arrangements were subject to renewed scrutiny and revision. The Medium-Term Financial Strategy (MTFS) was reviewed in-year and, in doing so, revealed a number of planning assumptions that did not align with the operational and financial understanding of senior management. This misalignment highlighted the need for strengthened cost containment and more conservative financial forecasting. Consequently, adjustments were incorporated into the financial plans for 2025/26 and beyond, with additional focus placed on achieving structural financial sustainability.

Budget monitoring processes were formally enhanced from September 2024 to include a consistent forecast outturn methodology. These forecasts identified emerging budget pressures, particularly in relation to workforce costs and demand-led expenditure. The early identification of these variances enabled targeted intervention and corrective action during the second half of the year.

Reserves were drawn upon in a controlled and policy-aligned manner during the second half of the year to mitigate pressures related to headcount, overtime, and unfunded national requirements. Notably, anticipated external support for exceptional operations and one-off national initiatives was far lower than expected, resulting in further in-year reserve drawdowns and additional direct pressure on the financials to fund the gaps created. These additional unexpected financial pressures underlined the importance of maintaining adequate general and earmarked reserves for operational resilience.

No invocation of Section 114 of the Local Government Finance Act 1988 was necessary during the year. Despite the challenges, the reserve position remained robust, and an ongoing programme of cost control, efficiency reviews, and financial discipline is being progressed to safeguard medium-term financial integrity.

## **Public Engagement & Transparency**

Throughout 2024/25, both the Office of the Police and Crime Commissioner (OPCC) and Force maintained a commitment to transparency and public engagement in financial planning. During the precept consultation period (December 2024 to February 2025) multiple media releases were issued to inform residents about proposed budget allocations and to invite public feedback.

The OPCC and Force also facilitated opportunities for community input through online surveys, online 'Facebook live' and public forums with the Chief Constable and PCC, ensuring that the voices of Wiltshire residents were considered in policing priorities, the setting of the force and OPCC budget as well as the precept part of the Council Tax.

The Police and Crime Commissioner presented the budget to the Police and Crime Panel, reflecting the community's input and financial considerations. All relevant documents, including budget proposals and consultation outcomes, were made accessible on the OPCC website, which is regularly updated to ensure transparency.

The Chief Finance Officer of the OPCC oversees the publication of financial information, aligning with audit requirements and promoting accountability. These efforts underscore the OPCC's dedication to engaging the public and maintaining open communication regarding financial decisions.

As part of our commitment to transparency and accountability, both the Police and Crime Commissioner (PCC) and Wiltshire Police comply with the Freedom of Information Act 2000 (FOIA). FOI requests are a fundamental right for the public to request information held by public authorities, and we are required to assess whether we hold the requested information and disclose it unless there is a legitimate exemption under the Act.

In response to any FOI request, the first step is to determine if the requested information is held by either the OPCC or Wiltshire Police. Once this determination is made, the next step is to assess whether the information is eligible for disclosure under the Act, considering any potential exemptions. In cases where exemptions apply, the relevant details are discussed internally, with advice sought from senior leadership or legal teams to ensure compliance with the legal framework.

We ensure that all staff are aware of the procedures and protocols surrounding FOI requests, with clear guidance on how to respond appropriately. Any concerns regarding the disclosure of information, including whether an exemption may apply, are reviewed collaboratively, with oversight from senior management before final decisions are made.

In the case of specific requests, the appropriate staff member will liaise with the relevant department to confirm if the information is held and provide it accordingly. If any concerns arise regarding the potential for exemption, these are promptly addressed in consultation with the appropriate managers and the legal team.

### **Data Security**

Throughout 2024/25 Wiltshire Police has continued to invest in the deployment of contemporary information and communication technologies which enables ubiquitous (flexible and collaborative) and secure remote working both in and away from the workplace. The adoption of the Digital, Data & Technology Policing Programme core components has a positive impact on information management notably by ensuring there is a secure platform measured against blueprint standards. Specifically, these Programmes enable;

- Agile access to information and tasks
- Ways of working that continue to improve outcomes for citizens and protect the most vulnerable
- Enhanced capability to monitor and respond to cyber threats
- Processes that enable the transfer of all material in a digital format
- Tools that support cross management of resources and the delivery of specialist capabilities
- A common platform enabling collaboration with other Forces and wider delivery chain partners
- Improved efficiency and interoperability
- Enhanced information access rights and improved access rights management

Unexpected demand continues to be reviewed through existing governance and prioritisation processes and, where necessary, additional resources will be considered and, if/when approved will be funded and recruited for specific and time limited periods.

Referring to data breaches identified during the 2024/25 period, there were 121 cases identified of which 16 met the threshold for reporting to the ICO. Where these have been reported to the ICO, none have resulted in enforcement action or criticism of organisational weaknesses or governance structures in place.

The OPCC follows the processes of data protection when using Force systems and has aligned policies and procedures in the management of its information.

### **Internal Audit Annual Opinion**

The internal audit service for both the Office of the Police and Crime Commissioner (OPCC) and Wiltshire Police is provided by the South West Audit Partnership (SWAP).

In accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS), SWAP has provided an annual opinion on the adequacy and effectiveness of the governance, risk management, and internal control frameworks for the 2024/25 financial year.

For 2024/25, the Head of Internal Audit has provided an overall opinion of Limited Assurance. This reflects that internal audit work undertaken during the year identified a generally sound system of governance and internal control, with areas of good practice observed across several core operational and corporate processes. Where control weaknesses were identified, these were not pervasive, and management has accepted and begun implementing agreed recommendations to strengthen arrangements.

For 2024/25, the Head of Internal Audit has provided an overall opinion of Limited Assurance. This reflects that while some controls and governance arrangements operated as intended, significant improvements are required in key areas, particularly in aspects of financial governance and management oversight, risk management consistency, and the maturity of procurement and contract management controls.

Internal audit delivered a risk-based programme covering financial controls, risk management, ICT and data security, procurement, performance management and operational policing processes. A material proportion of audits identified control weaknesses and governance gaps which, in aggregate, informed the overall Limited opinion. Management has accepted all recommendations and initiated action plans to address the underlying issues. Progress is subject to routine monitoring and challenge through the Joint Independent Governance, Risk and Audit Committee (JIGRAC).

The Head of Internal Audit's Annual Report for 2024/25 also highlighted concerns about the overall level of financial governance, including the need to further strengthen forecasting discipline, budgetary control interventions and assurance over medium-term financial planning assumptions.

The internal audit function operated in compliance with PSIAS and maintained organisational independence. There were no significant restrictions on scope and no impairment to forming the annual opinion. Follow-up work confirmed that a number of prior recommendations were implemented or underway; however, several significant actions remained in progress at year-end, and these form part of the targeted improvement programme for 2025/26.

JIGRAC has exercised its oversight role throughout the year by reviewing internal audit plans and reports, monitoring recommendation implementation and seeking assurance from management on the pace and effectiveness of remedial actions.

Taking this together, the Limited Assurance opinion has been explicitly considered in preparing this Annual Governance Statement and informs the identification of significant governance themes in Section 6.

### **Internal Audit Activity 2025/26 – In-Year Assurance to January 2026**

Internal audit work undertaken during the first three quarters of 2025/26 provides ongoing assurance regarding the effectiveness of governance, risk management, and internal control arrangements across the OPCC and Wiltshire Police.

The internal audit update, presented to JIGRAC in January 2026, confirms that delivery of the 2025/26 audit plan is progressing. The rolling overall internal audit assessment remains Limited. Since the last submission to JIGRAC, one audit received a "Reasonable" opinion and three received "Limited" opinions. On this basis, there are no in-year uplift to the overall position is indicated at this stage.

Audit activity completed to date has focused on areas including financial governance, workforce planning, commissioning and grants, ICT and data security, procurement, and risk management. Where "Limited" opinions have been reported, management has accepted the recommendations and remediation is underway, with implementation monitored through management boards and JIGRAC.

The January 2026 report also notes improvements in several areas previously identified for development in 2024/25 (for example, financial forecasting processes, performance reporting, and risk escalation). Follow-up testing indicates progress, with a small number of actions still in implementation. These improvements have not yet translated into a change to the overall rolling assessment.

JIGRAC continues to exercise strong oversight of the internal audit process, including challenge of management responses, tracking of agreed actions and requesting additional assurance where required. The current in-year position will continue to be reviewed through to year-end and reported to JIGRAC in the normal cycle.

The final 2025/26 annual internal audit opinion will be presented to JIGRAC in due course and reflected in the next AGS.

### **Significant Governance Issues**

This section outlines significant governance matters that have arisen during the reporting period and the steps being taken to address them. While the organisation continues to prioritise strong governance, certain issues were identified that warrant formal reporting.

### **External Audit Opinion and Basis for Disclaimer**

The external auditor issued a *disclaimer of opinion* on the Police and Crime Commissioner's 2023/24 financial statements. This was primarily due to the prior year (2022/23) audit also receiving a disclaimer, which limited the auditor's ability to obtain sufficient and appropriate audit evidence in relation to opening balances for 2023/24. Furthermore, the completion of the 2022/23 audit in December 2024 left insufficient time to undertake the full range of required procedures on the 2023/24 accounts ahead of the statutory publication deadline of 28 February 2025.

It is important to note that the auditor did not report any matters of unlawful expenditure or material fraud. Nor were any statutory recommendations or public interest reports issued. Nevertheless, actions to address the underlying governance and financial control weaknesses that contributed to these audit limitations remain ongoing.

### **Pension Administration**

Wiltshire Police outsources its officer pension administration to XPS. During 2024/25, issues relating to the McCloud/Sargeant Remedy and the application of Scheme Sanction Charges led to delays in communications to some serving and retired officers. This is being actively managed with the provider to improve timeliness and accuracy of pension-related correspondence.

### **Financial Sustainability**

While in-year forecast overspends emerged during the first half of 2024/25, these were mitigated in the latter part of the year through active financial controls. Nonetheless, the year-end financial position was only brought within budget through a significant drawdown from reserves. Looking ahead, a number of key initiatives are in place for 2025/26 and beyond to reduce and control expenditure and strengthen governance, through a comprehensive Financial Review Programme (FRP), Strategic Improvement Board (SIB) and Strategic Change Board (SCB) which will ensure a closer alignment with available funding levels. Continued monitoring and strategic financial planning remain essential.

### **Governance Assurance**

Despite the challenges outlined above, governance arrangements in other key areas have remained robust. There is no evidence of a significant breakdown in core financial controls, including those relating to procurement, payroll, and pensions administration (beyond the aforementioned pension communication delays). There have been no known instances of unauthorised expenditure, material losses, fraud, or non-compliance with Contract Standing Orders or Financial Regulations.

Moreover, there are no significant concerns to report regarding the effectiveness of governance structures or leadership. A high degree of transparency continues to be maintained in decision-making processes, including those relating to contracts, appointments, and the allocation of budgets.

### **PEEL Inspection**

Whilst there were no questions from the latest PEEL inspection rated as inadequate there were four questions rated as requiring improvement (engaging and treatment, responding, investigating, and protecting vulnerable people). Throughout 2024/25 these have been addressed and reviewed regularly through the processes defined above with positive improvements reported on a quarterly basis across these key areas. They will remain priority to track and deliver ahead of the November 2025 PEEL inspection.

## **Separation and Governance of the Chief Finance Officer Roles**

To strengthen financial governance and ensure greater clarity of accountability, the Chief Finance Officer role has been formally separated into two distinct positions, one supporting the Police and Crime Commissioner (PCC) as statutory Section 151 Officer, and the other serving the Chief Constable in managing the operational finances of the force. This structural refinement reinforces the legal and financial independence of both corporations' sole, while safeguarding transparency, robust financial control, and strategic alignment. Clear responsibilities, reporting lines, and collaboration principles are in place to ensure joined-up financial oversight and assurance, supporting effective delivery of policing priorities and public value.

## **Internal Audit Findings and Governance Themes (2024/25)**

Internal audit work in 2024/25, together with the Head of Internal Audit's Annual Report, identified governance-level weaknesses that require continued attention. The most significant themes concern:

- Financial governance: strengthening forecast robustness, budgetary control, and assurance over medium-term planning assumptions
- Risk management: improving consistency of risk identification, escalation and mitigation across departments
- Procurement and contract governance: further embedding controls and management oversight to ensure compliance and value for money.

These aggregated findings contributed to an overall Limited Assurance opinion for 2024/25. Management has accepted all recommendations, established action plans and enhanced oversight through JIGRAC, the Financial Review Programme (FRP), the Strategic Improvement Board (SIB) and the Strategic Change Board (SCB). These areas will remain a priority through 2025/26 to ensure full implementation and to support improvement in future assurance opinions

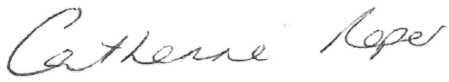
## **JIGRAC's Issues and Concerns (2024/25)**

In considering the internal audit outcomes for 2024/25 and the limited overall opinion, JIGRAC raised specific issues and concerns regarding the pace and completeness of remedial actions in areas of financial governance, risk management consistency and procurement/contract oversight. JIGRAC has requested enhanced tracking and reporting of these actions, including clearer milestones, accountable owners and evidence of impact, and will continue to provide independent challenge and oversight through its regular meetings.

## **Conclusion and Assurance Statement**

The governance arrangements in place throughout 2024/25 have been subject to continuous review and enhancement, enabling the Police and Crime Commissioner and Chief Constable to discharge their respective responsibilities effectively. The joint governance framework has supported improved performance, financial oversight, and strategic alignment, including the removal of Wiltshire Police from the Engage process and the implementation of a new strategic plan and performance management structure. Robust mechanisms for risk management, internal control, and public engagement have been embedded and remain under active development.

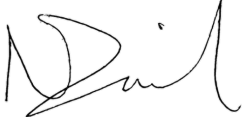
While the governance framework has supported progress during the year, including improved performance oversight and strategic alignment, the Limited internal audit opinion for 2024/25 and the external audit position underline the need for continued focus on strengthening financial governance, risk management and procurement and contract oversight. The PCC and Chief Constable are satisfied that appropriate improvement plans and oversight are in place, including enhanced action tracking requested by JIGRAC, and that these will continue to be monitored during 2025/26 through established governance boards and JIGRAC.



**Catherine Roper**  
Chief Constable



**Philip Wilkinson OBE**  
Police and Crime Commissioner



**Naji Darwish**  
OPCC Chief Executive



**David Moran**  
Interim OPCC Chief Finance Officer



**Robert Thomas**  
Force Chief Finance Officer

## **INDEPENDENT AUDITOR'S REPORT TO THE CHIEF CONSTABLE FOR WILTSHIRE**

### **Report on the Audit of the Financial Statements**

#### **Opinion on financial statements**

We were appointed to audit the financial statements of the Chief Constable for Wiltshire (the 'Chief Constable') for the year ended 31 March 2025, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25.

In our opinion, except for the effects of the matter described in the "Basis for qualified opinion" section of our report, the financial statements:

- give a true and fair view of the financial position of the Chief Constable as at 31 March 2025 and of the Chief Constable's expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

#### **Basis for qualified opinion**

The auditors provided a disclaimed audit opinion over the Statement of Accounts for the year ended 31 March 2023. No assurance was provided over any audit procedures that may have been completed over the Chief Constable's share of the Wiltshire County Council Pension Scheme ('LGPS') assets and liabilities at that date. As a result of the above, we have been unable to satisfy ourselves by alternative means concerning the below areas that are impacted by the valuation of the local government pension scheme pension assets and liabilities at 31 March 2023:

- LGPS assets at 31 March 2023 of £199.135m and liabilities of £193.758m before the impact of the asset ceiling adjustment, which form the opening balances for the 2023/24 reconciliation of the present value of LGPS scheme assets and liabilities as set out in Note 13; and
- the LGPS related movements in the Comprehensive Income and Expenditure Statement and the Movement in Reserves Statement for 2023/24.

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 Financial Reporting Council'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 qualified opinion.

#### **Conclusions relating to going concern**

The Chief Finance Officer has prepared the financial statements on the going concern basis as they have not been informed by the relevant government body of the intention to dissolve the Chief Constable without the transfer of its services to another public sector entity. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements.

In auditing the financial statements and having 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 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. In connection with our audit, 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 this gives rise to a material misstatement in the financial statements or a material misstatement of the other information. 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 'Delivering Good Governance in Local Government Framework 2016 Edition' published by CIPFA and SOLACE, or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.

### **Opinion on other matters required by the Code of Audit Practice**

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

### **Matters on which we are required to report by exception**

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

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

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

### **Responsibilities of the Chief Constable and the Chief Finance Officer**

As explained more fully in the Statement of Responsibilities, the Chief Constable is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. That officer is the Chief Finance Officer. The Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25, for being satisfied that they give a true and fair view, and for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Chief Constable's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of

accounting unless they have been informed by the relevant national body of the intention to dissolve the Chief Constable without the transfer of its services to another public sector entity.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the sector, control environment and financial performance;
- We have considered the results of enquiries with management, internal audit and the Chief Constable in relation to their own identification and assessment of the risk of irregularities within the entity, and 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 have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation;
- Any matters identified having obtained and reviewed the Chief Constable's documentation of their policies and procedures relating to:
  - Identifying, evaluation and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- We have considered the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

In common with all audits under ISAs (UK) we are required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the Chief Constable operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context are those related to the reporting frameworks (the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25, the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 (as amended by the Accounts and Audit (Amendment) Regulations 2024), the Local Government Act 2003, Local Government Finance Act 1988 (as amended by the Local Government Finance Act 1992 and the Local Government Finance Act 2012), the Police Reform and Social Responsibility Act 2011, the Public Service Pensions Act 2013, the Police Pension Fund Regulations 2006 and the Police Pensions Regulations 2015).

In addition, we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Chief Constable's ability to operate or avoid a material penalty. These include data protection regulations, health and safety regulations, employment legislation, and money laundering legislation.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing Committee meeting minutes;
- Enquiring of management in relation to actual and potential claims or litigations;

- Challenging assumptions and judgements made by management in its significant accounting estimates in respect of defined benefit pensions liability valuations; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgments made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated identified laws and regulations and potential fraud risks to all members of the engagement team and remained alert to possible indicators of fraud or non-compliance with laws and regulations throughout the audit. As a result of the inherent limitations of an audit, there is a risk that not all irregularities, including material misstatements in the financial statements or non-compliance with regulation, will be detected by us, even though the audit is properly planned and performed in accordance with the ISAs (UK). The risk increases the further removed compliance with a law or regulation is from the events and transactions reflected in the financial statements, given we will be less likely to be aware of it, or should the irregularity occur as a result of fraud rather than a one-off error, as this may involve intentional concealment, forgery, collusion, omission or misrepresentation. 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Report on other legal and regulatory matters**

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

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

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

#### **Responsibilities of the Chief Constable**

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

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

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively. We have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024 and related statutory guidance. We considered whether the Chief Constable has proper arrangements in place to ensure financial sustainability, proper governance and the use of information about 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 Wiltshire for the year ended 31 March 2025 in accordance with the requirements of Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have:

- confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) will be required in respect of the Whole of Government Accounts exercise.

We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2025.

## Use of our report

This report is made solely to the Chief Constable, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the Chief Constable those matters we are required to state to them 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.

A handwritten signature in black ink, appearing to read 'Craig Sullivan', written in a cursive style.

Craig Sullivan, Key Audit Partner  
for and on behalf of Bishop Fleming Audit Limited  
Chartered Accountants and Statutory Auditors

Plymouth

2 February 2026

## Comprehensive Income and Expenditure Statement for the Chief Constable of Wiltshire Police 2024/25

It should be noted that to represent the Chief Constable's use of the PCC's assets, the CC receives charges which are equivalent to the running costs and capital financing incurred by the PCC. All income is recognised in the PCC's net cost of services.

Net Expenditure 2023/24 £'000		Gross Expenditure 2024/25 £'000	Gross Income 2024/25 £'000	Net Expenditure 2024/25 £'000
	See also Note 3 and Note 4			
171,007	Police Services	177,611		177,611
<b>171,007</b>	<b>Net Cost of Police Services before intra group funding</b>			<b>177,611</b>
-171,007	Intra Group Funding			-177,611
<b>0</b>	<b>Net Cost of Police Services</b>			<b>0</b>
45,769	Pension Net Interest <span style="float: right;">Note 13</span>			46,224
-45,769	Intra Group Funding (Pension Net Interest) <span style="float: right;">Note 13</span>			-46,224
32,017	Intra Group Funding (Pensions re-measurement of the net defined benefit liability/(asset)) <span style="float: right;">Note 13</span>			136,625
<b>32,017</b>	<b>(Surplus)/Deficit on the Provision of Services</b>			<b>136,625</b>
-32,017	Re-measurement of the net defined benefit liability/(asset) <span style="float: right;">Note 13</span>			-136,625
<b>-32,017</b>	<b>Other Comprehensive Income and Expenditure</b>			<b>-136,625</b>
	<b>Total Comprehensive Income and Expenditure</b>			

**Movement in Reserves Statement for the Chief Constable of Wiltshire Police**


	General Fund	Capital Receipts Reserve	Capital Grants Unapplied	Total Usable Reserves	Unusable Reserves	Total Reserves
	£'000	£'000	£000	£'000	£'000	£'000
<b>Balance as at 31 March 2023</b>	0	0	0	0	0	0
<b>Movement in reserves during 2023/24</b>						
Total Comprehensive Income and Expenditure	32,017	0		32,017	-32,017	0
Adjustments between accounting basis and funding basis under regulations - Note 5	-32,017	0	0	-32,017	32,017	0
<b>Increase/(Decrease) in 2023/24</b>	0	0	0	0	0	0
<b>Balance as at 31 March 2024 Carried Forward</b>	0	0	0	0	0	0
<b>Balance as at 31 March 2024 Brought Forward</b>	0	0	0	0	0	0
<b>Movement in reserves during 2024/25</b>						
Total Comprehensive Income and Expenditure	136,625			136,625	-136,625	0
Adjustments between accounting basis and funding basis under regulations - Note 5	-136,625			-136,625	136,625	0
<b>Increase/(Decrease) in 2024/25</b>	0	0	0	0	0	0
<b>Balance as at 31 March 2025 Carried Forward</b>	0	0	0	0	0	0

## Balance Sheet for the Chief Constable of Wiltshire Police as at 31 March 2025

31 March 2024 £000		31 March 2025	
		£000	£000
0	Property, Plant & Equipment	0	
0	Investment Property	0	
971,717	Long Term Debtor - Pensions	852,900	
<b>971,717</b>	<b>Total Long Term Assets</b>		<b>852,900</b>
0	Inventories	0	
0	Short Term Debtors	0	
0	Cash & Cash Equivalents	0	
0	Assets Held For Sale (under 1 yr)	0	
<b>0</b>	<b>Total Current Assets</b>		<b>0</b>
0	Short Term Creditors	0	
0	Provisions (under 1 yr)	0	
<b>0</b>	<b>Total Current Liabilities</b>		<b>0</b>
0	Finance Lease Liability	0	
-971,717	Liability Related to Defined Benefit Pensions Scheme.	-852,900	
<b>-971,717</b>	<b>Total Long Term Liabilities</b>		<b>-852,900</b>
<b>0</b>	<b>Total Net Assets</b>		<b>0</b>
<b>0</b>	<b>Usable Reserves</b>		<b>0</b>
<b>0</b>	<b>Unusable Reserves</b>		<b>0</b>
<b>0</b>	<b>Total Reserves</b>		<b>0</b>

Although the Police and Crime Commissioner is responsible for all assets and liabilities, in order to comply with accounting and audit requirements, the pension liabilities are required to be disclosed in the Chief Constable's Balance Sheet. This is balanced with a long term pension debtor of equivalent value to the pension liability to recognise the fact that the Police and Crime Commissioner has ultimate responsibility for these long term liabilities. The Chief Constable's net assets/liabilities will always balance to zero.

R. Thomas



Chief Finance Officer for Chief Constable

Date: 27/01/2026

## Cash Flow Statement

2023/24 £000		2024/25 £000
	<b><u>Operating Activities</u></b>	
0	Taxation	0
0	Non Domestic Rates	0
0	Revenue Support Grant	0
0	Police Main Grant	0
0	Cash Received for Goods and Services	0
0	Interest Received	0
0	Cash Inflows Generated from Operating Activities	0
0	Cash Paid to and on behalf of Employees	0
0	Cash Paid for Goods and Services	0
0	Interest Paid	0
0	Cash Outflows from Operating Activities	0
<b>0</b>	<b>Net Cash Flows from Operating Activities</b>	<b>0</b>
	<b><u>Investing Activities</u></b>	
0	Purchase of Non-Current Assets	0
0	Proceeds from Sale of Non-Current Assets	0
0	Other Receipts from Investing Activities	0
<b>0</b>	<b>Net Cash Flows from Investing Activities</b>	<b>0</b>
	<b><u>Financing Activities</u></b>	
0	Payments for the Reduction of Outstanding PFI Finance Liability	0
<b>0</b>	<b>Net Cash Flows from Financing Activities</b>	<b>0</b>
0	Net increase or decrease in cash & cash equivalents	0
0	Cash & cash equivalents at the beginning of the reporting period	0
<b>0</b>	<b>Cash &amp; cash equivalents at the end of the reporting period</b>	<b>0</b>

All Bank accounts, assets, liabilities, investments and reserves are managed by the Police and Crime Commissioner for Wiltshire and Swindon; the Chief Constable for Wiltshire has no cash flows to report.

## Notes to accompany the Statements

### 1 Statement of Accounting Policies

#### 1.1 General Principles

The general principles adopted in compiling the accounts of the Police and Crime Commissioner for Wiltshire and Swindon and the Group are in accordance with the recommendations of The Chartered Institute of Public Finance and Accountancy (CIPFA). They accord with CIPFA's Code of Practice on Local Authority Accounting 2024/25, the Service Reporting Code of Practice 2024/25 and the Accounts and Audit Regulations 2015 and are based on the following hierarchy of standards:

- International Financial Reporting Standards (IFRSs) as adopted in 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. The accounts are primarily maintained on a historical cost basis, except where fair value or current value measurement is required under the Code.. Any significant non-compliance is disclosed in the notes that follow.

These Accounting Policies also reflect the local arrangements in place for Wiltshire Police and the guidance and regulations provided through the Police Reform and Social Responsibility Act 2011, the Financial Management Code of Practice for the Police Service 2019, Financial Regulations for the Police and Crime Commissioner for Wiltshire and Swindon's Group and the scheme of delegation between the Police and Crime Commissioner and the Chief Constable. In applying the accounting policies set out in this note, the PCC has had to make certain judgements about complex transactions or those involving uncertainty about future events. These critical judgements are set out in note 15.

#### 1.2 Accruals of Income and Expenditure

The Police and Crime Commissioner's Group accounts are prepared on an accruals basis. Income and expenditure are inclusive of future obligations to pay cash for benefits already received by the Group and cash to be received in the future for benefits already provided by the Group.

Where actual amounts due are not known at the end of April, estimated amounts have been included in the accounts.

#### 1.3 Accounting Principles

The 2024/25 accounts comply with accounting principles surrounding relevance, reliability, comparability and understandability. The accounts are also prepared on the basis that the organisation is a going concern.

#### 1.4 Provisions

Provisions are made where an event has taken place that gives the authority an obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement when the authority has an obligation and are measured at the best estimate at the Balance Sheet date. Provisions 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.

## 1.5 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 Police and Crime Commissioner has entered numerous collaborative arrangements with other police forces and local authorities. A materiality limit of £500k has been set by the Group and details of the joint operations where Wiltshire contributions exceed this level are disclosed in the notes to the accounts.

## 1.6 Employee Benefits

### Benefits payable during employment

The Police and Crime Commissioner for Wiltshire and Swindon's Group statements are required to account for employee benefits in the period that they are earned by employees.

The Group operates a flexi leave system and has a policy that allows employees to carry over a maximum of 5 days annual leave and 11 hours flexi leave. The flexi leave is run as a manual records system. The administrative burden of capturing balances outweighs the benefit due to the immaterial value involved, hence no accrual is made. Time off in Lieu (TOIL) and annual leave are recorded on an electronic system and an accrual is included in the accounts for the value as at 31 March 2025. The movement in the Net Cost of Services is reversed out in the Movement in Reserves Statement to avoid any impact on Council Tax.

### Termination benefits

Redundancy payments allowed by the organisation are based upon actual weekly salary, calculated in the manner prescribed by legislation. Legislation also dictates that a maximum of 20 years service may be counted. Only completed years of service at the time of the redundancy will count. Within those parameters, the payments are calculated on the following basis:

For each year of service aged 18 to 21 - half a week's pay

For each year of service aged 22 to 40 - one week's pay

For each year of service aged 41 to 65 - one and a half week's pay

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the PCC to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the pensions reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

### Post Employment Benefits

#### Pensions (Police Officers)

There are three police officer schemes: the Police Pension Scheme (PPS), the New Police Pension Scheme (NPPS) and the Police Pension Scheme 2015 (2015 Scheme). These are defined benefit unfunded schemes, meaning that there are no investment assets held, and actual pensions payments are met from revenue as they are eventually due.

For the note to the accounts the officer schemes are reported as a single disclosure. The scheme changes have been considered in the Balance Sheet and Comprehensive Income and Expenditure Statement and in the note to the accounts.

Funding rules are in place which results in Police Forces paying 35.3% of Police pay as a pension fund contribution. Any variation, e.g. variation from pensions actually paid, over or under, is financed by an increased or reduced specific pensions grant. To this purpose a Pensions Fund Account has been created.

#### Pensions (Police & OPCC Staff)

The pension scheme available for police & OPCC staff is administered by Wiltshire Council on behalf of Local Authority employees in Wiltshire. The assets of the fund are held separately from those of the Council. The accounts of the Pension Fund are detailed in the Wiltshire Council Statement of Accounts.

The pension costs that are charged to the Police and Crime Commissioner's Group accounts in respect of its employees are the service cost identified by the actuarial valuation for the period. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis. Employer's pension contributions of 16.4% of pay were paid into the fund by the Group for the year 2024/25.

Changes to the Local Government Pension Scheme allow for members to take larger lump sum payments in return for a reduced annual pension. It is expected that this will reduce the liability of the Police and Crime Commissioner. However, the actuary currently considers it impossible to estimate the number of members who may take this option and its effect on the finances of the Commissioner's Group. Based on the prudence accounting concept zero take up has been assumed, therefore, no reduction in liability is included in the balance sheet of the Police and Crime Commissioner's Group.

At the year-end 31<sup>st</sup> March 2025, the LGPS was valued at a net asset position of £54.781m. In line with COPLAA guidance and IFRIC 14 this asset has been reduced to the lower of the net asset surplus and the asset ceiling. As the asset is not deemed to result in any future economic benefit by way of refunds or a reduction in contributions, the asset value has been reduced to £nil. More detail can be found in the Pensions Note 13.

In accordance with CIPFA guidelines the Group's liability under IAS 19 for both Police Officer and Support Staff pensions are included within the CIES and the Balance Sheet.

## **1.7 Leases**

### **Initial application of IFRS 16 in 2024/25**

IFRS 16 Leases as adapted and interpreted for the public sector by HM Treasury was applied to these financial statements with an initial application date of 1 April 2024. IFRS 16 replaced IAS 17 Leases, IFRIC 4 determining whether an arrangement contains a lease and other interpretations. Upon initial application, the provisions of IFRS 16 were only applied to existing contracts where they were previously deemed to be a lease or contain a lease under IAS 17 and IFRIC 4. Where existing contracts were previously assessed not to be or contain a lease, these assessments were not revisited

### **Group as a lessee**

For leases that had been classified as operating leases and therefore charged to expenses rather than recognised on the Balance Sheet, a lease liability was established on 1 April 2024 equal to the present value of future lease payments discounted using the PWLB borrowing rate. A right of use asset was created equal to the lease liability and adjusted for prepaid and accrued lease payments and deferred lease incentives

recognised in the CIES immediately prior to initial application. Hindsight was used in determining the lease term where lease arrangements contained options for extension or earlier termination.

No adjustments were made on initial application in respect of leases with a remaining term of 12 months or less from 1 April 2024 or for leases where the underlying assets had a value below £10,000. No adjustments were made in respect of leases previously classified as finance leases.

### **The Group as lessor**

Leases of owned assets where the Authority was lessor were unaffected by initial application of IFRS 16.

### **Leases Accounting Policy**

A lease is a contract or part of a contract that conveys the right to use an asset for a period of time in exchange for consideration. An adaptation of the relevant accounting standard by HM Treasury for the public sector means that this includes lease-like arrangements with other public sector entities that do not take the legal form of a contract. It also includes peppercorn leases where consideration paid is nil or nominal (significantly below market value) but in all other respects meet the definition of a lease. The term of the lease is determined using the lease term with reference to the non-cancellable period and any options to extend or terminate the lease which is reasonably certain to be exercised.

### **The Group as a lessee**

#### **Recognition and initial measurement**

At the commencement date of the lease, being when the asset is made available for use, we recognise a right of use asset and a lease liability. The right of use asset is recognised at cost comprising the lease liability, any lease payments made before or at commencement, any direct costs incurred by the lessee, less any cash lease incentives received. It also includes any estimate of costs to be incurred restoring the site or underlying asset on completion of the lease term (dilapidations). The lease liability is initially measured at the present value of future lease payments discounted at the interest rate implicit in the lease. Lease payments include fixed lease payments, variable lease payments dependent on an index or rate and amounts payable under residual value guarantees. It also includes amounts payable for purchase options and termination penalties where these options are reasonably certain to be exercised. Where an implicit rate cannot be readily determined, the PWLB annuity rate is applied that relates to the length of the lease term. We do not apply the above recognition requirements to leases with a term of 12 months or less or to leases where the value of the underlying asset is below £10,000, excluding any irrecoverable VAT. Lease payments associated with these leases are expensed on a straight-line basis over the lease term or other systematic basis. Irrecoverable VAT on lease payments is expensed as it falls due.

#### **Subsequent measurement**

As required by a HM Treasury interpretation of the accounting standard for the public sector, we employ a revaluation model for subsequent measurement of right of use assets, unless the cost model is an appropriate proxy for current value in existing use or fair value, in line with the accounting policy for owned assets. Where consideration exchanged is identified as significantly below market value, the cost model is not considered to be an appropriate proxy for the value of the right of use asset.

Where land and buildings assets are revalued, current values in existing use are determined as follows:

- Land and non-specialised buildings – market value for existing use
- Specialised buildings – depreciated replacement cost

We subsequently measure the lease liability by increasing the carrying amount for interest arising which is also charged to expenditure as a finance cost and reducing the carrying amount for lease payments made. The liability is also remeasured for changes in assessments impacting the lease term, lease modifications or to reflect actual changes in lease payments. Such remeasurements are also reflected in the cost of the right of use asset. Where there is a change in the lease term or option to purchase the underlying asset, an updated discount rate is applied to the remaining lease payments.

Dismantling, removal and restoration costs will not apply to all leases. If a lease has 30 years or more to run, dismantling or restoration costs are generally excluded unless specified in the lease or reasonably inferred. For leases where they are relevant, they will not necessarily be specified in the lease but can be implicit. Relevant leases will be categorised, the costs will be calculated using a blended rate and floor area. For more specific complexities a bespoke approach will be applied.

### **Depreciation**

The depreciation of right of use assets is based on the lesser of the lease term and the useful life of the asset, unless we expect to acquire the asset at the end of the lease term in which case the assets are depreciated in the same manner as owned assets in line with IFRS 16, Leases.

### **Revaluation gains/losses**

Revaluation gains are recognised in the revaluation reserve, except where, and to the extent that, they reverse a revaluation decrease that has previously been recognised in operating expenses, in which case they are recognised in operating expenditure. Revaluation losses are charged to the revaluation reserve to the extent that there is an available balance for the asset concerned, and thereafter are charged to operating expenses. Gains and losses recognised in the revaluation reserve are reported in the Statement of Comprehensive Income as an item of 'other comprehensive income'.

### **Impairments**

Impairments that arise from a clear consumption of economic benefits or of service potential in the asset are charged to operating expenses. A compensating transfer is made from the revaluation reserve to the income and expenditure reserve of an amount equal to the lower of (i) the impairment charged to operating expenses; and (ii) the balance in the revaluation reserve attributable to that asset before the impairment.

## **1.8 VAT**

Value-Added Tax is separately accounted for in accordance with the Statement of Standard Accounting Practice (SSAP) 5 and is not included as income or expenditure except where it is not recoverable. The Police and Crime Commissioner is registered for Group VAT and oversees all VAT matters on behalf of the Police and Crime Commissioner and the Chief Constable.

## **1.9 Post Balance Sheet Events**

Where a material post balance sheet event occurs there is a policy to identify that in the Police and Crime Commissioner's Group statement of accounts. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the statement of accounts is adjusted to reflect such events

- those that are indicative of conditions that arose after the reporting period – the statement of accounts is not adjusted to reflect such events, but where such a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the statement of accounts.

### **1.10 Prior Period Adjustments – Changes in Accounting Policies and Errors**

Prior period adjustments may arise because of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for in the current period and do not give rise to a prior period adjustment. Changes in accounting policies are made when required by proper accounting practices and the changes provide more reliable or relevant information about the PCC's financial position or performance. Where a change is made it is applied retrospectively by adjusting balances for the prior period as if the new policy had always been applied.

For 2024/25 there is no prior period adjustment to disclose.

### **1.11 Revenue from Contracts with Customers**

IFRS 15 requires local authorities to recognise revenue in such a way that it represents the transfer of promised goods or services to the service recipient in an amount that reflects the consideration to which the authority expects to be entitled in exchange for those goods or services. It is more likely to impact authorities when income is recognised over time. The Police and Crime Commissioner's Group has no material items that would require additional disclosures under IFRS 15.

## **2 Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty**

The Statement of Accounts contains estimated figures that are based on assumptions about the future or that are otherwise uncertain. Estimates are made based on historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actuals may differ.

For 2024/25 the Balance Sheet contains items for which there is a significant risk of material adjustment in the forthcoming financial year.

#### The Pensions Liability

Estimation of the net liability to pay pensions involves complex judgements including the discount rate, salary increases, changes in retirement ages, life expectancy and returns on pension fund assets. The liability is calculated by independent actuaries using agreed actuarial models. Changes to any of these assumptions could materially impact the net liability. Further information can be found in the pensions note.

#### Valuation of Land and Buildings

Land and buildings are valued using professional valuations in line with a five-year rolling programme. In the intervening years this is supplemented by annual desktop reviews to assess for material change. The valuations are carried out by external Royal Institution of Chartered Surveyors (RICS)-registered valuers from BNP Paribas. The valuations are sensitive to assumptions around asset condition, market comparators, remaining useful life, and cost indices. Due to the scale of asset values, even modest changes in assumptions could materially affect the reported figures.

### 3 Expenditure and Funding Analysis

The Expenditure and Funding Analysis shows the Chief Constable's net expenditure analysed between amounts that the PCC will fund from government grants and council tax in comparison with the net expenditure reported in the Comprehensive Income and Expenditure Statement for resources consumed or earned in accordance with generally accepted accounting practices. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the note 'Expenditure and Income Analysed by Nature'.

2024/25	Net Expenditure Chargeable to the General Fund Balances	Adjustments for Capital Purposes	Net change for the Pensions Adjustments	Other Differences	Adjustments between the Funding and Accounting Basis	Net Expenditure in the Comprehensive Income and Expenditure Statement
	2024/25 £'000	2024/25 £'000	2024/25 £'000	2024/25 £'000	2024/25 £'000	2024/25 £'000
Police Services	180,086	4,632	-6,468	-639	-2,475	177,611
Office of the Police and Crime Commissioner						
<b>Net Cost of Services before intra group funding</b>	<b>180,086</b>	<b>4,632</b>	<b>-6,468</b>	<b>-639</b>	<b>-2,475</b>	<b>177,611</b>
Intra Group Funding	-180,086	-4,632	6,468	639	2,475	-177,611
<b>Net Cost of Police Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Income and Expenditure			46,224		46,224	46,224
Intra Group Funding			90,401		90,401	90,401
<b>Surplus or Deficit</b>			<b>136,625</b>		<b>136,625</b>	<b>136,625</b>

The Surplus/Deficit for the Chief Constable relates to pensions IAS19 accounting requirements and nets to zero with the re-measurement of pension liabilities transaction in the Other Comprehensive Income and Expenditure.

2023/24	Net Expenditure Chargeable to the General Fund Balances	Adjustments for Capital Purposes	Net change for the Pensions Adjustments	Other Differences	Total Adjustments between the Funding and Accounting Basis	Net Expenditure in the Comprehensive Income and Expenditure Statement
	2023/24f £'000	2023/24 £'000	2023/24 £'000	2023/24 £'000	2023/24 £'000	2023/24 £'000
Police Services	170,228	1,773	-1,887	892	779	171,007
Office of the Police and Crime Commissioner						
<b>Net Cost of Services before intra group funding</b>	<b>170,228</b>	<b>1,773</b>	<b>-1,887</b>	<b>892</b>	<b>779</b>	<b>171,007</b>
Intra Group Funding	-170,228	-1,773	1,887	-892	-779	-171,007
<b>Net Cost of Police Services</b>						
Other Income and Expenditure			45,769		45,769	45,769
Intra Group Funding			-13,752		-13,752	-13,752
<b>Surplus or Deficit</b>			<b>32,017</b>		<b>32,017</b>	<b>32,017</b>

### **Adjustments for Capital Purposes**

This column adds in asset accounting transactions including depreciation, impairment, revaluation and profit or loss on disposal of assets.

It also includes statutory charges for capital financing (Minimum Revenue Provision) and capital grants where conditions have been satisfied in year.

### **Net Change for the Pensions Adjustments**

This column shows the net change for removal of employer pension contributions and addition of the IAS 19 Employee Benefits pension related income and expenditure:

For the net cost of services this represents the removal of the employer pension contributions made and replacement with current service costs and past service costs.

The net interest on the defined benefit liability is charged to the Financing and Investment Income and Expenditure in the Comprehensive Income and Expenditure Statement.

### **Other Differences**

This column shows the amount by which council tax income credited to the Comprehensive Income and Expenditure Statement is different from council tax income calculated for the year in accordance with statutory requirements. The difference reflects the Police and Crime Commissioner's share of the risks and rewards held for debtors and creditors on the Collection Fund Balance at Wiltshire Council. It also shows the amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements. The difference reflects the employee leave entitlements outstanding as at the 31<sup>st</sup> of March.

### **Adjustments to the Net Cost of Services**

The adjustments between funding and accounting that relate to Pensions and Capital are shown as charges to the Chief Constable and are then part of the intra group transfer to the Police and Crime Commissioner's accounts. The reason for this is the local arrangement in place for the relationship between the Chief Constable and Police and Crime Commissioner which, for accounting purposes, follows the concept 'substance over form'. These arrangements are laid out in the opening Narrative to the accounts.

#### 4 Expenditure and Income Analysed by Nature

CIES 2023/24	Adjustments between the Funding and Accounting Basis	General Fund 2023/24		CIES 2024/25	Adjustments between the Funding and Accounting Basis	General Fund 2024/25
£'000	£'000	£'000		£'000	£'000	£'000
61,134		61,134	Police Pay and allowances	64,318		64,318
11,300	3,107	14,407	Police Officer Pensions	10,900	6,833	17,733
51,983	-1,548	50,435	Staff Pay and allowances	57,212	-901	56,310
2,844	-892	1,951	Other employee expenses	1,256	639	1,895
6,765	765	7,530	Premises	6,719	830	7,549
3,855	0	3,855	Transport	3,631		3,631
17,227	0	17,227	Supplies and Services	20,503		20,503
5,324	77	5,400	Third Party Payments	6,577	182	6,760
9,945	-2,615	7,329	Capital Finances	5,779	-5,644	135
400	-400		Net Pensions Interest & Past Service costs	300	-300	0
231	728	958	Injury Payments	416	836	1,251
<b>171,007</b>	<b>-779</b>	<b>170,228</b>	<b>Total Financial Resources Consumed at request of Chief Constable</b>	<b>177,611</b>	<b>2,475</b>	<b>180,086</b>
-171,007	-779	-170,228	Intra Group Adjustment	-177,611	-2,475	-180,086
			<b>Net Cost of Services</b>			
45,769	-45,769	0	Pension Net Interest	46,224	-46,224	0
-45,769	45,769	0	Intra Group Funding (Pension interest cost & expected return on assets)	-46,224	46,224	0
-32,017	32,017	0	Intra Group Funding (Pensions re- measurement of the net defined benefit liability/(asset))	-136,625	136,625	0
<b>-32,017</b>	<b>32,017</b>	<b>0</b>	<b>Total (Surplus)/Deficit on the Provision of Services</b>	<b>-136,625</b>	<b>136,625</b>	<b>0</b>

It should be noted that Chief Constable receives charges for use of the Police and Crime Commissioner's assets. These charges are equivalent to the running costs and capital financing incurred by the Police and Crime Commissioner and include the associated adjustments between Accounting and Funding basis in line with the accounting concept 'substance over form'.

## 5 Adjustments Between Accounting Basis and Funding Basis Under Statute

<b>2024/25</b>	<b>Usable Reserves</b>			<b>Movement in Unusable Reserves</b>
	<b>General Fund Balance</b>	<b>Capital Receipts Reserve</b>	<b>Capital Grants Unapplied</b>	
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	
<b>Adjustments involving the Pensions Reserve:</b>				
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	136,625			-136,625
<b>Total Adjustments</b>	<b>136,625</b>			<b>-136,625</b>

<b>2023/24</b>	<b>Usable Reserves</b>			<b>Movement in Unusable Reserves</b>
	<b>General Fund Balance</b>	<b>Capital Receipts Reserve</b>	<b>Capital Grants Unapplied</b>	
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	
<b>Adjustments involving the Pensions Reserve:</b>				
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	32,017			-32,017
<b>Total Adjustments</b>	<b>32,017</b>			<b>-32,017</b>

## 6 Post Balance Sheet Events

The Chief Constable is required to disclose any post Balance Sheet events that have a significant impact on the accounts for the year. For 2024/25 there are no post balance sheet events.

## 7 Remuneration of Staff

The Chief Constable for Wiltshire is required to disclose the number of employees whose annual remuneration, excluding pension payments, exceeds £50,000. Remuneration for these purposes includes all sums paid to or received by an employee, expense allowances and the money value of any other benefits received other than cash. The number of employees within £5,000 bands is as follows:

Payment Band £	Number of Employees 2023/24	Number of Employees 2024/25
50,000 - 54,999	210	238
55,000 – 59,999	127	152
60,000 – 64,999	97	82
65,000 – 69,999	27	67
70,000 – 74,999	14	12
75,000 – 79,999	9	2
80,000 – 84,999	2	4
85,000 – 89,999	5	3
90,000 – 94,999	3	3
95,000 – 99,999	4	3
100,000 – 104,999	1	2
105,000 – 109,999		
110,000 – 114,999		
115,000 – 119,999		
120,000 – 124,999		
125,000 – 129,999		1
130,000 – 134,999	1	
135,000 – 139,999	1	
140,000 – 144,999		
145,000 – 149,999		
150,000 – 154,999		
155,000 – 159,999		
160,000 – 164,999		
165,000 – 169,999	1	
170,000 – 174,999		
175,000 – 179,999		
180,000 – 184,999		
<b>Total</b>	<b>502</b>	<b>569</b>

The above disclosure for 2024/25 contains details for all staff and all officers excluding Senior Officers detailed below, whose remunerations, excluding pensions, exceeds £50,000. For 2023/24 the figures reflect the inclusion of Senior Officers.

This disclosure is required on a legal basis rather than using the concept ‘substance over form’ as applied to the other Statement of Accounts disclosures.

The overall number of officers in the table has increased this year. This increase relates to operational requirements for overtime and to the payrises received in September that have pushed several grades above the £50,000 threshold.

For 2024/25, a total of £2.691m was recharged to external establishments for officers and staff on secondment (2023/24: £2.227m). As at 31<sup>st</sup> March 2025 there were 35 employees working in external areas on secondment (2023/24: 30 employees).

22 of the employees included in the bandings over £50,000 were seconded out to other Forces or Government organisations as at 31 March 2025 (2023/24: 26 employees).

### Senior Officer Remunerations

The code of practice requires disclosure of individual remunerations for Senior Officers and Relevant Police Officers, the following tables contain the details for 2024/25 and comparative information from 2023/24. Senior Officers on payroll are excluded in the above banding.

Where employees have a vehicle allowance this can be paid in the form of a lease car or within their salary. Those that have opted for the salary option have this payment included in the salary column of the remunerations.

Where further information is required to understand the entries for 2024/25, these have been included below:

- i. E Coles was Temporary Assistant Chief Constable from 06/01/2025
- ii. C Barker was in the role of Chief Finance Officer up to the 08/05/2024 for both the Chief Constable and the Police and Crime Commissioner. For the purposes of remunerations classifications, he is included within the CC employee disclosures.
- iii. M Cooper was Assistant Chief Constable up to 10/12/2024
- iv. M Cooper was Deputy Chief Constable from 11/12/2025
- v. C Dibdin was deputy Chief Constable up to 31/01/2025
- vi. I Gibson was Director of People from the 02/04/2024
- vii. R Thomas was Chief Financial Officer for the Chief Constable from the 26/03/2025
- viii. A Streets was in the role of Interim Chief Finance Officer up to the 19/08/2024 for both the Chief Constable and the Police and Crime Commissioner. For the purposes of remunerations classifications, he is included within the CC employee disclosures.
- ix. S Lane was employed as HR Director up to the 10/04/2024 via an agency agreement. As a member of the senior management team, she is included in the Senior Officer note. The amount included as remuneration is the total amount paid (excl. VAT) to the agent for the provision of their services. Due to not being included in the payroll she is not included in the Remuneration of Staff note.
- x. D Moran was in the role of Interim Chief Finance Officer up to the 25/03/2025 for both the Chief Constable and the Police and Crime Commissioner. For the purposes of remunerations classifications, he is included within the CC employee disclosures.

Senior Officer Remunerations 2024/25	NOTE	Name	Salary (including fees & Allowances)	Bonuses	Expenses	Compensation for loss of office	Benefits in Kind	Total Remuneration excluding pension contributions 2024/25	Pension Contributions	Total Remuneration including pension contributions 2024/25
T/Assistant Chief Constable	(i)	E Coles	29,823						9,947	39,771
Deputy Chief Constable		P Mills	147,932				6,976		50,053	204,961
Assistant Chief Constable		D Smith	143,562						47,016	190,579
Head of Communications		S McPherson	62,620						10,067	72,687
Assistant Chief Officer - Finance	(ii)	C Barker	16,193				465		2,117	18,774
Chief of Corporate Services		J Derryman	143,457							143,457
Chief Constable		C Roper	197,540						65,685	263,225
Assistant Chief Constable	(iii)	M Cooper	98,963							98,963
Assistant Chief Constable	(iv)	M Cooper	48,127							48,127
Deputy Chief Constable	(v)	C Dibdin	181,146							181,146
Head of Wiltshire Police Strategic Comms & Engagement		C Mills	97,672						11,621	109,293
Director of People	(vi)	I Gibson	136,029						20,695	156,724
Chief Financial Officer	(vii)	R Thomas	1,440						236	1,676
Assistant Chief Constable		I Saunders	107,264						34,962	142,226
Assistant Chief Finance Officer	(viii)	A Streets	107,010							107,010
Director of People	(ix)	S Lane	6,300							6,300
Assistant Chief Finance Officer	(x)	D Moran	126,857							126,857

Senior Officer Remunerations 2023/24	NOTE	Name	Salary (including fees & Allowances)	Bonuses	Expenses	Compensation for loss of office	Benefits in Kind	Total Remuneration excluding pension contributions 2023/24	Pension Contributions	Total Remuneration including pension contributions 2023/24
Chief Constable		C Roper	167,596	19				167,615	48,984	216,599
Deputy Chief Constable	(i)	P Mills	130,917	22			6,976	137,914	40,510	178,424
Deputy Chief Constable	(ii)	C Dibdin	105,826					105,826		105,826
Interim Chief of Corporate Services	(iii)	J Derryman	78,114					78,114		78,114
Assistant Chief Constable		D Smith	134,613					134,613	39,081	173,694
T/Assistant Chief Constable	(iv)	D Minty	103,076					103,076	30,508	133,583
T/Assistant Chief Constable	(v)	M Cooper	99,485					99,485		99,485
T/Assistant Chief Constable	(vi)	P Staynings	99,509	77				99,586	29,285	128,871
Assistant Chief Officer - Chief Finance Officer	(vii)	C Barker	120,016				2,877	122,893	19,641	142,535
Head of Wilts Pol Strategic Comms & Engagement	(viii)	C Mills	73,124					73,124	11,789	84,913
Director of Operations		R Llewellyn	85,280					85,280	13,986	99,265
Assistant Chief Finance Officer	(ix)	A Streets	25,056					25,056		25,056
Director of People	(x)	S Lane	196,650	65				196,715		196,715

## 8 Termination Benefits

The numbers of exit packages with total cost per band are set out in the table below. The total cost of exit packages includes early pension payments.

Exit package cost band	No. of compulsory redundancies		No. of Other Departures		Total cost of exit packages in each band £'000	
	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
£0-£20,000		9	1		7	97
£20,001-£40,000		2		1		77
£40,001-£60,000		1		1		105
£60,001-£80,000		2				141
£80,001-£100,000						
£100,001-£120,000						

## 9 Related Parties

In accordance with the CIPFA Code of Practice and IAS 24 Related Party Disclosures, material transactions with related parties are disclosed where they are not conducted under normal terms of business or could influence the decision-making of the Police and Crime Commissioner. For 2024/25, no material transactions were declared by key management personnel, except as set out below:

### Partnerships

The Police and Crime Commissioner has several partnership projects involving joint boards or committees; including arrangements with regional Police Forces, Wiltshire Council and Swindon Borough Council. Details of the partnerships are disclosed under the Joint Arrangements note.

### Central Government

Central Government has significant influence over the general operations of the Group. Grants received from Central Government are disclosed in the Comprehensive Income and Expenditure Statement.

### Sue Lane HR Consultancy Limited

During the year £6,300 excl. VAT was paid to Sue Lane HR Consultancy Limited (2024: £196,175) as staffing fees. Sue Lane who held the senior position as Director of People in the PCC Group had significant control over Sue Lane HR Consultancy Limited. All transactions were carried out on an arm's length basis and no balances were outstanding at year end.

### The Wiltshire Bobby Van Trust

C. Roper is an Ex-officio Trustee of The Wiltshire Bobby Van Trust. During the year the PCC provided general corporate service support to the Trust and made donations totalling £16,804 (2024: £25,861). The cost of clothing provided to them was £nil (2024: £468). An amount payable to The Bobby Van Trust of £nil (2024: £3,825) was outstanding at year end.

### Vehicle Purchase

During the year C Barker purchased their leased vehicle on their registration. The transaction was conducted at an agreed-upon price which was determined based on the market value at the time for £13,750 (Gross £16,000).

## 10 Joint Arrangements

The Police and Crime Commissioner's Group is involved in several operational collaborations with regional police forces and works closely with other Local Government bodies in delivering its services to the local communities. These joint operations are key to providing efficient sustainable policing services. Shared resources can also result in opportunities to modernise and embrace innovation and technology to maintain and improve the services available to the community even with reduced funding availability.

The Group recognises in its Statement of Accounts its share of the assets, liabilities and expenditure relating to its involvement in the joint operations. The Group's contributions to the Joint Operations are disclosed below.

2023/24 £000 Expenditure	2023/24 £000 Income	Joint Operation	2024/25 £000 Expenditure	2024/25 £000 Income
1,042		Black Rock	1,078	
1,756		Brunel MCIT	1,924	
1,997		SWROCU	2,137	38
3,584		Forensics	4,074	
1,062		MASH	1,052	

### Black Rock

Black Rock is a firearms training facility located in Avon & Somerset which is run in partnership with Avon and Somerset police and Gloucestershire police. Each organisation has a staff commitment to provide trainers for the facility.

The overall cost of the facility for the year was £4,094m; this is divided into training costs and PFI costs, both of which having their own percentage split.

Training costs totalled £2.993m and are split as follows Wiltshire 27.86%, Avon and Somerset 40.08% and Gloucester 32.06%

PFI costs totalled £1.101m and are split as follows Wiltshire 22.20%, Avon and Somerset 56.14% and Gloucester 21.66%).

There is a PFI building involved in the facility; this PFI contract is owned by Avon & Somerset police but at the end of the contract the asset is to be split between the partner forces according to an agreed percentage basis. Due to this arrangement the PCC for Wiltshire accounts for their share as an asset on the Balance Sheet. The current value of the PFI asset as at 31 March 2025 was £26.090m with Wiltshire's share included in the Balance Sheet as £6.650m (2023/24: £5.967m).

### Brunel MCIT

This collaboration between Avon & Somerset Police, Gloucester Police and Wiltshire Police forms a shared Major Crime Investigations team (MCIT) for the three areas.

The overall cost of the facility for the year was £10.126m; this is split on a percentage basis, with Wiltshire contributing 19.00%, Gloucester 17.00% and Avon and Somerset 64.00%.

### SWROCU

SWROCU is a collaboration of the police forces in the Southwest region working together to disrupt, destroy and dismantle serious and organised crime.

The collaboration is led by Avon & Somerset police and costs are split on a percentage basis as follows: Avon and Somerset 30.64%, Gloucester 11.82%, Devon and Cornwall 31.90%, Dorset 13.52% and Wiltshire 12.12%. The overall cost of the collaboration for the year was £18.863m.

Avon and Somerset police have a building that is used for the collaboration; this asset is currently owned and accounted for by Avon and Somerset police. Devon & Cornwall police also have a building that is used for the collaboration which is owned and accounted for by Devon & Cornwall police.

SWROCU also holds a reserve which any surplus/deficit year on year is added to/taken from. The reserve is also used to assist future year's budget which in turn potentially reduces the contributions required by each Force. The reserve currently stands at £1.485m.

## Forensics

SW Regional Forensics is a collaboration between Wiltshire, Avon and Somerset, Dorset and Devon and Cornwall police. The collaboration operates from 2 hubs: north (Portishead) and south (Exeter) and from each of the four police forces.

Costs are apportioned on one overall basis: Avon and Somerset 34.75%, Devon and Cornwall 36.17%, Dorset 15.33% and Wiltshire 13.75%.

The cost of the collaboration for 2024/25 was £29.633m (2023/24: £26.105m). Wiltshire's total cost was £3.584m (2023/24: £3.584) for the year.

## MASH

The Wiltshire Multi Agency Safeguarding Hub (MASH) is a partnership between Wiltshire Police, Wiltshire Council and Swindon Council based in County Hall Trowbridge and Watt Tyler West building in Swindon.

The Cost of MASH in 24/25 was £1.052m (2023/24: £1.062m) for Wiltshire Police.

## Other Collaborations:

The PCC for Wiltshire is involved in numerous smaller collaborations and partnerships including the Counter Terrorism Specialist Firearms Officers (CTSFO's), Serious Sexual Assault Referral Centre (SSARC), Local Resilience Forum (LRF) and the Youth Offending Team (YOT).

## **11 External Audit Fees**

Fees in respect of external Audit services (Local Audit & Accountability Act 2014) and other fees payable in respect of services provided by the Auditors were as follows:

	<b>2023/24</b>	<b>2024/25</b>
	<b>£000's</b>	<b>£000</b>
PCC External Audit Fees	92	107
Chief Constable External Audit Fees	48	58
<b>Total Audit Fees (excluding VAT)</b>	<b>140</b>	<b>165</b>

Additional fees are expected to be billed for the PCC and the Chief Constable in relation to the 2023/24 statutory audits. These are yet to be determined.

Of the above fees £4,000 (CC) & £8,000 (PCC) of the 2024/25 amounts relate to additional audit fees for the 2023/24 accounts

## **12 Accounting Standards Issued That Have Not Yet Been Adopted**

For 2024/25 the following accounting standard changes have been issued but not yet adopted. The impact of these changes to the PCC is not likely to be material though they may increase the disclosure requirements for future years. Details of the disclosures required will be provided in the 2025/26 Code of Practice in Local Authority Accounting (COPLAA).

- IAS 21 The Effects of Changes in Foreign Exchange Rate (Lack of Exchangeability) issued in August 2023. The amendments to IAS 21 clarify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking, as well as require the disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable.

- IFRS 17 Insurance Contracts issued in May 2017. IFRS 17 replaces IFRS 4 and sets out principles for recognition, measurement, presentation and disclosure of insurance contracts.
- The changes to the measurement of non-investment assets within the 2025/26 Code include adaptations and interpretations of IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets. These include setting out three revaluation processes for operational property, plant and equipment, requiring indexation for tangible non- investment assets and a requirement to value intangible assets using the historical cost approach. These have the same effect as requiring a change in accounting policy due to an amendment to standards, which would normally be disclosed under IAS 8. However, the adaptations also include a relief from the requirements of IAS 8 following a change in accounting policy

## 13 Contingent Assets & Contingent Liabilities

### Police Officer Pensions Legal Cases

The Chief Constable for Wiltshire, along with other Chief Constables and the Home Office currently has a number of claims in respect of unlawful discrimination arising from transitional provisions in the Police Pension Regulations 2015. The claims against the Police pension scheme (the Aarons case) had previously been stayed behind the McCloud/Sargeant judgement, but a case management was held in Oct 2019, with the resulting Order including an interim declaration that the claimants are entitled to be treated as if they had been given full transitional protection and had remained in their existing scheme after 1 April 2015. Whilst the interim declaration applied only to claimants, the Government made clear through a Written Ministerial Statement on 25 March 2020 that non-claimants would be treated in the same way.

On 16 July 2020, HM Treasury issued a consultation regarding transitional arrangements for public sector pensions to eliminate discrimination as identified through the McCloud/Sargeant cases. This consultation introduced a requirement for members to have been members of the scheme on or before 31 March 2012 and on or after 1 April to be eligible for remedy.

On 4 February 2021, HM Treasury issued their response to the consultation which confirmed the remedy arrangements set out in the consultation, and states that members would be given a choice as to whether to retain benefits from their legacy pension scheme, or their new scheme, during the remedy period (2015-2022). This choice will be deferred for members until retirement. As the findings of the original Employment Tribunal did not identify that the introduction of the new public sector pension schemes were discriminatory (rather it was the transitional provisions), the legacy schemes were removed from April 2022 to be replaced by the new pension schemes originally introduced in 2015.

### Remedy

The Public Service Pensions and Judicial Offices Act 2022 (PSPJOA 2022) legislates for how the government will remove the discrimination identified by the courts in the way that the 2015 reforms were introduced for some members.

The main elements of the Act are:

- Changes implemented across all the main public service pension schemes in response to the Court of Appeal judgment in the McCloud and Sargeant cases:
- Eligible members of the main unfunded pension schemes have a choice of the benefits they wish to take for the “remedy period” of April 2015 to 31 March 2022.
- From 1 April 2022, when the remedy period ends, all those in service in main unfunded schemes will be members of the reformed pension schemes, ensuring equal treatment from that point on.
- Ensures there are no reductions to member benefits as a result of the 2016 cost control valuations.

### Impact on pension liability

Allowing for all eligible members to accrue benefits from their legacy scheme during the remedy period would lead to an increase in the Police Pension Scheme liabilities. For each member with service on or before 31 March 2012 and on or after 1 April 2015 (all eligible members), their liability has been valued for all service accrued after 1 April 2015 according to the scheme benefit structure which provides the member with the higher assumed benefit amount, based on the actuarially assessed cost of these benefits. Any difference in this estimated McCloud allowance is included as 'other experience' within the Other Comprehensive Income. The current service cost allows for the current schemes' benefit design, with the estimated allowance for resolution of the McCloud case being included fully within the Other Comprehensive Income.

The impact of an increase in scheme liabilities arising from McCloud/Sargeant judgement will be measured through the pension valuation process, which determines employer and employee contribution rates. The next Police Pension valuation is due to be reported in 2023/24, although this timetable is subject to change.

The impact of an increase in annual pension payments arising from McCloud/Sargeant is determined through the Police Pension Fund Regulations 2007. These require a police authority to maintain a pension fund into which officer and employer contributions are paid and out of which pension payments to retired officers are made. If the police pension fund does not have sufficient funds to meet the cost of pensions in year the amount required to meet the deficit is then paid by the Secretary of State to the police authority in the form of a central government top-up grant.

### 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. Pecuniary loss claims have been stayed until the remedy is brought into force from 1 October 2023. 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. As at 31 March 2024, it is not possible to reliably estimate the extent or likelihood of Penningtons claims being successful, and therefore no liability in respect of compensation claims is recognised in these accounts.

This is the result of national Governmental changes which have been found to be illegal in the Courts. The financial consequences from these are expected to be reimbursed by central Government.

## **14 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 follows:

The Police and Crime Commissioner's Group has had to make judgements about the allocation of income and expenditure between the Police and Crime Commissioner and the Chief Constable. The basis adopted was arrived at after considering the Code of Practice in Local Authority Accounting and the Police Reform and Social Responsibility Act 2011. These arrangements are set out in the Narrative to the Accounts.

The pensions liability relating to PCC staff has been judged to be immaterial and therefore is not disclosed separately in the Single Entity Statement of Accounts. This judgement was made on the basis that the PCC has around 35 staff and no police officers when compared to the Chief Constable who has around 1,040 staff and 1,190 police officers. The local arrangements result in the pensions liability for the Group being disclosed on the Chief Constable's Balance Sheet with a Debtor for the funding to be provided by the PCC. The PCC's Balance Sheet discloses a Long Term Pensions Creditor of equivalent value to the Group's pension liability as he has ultimate responsibility for all Assets and Liabilities.

## Wiltshire Police Pension Fund Account (Police Officer's Pensions only)

2023/24 £000	Fund Account (Note 13 provides further information)	2024/25 £000	2024/25 £000
14,254	Contributions Receivable		
237	Employer contributions 35.3%	17,674	
145	Other Bodies	296	
6,222	Early Retirements (Ill Health)	179	
<b>20,858</b>	Members	6,760	<b>24,909</b>
-	Transfers In from other schemes	28	<b>28</b>
	Benefits Payable		
-36,898	Pensions	-39,210	
-5,721	Commutations	-6,064	
-129	Lump Sum Death Benefits	-	
<b>-42,748</b>			<b>-45,274</b>
	Payments to and on account of leavers		
-29	Refunds of contributions	-63	
-56	Scheme Pays	-168	
<b>-85</b>	Transfers out to other schemes	-5	<b>-237</b>
<b>-21,975</b>	Net amount payable for the year		<b>-20,574</b>
<b>21,975</b>	Transfer from Police Fund to meet Pension Fund deficit		<b>20,574</b>
-	Net amount receivable for year		-

### Net Assets Statement

The accounting treatment of the top-up grant results in a zero net amount receivable from Central Government with no amounts owing to pensioners at 31 March 2025, therefore there is no requirement for a Net Assets Statement.

The Pension Fund Account statement does not take account of liabilities to pay pensions and other benefits after the period end. Details of the Group's long-term pension obligations can be found in Note 13.

## 15 Pensions

### Pensions Accounting

The Financial Code of Practice states that 'The Chief Constable is responsible for ensuring the administration of the pension schemes and the appropriate maintenance and provision of the relevant accounts.' The Chief Constable is also responsible for all police officers and most staff under the arrangements with the Police and Crime Commissioner for Wiltshire and Swindon. Any transactions relating specifically to the Office of the Police and Crime Commissioner are immaterial.

Although the Police and Crime Commissioner is responsible for all assets and liabilities, to comply with accounting and audit requirements, the pension liabilities are required to be disclosed in the Chief Constable's Balance Sheet. To recognise the fact that the Police and Crime Commissioner has ultimate responsibility for these long-term liabilities there is a long-term pension creditor in his Balance Sheet of equivalent value to the pension liability.

The information that follows is for the pension accounts of the Group.

### Pension Schemes

Although pension benefits are not actually payable until employees retire, the Group has a commitment to disclose the payments at the time that employees earn their future entitlement.

The Police and Crime Commissioner's Group participates in three police officer schemes and one police staff scheme:

Police officers: Police Pension Scheme (PPS), New Police Pension Scheme (NPPS) and Police Pension Scheme 2015 (2015 Scheme). These are unfunded schemes, meaning that there are no investment assets held, and actual pensions payments are met from revenue as they are eventually due.

Changes introduced to pensions have resulted in three schemes with slight variations between them. Under recent regulations all current active members were moved into the 2015 Scheme from 1<sup>st</sup> April 2015 unless they qualified for protections that allowed them to remain in their current schemes. Officer pension schemes were contracted out of the State Second Pension, but this ceased on the 5<sup>th</sup> of April 2016.

The scheme changes, in particular the transitional provisions are subject to claims of unlawful discrimination, this is explained further in the 'Contingent Liabilities' note.

The schemes are administered in accordance with the Police Pensions Regulations 1987, the New Police Pensions Scheme Regulations 2006 and the Police Pension Regulations 2015.

Police staff: The Local Government Pension Scheme (LGPS). This is administered by Wiltshire Council and is a funded scheme, where the Group and employees pay contributions into a fund intended to balance the pensions liabilities with investment assets. The scheme is administered in accordance with the Local Government Pension Scheme Regulations.

Estimation of the net liability to pay pensions is reliant on complex judgements relating to the discount rate used, the rate of increase in salary, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the organisation with expert advice about the assumptions to be applied.



Current Service Cost reflects the increase in liabilities as a result of years of service earned this year.

Past Service Costs reflects the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years.

Net Interest on plan assets & defined benefit obligation is the change during the period in the net defined benefit liability (asset) that arises from the passage of time - this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability (asset) at the beginning of the period – taking into account any changes in the net defined benefit liability (asset) during the period as a result of contribution and benefit payments.

The re-measurement of ‘other experience’ reflects any experience not expressed in the other re-measurement items; movements in membership data that were different to those assumed in the prior year. This can include, for example:

- Actual level of salary increases being higher than expected over the previous accounting period. This will lead to a negative liability ‘experience’ item (i.e. higher past service liabilities).
- Actual pension increases being higher than anticipated (for deferred pensions and pensions in payment), again leading to a negative experience item.
- Any membership movements (i.e. new entrant levels, withdrawals, ill health retirements, injury retirements etc.) different to those assumed within the previous valuation will contribute positively or negatively to the asset and liability ‘experience’ items.

The actual payments made by the Police and Crime Commissioner’s Group for employer’s contributions 2024/25 are £7.365m to Wiltshire Council for the Local Government Pension Scheme (2023/24: £6.488m) and £18.569m to the Police Pension Scheme (2023/24: £15.134m). The main reason this differs from the £39.143m above is a further £20.574m contributions funded by Home Office grant (2023/24: £21.975m).

### Pensions Assets and Liabilities Recognised in the Balance Sheet

The amount included in the Balance Sheet arising from the defined benefit obligation is as follows:

	£000 2023/24	£000 2024/25
<i>Local Government Pension Scheme</i>		
Present value of defined benefit obligation	-198,668	-175,451
Fair value of plan assets	219,533	230,232
Asset ceiling reduction on fund surplus at year end	-20,865	-54,781
<b>Net Liability – Local Government Pension Scheme</b>	<b>0</b>	<b>0</b>
<i>Police Officer Pension Scheme</i>		
Present value of defined benefit obligation	-971,717	-852,900
Fair value of plan assets		
<b>Net Liability – Police Officer Pension Scheme</b>	<b>-971,717</b>	<b>-852,900</b>
<b>Total Net Liability arising from defined benefit obligation</b>	<b>-971,717</b>	<b>-852,900</b>

The liabilities show the Group’s commitment for future payment of retirement benefits. The total deficit of £852m for 2024/25 (2023/24: £972m) has a substantial impact on the net worth of the authority shown on the balance sheet. However, the financial position of the Group remains healthy due to the following:

- The deficit on the local government scheme will be funded by increased contributions over the remaining working life of employees, as assessed by the scheme actuary.
- Funding to cover police pensions is only required when the pensions payments are made.

Although the Police and Crime Commissioner is responsible for all assets and liabilities, to comply with accounting and audit requirements, the pension liabilities are required to be disclosed in the Chief Constable's Balance Sheet. To recognise the fact that the Police and Crime Commissioner has ultimate responsibility for these long-term liabilities there is a long-term pension creditor in his Balance Sheet of equivalent value to the pension liability.

### Reconciliation of the Movements in the Fair Value of Scheme Assets and Liabilities

The underlying assets and liabilities for retirement benefits attributable to the Police and Crime Commissioner's Group at 31<sup>st</sup> March 2025 are as follows:

\*Opening entry adjustment to align balance @ 1<sup>st</sup> April 2024 to actuaries' reports.

	<u>Police staff</u>		<u>Police officers</u>	
	£000	£000	£000	£000
<b>Reconciliation of Present Value of Scheme Liabilities</b>				
	2023/24	2024/25	2023/24	2024/25
Opening Entry	-193,462	-198,668	-981,826	-971,717
Opening Entry Adjustment*				1,117
Current Service Costs	-8,036	-8,002	-11,300	-10,900
Interest cost on defined benefit obligation	-9,306	-9,561	-46,000	-46,400
Members Contributions	-2,562	-2,950	-6,200	-6,800
Re-measurement gain/(loss):				
• Actuarial gains/losses arising from changes in demographic assumptions	1,185	3,845	5,000	12,000
• Actuarial gains/losses arising from changes in financial assumptions	14,240	32,584	51,500	138,100
• Expected Pension Increase Order			-25,800	6,500
• Other	-6,364	1,214		-20,700
Past Service Costs			-400	-300
Transfers in/out				
Settlements/Curtailments				
Benefits Paid	5,637	6,087	43,309	46,200
Surplus/Deficit	<b>-198,668</b>	<b>-175,451</b>	<b>-971,717</b>	<b>-852,900</b>
<b>Reconciliation of Fair Value of Scheme Assets</b>				
Opening Entry	199,135	219,533		
Interest income on plan assets	9,537	10,749		
Re-measurement gain/(loss):				
• Return on plan assets (excluding the amount included in net interest expense)	7,538	-4,278		
• Other				
Transfers in/out				
Employer Contributions	6,398	7,365	37,109	39,400
Members Contributions	2,562	2,950	6,200	6,800
Benefits Paid	-5,637	-6,087	-43,309	-46,200
<b>Surplus/Deficit</b>	<b>219,533</b>	<b>230,232</b>	<b>0</b>	<b>0</b>

**Additional Information about the Defined Benefit Obligation:**

Local Government Pension Scheme	Liability Split	
	£000	Percentage
Active Members	75,619	43.1%
Deferred Members	38,073	21.7%
Pensioner Members	61,759	35.2%
<b>Total</b>	<b>175,451</b>	<b>100.0%</b>

Police Officer Pension Scheme	Liability Split	
	£000	Percentage
Active Members	180,900	21.8%
Deferred Members	41,800	5.0%
Pensioner Members	606,900	73.2%
<b>Total</b>	<b>829,600</b>	<b>100.0%</b>

Injury Pensions	Liability Split	
	£000	Percentage
Contingent Injuries	9,000	38.6%
Injury Pension Liabilities	14,300	61.4%
<b>Total</b>	<b>23,300</b>	<b>100.0%</b>

## Assumptions to Estimate Assets and Liabilities

For 2024/25, the Police Pension Scheme has been assessed on a projected basis, using the full actual valuations as at 31 March 2024. The Local Government Scheme has been assessed on a projected basis, using the full actual valuations as at 31 March 2022. Valuations were carried out by Hymans Robertson (Police) & Barnett Waddingham (LGPS).

The following assumptions were used to calculate the components of the pensions:

<b>Pension Scheme Basis for Estimating</b>				
	LGPS		All Police Schemes	
	2023/24	2024/25	2023/24	2024/25
Long-term expected rate of return on assets in the scheme:				
Equity Investments	4.75%	4.75%		
Bonds	4.75%	4.75%		
Property	4.75%	4.75%		
Cash	4.75%	4.75%		
Mortality assumptions:				
Longevity for current pensioners:				
Men	21.2	21.0	26.5	26.3
Women	24.4	24.0	29.4	29.2
Longevity for future pensioners:				
Men	22.1	21.7	27.9	28.1
Women	25.7	25.2	30.7	30.5
CARE Scheme Revaluation rate			4.00%	4.05%
Rate of Increase in salaries	3.25%	3.40%	3.10%	3.15%
Rate of Increase in pensions	2.75%	2.90%	2.75%	2.80%
Rate for discounting scheme liabilities	4.85%	5.85%	4.85%	5.80%

Longevity is the average future life expectancy at age 65 for staff and at age 60 for officers.

The Police Officers Pension Scheme does not hold investment assets. The actual return on the LGPS Assets for April – March 2025 was 3.04% (8.5% April – March 2024).

The Police and Crime Commissioner's Group accounts for Retirement Benefits in line with IAS 19 and IPSAS 25 and as a result, quoted securities held as assets in the Local Government Pension Scheme are valued at bid value rather than mid-market value.

The total value of assets as at 31 March 2025 is £230.232m (2024: £219.533m).

## Local Government Pension Scheme Assets Comprised:

	31 March 2024			31 March 2025		
	£000			£000		
	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total	Quoted Prices in Active Markets	Prices not quoted in Active Markets	Total
<b>Cash and Cash Equivalents</b>		2,195	<b>2,195</b>		3,487	<b>3,487</b>
<b>Equity Securities:</b>						
Consumer						
Manufacturing						
Energy and Utilities						
Financial Institutions						
Health and Care						
Information Technology						
Other						
<i>Sub-total</i>						
<b>Debt Securities:</b>						
Corporate Bonds (investment grade)						
Corporate Bonds (non-investment grade)						
UK Government						
Other						
<i>Sub-total</i>						
<b>Real Estate:</b>						
Property		30,735	<b>30,735</b>		52,249	<b>52,249</b>
<i>Sub-total</i>		30,735	<b>30,735</b>		52,249	<b>52,249</b>
<b>Investment Funds and Unit Trusts:</b>						
Equities		122,938	<b>122,938</b>	82,562	10,028	<b>92,590</b>
Bonds		63,665	<b>63,665</b>		81,906	<b>81,906</b>
Hedge Funds						
Commodities						
<i>Sub-total</i>		186,603	<b>186,603</b>	82,562	91,934	<b>174,496</b>
<b>Derivatives:</b>						
Foreign Exchange						
Other						
<b>Total Assets</b>		<b>219,533</b>	<b>219,533</b>	<b>82,562</b>	<b>147,670</b>	<b>230,232</b>

### Reporting of pensions surpluses

In line with IFRIC 14 the reporting of a pension net defined benefit asset position is to be measured at the lower of:

- The surplus in the defined plan, and
- The asset ceiling

The asset ceiling is defined as the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. If the present value of the defined benefit obligation at the reporting date is less than the fair value of plan assets at that date, the plan has a surplus.

An entity shall recognise a plan surplus as a defined benefit plan asset only to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the plan.

As there is no unconditional right to a refund from the LGPS Fund there is deemed to be no economic benefit available as a refund or reduction in future contributions.

Based on the above methodology the LGPS net asset as at 31 March 2025 of £54.781m (2024: £20.659m) has been restricted to the lower amount of the net asset ceiling. This reduces the net asset of the LGPS at year end to £nil.

### Sensitivity Analysis

The sensitivity of the principal assumptions used to measure the scheme liabilities are as follows:

<b>Police Officer Pension Schemes - Change in assumptions at year ended 31 Mar 2025</b>	<b>Approx % increase to employer liability</b>	<b>Approx monetary amount (£000)</b>
0.5% decrease in rate for discounting scheme liabilities	9%	72,700
1 year increase in member life expectancy	3%	25,590
0.5% increase in the rate of increase in salaries	<1%	2,180
0.5% increase in the rate of increase in pensions CPI	7%	60,240

<b>Local Government Pension Scheme - Change in assumptions at year ended 31 Mar 2025</b>	<b>Approx % increase to employer liability</b>	<b>Approx monetary amount (£000)</b>
0.1% decrease in rate for discounting scheme liabilities	2%	3,130
1 Year increase in member life expectancy	3%	5,537
0.1% increase in the rate of increase in salaries	2%	2,993
0.1% increase in pension and deferred revaluation	2%	4,129

## Contributions Expected

The projected amount to be charged to Income and Expenditure for the year to 31 March 2026 is as follows:

Local Government Pension Scheme	Assets	Obligations	Net (Liability)/Asset	
	£000	£000	£000	% of pay
Current Service Cost		5,637	-5,637	-12.5%
Past Service Cost inc curtailments				
Effect of Settlements				
<b>Total Service Cost</b>		<b>5,637</b>	<b>-5,637</b>	<b>-12.5%</b>
Interest Income on Plan Assets	13,591		13,591	30.3%
Interest cost on Defined Benefit Obligation		13,379	-13,379	-29.8%
<b>Total Net Interest Cost</b>	<b>13,591</b>	<b>13,379</b>	<b>212</b>	<b>0.5%</b>
<b>Total Included in Surplus/Deficit CIES</b>	<b>13,591</b>	<b>19,016</b>	<b>-5,425</b>	<b>-12.0%</b>

Police Officer Pension Scheme	Assets	Obligations	Net (Liability)/Asset	
	£000	£000	£000	% of pay
Current Service Cost		6,500	-6,500	-12.0%
Past Service Cost inc curtailments				
Effect of Settlements				
<b>Total Service Cost</b>		<b>6,500</b>	<b>-6,500</b>	<b>-12.0%</b>
Interest Income on Plan Assets				
Interest cost on Defined Benefit Obligation		48,500	-48,500	-89.8%
<b>Total Net Interest Cost</b>		<b>48,500</b>	<b>-48,500</b>	<b>-89.8%</b>
<b>Total Included in Surplus/Deficit CIES</b>		<b>55,000</b>	<b>-55,000</b>	<b>-101.8%</b>

Contributions expected to be paid to the schemes during the month of April 2026 are as follows:

Police pension scheme employer's contributions: £1.493m: (£17.918m projected for the year)

Police pension scheme member's contributions: £0.569m: (£6.827m projected for the year)

Local Government pension scheme employer's contributions: £0.619m: (£7.430m projected for the year)

Local Government pension scheme member's contributions: £0.247m: (£2.969m projected for the year)

## The Police Pension Fund Account

(Police Officer's Pensions only). Under the Police Pension Fund Regulations 2006 it is not a requirement to meet the pension costs directly but to pay an employer's pension contribution of 35.3% of pay into a pension fund account.

If the officers and employer's contributions are insufficient to meet the cost of pension payments, a top up grant is paid by the Home Office to help meet this obligation. Any surplus on the pension fund account is repaid to the Home Office and the account is balanced to Nil at year end.

Should the pension fund account not be balanced to Nil by pension top up grant then the Police and Crime Commissioner's Group is liable for any additional contribution required.

For 2024/25 the net amount payable on the pension fund account before top-up grant was £20.574m. A total amount of £16.543 in pension grant was received, leaving a net amount of £4.031m due from the Home Office. The balance of £4.030m is included within the Balance Sheet of the Group as a debtor.

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## **Injury Awards**

The Police and Crime Commissioner's Group incurs costs relating to Injury Awards for employees forced to leave work through injury. The total cost for 2024/25 was £835,642 (2023/24: £727,709), this was financed through revenue and reserve.

## Glossary

<b>Accounting Period</b>	The period covered by the accounts, for Wiltshire PCC this is 1 <sup>st</sup> April to 31 <sup>st</sup> March.
<b>Accounting Policies</b>	The principles, rules and practices that guide how events and transactions are recognised, measured and presented in the financial statements.
<b>Actuarial Valuation (Pensions)</b>	An independent report on the financial status of the Pension Fund, which reports the current estimated cost of fulfilling the PCC's future pensions liabilities
<b>Amortisation</b>	The measurement of the use of an intangible asset over its economic life.
<b>CC</b>	Chief Constable for Wiltshire
<b>Capital Expenditure</b>	Expenditure on the acquisition or construction of significant assets such as land and buildings which have a long-term value to the PCC.
<b>Capital Grants</b>	Grant income received by the PCC in support of the planned Capital Expenditure.
<b>Capital Receipts</b>	Income from the sale of capital assets.
<b>Carrying Amount</b>	The value for which an asset or liability is represented in the Balance Sheet.
<b>CIPFA</b>	Chartered Institute of Public Finance and Accountancy. A public body that provides guidance for accounting in the public sector.
<b>Collection Fund</b>	The fund maintained by councils for the collection and distribution of local Council Tax receipts. Police precepts are met from these funds.
<b>Contingency</b>	A sum of money set aside to meet unexpected costs.
<b>Contingent Liability</b>	A possible obligation arising from past events where it is not probable that a transfer of economic benefits will be required or the amount of the obligation cannot be measured reliably.
<b>COPLAA</b>	CIPFA's Code of Practice on Local Authority Accounting in the UK.
<b>Corporate and Democratic Core</b>	Central activities which the police force engages in specifically because it is an elected authority. There is no basis for apportioning these costs over the individual services.
<b>Creditors</b>	Amounts owed by the PCC for goods or services received but where payment has not yet been made.
<b>Current Assets</b>	Assets that can be readily converted into cash within a short timescale (12 months)
<b>Current Liabilities</b>	Amounts owed by the PCC which are due to be settled in a short timescale (12 months).
<b>Debtors</b>	Amounts due to be paid to the PCC but not yet paid.
<b>Depreciation</b>	The measurement of the use of a tangible asset over its economic life.
<b>Fair Value</b>	The price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measured date.
<b>FRC</b>	Financial Reporting Council
<b>GAAP</b>	Generally Accepted Accounting Practices.
<b>GAD</b>	The Government Actuaries Department (GAD) provides actuarial analysis and advice to the public sector.
<b>IAS</b>	International Accounting Standards.
<b>IFRS</b>	International Financial Reporting Standards.
<b>Inventory</b>	The amount of unused or unconsumed stock held for future use.
<b>IPSAS</b>	International Public Sector Accounting Standards.
<b>Impairment</b>	A reduction in the value of an asset due to physical damage or a significant reduction in the market value.
<b>LAAP</b>	Local Authority Accounting Panel that provides guidance on specific issues and accounting developments.
<b>Market Value</b>	The estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's-length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.
<b>MRP (VRP)</b>	Minimum Revenue Provision/Voluntary Revenue Provision. An amount set aside each year to finance repayment of debt, In the case of Wiltshire PCC, this refers

	to the payment of the Finance Cost relating to the Swindon PFI over the course of the contract.
<b>NPCC</b>	National Police Chief's Council (replaces ACPO Association of Chief Police Officers)
<b>Non-Current Assets</b>	Assets that provide benefits to the PCC for a period of more than one year.
<b>Non-Distributed Costs (NDC)</b>	Central overheads which cannot be apportioned over services.
<b>OPCC</b>	Office of the Police and Crime Commissioner.
<b>PCC</b>	Police and Crime Commissioner
<b>PCC Group</b>	This refers to the Police and Crime Commissioner and the Chief Constable as a group.
<b>PFI</b>	A private finance initiative (PFI) is a public sector infrastructure project funded with private sector capital.
<b>Precept</b>	A levy collected by the Councils from council taxpayers on behalf of the PCC.
<b>Provisions</b>	Amounts set aside to meet liabilities or losses which are likely to be incurred, but where the actual sum and timing are uncertain.
<b>RCCO</b>	Revenue Contribution to Capital Outturn
<b>Reserves</b>	Funds set aside by the PCC to meet the cost of future expenditure.
<b>Running Costs</b>	General expenditure incurred in the use of premises, transport and equipment such as costs of electricity.
<b>Specific Grant</b>	Grant funding provided to the PCC for use on specific projects.
<b>SSAP</b>	Statements of Standard Accounting Practices.
<b>Third Party Payments</b>	Payments made by the PCC for specialist or support services provided by outside contractors and other bodies.