

The Chief Constable for Wiltshire and Swindon

Draft Statement of Accounts



These are considered draft accounts as they have not yet been subject to external audit

2025/26

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Narrative Report

The Chief Constable for Wiltshire and Swindon 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 2025/26 and the Accounts and Audit Regulations 2015.

The accounts, which follow, show the Chief Constable's (CC) financial results for 2025/26. Comparative figures for 2024/25 are also shown. The Chief Constable for Wiltshire is part of the Police and Crime Commissioner (PCC) 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 (which are 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 circa 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 is a three-year plan, supported by annual one-page delivery plans that align with it and are reviewed each year to reflect the evolving needs of our communities, rising demands, and emerging issues or threats.

Events that Impact the 2025/26 Accounts:

Impacts of Inflation and High Interest Rates

The UK continued to experience higher than target inflationary pressure of 3.3% (Consumer Price Index) in the twelve months to the end of March 2026 against the BoE (Bank of England) target of 2.0%. Meanwhile, the BoE reduced interest rates from 4.5% in April 2025 to 3.75% by the end of March 2026.

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 2025 the provisional funding settlement was announced by the Home Office which reported a combined increase of 6.7% from 2024/25. This increase was needed to fund both the Government's Neighbourhood Policing Guarantee and Policing Uplift initiatives, as well as cover the increased costs of providing policing. Therefore, through considered planning it was recognised that a further package of efficiencies of £5.6m would be required to ensure that the 2025/26 Budget would be balanced.

Impact on Service Provision

During 2025/26, overall demand for policing remained stable, however the nature of crime is gradually changing to more complex crime including higher levels of fraud and violence against women and girls. In addition, for wider context, Wiltshire is managing significant workload relative to its size and workforce when compared with similar forces across the UK.

Despite the ongoing pressures on operational functions, controls that were put into place during 2024/25 continued to ensure that spend remained within Budget (including overtime). This has resulted in general reserves being protected during 2025/26 and the introduction of a new capital reserve to support the further investments required in 2026/27 to drive further efficiency and effective policing.

Impact on the Financials of the Police and Crime Commissioner

The gradual decrease in interest rates has led to a lower return on the PCC's investments than previously anticipated of £0.830m in 2025/26 (2024/25: £0.949m), which ultimately led to further funding pressures during the year. Due to capital requirements in 2025/26 being funded from a combination of Capital Receipts and Revenue Cost of Capital (RCCO) contributions there was no further requirement to arrange further internal or external borrowing. This is expected to change in 2026/27 with the purchase of the land upon which to build the southern hub to be funded through external borrowing.

As in 2024/25, higher than planned interest rates and inflation continue to impact the PCC's assets. Asset values are affected by volatile market conditions, including the depreciated replacement cost with residual values reviewed each year and reflect changes in market prices. Any assets held for sale, which must be completed within one year, can be adversely impacted where interest rates remain uncertain and therefore delaying any potential sale.

The Fair Value of Financial Instruments have also remained stable in year with similar interest rates used in the discounting calculation. The fair value of the PCC's outstanding Public Works Loan Board (PWLB) borrowing at 31 March 2026 was £1.2m compared with a fair value of £1.2m at March 2025 for the same level of borrowing. The same also applies to the PCC's PFI liabilities. In simplified terms, if we were to take out these loans today the cost would be similar, and this valuation does not affect the Balance Sheet or Comprehensive Income and Expenditure Statement.

Funding

The total amount of the PCC's net cost of policing for 2025/26 was £147.065m (2024/25: £156.780m).

Debt Position

The Capital Strategy for 2025/26 set out a need for borrowing to finance future Capital plans.

There was no further borrowing taken out during 2025/26; planned borrowing for 2026/27 is £2.0m specifically to fund the remaining balance on the southern hub land purchase. The intention for 2026/27 is to borrow from the Public Works Loan Board (PWLB) at a fixed interest rate. Current borrowing includes an amount of £1.2m of internal financing which has been temporarily utilised to avoid external borrowing at the current higher interest rates. It is expected that this amount will be re-financed from external borrowing once the current rates become more beneficial.

Future Finances

Medium-term strategic plans were reported to the Executive Leadership Group in January 2026. These identified a shortfall of £4.6m for 2026/27. Within a wider Transformation programme targeted with delivering a new target operating model for Wiltshire Police, a Financial Efficiency Programme (FEP) was introduced to deliver efficiencies through the further rationalisation of Estates and staffing mix.

Summary of the 2025/26 Financial Year – Capital Expenditure

Capital expenditure in 2025/26 was £2.847m compared to an approved budget of £8.446m. Slippage of £5.599m was experienced at 31st March 2026, £5.202m of this slippage relates to the Estates strategy and £0.397m relates to IT projects. In 2025/26 the Police and Crime Commissioner's approved capital programme is funded from capital receipts and Revenue Contributions to Capital Outlay.

Future Capital Expenditure

An extensive review of Capital projects has resulted in a total original capital budget of £6.854m as of 1 April 2026. The largest spends within the capital plan relate to the purchase of the land for the southern hub, general estates strategy and IT projects.

Financial Position

The Police and Crime Commissioner's total net revenue spend for 2025/26 was £159.464m (2024/25: £158.428m).

As at 31 March 2026, the Police and Crime Commissioner reported negative net assets of £810.996m (2024/25: negative £808.619m). This position is explained primarily by the requirement to account for pension liabilities under International Accounting Standard (IAS) 19 – Employee Benefits.

All pensions must be accounted for in line with International Accounting Standard (IAS) 19, and in doing this, the PCC's liabilities do considerably exceed the assets, this is not considered to be an issue for as long as the Police and Crime Commissioner's Group remains a going concern or any successor remains liable for the future pension costs. It is also worthwhile noting that with all Police Pension Schemes being unfunded (i.e. no assets are held to fund future costs) that this position will be reflected in all Police Group accounts.

The actuaries, Hymans Robertson LLP (Police Officers Pension Scheme) and Barnett Waddingham (Local Government Pension Scheme), have valued the Pension Funds for 2025/26. The combined outcome is an increase in Pension Scheme liabilities of 1.500m (2024/25: Decrease £117.443m).

The increase in liabilities is in part made up the effect of restricting the pension fund surplus for the Local Government Pension Scheme (LGPS) at year end of £69.384m (2024/25: £54.781m). In line with IFRIC 14 the pension asset has been limited to the lower of the:

- the surplus in the defined benefit plan, and
- the asset ceiling.

In line with the guidance the value of the LGPS has been limited to the asset ceiling. More details can be found in the Pension note (Note 15).

If the Pensions liabilities under IAS 19 had not been included, the net assets of the Police and Crime Commissioner would stand at £43.404m as at 31 March 2026 (2024/25: £44.281m):

2024/25 £000	Financial Position as at 31 March	2025/26 £000
56,834	Buildings, Vehicles, IT and Equipment Assets owned	53,918
25,634	Cash at Bank, Investments and money due from customers	31,377
82,467	Total Assets	85,295
-19,584	Amounts due to be paid out in the next year	-25,164
-1,669	Long-term Borrowings	-1,618
-16,933	Amount due to be paid out for PFIs over the next 20 years	-15,109
-38,186	Total Liabilities	-41,891
44,281	Total Net Assets	43,404

The General & Earmarked Reserve balance at 31 March 2026 is £9.436m (2024/25: £7.421m). These provide financial resilience and may be utilised to manage significant one-time costs or funding shortfalls in future years.

Summary of the Police and Crime Commissioner's Group Revenue Expenditure 2025/26

Actual 2024/25 £m		Actual 2025/26 £m
80.145	General Government grants	82.937
73.527	Income received from the Collection Fund	78.469
0.272	Reserve transfer for expected shortfall in Council Tax	
153.944	Approved NRE budget	161.407
1.349	Non-ringfenced Pay Award grant	0.000
20.574	Home Office top-up grant	21.643
175.867	Income from Government grant and local taxpayers	183.050
-156.780	Net Cost of Services	-147.065
	Adjustment for Notional Sums included above	
-6.468	- Pensions (IAS 19)	-14.910
5.741	- Capital Financing	4.481
-0.639	- Employee Benefits Accrual (IAS 19)	-0.187
-1.062	- Minimum Revenue Provision	-1.132
4.624	Net Contributions to Reserves	1.607
-20.574	Payment to Police Pension Fund to meet Deficit	-21.643
0.710		4.201
-0.570	Less Net Interest payable and similar charges	-0.651
0.140	Surplus/(Deficit) Transferred to/from the General Reserve	3.550

The table above summarises the Income and Expenditure and identifies any change in the general reserve. The recognised format of this statement does not allow an underspend or overspend to be clearly identified. The provisional revenue outturn reported to the Police and Crime Commissioner in April 2026 identifies a net underspend of £3.550m in the accounts (2024/25: underspend of £0.140m). The table below shows the underspend and how it relates to the surplus transferred to the general reserve.

2024/25 £m	Description	2025/26 £m
156.780	Net Cost of Services	147.065
6.468	Notional Sums Adjustment – Pensions (IAS 19)	14.910
-5.741	Notional Sums Adjustment – Capital Financing	-4.481
0.639	Notional Sums Adjustment – Employee Benefits (IAS 19)	0.187
1.062	Notional Sums Adjustment – MRP	1.132
0.570	Add Net Interest payable in year	0.651
-1.349	Add Non-ringfenced Pay Award Grant	0.000
158.428	Revised Cost of Service	159.464
153.944	Approved NRE Budget	161.407
4.624	Reserves Transfers	1.607
158.568	Total Approved Budget	163.014
0.140	Surplus/(Deficit) Transferred to/from the General Reserve	3.550

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 2026.
- **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.

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 and Swindon

Date:

The Chief Finance Officer

The Chief Finance Officer is responsible for the preparation of the Statement of Accounts for the Chief Constable for Wiltshire and Swindon's Group 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 Police and Crime Commissioner for Wiltshire and Swindon and the Group as at 31 March 2026 and its income and expenditure for the year ended 31 March 2026. Events that have occurred after the balance sheet date have been considered to the date of approval.

Chief Finance Officer's Statement – Draft Accounts (Unaudited)

The draft Statement of Accounts for the year ended 31 March 2026 has been prepared in accordance with the requirements of the Accounts and Audit Regulations 2015. Based on the information provided to date, and within the constraints of the time and access available, I am not aware of any material misstatements within these draft accounts. However, due to the limited opportunity to review working papers and the final version of the statements prior to publication, I am unable to provide the level of assurance that would ordinarily accompany my review at this stage. These draft accounts are therefore published on the understanding that they are subject to change and further assurance as part of the statutory audit and final sign-off process.

R Thomas
Chief Finance Officer for Chief Constable

Date:

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 2025/26

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

This statement confirms the position as of 31 March 2026 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 2026.

Introduction

This Joint Annual Governance Statement (AGS) sets out how the Police and Crime Commissioner for Wiltshire and Swindon and the Chief Constable of Wiltshire Police have ensured robust governance arrangements are in place during 2025/26.

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) and the Chief Constable (CC) are responsible for ensuring that their business is conducted according to the law and proper standards, ensuring that public money remains safeguarded, appropriately accounted for, and used economically, efficiently, and effectively.

The PCC is responsible for the governance and oversight of policing in Wiltshire and holds the Chief Constable (CC) to account for the operational delivery of policing services.

By law, the PCC must appoint a Chief Executive (CEO), who is also the Head of Paid Service, to ensure that the PCC's functions are properly co-ordinated and that staff and management arrangements are appropriately organised. The CEO also fulfils the statutory role of Monitoring Officer and must report on any matters they consider to be unlawful or to amount to maladministration.

The CC is responsible for maintaining the King's Peace and has direction and control over all police matters, including the governance of the Force and the allocation of resources to police officers and staff.

By law, both the PCC and the CC must appoint a Chief Financial Officer (CFO) who is responsible for the proper administration of financial affairs. The PCC's CFO is also the Section 151 Officer and has specific statutory duties to ensure that proper financial administration arrangements are in place.

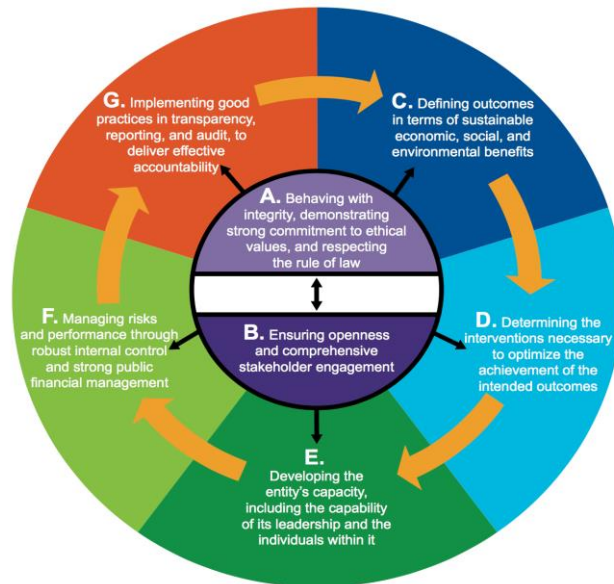
Both corporations sole must ensure their business is conducted in accordance with the law and proper standards, and that public money is safeguarded, accounted for, and used efficiently and effectively.

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

Making Wiltshire Safer, the PCC’s Police and Crime Plan 2025 - 2029, has been 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 actions including the strategic plans on a page.

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 which has been reviewed and updated during 2025/26
- 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 provide by SWAP (South West Audit Partnership), external audit provided by Bishop Fleming and Force audit by HMICFRS (His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services)
- Further Force governance and oversight provided by the Joint Independent Governance, Risk and Audit Committee (JIGRAC). This is a specialised, independent committee designed to provide advice, assurance, and recommendations to the Police and Crime Commissioner (PCC) and the Chief Constable
- 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). During 2025/26, the OPCC introduced a new procurement governance process, jointly supported by the Force, and established a dedicated procurement team reporting through the OPCC CFO to the OPCC CEO. These changes will continue to embed new processes and strengthen routine contract governance during 2026/27. Benefits realised during 2025/26 included the introduction of a contract pipeline, identification of key contracts nearing expiry, increased scrutiny of new procurements, and improved compliance with the Procurement Act (2023), which came into force on 24th February 2025.

The OPCC and the Force continue to receive specialist support on procurement, contract law, and tendering through a collaboration arrangement with South West Police Procurement Services (SWPPS).

Risk is managed through integrated risk registers, assurance frameworks, 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 expertise, guidance and 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.

The Police and Crime Panel (PCP) scrutinises and supports the work of the Police and Crime Commissioner, including review of the proposed precept, budget and Police and Crime Plan. The OPCC CFO ensures that the Panel receives the financial information required to support that scrutiny.

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 and frequently 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 OPCC and Wiltshire Police work through a broad range of statutory and collaborative partnerships at local, regional and national level. These arrangements support delivery of the Police and Crime Plan, strengthen safeguarding and community safety, and help ensure that shared priorities are translated into coordinated action across agencies. There are requirements of both the PCC and Wiltshire Police to collaborate in general and on specific areas.

Key statutory partnerships include Community Safety Partnerships, safeguarding arrangements for children and adults, domestic abuse and serious violence partnerships, youth justice and reducing reoffending arrangements, and wider criminal justice and victim-focused forums. Typically the OPCC utilise the arrangements to shape strategic direction, convenes and commissions activity, and ensures alignment with local priorities, while the Force contributes operational leadership, intelligence, problem-solving and day-to-day delivery.

In addition to these statutory arrangements, the OPCC and the Force work with regional forces and wider public sector partners where collaboration improves resilience, efficiency or service delivery, including through established regional collaboration structures. Formal agreements and governance arrangements are used where required to provide clarity of purpose, accountability and oversight.

Review of effectiveness in 2025/26

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 2025/26 period.

- The role of Police and Crime Commissioner
- The role of Chief Constable
- The role of Chief Executive & Monitoring Officer
- The role of Chief Financial Officers (OPCC & Force)
- The Scheme of Governance
- PCC governance and accountability structures (Executive Management Team & PCCs Executive Leadership Team)
- The Joint Independent Governance and Risk Audit Committee (JIGRAC)
- The Police and Crime Panel
- Wiltshire Police Chief Officer Group (COG)
- The OPCC's Executive Leadership Team
- Transparent Decision Notices and log
- Performance Reporting
- Risk Management
- Professional Standards
- Procurement governance

As Wiltshire Police exited the Engage monitoring process in May 2024, the Force has focused on addressing the areas for improvement (AFIs) across operational and corporate service functions. During 2025/26, a further PEEL inspection was carried out by HMICFRS, concluding in December 2025, with findings published in April 2026. This included continued open and transparent engagement with the HMICFRS inspectorate throughout 2025/26.

The joint PCC and Force view is that positive progress has been made in addressing the AFIs from the 2024 PEEL report. In addition, the necessary governance, reporting, and plans are in place to continue driving improvement. Progress against this is reported to the PCC. 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.

To respond to a key AFI relating to strategy, Wiltshire Police communicated its strategic priorities and deliverables for the next three years in order to successfully support delivery of the PCC's Police and Crime Plan.

To underpin delivery of the strategic plan, the annual business planning process operates across all departments and informs the production of in-year plans on a page (POAP), which are cascaded to the workforce. These then form the basis for departmental, functional, and team-level strategy and planning.

More detailed strategy is shared with stakeholders, HMICFRS and the wider public through the annual Force Management Statement (FMS). The FMS sets out how POAP will be delivered across the Force, including the development of new system capabilities, implementation of the digital, data and technology (DDaT) strategy, and embedding procurement processes. The FMS also supports OPCC scrutiny and assurance over key Force activities, including monthly reviews of progress and performance.

During 2025/26, the Force continued to deliver governance through four strategic boards covering People, Change, Improvement and Performance. In addition, the Financial Review Programme (FRP), which targeted delivery of £5.2m of in-year efficiencies, was supported by a dedicated board. Following completion of the programme and delivery of benefits, the FRP board was consolidated in January 2026 into the newly created Transformation Board.

The performance framework informs the OPCC and Wiltshire Police through a range of key performance indicators (KPIs) and bespoke departmental scorecards presented via a business intelligence product (CLIQ). In addition, standard monthly reports are provided to each governance board at strategic and tactical level to demonstrate performance, highlight issues, and drive further improvement. An internal operational audit and assessment capability continues to be provided through a third party (SWAP Internal Audit Services). Internal audit focuses on areas where inherent risk exists, identifying improvements for the Force to implement to strengthen governance and, ultimately, support improved operational performance.

PEEL Inspection

Throughout Q1 to Q3 2025/26, HMICFRS carried out the full assessment of Force effectiveness, efficiency, and legitimacy. This comprehensive work concluded towards the end of Q3 with draft findings shared during December 2025. The full report was published in April 2026.

AFIs have been tracked monthly through the Strategic Improvement Board (SIB), which forms part of the overall Force governance framework and is chaired by the Deputy Chief Constable (DCC). This has ensured that performance has been closely monitored, issues are addressed, and open engagement with HMICFRS has been maintained. Minutes and actions from the SIB are circulated to support clarity of ownership and a focus on agreed deadlines.

Feedback and early indications, prior to the formal publication in April 2026, have been positive in relation to closing long-standing AFIs and demonstrating improvement in Force performance.

Financial Planning

During 2025/26, enhanced budget monitoring reporting was delivered in-year in all but two of the twelve periods, including all business-critical reporting periods. This included a revenue forecast to year-end, incorporating evaluated risks and opportunities. This enabled a transparent and responsive approach to managing expenditure with the Chief Officer Group (COG) and through direct engagement with the OPCC, including monitoring the impact of unbudgeted (but approved) pressures and additional efficiencies.

The development of the Mid Term Financial Strategy (MTFS) began early in 2025, to allow greater focus, including aligning on the national & regional level assumptions, early indications of funding settlement from June 2025 onwards and alignment with force priorities from the FMS. A full review of the first draft was completed in November 2025, with the agreement of a further efficiency programme requirement for 2026/27 to close a funding gap of £4.6m. The focus on MTFS was to achieve financial sustainability and stability from 2027/28 onwards.

During 2025/26, reserves were reviewed and simplified to reduce the number of reserves covering historic risks and ensure that the general reserve is enhanced to circa 2.0% of NRE. Whilst this level of general reserve remains low against the national average (circa 3.5% of NRE) the MTFS includes the steady growth of this general reserve by 2030/31 to 2.2% of NRE. This will be reviewed again through the 2026/27 MTFS in close consultation with the OPCC with approval from the PCC.

Through the careful control and monitoring through Budget Monitoring in 2025/26 and the delivery of a positive revenue variance to Budget, the reserves were protected. This was a key objective delivered through a common understanding and approach between Force and OPCC. This approach has enabled the introduction of a capital reserve for 2026/27 to provide greater resilience in capital funding where the timing of capital receipts is not certain.

Public Engagement & Transparency

Throughout 2025/26, both the Office of the Police and Crime Commissioner (OPCC) and the Force maintained a commitment to transparency and public engagement in financial planning. During the precept consultation period (December 2024 to February 2025), which informed the 2025/26 budget setting process, multiple media releases were issued to inform residents about proposed budget allocations and to invite public feedback.

The OPCC and the Force also provided opportunities for community input through online surveys, Facebook Live sessions, and public forums involving the Chief Constable and the PCC, thereby ensuring that the views of Wiltshire residents informed policing priorities, budget setting for the Force and the OPCC, and the precept element of 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 in accordance with audit requirements and in support of accountability. These arrangements demonstrate the OPCC's commitment to public engagement and open communication in relation to financial decision-making.

As part of the commitment to transparency and accountability, both the Police and Crime Commissioner (PCC) and Wiltshire Police comply with the Freedom of Information Act 2000 (FOIA). Freedom of Information requests provide the public with a statutory right to request information held by public authorities, and each request is assessed to determine whether the information is held and whether disclosure is required, subject to any applicable exemption under the Act.

In responding to requests including FOI, Subject Access Requests (SAR), and other forms of disclosure i.e. Environmental Information Regulations (EIR), the first stage is to determine whether the requested information is held by either the OPCC or Wiltshire Police. Where information is held, a further assessment is undertaken to determine whether it is suitable for disclosure under the Act, taking account of any relevant exemptions. Where exemptions may apply, the matter is considered internally, with advice sought from senior leaders or legal advisers as appropriate to ensure compliance with the statutory framework.

All relevant staff are made aware of the procedures and protocols relating to FOI requests and are provided with clear guidance on the appropriate response process. Any concerns regarding disclosure, including the possible application of an exemption, are reviewed collaboratively and subject to oversight by senior management before final decisions are taken.

For specific requests, the relevant member of staff liaises with the appropriate department to confirm whether the information is held and to facilitate disclosure where appropriate. Any concern regarding the potential application of an exemption is addressed promptly in consultation with the relevant managers and legal advisers.

Data Security

Throughout 2025/26, Wiltshire Police continued to invest in contemporary information and communication technologies to enable flexible and secure remote working both within and beyond the traditional workplace. Adoption of core components of the Digital, Data & Technology Policing Programme has further strengthened information management by providing a secure platform aligned to 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 digital transfer of material
- Tools to support effective resource management and delivery of specialist capabilities
- A common platform enabling collaboration with other forces and wider partners
- Improved efficiency and interoperability
- Enhanced information access rights and improved access rights management

Unanticipated demand continues to be reviewed through established governance and prioritisation processes. Where necessary, additional resources may be considered and, subject to approval, funded and recruited for specific, time-limited periods.

In relation to data breaches identified during 2025/26, 153 cases were recorded, of which 17 met the threshold for reporting to the Information Commissioner's Office (ICO). Where matters were reported to the ICO, none resulted in enforcement action or criticism of organisational weaknesses or governance arrangements.

The OPCC follows data protection requirements when using Force systems and has aligned relevant policies and procedures for 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).

For the prior year of 2024/25, the Head of Internal Audit 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 the current year of 2025/26, the Head of Internal Audit has provided an overall opinion of Limited Assurance. This reflects that internal audit work during the year provided ongoing assurance across governance, risk management and internal control. However, the improvements achieved had not yet translated into a change in the overall rolling assessment at that point in the year.

Internal audit delivered a risk based programme covering ICT (shortly to become Digital Data and Technology) asset management, ICT disaster recovery, establishment control, and key financial controls relating to exception reporting. All reports identified areas of weakness and, in some cases, governance gaps, which informed the Limited Assurance opinion. Management has accepted all recommendations and continues to address the issues and associated mitigating actions. Progress is being monitored through the OPCC governance framework and the Joint Independent Governance, Risk and Audit Committee (JIGRAC).

The Head of Internal Audit's Annual Report for 2025/26 also highlighted concerns regarding the visibility of financial information available to senior management and included a recommendation for a periodic KPI and exception reporting pack for senior leaders.

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 form part of the targeted improvement programme during 2026/27.

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 the following sections.

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. The 2024/25 audit opinion for the PCC remains disclaimed based on the issues described above but the Chief Constable opinion has been updated to qualified which is one year ahead of the build back assurance timetable. The external 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 2025/26, historic issues and outstanding cases reported from 2024/25 relating to the McCloud/Sargeant Remedy are now reduced to 20 (consisting of 3 active members and 17 deferred members), with XPS actively investigating. Outstanding cases relating to the Scheme Sanction Charges issue also reported from 2024/25 have been reduced to 23, which also remain with XPS to close.

Financial Sustainability

The 2025/26 financial year presented a significant challenge in ensuring that expenditure was managed within approved budget and funding levels. This included delivery of the Financial Review Programme, which was intended to secure £5.2 million of efficiencies. Further cost pressures were identified during the year and were managed through new control measures, resulting in a favourable year-end budget outturn. These measures were reviewed and agreed through the existing governance framework and have informed a further review and simplification of governance arrangements for 2026/27. During 2025/26, savings and efficiencies were achieved through a review of capital expenditure, which resulted in the deferral or reduction of investment in Force assets. Decisions relating to capital expenditure were governed through the OPCC governance framework, but this has highlighted a key area for further improvement in 2026/27 to provide greater transparency regarding capital expenditure, capital funding, and the use of reserves.

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. There have been no known instances of unauthorised expenditure, material losses, fraud, or non-compliance with Contract Standing Orders or Financial Regulations. Furthermore, 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

In the previous 2024 PEEL report, four areas were graded as requiring improvement, namely engaging and treating people fairly, responding to incidents, investigating crime, and protecting vulnerable people. This was the first PEEL inspection undertaken after Wiltshire Police exited the Engage process in 2022. Throughout 2025/26, the HMICFRS inspection team remained regularly engaged with the Force to observe directly how these issues and the associated AFIs were being addressed. The full PEEL report for 2025 was published in April 2026 with significant progress over a number of areas being reported.

Internal Audit Findings and Governance Themes (2025/26)

Whilst no significant governance issues were identified through the internal audit work carried out by SWAP, the most significant themes identified are below. SWAP did acknowledge the ongoing work during 2025/26 which will deliver improvements into 2026/27 around restructuring Finance, segregation of duties in key roles, enhancement of governance structures and improved monitoring at governance boards and JIGRAC.

- Financial Governance and Visibility of Information: specifically, the quality, consistency, timeliness and visibility of financial information to senior management
- Key Financial Controls and Exception Reporting: inconsistent application of controls, limited documented evidence and legacy arrangements continued to present risk until structural changes were embedded
- Procurement and Contract Management: incomplete governance structures, inconsistent contract oversight and lack of clearer ownership and accountability
- Establishment Control and Workforce Governance: gaps in assurance over workforce numbers and changes, risks arising from data integrity and reconciliation issues, and over reliance on manual controls
- ICT and Resilience Arrangements: ICT disaster recovery and asset management and control
- Management of Internal Audit Actions: significant audit actions remaining open at year end and stronger internal processes were required to track, evidence, and escalate delayed actions

JIGRAC's Issues and Concerns (2025/26)

JIGRAC did not identify any single significant governance failure during 2025/26, but it did raise concerns in a number of thematic areas that require sustained improvement beyond the completion of individual actions. These matters will continue to be monitored throughout 2026/27.

- Financial governance and visibility: Further to the internal audit recommendations described, further depth of reporting required to provide decision-ready intelligence particularly around forecasting and budgeting
- Pace and completion of audit actions: clearer milestones and delivery timetables, clearer accountability and evidence of impact. Enhanced tracking and evidence monitoring is also required
- Risk management consistency: addressing inconsistencies around risk identification, escalation and mitigation practices including variable quality and maturity of how risks are articulated and assured
- Procurement and contract oversight: addressing inconsistencies around ownership and oversight, gaps in compliance and variable contract performance monitoring

Conclusion and Assurance Statement

The enhanced governance arrangements in place throughout 2025/26 have been subject to ongoing review and refinement, enabling the Police and Crime Commissioner and the Chief Constable to discharge their respective responsibilities effectively. The joint governance framework has supported improved performance, strengthened financial oversight, and closer strategic alignment, including the continued embedding of the Force's strategic plan and performance management arrangements. Robust mechanisms for risk management, internal control, and public engagement have been embedded and remain under active development.

While the governance framework supported measurable progress during 2025/26, including improved performance oversight and stronger 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 the Chief Constable are satisfied that appropriate improvement plans and oversight arrangements are in place, including enhanced action tracking requested by JIGRAC, and that these will continue to be monitored throughout 2026/27 through established governance boards and JIGRAC.

Catherine Roper
Chief Constable

Philip Wilkinson OBE
Police and Crime Commissioner for Wiltshire & Swindon

Naji Darwash
OPCC Chief Executive

Robert Thomas
Force Chief Finance Officer

**Independent Auditor's Report to the Police and Crime Commissioner for Wiltshire and Swindon
2025/26**

Report on the Audit of the Financial Statements

Content to be added once audit complete

Comprehensive Income and Expenditure Statement of the Chief Constable for Wiltshire and Swindon 2025/26

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.

2024/25 Net Expenditure £'000		Gross Expenditure £'000	Income £'000	2025/26 Net Expenditure £'000
177,611	Police Services	169,438	-	169,438
177,611	Net Cost of Police Services before intra group funding	169,438	-	169,438
(177,611)	Intra group funding			(169,438)
-	Net Cost of Police Services			-
46,224	Net pension interest			47,667
(46,224)	Intra group funding (net pension interest)			(47,667)
136,625	Intra group funding (pension re-measurement of the net defined benefit liability/(asset))			9,404
136,625	(Surplus)/Deficit on the Provision of Services			9,404
(136,625)	Re-measurement of the net defined benefit liability/(asset)			(9,404)
(136,625)	Other Comprehensive Income and Expenditure			(9,404)
-	Total Comprehensive Income and Expenditure			-

Movement in Reserves Statement of the Chief Constable for Wiltshire and Swindon

	General Fund	Capital Receipts Reserve	Capital Grants Unapplied	Total Usable Reserves	Unusable Reserves	Total Reserves
	£000	£000	£000	£000	£000	£000
Balance as at 1 April 2024 Brought Forward	-	-	-	-	-	-
Movement in reserves during 2024/25						
Total Comprehensive Income and Expenditure	136,625			136,625	(136,625)	-
Adjustments between accounting basis and funding basis under regulations	(136,625)			(136,625)	136,625	-
Note 5						
Increase/(Decrease) in 2024/25	-	-	-	-	-	-
Balance as at 31 March 2025 Carried Forward	-	-	-	-	-	-
Balance as at 1 April 2025 Brought Forward	-	-	-	-	-	-
Movement in reserves during 2025/26						
Total Comprehensive Income and Expenditure	9,404			9,404	(9,404)	-
Adjustments between accounting basis and funding basis under regulations	(9,404)			(9,404)	9,404	-
Note 5						
Increase/(Decrease) in 2025/26	-	-	-	-	-	-
Balance as at 31 March 2026 Carried Forward	-	-	-	-	-	-

Balance Sheet of the Chief Constable for Wiltshire and Swindon as at 31 March 2026

31-Mar-25 £000		31-Mar-26 £000
-	Property, Plant & Equipment	-
852,900	Long term debtor - Pensions	854,400
852,900	Total Long-term Assets	854,400
-	Inventories	-
-	Short Term Debtors	-
-	Cash & Cash Equivalents	-
-	Total Current Assets	-
-	Short Term Creditors	-
-	Total Current Liabilities	-
-	Long-term Borrowing	-
(852,900)	Liability Related to Defined Benefit Pension Scheme	(854,400)
(852,900)	Total Long-term Liabilities	(854,400)
-	Total Net Assets	-
-	Usable Reserves	-
-	Unusable Reserves	-
-	Total Reserves	-

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 the Chief Constable
 Date:

Cash Flow Statement of the Chief Constable for Wiltshire and Swindon 2025/26

2024/25 £000		2025/26 £000
	<u>Operating Activities</u>	
-	Cash inflows	-
-	Cash outflows	-
-	Net Cash Flows from Operating Activities	-
-	Investing Activities	-
-	Financing Activities	-
-	Net (increase)/decrease in cash & cash equivalents	-
-	Cash & cash equivalents at the beginning of the reporting period	-
-	Cash & cash equivalents at the end of the reporting period	-

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 therefore has no cash flows to report.

Notes to accompany the Statements

- 1 Statement of Accounting Policies
- 2 Assumptions made about the future and other major sources of estimation uncertainty
- 3 Expenditure and Funding Analysis
- 4 Expenditure and Income Analysed by Nature
- 5 Adjustments Between Accounting basis and Funding basis under statute
- 6 Post Balance Sheet Events
- 7 Termination Benefits
- 8 Remuneration of Staff
- 9 Related Parties
- 10 Joint Arrangements
- 11 External Audit Fees
- 12 Accounting Standards issued that have not yet been adopted
- 13 Contingent Assets and Contingent Liabilities
- 14 Critical Judgements in Applying Accounting Policies
- 15 Pensions

1 Statement of Accounting Policies

1.1 General Principles

The general principles adopted in compiling the accounts of the Chief Constable for Wiltshire and Swindon and 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 2025/26, the Service Reporting Code of Practice 2025/26 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 Chief Constable for Wiltshire and Swindon 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 Chief Constable has had to make certain judgements about complex transactions or those involving uncertainty about future events. These critical judgements are set out in Note 14.

1.2 Accruals of Income and Expenditure

The Chief Constable's accounts are prepared on an accruals basis. Income and expenditure are inclusive of future obligations to pay cash for benefits already received by the force and cash to be received in the future for benefits already provided by the force. 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 2025/26 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 Chief Constable 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's contributions exceed this level are disclosed in the notes to the accounts.

1.6 Employee Benefits

Benefits Payable During Employment

The Chief Constable for Wiltshire and Swindon's statements are required to account for employee benefits in the period that they are earned by employees. The force 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 2026. 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 under 22 - 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 or older - 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 (CARE 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 Staff)

The pension scheme available for police 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 2025/26.

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. 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.

At the year-ended 31st March 2026, the LGPS was valued at a net asset position of £69.384m. 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 (Note 15).

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

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.

Force as 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.

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.

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 Chief Constable is registered for Group VAT under the Police and Crime Commissioner, and therefore all VAT matters are operated by the Police and Crime Commissioner on behalf of 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 2025/26 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 2025/26 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 (Note 15).

Valuation of Land and Buildings

Land and buildings are valued using professional valuations in line with a five-year rolling programme, with annual indexation applied during the intervening years to allow an inflationary increase/decrease to be applied to assets in the years between the professional valuations. The quinquennial valuations are carried out by external Royal Institution of Chartered Surveyors (RICS)-registered valuers from BNP Paribas. The indices applied are provided by external Royal Institution of Chartered Surveyors (RICS)-registered valuers from Wilks, Head and Eve LLP. 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'.

2025/26	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 CIES
	£'000	£'000	£'000	£'000	£'000	£'000
Police services	181,186	3,349	(13,987)	(1,110)	(11,748)	169,438
Net cost of services before intra-group funding	181,186	3,349	(13,987)	(1,110)	(11,748)	169,438
Intra-group funding	(181,186)	(3,349)	13,987	1,110	11,748	(169,438)
Net cost of Police services	-	-	-	-	-	-
Other income and expenditure			47,667		47,667	47,667
Intra-group funding			(38,263)		(38,263)	(38,263)
Surplus or deficit	-	-	9,404	-	9,404	9,404

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.

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 CIES
	£'000	£'000	£'000	£'000	£'000	£'000
Police services	180,086	4,632	(6,468)	(639)	(2,475)	177,611
Net cost of services before intra-group funding	180,086	4,632	(6,468)	(639)	(2,475)	177,611
Intra-group funding	(180,086)	(4,632)	6,468	639	2,475	(177,611)
Net cost of Police services	-	-	-	-	-	-
Other income and expenditure			46,224		46,224	46,224
Intra-group funding			90,401		90,401	90,401
Surplus or deficit	-	-	136,625	-	136,625	136,625

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 force'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 31st 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

2024/25				2025/26		
CIES £'000	Adjustment between the funding and Accounting Basis	General Fund £'000		CIES £'000	Adjustment between the funding and Accounting Basis	General Fund £'000
64,318	-	64,318	Police pay and allowances	67,581	-	67,581
10,900	6,833	17,733	Police officer pensions	6,200	12,100	18,300
57,212	(901)	56,311	Staff pay and allowances	54,878	1,886	56,763
1,256	639	1,895	Other employee expenses	1,626	1,110	2,735
6,719	830	7,549	Premises	6,103	901	7,004
3,631	-	3,631	Transport	3,667	-	3,667
20,503	-	20,503	Supplies and services	17,506	-	17,506
6,577	182	6,759	Third party payments	6,434	180	6,614
5,779	(5,644)	135	Capital finances	4,497	(4,430)	67
300	(300)	-	- Net pension interest and past service costs	800	(800)	-
416	836	1,252	Injury Payments	147	802	949
177,611	2,475	180,086	Total financial resources consumed at request of Chief Constable	169,438	11,748	181,186
(177,611)	(2,475)	(180,086)	Intra group adjustment	(169,438)	(11,748)	(181,186)
-	-	-	Net cost of services	-	-	-
46,224	(46,224)	-	- Pension net interest	47,667	(47,667)	-
(46,224)	46,224	-	- Intra-group funding (pension interest cost & expected return on assets)	(47,667)	47,667	-
(136,625)	136,625	-	- Intra-group funding (pension re-measurement of the net defined benefit liability/(asset))	(9,404)	9,404	-
(136,625)	136,625	-	Total (surplus)/deficit on the provision of services	(9,404)	9,404	-

It should be noted that the Chief Constable is 'charged' for its 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

2025/26	Usable Reserves			Movement in Unusable Reserves
	General Fund Balance	Capital Receipts Reserve	Capital Grants Unapplied	
	£'000	£'000	£'000	
Adjustments Involving the Pensions Reserve:				
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	9,404	-	-	(9,404)
Total Adjustments	9,404	-	-	(9,404)

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

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 2025/26 there are no post balance sheet events.

7 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	Compulsory redundancies		Other Departures		Total cost of exit packages	
	2024/25 No.	2025/26 No.	2024/25 No.	2025/26 No.	2024/25 £'000	2025/26 £'000
£0-£20,000	9	7	-	6	97	107
£20,001-£40,000	2	4	1	-	77	111
£40,001-£60,000	1	1	1	1	105	98
£60,001-£80,000	2	4	-	1	141	360
£80,001-£100,000	-	1	-	-	-	81
£100,001-£120,000	-	-	-	-	-	-
£120,001-£140,000	-	1	-	-	-	135
£140,001-£160,000	-	1	-	-	-	142
Total	14	19	2	8	420	1,034

8 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 (£)	Employees	
	2024/25 No.	2025/26 No.
50,000 - 54,999	238	226
55,000 - 59,999	152	185
60,000 - 64,999	82	104
65,000 - 69,999	67	81
70,000 - 74,999	12	31
75,000 - 79,999	2	10
80,000 - 84,999	4	1
85,000 - 89,999	3	7
90,000 - 94,999	3	3
95,000 - 99,999	3	3
100,000 – 104,999	2	2
105,000 – 109,999	-	2
110,000 – 114,999	-	1
115,000 – 119,999	-	-
120,000 – 124,999	-	-
125,000 – 129,999	1	-
130,000 – 134,999	-	-
135,000 – 139,999	-	-
140,000 – 144,999	-	-
145,000 – 149,999	-	-
150,000 – 154,999	-	-
155,000 – 159,999	-	-
160,000 – 164,999	-	-
165,000 – 169,999	-	-
170,000 – 174,999	-	-
175,000 – 179,999	-	-
180,000 – 184,999	-	-
	569	656

The above disclosure for contains details for all staff and all officers, excluding the Senior Officers detailed below, whose remunerations, excluding pensions, exceeds £50,000.

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 the pay rises received in September that have pushed several grades above the £50,000 threshold.

For 2025/26, a total of £3.451m was recharged to external establishments for officers and staff on secondment (2024/25: £2.691m). As at 31st March 2026 there were 42 employees working in external areas on secondment (2024/25: 35 employees). 37 of the employees included in the bandings over £50,000 were seconded out to other Forces or Government organisations as at 31 March 2026 (2024/25: 22 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 2025/26 and comparative information from 2024/25. 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, these have been included below the summary table:

Senior Officer Remunerations 2025/26	NOTE	Name	Salary (incl. fees & allowances £'000	Bonuses £'000	Expenses £'000	Benefits in Kind £'000	Total remuneration excl. pension contributions 2025/26 £'000	Pension contributions £'000	Total remuneration incl. pension contribution 2025/26 £'000
T/Assistant Chief Constable		E Coles	135,422	-	11	-	135,433	44,162	179,595
Deputy Chief Constable		P Mills	162,495	-	-	1,920	164,415	53,815	218,230
Assistant Chief Constable		D Smith	148,711	-	139	960	149,810	49,012	198,822
Head of Communications		S McPherson	80,144	-	-	-	80,144	12,940	93,085
Chief of Corporate Services		J Derryman	154,695	-	-	1,662	156,357	-	156,357
Chief Constable		C Roper	213,094	-	-	1,596	214,690	71,739	286,429
Deputy Chief Constable		M Cooper	162,317	-	-	1,920	164,237	-	164,237
Director of People		I Gibson	141,769	-	-	-	141,769	21,632	163,401
Chief Financial Officer		R Thomas	94,337	-	-	-	94,337	15,471	109,808
Assistant Chief Constable	(i)	I Saunders	90,719	-	-	-	90,719	29,702	120,420

(i) I Saunders was Assistant Chief Constable up to 30/11/2025

Senior Officer Remunerations 2024/25	NOTE	Name	Salary (incl. fees & allowances) £'000	Bonuses £'000	Expenses £'000	Benefits in Kind £'000	Total remuneration excl. pension contributions 2024/25 £'000	Pension contributions £'000	Total remuneration incl. pension contribution 2024/25 £'000
T/Assistant Chief Constable	(i)	E Coles	29,823	-	-	-	29,823	9,947	39,770
Deputy Chief Constable		P Mills	147,932	-	-	6,976	154,908	50,053	204,961
Assistant Chief Constable		D Smith	143,562	-	-	-	143,562	47,016	190,578
Head of Communications		S McPherson	62,620	-	-	-	62,620	10,067	72,687
Assistant Chief Officer - Finance	(ii)	C Barker	16,193	-	-	465	16,658	2,117	18,775
Chief of Corporate Services		J Derryman	143,457	-	-	-	143,457	-	143,457
Chief Constable		C Roper	197,540	-	-	-	197,540	65,685	263,225
Assistant Chief Constable	(iii)	M Cooper	98,963	-	-	-	98,963	-	98,963
Deputy Chief Constable	(iv)	M Cooper	48,127	-	-	-	48,127	-	48,127
Deputy Chief Constable	(v)	C Dibdin	181,146	-	-	-	181,146	-	181,146
Head of Strategic Comms & Engagement	(vi)	C Mills	97,672	-	-	-	97,672	11,621	109,293
Director of People	(vii)	I Gibson	136,029	-	-	-	136,029	20,695	156,724
Chief Financial Officer	(viii)	R Thomas	1,440	-	-	-	1,440	236	1,676
Assistant Chief Constable		I Saunders	107,264	-	-	-	107,264	34,962	142,226
Assistant Chief Finance Officer	(ix)	A Streets	107,010	-	-	-	107,010	-	107,010
Director of People	(x)	S Lane	6,300	-	-	-	6,300	-	6,300
Assistant Chief Finance Officer	(xi)	D Moran	126,857	-	-	-	126,857	-	126,857

- (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) C Mills was Head of Police Strategic Communications & Engagement up to 13/12/2024
- (vii) I Gibson was Director of People from the 02/04/2024
- (viii) R Thomas was Chief Financial Officer for the Chief Constable from the 26/03/2025
- (ix) 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.
- (x) 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.
- (xi) 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.

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 Chief Constable. For 2025/26, no material transactions were declared by key management personnel, except as set out below:

Partnerships

The Chief Constable 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 (see Note 10).

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.

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 £4,490 (2024/25: £16,804). The cost of clothing provided to them was £nil (2024/25: £nil). An amount payable to The Bobby Van Trust of £nil (2024/25: £nil) was outstanding at year end.

A sales invoice totalling £29,050.60 (2024/25: £nil) was outstanding at year end, this was settled in full in April 2026.

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.

2024/25		Joint Operation	2025/26	
Expenditure £'000	Income £'000		Expenditure £'000	Income £'000
1,078	0	Black Rock firearms training facility	1,061	0
1,924	0	Brunel Major Crime Investigation Team	2,056	0
2,137	38	South West Regional Organised Crime Unit	2,676	66
4,074	0	South West Regional Forces Forensics	4,457	0
1,052	0	Wiltshire Multi Agency Safeguarding Hub	1,174	0

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 split of expenditure between the forces is different for premises and non-premises related costs. The overall percentage allocation for 2025/26 was 24.47% for Wiltshire, 45.06% for Avon and Somerset and 30.46% for Gloucestershire. The total cost of the operation was £4.336m in 2025/26 (£4.094m in 2024/25).

Brunel Major Crime Investigation Team

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 £10.821m; this is split on a percentage basis, with Wiltshire contributing 19.00%, Gloucester 17.00% and Avon and Somerset 64.00%.

South West Regional Organised Crime Unit

South West Regional Organised Crime Unit (SWROCU) is a regional collaboration set up to combat serious and organised crime across the South West of England. Avon and Somerset are the lead force with a 30.72% share of net expenditure, along with Devon and Cornwall (31.93%), Dorset (13.50%), Wiltshire (12.70%), and Gloucestershire (11.78%). The total net cost of the operation, after government grants and sundry income, was £20.229m in 2025/26 (2024/25: £18.863m).

South West Regional Forces Forensics

South West Forensic Services is a collaboration between Wiltshire (13.68%), Avon and Somerset (34.82%), Devon and Cornwall (36.20%) and Dorset (15.30%) to provide forensic services. The total cost of the operation was £32.582m in 2025/26 (£29.633m in 2024/25).

Wiltshire Multi Agency Safeguarding Hub

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 2025/26 was £1.174m (2024/25: £1.052m) 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:

2024/25 £'000		2025/26 £'000
107	PCC external audit fee	107
58	Chief Constable external audit fee	55
165	Total audit fees (excl. VAT)	162

12 Accounting Standards Issued That Have Not Yet Been Adopted

The 2026/27 Code of Practice in Local Authority Accounting (the Code) has introduced the following changes to accounting standards, the application of which is likely to be limited. However, the PCC will consider its circumstances in determining if the changes apply:

- Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) issued in May 2024
- Annual Improvements to IFRS accounting standards - Volume 11 issued in July 2024

13 Contingent Assets & Contingent Liabilities

Police Officer Pensions Legal Cases

In respect of the McCloud Pension case, claimants have lodged claims for compensation under two active sets of litigation, Aarons, and Penningtons. Government Legal Department settled the injury to feelings claims for Aarons on behalf of Chief Officers without seeking any financial contributions. The settlement of the injury to feelings claims for Aarons sets a helpful precedent, therefore no liability in respect of compensation claims is recognised in these accounts. Pecuniary loss claims remain stayed under advice from Counsel, but it is expected that most of these claims will be settled under the current compensation mechanism that is provided for under the Public Service Pensions & Judicial Offices Act (PSPJOA) 2022. As at 31 March 2026, it is not possible to reliably estimate the extent or likelihood of Penningtons claims being successful, and therefore no contingent liability in respect of compensation claims is recognised in these accounts.

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 43 staff and no police officers when compared to the Chief Constable who has around 1,075 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.

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 1st 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 5th 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.

Pensions Transactions

The cost of retirement benefits is recognised in the Net Cost of Services when it is earned by employees, rather than when the benefits are actually paid out as pensions. The cost of retirement benefits earned is reversed out in the Movement in Reserves as the charge against council tax is based only on actual payments due in the year. The following transactions were made in the Comprehensive Income and Expenditure Statement and the Movement in Reserves Statement during the year:

	Local Government Pension Scheme		Police Pension Scheme	
	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000
Comprehensive Income & Expenditure (CIES)				
Net cost of services				
Current service costs	8,266	5,036	10,900	6,200
Past service costs (non-distributed costs)			300	800
Administration expenses		310		
Gains/losses on settlements or curtailments				
<i>Net operating expenditure</i>				
Net interest on plan assets & defined benefit obligation	(176)	(833)	46,400	48,500
Net charge to the Surplus/Deficit	8,090	4,513	57,600	55,500
Other Comprehensive Income & Expenditure				
Return on plan assets (excl. the amount incl. in net interest expense)	4,014	(9,238)		
Other actuarial gains/losses on assets		2,739		
Actuarial gains/losses arising on changes in demographic assumptions	(3,845)	3,185	(12,000)	6,400
Actuarial gains/losses arising on changes in financial assumptions	(32,584)	(9,476)	(138,100)	(26,700)
Expected 2023 Pension Increase Order			(6,500)	7,200
Reduction of surplus due to asset ceiling	32,871	11,451		
Re-measurement of Other Experience	(1,214)	5,035	20,700	0
Total Other Comprehensive Income & Expenditure (Pension Re-measurement of the net defined benefit liability/asset)	(758)	3,696	(135,900)	(13,100)
Total charge to CIES	7,332	8,209	(78,300)	42,400
Net charge to the CIES surplus/deficit	8,090	4,513	57,600	55,500
Movement in Reserves Statement				
<i>Adjustments between Accounting & Funding Basis:</i>				
Reversal of net charges made for retirement benefits in accordance with the code	(8,090)	(4,513)	(57,600)	(55,500)
Actual amount charged against the General Fund Balance for pensions in the year				
Employer's contributions payable to scheme and retirement benefits payable to pensioners	7,322	8,209	39,143	40,807
Actual costs	7,322	8,209	39,143	40,807

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 2025/26 are £8.209m to Wiltshire Council for the Local Government Pension Scheme (2024/25: £7.322m) and £19.102m to the Police Pension Scheme (2024/25: £18.569m). The main reason this differs from the £40.807m above is a further £21.705m contributions funded by Home Office grant (2024/25: £20.574m).

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:

	2024/25 £'000	2025/26 £'000
<i>Local Government Pension Scheme</i>		
Present value of defined benefit obligation	(175,451)	(183,353)
Fair value of plan assets	230,232	252,737
Asset ceiling reduction on fund surplus at year end	(54,781)	(69,384)
Net Liability – Local Government Pension Scheme	0	0
<i>Police Officer Pension Scheme</i>		
Present value of defined benefit obligation	852,900	854,400
Fair value of plan assets		
Net Liability – Police Officer Pension Scheme	852,900	854,400
Total Net Liability arising from defined benefit obligation	852,900	854,400

The liabilities show the Group's commitment for future payment of retirement benefits. The total deficit of £854m for 2025/26 (2024/25: £853m) 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 31st March 2026 are as follows:

	Local Government Pension Scheme		Police Pension Scheme	
	2024/25 £'000	2025/26 £'000	2024/25 £'000	2025/26 £'000
Reconciliation of Present Value of Scheme Liabilities				
Opening entry	(198,668)	(175,451)	(971,717)	(852,900)
Opening entry adjustment*			1,117	
Current service costs	(8,002)	(4,746)	(10,900)	(6,200)
Interest cost on defined benefit obligation	(9,561)	(9,458)	(46,400)	(48,500)
Members contributions	(2,950)	(2,977)	(6,800)	(7,000)
<i>Re-measurement gains/losses:</i>				
Actuarial gains/losses arising on changes in demographic assumptions	3,845	(3,185)	12,000	(6,400)
Actuarial gains/losses arising on changes in financial assumptions	32,584	9,476	138,100	26,700
Expected pension increase order			6,500	(7,200)
Other	1,214	(5,035)	(20,700)	0
Past service costs		(290)	(300)	(800)
Transfers in/out				(100)
Settlements/curtailments				
Benefits paid	6,087	8,346	46,200	48,000
Surplus/deficit	(175,451)	(183,320)	(852,900)	(854,400)
Reconciliation of Fair Value of Scheme Assets				
Opening entry	219,533	230,232		0
Interest income on plan assets	10,749	13,476		
<i>Re-measurement gains/losses:</i>				
Return on plan assets (excl. amount incl. in net interest expense)	(4,278)	9,238		
Administrative expenses		(310)		
Other		(2,739)		
Transfer in/out				100
Employer contributions	7,365	8,209	39,400	40,900
Members contributions	2,950	2,977	6,800	7,000
Benefits paid	(6,087)	(8,346)	(46,200)	(48,000)
Surplus/deficit	230,232	252,737	0	0

*Opening entry adjustment to align balance @ 1st April 2024 to actuaries' reports.

Additional information about the defined benefit obligation:

Local Government Pension Scheme	Liability Split	
	£'000	%
Active Members	77,008	42.00%
Deferred Members	40,338	22.00%
Pensioner Members	66,007	36.00%
Total	183,353	100.00%

Police Officer Pension Scheme	Liability Split	
	£'000	%
Active Members	190,000	22.90%
Deferred Members	42,900	5.10%
Pensioner Members	597,800	72.00%
Total	830,700	100.00%

Injury Pensions	Liability Split	
	£'000	%
Contingent injuries	9,500	40.10%
Injury pension liabilities	14,200	59.90%
Total	23,700	100.00%

Assumptions used when estimating Assets and Liabilities

For 2025/26, 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:

	Local Government Pension Scheme		Police Pension Scheme	
	2024/25	2025/26	2024/25	2025/26
Pension scheme basis for estimating				
<i>Long term expected rate or return on assets in the scheme:</i>				
Equity investments	4.85%	5.85%		
Bonds	4.85%	5.85%		
Property	4.85%	5.85%		
Cash	4.85%	5.85%		
<i>Mortality assumptions:</i>				
<u>Longevity for current pensioners:</u>				
Men	21.00	21.00	26.30	26.80
Women	24.00	24.00	29.20	29.40
<u>Longevity for future pensioners:</u>				
Men	21.70	21.70	28.10	28.60
Women	25.20	25.20	30.50	31.40
CARE Scheme revaluation rate			4.05%	4.25%
Rate of increase in salaries	3.40%	3.90%	3.15%	3.40%
Rate of increase in pensions	2.90%	2.90%	2.80%	3.00%
Rate of discounting scheme liabilities	5.85%	6.20%	5.80%	6.10%

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 2026 was 9.8% (3.04% April – March 2025). 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 2026 is £252.737m (2025: £230.232m).

	31 March 2025			31 March 2026		
	Quoted Prices in Active Markets	Prices not Quoted in Active Markets	Total	Quoted Prices in Active Markets	Prices not Quoted in Active Markets	Total
	£'000			£'000		
Cash and cash equivalents		3,487	3,487		7,035	7,035
Property		52,249	52,249		53,226	53,226
Equities	82,562	10,028	92,590	88,784	13,683	102,466
Bonds		81,906	81,906		90,010	90,010
Total Assets	82,562	147,670	230,232	88,784	163,954	252,737

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 2026 of £69.384m (2025: £54.781m) 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:

Police Officer Pension Schemes - change in assumptions at year ended 31 March 2026	Approx increase to employer liability	Approx monetary amount
	%	£'000
0.5% decrease in rate for discounting scheme liabilities	9%	73,630
1 year increase in member life expectancy	3%	25,630
0.5% increase in the rate of increase in salaries	<1%	1,940
0.5% increase in the rate of increase in pensions CPI	7%	60,550

Local Government Pension Schemes - change in assumptions at year ended 31 March 2026	Approx increase to employer liability	Approx monetary amount
	%	£'000
0.1% decrease in rate for discounting scheme liabilities	1.8%	(3,238)
1 year increase in member life expectancy	3.0%	5,573
0.1% increase in the rate of increase in salaries	0.1%	178
0.1% increase in pension and deferred revaluation	1.8%	3,260

Contributions expected

The projected amount to be charged to Income and Expenditure for the year to 31 March 2027 is as follows:

Local Government Pension Scheme	Assets	Obligations	Net (Liability)/Asset	
	£'000	£'000	£'000	% of pay
Current service cost		4,760	(4,760)	12.5%
Past service cost including curtailments			-	
Effect of settlements			-	
Total service cost	-	4,760	(4,760)	12.5%
Total net cost of interest	210	0	210	0.5%
Administration expenses	-	309	(309)	
Total included in surplus/deficit in the CIES	210	5,069	(4,859)	15.5%

Police Officer Pension Scheme	Assets	Obligations	Net (Liability)/Asset	
	£'000	£'000	£'000	% of pay
Current service cost		5,500	(5,500)	-10.0%
Past service cost including curtailments			-	
Effect of settlements			-	
Total service cost	-	5,500	(5,500)	-10.0%
Interest income on plan assets			-	
Interest cost on defined benefit obligation		51,900	(51,900)	-94.2%
Total net cost of interest	0	51,900	(51,900)	-94.2%
Total included in surplus/deficit in the CIES	0	57,400	(57,400)	-104.2%

Contributions expected to be paid to the schemes during the year ending March 2026 are as follows:

- 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 £21.705m. A total amount of £19.444m in pension grant was received, leaving a net amount of £2.395m due from the Home Office. The balance of £2.395m is included within the Balance Sheet of the Group as a debtor.

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 2025/26 was £801,935 (2024/25: £835,642), this was financed through revenue and reserve.

Wiltshire Police pension fund account (Police Officer's pensions only)

Fund Account	2024/25 £'000	2025/26 £'000
Contributions receivable		
Employer contributions (35.3%)	17,674	18,300
Other bodies	296	0
Early retirements (ill health)	179	147
Members	6,760	6,983
	24,909	25,430
Transfers in		
Individual transfers from other schemes	28	91
	28	91
Benefits payable		
Pensions	(39,210)	(41,693)
Commutations	(6,064)	(5,504)
Lump sum death benefits		
	(45,274)	(47,197)
Payments to and on account of leavers		
Refunds of contributions	(63)	(16)
Scheme pays	(168)	(13)
Transfers out to other schemes	(5)	
	(236)	(29)
Net amount payable for the year	(20,573)	(21,705)
Transfers from Police fund to meet pension fund deficit	20,573	21,705
Net amount receivable for the year	-	-

Net assets statements

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 2026, 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 the 'Contributions expected' table.

Glossary

Accounting Period	The period covered by the accounts, for Wiltshire PCC this is 1 st April to 31 st March
Accounting Policies	The principles, rules and practices that guide how events and transactions are recognised, measured and presented in the financial statements
Actuarial Valuation (Pensions)	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
Amortisation	The measurement of the use of an intangible asset over its economic life
CC	Chief Constable for Wiltshire and Swindon
Capital Expenditure	Expenditure on the acquisition or construction of significant assets such as land and buildings which have a long-term value to the PCC
Capital Grants	Grant income received by the PCC in support of the planned Capital Expenditure
Capital Receipts	Income from the sale of capital assets
Carrying Amount	The value for which an asset or liability is represented in the Balance Sheet
CIPFA	Chartered Institute of Public Finance and Accountancy. A public body that provides guidance for accounting in the public sector
Collection Fund	The fund maintained by councils for the collection and distribution of local Council Tax receipts. Police precepts are met from these funds
Contingency	A sum of money set aside to meet unexpected costs.
Contingent Liability	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
COPLAA	CIPFA's Code of Practice on Local Authority Accounting in the UK
Corporate and Democratic Core	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
Creditors	Amounts owed by the PCC for goods or services received but where payment has not yet been made
Current Assets	Assets that can be readily converted into cash within a short timescale (12 months)
Current Liabilities	Amounts owed by the PCC which are due to be settled in a short timescale (12 months)
Debtors	Amounts due to be paid to the PCC but not yet paid
Depreciation	The measurement of the use of a tangible asset over its economic life
Fair Value	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
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Practices
GAD	The Government Actuaries Department (GAD) provides actuarial analysis and advice to the public sector
IAS	International Accounting Standards
IFRS	International Financial Reporting Standards
Inventory	The amount of unused or unconsumed stock held for future use
IPSAS	International Public Sector Accounting Standards
Impairment	A reduction in the value of an asset due to physical damage or a significant reduction in the market value
LAAP	Local Authority Accounting Panel that provides guidance on specific issues and accounting developments
Market Value	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
MRP (VRP)	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
NPCC	National Police Chief's Council (replaces ACPO Association of Chief Police Officers)
Non-Current Assets	Assets that provide benefits to the PCC for a period of more than one year

Non-Distributed Costs (NDC)	Central overheads which cannot be apportioned over services
OPCC	Office of the Police and Crime Commissioner
PCC	Police and Crime Commissioner
PCC Group	This refers to the Police and Crime Commissioner and the Chief Constable as a group
PFI	A private finance initiative (PFI) is a public sector infrastructure project funded with private sector capital
Precept	A levy collected by the Councils from council taxpayers on behalf of the PCC.
Provisions	Amounts set aside to meet liabilities or losses which are likely to be incurred, but where the actual sum and timing are uncertain
RCCO	Revenue Contribution to Capital Outturn
Reserves	Funds set aside by the PCC to meet the cost of future expenditure
Running Costs	General expenditure incurred in the use of premises, transport and equipment such as costs of electricity
Specific Grant	Grant funding provided to the PCC for use on specific projects
SSAP	Statements of Standard Accounting Practices
Third Party Payments	Payments made by the PCC for specialist or support services provided by outside contractors and other bodies