



Protecting Our Communities

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Date: 06 June 2025

Dear Member

JOINT INDEPENDENT AUDIT COMMITTEE

You are requested to attend the Joint Independent Audit Committee meeting on Friday 13 June 2025 at 13:00-17:00hrs in the Conference Hall, HQ South and/or MS Teams for those unable to attend in person.

[Microsoft Teams meeting](#)

Join on your computer, mobile app or room device

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Meeting ID: 385 499 910 656

Passcode: AcqeZv

Yours sincerely

Gillian Ormston
Chief of Staff

Ben Snuggs
Deputy Chief Constable

To: Members of the Joint Independent Audit Committee

Agenda Item

Timings

Page No.

PRELIMINARIES

1. Apologies
(Dr Stephen Page)

13:00-13:05

-

2. Minutes & Actions Part I of the JIAC Meeting on 21/03/2025
(Dr. Stephen Page)

13:05-13:10

5-13

REGULAR UPDATES

3. Annual Report Internal Audit
(Neil Shovell)

13:10-13:20

15-38



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	Timing	Page No.
4. Progress on Delivery on 2025/26 Internal Audit Plan (Neil Shovell – verbal)	13:20-13:25	-
5. Progress on Delivery of Agreed Actions in Internal Audit Report (Amy Shearn)	13:25-13:35	39-55
6. TVP Risk & Business Continuity update (Ali Nicholls)	13:35-13:45	57-94
7. OPCC Risk Register (Gillian Ormston)	13:45-13:50	95-105
FINAL ACCOUNTS		
8. Draft statement of accounts for the Annual Governance Statement (Martin Thornley/Linda Waters)	13:50-14:00	107-247
9. EY Audit Plan update (Andrew Brittain/Alison Kennett – verbal)	14:00-14:10	-
UPDATES & REQUESTED BRIEFINGS		
10. DEI report (DCC Snuggs - verbal)	14:10-14:20	-
11. 10 Year TVP Strategy (Ali Nicholls / Claire Widdison - verbal)	14:20-14:30	-
12. Estates Strategy (DCC Snuggs – verbal)	14:30-14:35	-
13. ICO Audit Progress report (Sharon Warwick)	14:35-14:40	249-255
BREAK 10 MINS	14:40-14:50	



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ANNUAL Reports (period ending 31.03)

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14. Treasury Management Report (<i>Martin Thornley</i>)	14:50-15:00	257-268
15. CTC (Chiltern Transport Company) Annual Report (<i>ACC Murray</i>)	15:00-15:10	269-274
16. People Services Annual Report (<i>Nicky Cornelius</i>)	15:10-15:20	275-294
17. Health and Safety Annual Report (<i>Ali Nicholls / Claire Widdison</i>)	15:20-15:30	295-321
18. Equality, Diversity and Inclusion Annual Report (<i>ACC Murray and Nita Pankhania</i>)	15:30-15:40	323-350
19. Environmental Strategy Annual Report (<i>Jennifer Jack</i>)	15:40-15:50	351-358

Agenda Item

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20. Fire Safety written update (<i>Ali Nicholls / Claire Widdison</i>)	15:50-16:00	359-360
21. Forward plan items for future meetings (<i>Chair, Dr Stephen Page</i>)	16:00-16:05	361
22. Any Other Business (<i>Chair, Dr Stephen Page</i>)	16:05 -16:10	-

Part 1 End.



Part 2 – 16:10-17:00

Date of next meeting: Friday 19 September 2025 at 13:00– 17:00hrs in the CCMT Meeting Room, HQ South and/or MS Teams



MINUTES OF JOINT INDEPENDENT AUDIT COMMITTEE MEETING

HELD ON FRIDAY 21 MARCH 2025 COMMENCING AT

13:00HRS AND CONCLUDING AT 17:00 HRS - PART I

Committee Members Present:

S Page (Chair), M Strange, K Taylor, C Westcott

Present:

B Snuggs (Deputy Chief Constable, TVP)
 O Saunders (Sergeant, Staff Officer to DCC Snuggs, TVP)
 G Ormston (Chief of Staff, OPCC)
 M Thornley (Chief Finance Officer, OPCC)
 R Martinig (Corporate Accountant, OPCC)
 L Waters (Head of Finance, TVP)
 M Lattanzio (Head of ICT, TVP)
 C Widdison (Head of Strategic Governance, TVP)
 A Nicholls (People Services Manager, TVP)
 N Cornelius (Head of HR Services, People Directorate, TVP)
 A Brittain (Associate Partner, EY)
 N Shovell (Chief Internal Auditor, TVP & OPCC)
 A Shearn (Principal Auditor, TVP & OPCC)
 S South (Head of IT Business Services, TVP)
 J Lynn (Head of Accounts, TVP)
 D Griffin (Head of Property Services, TVP)
 J Katouzian (Governance Manager, OPCC)

Observers: None

PRELIMINARIES

1. Apologies and Introductions

A Kennett (Manager, EY)
 L Raffellini (JIAC Member)

2. Minutes & Actions of the JIAC Meeting held on 20.12.24 (Part I)

The Chair, Stephen Page (SP) reviewed the minutes and actions of the JIAC meeting held on 20 December 2024.

The following actions are completed and can be removed from the Action Log:
JIAC 002 – JIAC 003 – JIAC 004 – JIAC 005

The Committee discussed the response from OPCC to a prior action, in which a change to JIAC's Terms of Reference was proposed. This change would preserve JIAC's transparency where possible, but also provide more flexibility in which items could when necessary be placed in Part II of the meeting. This change was AGREED.

Action: MT+JK to update the TOR documentation and JIAC Handbook with the agreed wording, to reflect that operational or sensitive items are to be included in the Part II meetings (JIAC 006).

REGULAR UPDATES

3. Global Internal Audit Standards. (Neil Shovell – NS).

The Committee reviewed the paper submitted by Neil Shovell (NS). Chris Westcott (CW) asked (NS) if the issue of AI tools, as an auditing tool, has been considered? (NS) – Yes, we discussed this at the Police Audit Group last autumn and there are conversations taking place regarding these tools and we will continue to review over the next year.

4. Progress on Delivery of Agreed Actions in Internal Audit Report. (Amy Shearn – AS).

Committee Chair (SP) and Committee member Melissa Strange (MS) noted that the number of overdue actions appears to be increasing. Mike Lattanzio (ML) explained that not all actions are Priority 1 and therefore do not have equal impact.

The Committee noted 15 items are due on Monday week – items such as Domestic Abuse dating back to June 2023. Some of these actions are clearly not going to be completed on 31.03.25. The Committee would like to see timely baselining and re-prioritisation of actions, to avoid actions becoming overdue and dates being extended which are not likely to be met, then fall into an overdue status. **Action: Baselining and re-prioritisation of actions - BS (JIAC 007)**

The Committee noted that an issue has been recorded regarding accounts receivable. (CW) asked if there is information on who are the debtors and the total value in pounds £ so the Committee could better understand the scale and impact of the issue.

Linda Waters (LW) advised debtors can be a number of parties, e.g. other forces with joint collaboration, regional departments such as SEROCU. (LW) – this information is not to hand at present, but will be provided. **Action: Debtor information and values to be provided – LW (JIAC 008).**

5. Internal Audit Strategy and Joint Internal Audit Plan 2025/25. (Neil Shovell – NS).

(SP) asked Andrew Brittan (AB) of EY External Auditors to give a view on how the number of audits in TVP compared with other Police sector organisations. (AB) advised the level is at the upper end of the amount of activity. (NS) believed that we are somewhere in the middle area of activity, though knowing exactly how many audits is enough is open for debate. Deputy Chief Constable

Ben Snuggs (BS) opinioned that audits are more of an art than a science and not just made to fulfil numbers, they are directed to areas where most required.

(SP) emphasised the need for accurate results and performance measures. Gillian Ormston (GO), in relation to that point, I have been having a number of discussions with (BS) about how we improve performance scrutiny. We now have a new structure and a new Director of Strategy and Performance embedded in the Office of the Police and Crime Commissioner (OPCC). The Committee requested a brief written update on how this is working, for the next meeting.

Action: Brief written update re: new OPCC structure and performance measures - GO (JIAC 009).

6. 2024/25 Joint Internal Audit Plan Delivery. (Neil Shovell – NS).

(MS) raised a concern that each audit in the OPCC has been graded as *limited assurance*.

(GO) I am very confident that we now have the right staff in place, in the right positions. We have improved our processes recently, making a full list of statutory responsibilities and procedures to support them. Our Senior Leadership Team (SLT) has a regular agenda item to monitor and progress this activity, so that we are not reactive in future.

7. TVP Risk & Business Continuity update. (Ali Nicholls – AN).

(CW) in reference to the new Police Performance Unit, how does the TVP risk register compare with the national one? Will there be any effect or impact on the TVP Risk Register? (BS) Short answer, we do not know as yet, based upon the last Labour government it was focussed on performance reporting and crime attendance, rather than risks.

(ML), I currently Chair the National Technology Board and we are looking at local IT solutions vs central solutions, sometimes central solutions cannot keep up with fast changing technology, the challenge is striking the right balance. (SP) noted that the defence sector, is seeking to accelerate innovation by developing a supplier ecosystem and removing procurement obstacles—a similar intent to that of policing. There is also an intent for the defence ecosystem to be “dual use”, ie develop innovations with wider application. (ML) yes, it would be useful to discuss further.

Action: SP to introduce ML to DE&S and the emerging National Armaments Directorate for further discussions. (JIAC 010).

(MS) raised the switching off of the PSTN = SR 121, the alarms and call buttons service via BT – has the risk of impact on TVP residents has gone up? (ML) from a risk point of view we have done discovery work, though we do not know more at this stage as to the impact upon the public. (SP) the risk is people with calls buttons and burglar alarms being disconnected, though this is not our direct responsibility, it does sit in the overall crime prevention message. (ML) impact is unknown at present, we will have to check further and provide an update.

Action: Provide an update re: impact to the public of the switch off PSTN – ML (JIAC 011).

(MS) Contractor Tax compliance, SR 107, did we meet the HMRC deadline of the end of January? (LW) – I understand it has been completed, but I will double check and feedback.

Action: Clarify completion of Contractor Tax compliance - LW (JIAC 012).

(SP) noted the ESCMP risk on the risk register, the risk level has gone down because some Home Office activity has restarted, but there is still no actual date for the programme so why is it credible

to reduce the risk level? Can we have a re-think in assessing this risk?

Action: Reassess risk level re: ESCMP – AN (JIAC 013).

8. OPCC Risk Register. (Gillian Ormston – GO).

The OPCC risk register was discussed. Riot compensation claims were discussed—the Committee was concerned about exposure to unbounded financial liability due to legislation. (GO) advised we have not received any such claims to date; and the risk at present is very low.

FINAL ACCOUNTS

9. Auditors Annual Report 2023/24 and Audit Plan 2024/25. (Andrew Brittan – AW)

Andrew Brittan (AB) of EY Auditors gave a summary overview of the Auditors Annual report and Audit Plan. There were 2 items of note discussed, 1) Implementation of IFRS 16 changes to the single lessee accounting model 2) changes to the planning laws affecting the value of the estate. The Committee were updated on both by Martin Thornley (MT) and Rachael Martinig (RM).

10. Accounting Policies. (Martin Thornley – MT & Rachael Martinig – RM)

(MT) provided the Committee with an update regarding the current accounting policy. The Committee asked if all final calculations have been made. (MT) advised that this is currently in progress and close to completion. In terms of savings for TVP, (BS) updated that the benefits of the force review, in terms of savings, should peak in the next year.

11. Budget and Medium Term Financial Plans. (Martin Thornley – MT & Linda Waters – LW)

(MT) reviewed the report, highlighting key points:

- Higher levels of efficiency savings over the next year.
- From 1st April 2026, more savings will be needed.
- Borrowing is required over the next 8-10 years to fund necessary improvements such as the Loddon Valley Custody Suite and other assets that are coming to the end of their life.
- The PCC has set aside £3 million for the Enabling Services Review implementation.
- £16 Million spending is funded from the reserves.

(BS) confirmed much has been done to date to achieve savings, though this has been very challenging for the Force, with more savings planned in future.

(LW) advised that the report shows reserves falling from £41 million to £25 million, this is because it is being spent on specific projects. However, we are annually increasing the amount put into the reserves.

The Committee thanked (MT) for bringing these plans for JIAC to note. The Committee observed that there is an increasing drain on reserves, and noted the actions being taken by OPCC and TVP to address medium term financial risk.

12. Treasury Management Strategy Statement. (Martin Thornley – MT)

Kay Taylor (KT) questioned how does the borrowing interact with the net surplus? The report details in 2025-26 borrowing of £27 million and £27.8 million - and showing a surplus of £8 million, then in the subsequent year borrowing of £8.7million and a surplus of £10.8million.

(MT) advised the Committee that there is a detailed line by line schedule behind the figures, of all the capital investment – only certain ones are we borrowing for i.e. the long term building programme.

(CW) raised the concern of investing in certain countries which might bring a political risk of embarrassment. (MT) confirmed the Police and Crime Commissioner (PCC) is aware of these, in advance of any decision.

BREAK 10 MINS

SUBSTANTIVE ITEMS

13. Draft Annual Governance Statement. (Claire Widdison – CW & Gillian Ormston – GO & Vicki Waskett – VW)

The Committee had already reviewed the statement outside of the main meeting. One observation, P364 please change the titles from “Her majesty” to “His Majesty” slight error for correction. **Action: Correction as above in the document – GO (JIAC 014).**

Item 13 was approved by the JIAC.

14. AI and Deployment within TVP. (Mike Lattanzio – ML)

(ML) gave the Committee a review of the report submitted regarding AI deployment, referencing 5 main points:

- Highlight some of the risks and considerations for the introduction of AI Tools.
- Overview of our existing experiences, what we have already achieved.
- Identify some of the guardrails.
- An update on the plans to progress AI solutions.
- What we are looking at in terms of AI innovations and solutions, in the next 12-24 months.

AI Facial recognition has been trialled in Hampshire, a great deal of work has gone into information governance and compliance. We have also deployed an automated document reduction tool.

The European Union AI Act will also become part of our library of reference for governance and compliance and risk management.

(KT) raised the tactical deployment and use of AI Facial Recognition in the PND, a lot of work going into this it would be useful for the Committee to see some of the outputs. (ML) this data is best provided by colleagues who are the national business owners and holders of this information.

(KT) requested an update for the next JIAC briefing.

Action: Provide JIAC with AI Facial Recognition PND deployment data – ML (JIAC 015).

(KT) In addition, for the next update paper we receive, some timescales would be very useful. When you started? How long AI has been in operation? How long until fully operational? (ML) we can provide this information for the Committee.

Action: Provide JIAC with timescale for development and deployment – ML (JIAC 016).

15. HR policy and process. (Nicky Cornelius – NC)

The Committee complimented Nicky Cornelius (NC) on the quality of the paper submitted and the breadth of issues addressed in her work so far.

(NC) our policy and processes have mapped out the challenges, confidence and the ability of Managers to implement HR policies. We have laid out future plans, we know that demand growth has increased and we need to improve the efficiency and effectiveness of our systems.

We are developing a 5 year people strategy to make sure we are delivering the right operating model. Including geographical support for our Local Command Units and transactional hubs, that has been identified through the Enabling Services Programme.

16. Diversity, Equality and Inclusion Review. (Gillian Ormston – GO)

(GO) provided the Committee with an update regarding the DEI review. An independent review undertaken by Kerrin Wilson QPM, former Assistant Chief Constable. This is in relation to the employment tribunal which ruled against TVP regarding a positive action which placed a specific individual in a particular role. The report is complete and undergoing a fact checking process.

The anticipated publication date is 03 April 2025.

17. Fire Safety written update. (Ali Nicholls – AN & Claire Widdison – CW)

Ali Nicholls (AN) update the Committee on the current roles and responsibilities as outlined in the paper, which sits under a Gold Command Group Chaired by DCC Ben Snuggs. Actions are being prioritised in relation to the level of risk.

(BS) Fire Marshall numbers are being developed and increased and we are more comfortable that our whole programme of work is in place to make significant improvements to fire safety. By September this year we will be in a better position with progress made.

(SP) some measure and management of the process are needed, especially as this is an important area with legal compliance and public safety. It is not something we can mark as completed at this stage, to remain a standing item on the agenda for updates.

Action: Update re: Fire Safety for the next JIAC meeting – AN (JIAC 017).

(GO) recommended a review of the guidelines for submitting papers, as a number of times dates and timescales have been requested.

Action: Update guidance for submitting papers - JK (JIAC 018).

18. Enabling Services Update, inc. Estates. (ACC Murray – DM)

ACC Dennis Murray gave an update of the Enabling Services Review:

- TVP worked with Deloitte to produce a discovery report to see where we would make the most gains.
- Deloitte highlighted 200 items, which we then reduced to 26 – including people, finance, tasking and resilience and the estate.
- We are working with Deloitte to identify interdependencies, risks and the impact of the changes.
- Deloitte are looking at shared services, i.e. one front door, for the services referred to above.
- TVP Chief Officers had a final meeting on 20.03.25, to secure agreement with the direction and changes.
- ACC Murray's team will now submit a business case to the PCC for the £3 million allocated budget to implement the changes, though it is likely to cost more than this in the longer term.

David Griffin (DG) and (BS) updated the meeting regarding the changes to the TVP estate. Some of the ageing estate has been refreshed and a development programme implemented. There is clear accountability at Senior Officer level for the financial and project management.

19. Local Government reorganisation and implications for TVP

(GO) 3 councils, West Berkshire, South Oxfordshire and Vale of the White Horse wish to be a unitary authority. As does Oxfordshire County Council. Though the latter also propose a Thames Valley wide Mayor.

Potential changes are coming in the future, though we do not know the actuality as they are at an early proposal phase. If some councils merged with others outside of the Thames Valley area, the UK Government may decide to alter the policing boundaries. It is one for us and TVP to monitor closely, acknowledging that any changes will be beyond our control.

20. Any Other Business

(MS) the font and graphics on the OPCC delivery plan are too small to decipher – (JK) noted this for future documents/papers.

The meeting concluded at 16.28 hrs.

Date of next meeting: Friday 13 June 2025 at 1300-17:00hrs to be held in the Conference Hall, HQ South/MS Teams

Joint Independent Audit Committee
Action Log (2025)

13



ID	Date of Entry	Summary of agreed action	Person responsible for action	Status	Deadline	Date complete - Update on Action
JAC007 - carried over 2024	20.09.24	ISOB could provide support with engagement into the community so may be something the OPCC/TVP could ask ISOB to scrutinise the data and how to message out to the communities. (GO) to discuss this with Jason Sinclair (ISOB Chair).	Gillian Ormston	In progress	20/12/2024	There are ongoing conversations within ISOB regarding external communications with communities. An external engagement plan is being developed
JAC024 - carried over 2024	20.09.24	TVP led on the retrospective element, which was well governed dealing with audited systems. Hampshire were leading on the 'live' facial recognition but were working closely together. Once the paper had been approved this would be shared with JIAC members by (GO).	Gillian Ormston	Complete	20/12/2024	JAC updated 21.03.25
JAC 006	31.03.25	Update the TOR to reflect that operational or sensitive items are to be included in the Part II meetings	Martin Thornley + Jim Katouzian	Complete	13.06.25	Handbook updated 15.05.25
JAC 007	31.03.25	Baselining and re-prioritisation of actions - reference internal audit report and delivery of agreed actions	DCC Ben Snuggs	In progress	13.06.25	TBC
JAC 008	31.03.25	Debtor information and values to be provided	Linda Waters	Complete	13.06.25	Info provided to Committee 17.04.25
JAC 009	31.03.25	Brief written update re: new OPCC structure and performance measures	Gillian Ormston	Complete	13.06.25	Info provided to Committee 04.06.25
JAC 010	31.03.25	SP to introduce ML to DE&S and the emerging National Armaments Directorate for further discussions	Stephen Page + Mike	In progress	13.06.25	TBC
JAC 011	31.03.25	Provide an update re: impact to the public of the switch off PSTN	Mike Lattanzio	Complete	13.06.25	Info provided to Committee 16.04.25
JAC 012	31.03.25	Clarify completion of Contractor Tax compliance	Linda Waters	In progress	13.06.25	TBC
JAC 013	31.03.25	Reassess risk level re: ESCMP	Ali Nicholls	In progress	13.06.25	TBC
JAC 014	31.03.25	Correction in Draft Annual Governance Statement	Gillian Ormston	Complete	13.06.25	Document has been corrected
JAC 015	31.03.25	Provide JIAC with AI Facial Recognition PND deployment data	Mike Lattanzio	Complete	13.06.25	TBC
JAC 016	31.03.25	Provide JIAC with timescale for development and deployment (AI)	Mike Lattanzio	Complete	13.06.25	TBC
JAC 017	31.03.25	Update re: Fire Safety for the next JIAC meeting	Ali Nicholls	In progress	13.06.25	TBC
JAC 018	31.03.25	Update guidance for submitting papers	Jim Katouzian	Complete	13.06.25	New updated guidance sent out 13.05.25



JOINT INDEPENDENT AUDIT COMMITTEE



Title: Chief Internal Auditor's Annual Report and Conclusion Statement for 2024/25

Recommendation: The Committee is requested to endorse the report.

Officer's Approval:

PCC Chief Finance Officer (OPCC)

Date: 21 May 2025

Director of Finance (TVP)

Date: 27 May 2025



**CHIEF INTERNAL AUDITOR'S
ANNUAL REPORT AND CONCLUSION STATEMENT
2024/25**

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1. Requirement and Framework

- 1.1 The Police and Crime Commissioner (PCC) for Thames Valley and the Chief Constable (Thames Valley Police) are required to maintain an effective internal audit of their affairs by the Accounts and Audit (England) Regulations 2015. The Office of the Police and Crime Commissioner for Thames Valley's (OPCC) Chief Finance Officer (CFO) and Thames Valley Police's (TVP) Director of Finance (DoF) have statutory responsibility under Section 151 of the Local Government Act 1972 for ensuring an effective system of internal financial control and proper financial administration of the PCC's and TVP's affairs.
- 1.2 The Financial Management Code of Practice for the Police Forces of England and Wales (2018) recommends a joint internal audit service to cover both the OPCC and TVP. This service is delivered by the Joint Internal Audit Team (JIAT).
- 1.3 The PCC and the Chief Constable have adopted a Joint Corporate Governance Framework, which includes the Statement of Corporate Governance, Code of Corporate Governance, Scheme of Corporate Governance and Financial Regulations. The framework includes the role of the PCC, PCC's Chief Executive, PCC's CFO, Chief Constable and Force DoF. The framework states that the PCC, Chief Constable, CFO and DoF are responsible for the provision of an adequate and effective internal audit service and provides details on how the service is delivered within Thames Valley.
- 1.4 For 2024/25, the JIAT was governed by the framework and guidance set out in the Public Sector Internal Audit Standards (PSIAS). The PSIAS defines Internal Audit as an "independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes". The new Global Internal Audit Standards (GIAS) will govern the service from April 2025 onwards and a self-assessment against the standards was completed in February 2025.
- 1.4 The PSIAS requires the Chief Internal Auditor to "deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. The annual report must also include a statement on conformance with the PSIAS and the results of the quality assurance and improvement programme".
- 1.5 The PSIAS also requires the JIAT to implement and maintain an Audit Charter, which formally defines the service's purpose, authority and responsibility. The JIAT has adopted an Audit Charter, which was reviewed and updated in February 2024. However, Standard 6.2 of the new GIAS requires the Chief Internal Auditor to implement and maintain an Audit Charter that specifies, as a minimum, the JIAT's:
 - Internal Audit Mandate.
 - Commitment to adhering to the GIAS.
 - The board's responsibilities and expectations regarding management's support of the internal audit function.
 - Organisational position and reporting relationships.
 - Purpose of Internal Auditing.
 - Scope and types of services to be provided.
- 1.6 Due to this requirement, the Audit Charter was reviewed during February 2025 and significantly updated to reflect the new standards.

2. Quality Assurance and Improvement

- 2.1 The JIAT completed its annual self-assessment against the PSIAS Framework (including the Chartered Institute of Public Finance and Accountancy's (CIPFA) Local Government Application Note (LGAN)) in February 2024. The assessment confirmed that the team continues to comply with the standards.
- 2.2 The assessment identified two areas where the risk of partial compliance has been accepted:
 - Work programmes must be approved prior to their implementation and any adjustments approved promptly (Performance Standard 2240.A1). Quality reviews are undertaken on the Audit Planning document, Draft and Final Audit Briefs.
 - The Chief Audit Executive (i.e. Chief Internal Auditor) should define the skills and competencies for each level of auditor, as well as periodically assessing individual auditors against the predetermined skills and competencies (CIPFA LGAN - Attribute Standards 1230). The team have up to date Job Descriptions, the annual appraisal process and they maintain their IIA Continuing Professional Education (CPE) record that identifies core audit competencies.
- 2.3 Following the team's self-assessment, a Quality Assurance and Improvement Programme Action Plan was collated which was fully implemented.
- 2.4 Standard 1312 of the PSIAS relates to "External Assessments". These "must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation". The JIAT was externally assessed by CIPFA during May 2022. The opinion of the external assessor was that *"It is our opinion that the Joint Internal Audit Service's self-assessment is accurate and therefore we conclude that they FULLY CONFORM to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note"*, which is the best outcome the team could have achieved. The report noted three suggestions, which have all been actioned. The team's next external assessment will be considered during 2027/28.

3. Internal Audit Strategy and Methodology

- 3.1 The Internal Audit Strategy and Joint Internal Audit Plan for 2024/25 was noted and endorsed by the JIAC in March 2024, with the Joint Internal Audit Plan being designed to enable the Chief Internal Auditor's Annual Report and Conclusion Statement to be produced.
- 3.2 The plan identified the individual audit assignments and assurance work that was to be completed during the year. Each review was undertaken using a risk-based approach, in accordance with the team's Audit Manual. Quality assurance over the audit output is achieved with reviews at key stages of the process (i.e. planning stage and Audit Brief, on completion of the audit testing, draft report and final report).
- 3.3 Progress in delivering the Joint Internal Audit Plan, as well as notification of any changes, was reported to the Internal Audit Oversight Group (Chief Internal Auditor, PCC Chief Finance Officer, and Force Director of Finance) and JIAC throughout 2024/25. In addition, progress in delivering the Information and Communication Technology (ICT) and Information Management (IM) audits was reported to the Collaboration Governance Board, as well as the Hampshire and Isle of Wight Constabulary's (HIOWC) Joint Audit Committee. The Chief Internal Auditor dialled in to these meetings to present the information and respond to any questions, as required.

- 3.4 The JIAT was resourced by an in house team consisting of the Chief Internal Auditor and Principal Auditor. ICT audit days were provided by the ICT audit specialists at TIAA Ltd.

4. Chief Internal Auditor's Annual Report and Conclusion Statement

In March 2024, the 2024/25 Joint Internal Audit Plan was collated and endorsed by the JIAC. The plan has been completed and on the basis of this work, the conclusion of both organisations' governance, risk and control frameworks is **reasonable assurance**. A combined conclusion is provided due to both organisations sharing a number of business systems and processes. Areas were identified through our work where the design or effectiveness of arrangements in place required enhancing or strengthening. Where these areas were reported, management responded positively, identifying appropriate actions to address the risks raised.

The conclusion demonstrates a generally good awareness and application of effective risk management, control and governance to facilitate the achievement of both organisations' objectives, outcomes and delivery of services. At a statistical level and compared to the previous year, the overall conclusion represents a reduction in the application of the control frameworks. However, as the Joint Internal Audit Plan does not include the same audits year on year this cannot be taken as a direct comparison and the vast majority of audits are in new areas where there is often a change in demand, process or risk.

In terms of the implementation of audit actions and mitigation of risk, the number of actions completed (between 2021 and 2025) is 75%, with 8% being overdue. General progress during the year in implementing actions has been declining and the number of overdue actions has more than doubled during the year from 30 in June 2024 to 64 in March 2025. However, the level of activity from both organisations shows continued engagement and priority given to addressing internal control improvements and the monitoring of progress in implementing audit report actions will continue to be a specific focus for 2025/26 for both organisations and the JIAC.

As in previous years and to support the conclusion, additional sources of assurance were utilised where they provided commentary on the effectiveness of the organisations' governance framework or general management of risk. The assurances obtained provided a generally positive view of the organisation's arrangements and supported the overall conclusion of reasonable assurance.

In providing our service and completing the Joint Internal Audit Plan, the team have not been made aware of any significant control weaknesses not addressed by management and no limitations have been placed on the scope of the team's work or impairments to its independence.

- 4.1 In arriving at the conclusion, I have taken into account the following:
- The results of all audits and assurance work completed as part of the 2024/25 Joint Internal Audit Plan (paragraphs 4.2 – 4.8).
 - Collaboration assurance summary for non-TVP led collaborations (paragraphs 4.9 – 4.13).
 - Any additional assurance provided by an external review body (paragraph 4.14).
 - The progress made in implementing agreed actions from any issued final audit reports (paragraphs 4.15 – 4.16).

- Whether any significant control weaknesses have not been accepted or addressed by management (paragraph 4.17).
- Whether any limitations have been placed on the scope of the team's work or impairments to the independence of the team (paragraphs 4.18 – 4.19).

2024/25 Joint Internal Audit Plan

- 4.2 The 2024/25 Joint Internal Audit Plan has been completed and the table below details the number of days and plan % coverage by TVP CCMT Area and OPCC.

TVP (CCMT) / OPCC Area	Total Days	Plan %
TVP - Deputy Chief Constable	57 days	16%
TVP - Legitimacy and Public Value	28 days	8%
TVP - Crime and Criminal Justice	44 days	12%
TVP - Local Policing	24 days	7%
TVP - Operations	12 days*	3%
TVP - Regional Counter Terrorism and Organised Crime	11 days	3%
TVP - Finance	35 days	10%
TVP - Digital and Information	28 days	8%
TVP - People	12 days	3%
OPCC	22 days	6%
General (Limited / Minimal Assurance Follow Up / Sources of Assurance)	12 days	3%
Other (Supervision, Advice, Follow Up, Fraud Liaison, Annual Report, PSIAS Assessment, NFI and 2024/25 Carry Forward)	82 days	21%
TOTAL DAYS	367 days	100%

(* note: also see assurance from HIOWC on the Joint Operations Unit in paragraphs 4.11 and 4.12).

- 4.3 Each year, changes are made to planned audit activity and 2024/25 was no different. All changes were approved by the Internal Audit Oversight Group and noted by the JIAC. For different reasons, the following audits were replaced:

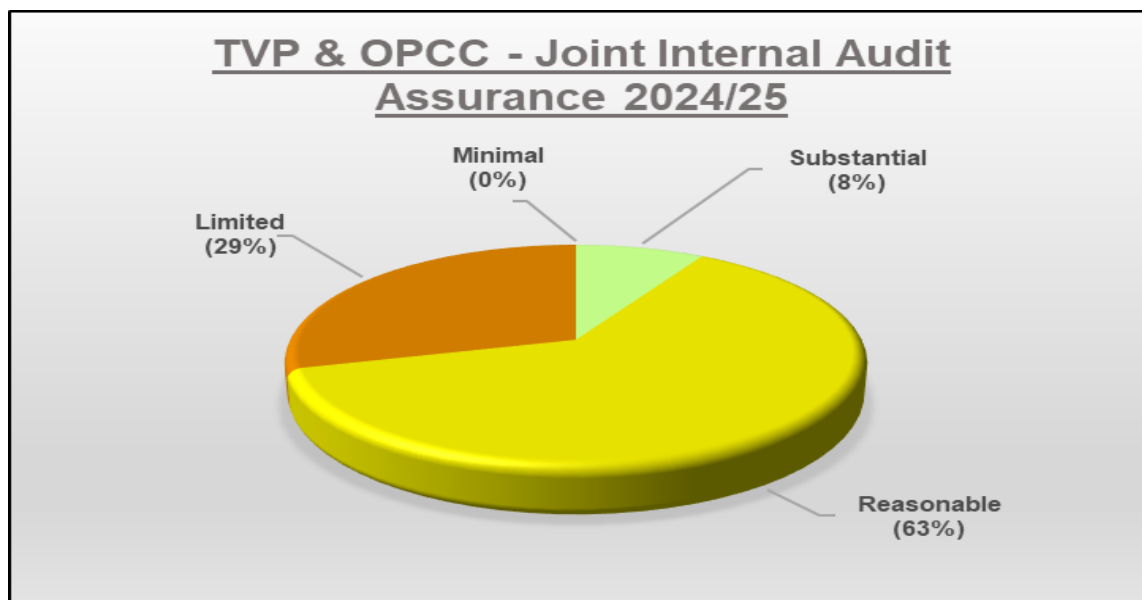
- CTC Review Outcome Actions.
- Trust and Confidence.
- Use of Powers (Stop & Search / S.163 Stops).
- Domestic Abuse Investigation Unit.
- Application Controls Review (CMP).
- OPCC Performance Management Framework.

- 4.4 The following audits were included:

- Complaints Process.
- RACE Action Plan.
- Rape and Sexual Offences.
- NHP Guarantee Readiness.
- Mobile Phone Procurement

- 4.5 A number of days were also allocated to complete the team's assessment against the new GIAS requirements. The only other changes that have been made include minor audit title amendments or day allocation alterations.

- 4.6 The Annual Internal Audit Conclusion is predominantly supported by the work completed by the JIAT. This is summarised by the following graph:



- 4.7 The table below details the audit assurance ratings issued over the last five years, for comparison*. There had been a reduction in the number of substantial and reasonable assurance ratings, therefore increasing the number of limited assurance ratings. Overall, audits receiving the lowest two ratings is at its second highest position over the last five years.

Rating	2020/21	2021/22	2022/23	2023/24	2024/25
Substantial	28%	0%	4%	9%	8%
Reasonable	50%	74%	63%	74%	63%
Limited	22%	26%	33%	17%	29%
Minimal	0%	0%	0%	0%	0%

(* note: although this table provides details of the ratings issued, as the Joint Internal Audit Plan content differs each year, this is not a direct comparison of areas reviewed and assurances provided).

- 4.8 In relation to the audit outcomes, the table below summarises the assurance rating for each completed audit. Appendix 2 details the full list of planned audits, the assurance ratings and the performance of actual days against the planned days.

Substantial Assurance (8%)	
A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	
TVP	- Limited / No Assurance Follow Up (includes some assurance on OPCC actions). - NHP Guarantee Readiness.
OPCC	None.
Reasonable Assurance (63%)	
There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	
TVP	- Assessment and Investigation Unit. - Child Abuse Investigation Unit. - Complaints Process.

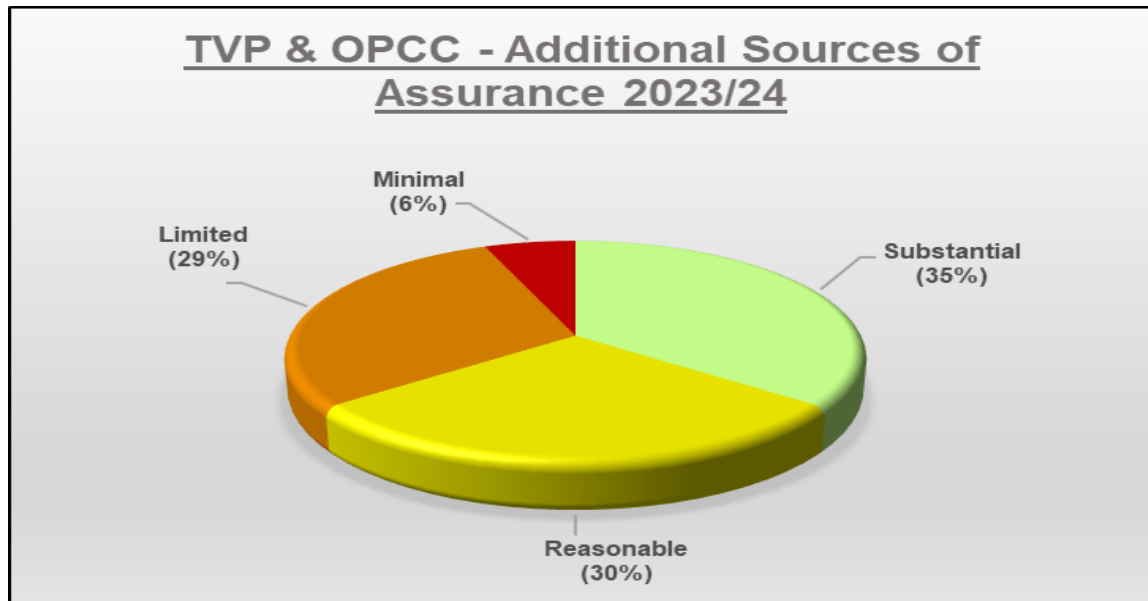
	• Contact Management Unit Performance. • Contract Management (Benefits Realisation and Supplier Performance Management). • CT and ROCU Governance and Risk Management. • External Review / HMICFRS Recommendation Closure. • Force Restructure Programme. • Force Strategic Plan Performance and Monitoring. • ICT - Disaster Recovery. • Key Financial Controls. • Mobile Phone Procurement. • People Directorate Action Follow Up. • RACE Action Plan. • Rape and Sexual Offences.
OPCC	• None.
Limited Assurance (29%) Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	
TVP	• Accounts Receivable. • Custody 2030 Programme Delivery. • Environmental Sustainability Strategy. • ICT - Third Party Contract Management. • MASH - Adult Protection Demand.
OPCC	• OPCC Statutory Responsibilities. • Thames Valley Together.
Minimal Assurance (0%) Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	
TVP	• None.
OPCC	• None.

Collaboration and Additional Sources of Assurance Summary

- 4.9 To support the Annual Internal Audit Conclusion, additional sources of assurance are also captured. These are considered if assurance is provided by an Internal Audit Team from another Force or an independent external review body. The scope of the reviews include:
- Collaborations TVP are involved in, but do not lead on;
 - The Force's or OPCC's internal arrangements; or
 - Where a service has been commissioned and / or delivered by an external provider.
- 4.10 Not all of the additional sources identified align with the JIAT's four grade assurance rating framework. Where the additional assurance cannot be aligned, the auditor's professional judgement is used to assign a rating, based on the content of the report and any issues raised. Additionally, conversations are held with other Forces that lead on bilateral, regional or national collaborations that TVP are involved in in terms of their audit coverage. Where the collaboration is not audited, assurance is taken from the annual planning process and that the collaborations are considered as part of any risk assessment.
- 4.11 As TVP collaborate bilaterally on a number of areas with Hampshire and Isle of Wight Constabulary (HIOWC), specific assurance has been received from them on their

internal audit approach for HIOWC led collaborations (i.e. the collaborated Joint Operations Unit functions and the Contact Management Senior Leadership Team). For 2024/25, HIOWC did not complete any collaboration audits in these areas.

- 4.12 There are no outstanding audit actions from HIOWC led collaboration audits.
- 4.13 The outcome of this year's collaboration and additional sources of assurance work is summarised by the following graph:



- 4.14 The tables below summarise the assurance rating for each additional source of assurance:

Substantial Assurance (35%)	
- HM Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS): PEEL 2023 - 2025: An inspection of Thames Valley Police (Public Powers and Public Treatment). - HMICFRS: An Inspection of the South-East Regional Response to Serious and Organised Crime (SEROUC). - United Kingdom Accreditation Service (UKAS): Forensic Investigation Unit. - UKAS: Digital Forensics Unit. - UKAS: South East Regional Organised Crime Unit (SEROUC). - UKAS: Terrorism Policing South East (CTPSE).	
Reasonable Assurance (30%)	
- HMICFRS: PEEL 2023 - 2025: An inspection of Thames Valley Police (Preventing Crime / Developing a Positive Workplace). - Independent Office for Police Conduct (IOPC): IOPC Recommendations (December 2024). - Information Commissioners Office (ICO): Decision Notice Actions. - ICO: Compliance with the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018 (DPA 2018) and other data protection legislation.	
Limited Assurance (29%)	
- HMICFRS: PEEL 2023 - 2025: An inspection of Thames Valley Police (Investigating Crime / Responding to the Public / Managing Offenders / Leadership and Force Management). - HMICFRS: An Inspection of the South-East Regional Response to Serious and Organised Crime (Thames Valley Police).	
Minimal Assurance (6%)	
HMICFRS: PEEL 2023 - 2025: An inspection of Thames Valley Police (Protecting Vulnerable People).	

Management Action Progress

- 4.15 The table below details a year end comparison of the total number of actions, those completed, those outstanding and those that are overdue. All actions prior to 2021/22 have been completed.

Year	Actions	Actioned	Outstanding	Overdue
2021/22	171	170	1	0
2022/23	258	248	10	10
2023/24	276	237	39	28
2024/25	254	60	194	34
TOTAL	959	715 (75%)	244 (25%)	72 (8%) *

(* note: as a % of the total number of actions).

- 4.16 The JIAT follow up management's progress in implementing agreed actions from any issued final audit reports. All overdue and outstanding actions are reported to the JIAC on a quarterly basis. For 2024/25, the number of actions reported to the JIAC in June 2024 was 30, rising to 38 by September, 58 by December and 64 by March 2025. Although the trend has increased during the year, there has been positive engagement from both organisations and steps are being taken to address the increasing number of overdue actions. Analysis of the overdue actions shows that it is not isolated to a particular area or a small number of audits. Additionally, there are a variety of reasons for the actions not being implemented, ranging from capacity, competing priorities and work taking longer than originally planned. The monitoring of overdue actions will continue to be a specific focus for the team, Force, OPCC and JIAC during 2025/26.

Conclusion Disclaimer

- 4.17 It should be noted that it is management's responsibility to operate the system of governance, risk and control, not the JIAT's. It is also management's responsibility to identify and implement appropriate management actions to mitigate the risks reported, or alternatively, to recognise and accept risks resulting from not taking action. If the latter option is taken by management on significant issues, this would be brought to the attention of the Internal Audit Oversight Group and the JIAC. In completing the Joint Internal Audit Plan, there have been no significant control weaknesses accepted or not proposed to be addressed by management.
- 4.18 In providing the conclusion, assurance can never be absolute, but is based on the scope of each review and the testing completed. The conclusion only reflects the issues that the JIAT are aware of and is not a comprehensive statement of all the weaknesses that exist or improvements that may be required. There have been no limitations placed on the scope of the team's work, there have been no impairments to the independence and objectivity of the team and there were no resource issues during the year. Appendix 1 details the planned audit days compared to the actual audit days delivered.
- 4.19 The Annual Internal Audit Conclusion is considered by the Governance Advisory Group and included within the PCC's and Chief Constable's joint Annual Governance Statement.

5. Audit Report Themes

- 5.1 In completing the 2024/25 Joint Internal Audit Plan, a high level analysis of the individual audit reports has been completed to identify any key themes that have

been reported. In relation to strategies, aims and objectives, in general, testing was positive with only a few areas being raised in relation to scope, policy aims and objective setting. In terms of training, guidance and procedures, again, audit outcomes were generally positive with both organisations setting effective guidance and training staff accordingly.

- 5.2 In relation to processes, monitoring and approvals, most of the “limited assurance” outcomes were in these areas. This appears to suggest that although processes are generally well designed, awareness, compliance and monitoring of them identified areas for improvement. In terms of the observations raised, there was a mixture of issues relating to “business as usual” processes, as well as those being applied to manage external demand.
- 5.3 In terms of governance, oversight and performance / risk management, in general, these areas were positive, but there were some aspects that could be improved to ensure effective local and strategic oversight as well as action to mitigate risks or issues.
- 5.4 The table in Appendix 4 provides a breakdown of the audits, assurance ratings and areas reviewed / concluded upon.

6. JIAT Performance

- 6.1 The following table shows the performance targets monitored by the JIAT during 2024/25.

Performance Measure	Target	2024/25 Performance	Comments	2023/24 Performance
Testing completed.	July (10%)	16%	In terms of performance, the team had a better year, maintaining a green level throughout the year.	8%
	November (40%)	44%	In terms of quality, the team aim to complete testing within four times the audit day allocation. For 2024/25, the eight audits outside this measure were by an average of nine days. This is a significant improvement on last year's 36 days. Delays were mainly due to liaising with the organisations to resolve audit queries and finalise test outcomes.	24%
	February (70%)	72%		56%
	May (100%)	100%		100%
Final Report issued.	July 0%)	4%	In terms of performance, the team had a better year, almost maintaining a green level throughout the year.	4%
	November (25%)	20%	In terms of quality, the team aim to issue the final report within 40 days of the exit meeting. For 2024/25, three audits were outside this	16%
	February (45%)	48%		36%

Performance Measure	Target	2024/25 Performance	Comments	2023/24 Performance
	May (100%)	100%	measure by an average of four days. This is a significant improvement on last year's 12 days. Delays were due to customers agreeing audit report content.	100%
Joint Internal Audit Plan delivered. Each audit review completed, excluding any agreed changes (i.e. removed audits).	100%	100%	Excellent performance achieved for 2024/25 with the full plan being delivered.	100%
Annual Internal Audit Quality Questionnaire outcome. Responses who strongly or tended to agree with the statements.	95%	96%	Excellent performance achieved for 2024/25 with many positive comments about the service and our approach. See Appendix 3 for the questionnaire responses.	97%

6.2 The team has, once again, had a very successful year, delivering a full audit plan. However, this would not have been possible without the support of the Force and OPCC who continue to positively engage with and support the audit process. The team have continued to adapt well to both organisation's agile working approach, with the audit process working seamlessly via the new technology deployed by the Force. The team have adapted certain arrangements to mobile working, to ensure that the audit process remains as efficient as possible. The team continues to receive positive customer feedback, the audit reviews are well received and a good level of performance against the team's performance targets has been achieved. Appendix 3 details the results of the Effectiveness of Internal Audit Questionnaire. In addition to the good level of performance achieved, the other key achievements for the team are:

- Focussed senior leader engagement with the audit review and follow up processes.
- Facilitating the Internal Audit Oversight Group meetings.
- Facilitating and administering the quarterly Fraud Group.
- Internal assurance liaison and correspondence.
- Supporting the effective operation of the JIAC and induction of the new JIAC members.
- Continuing to manage and facilitate the follow up process.

- Implementing the team's Quality Assurance and Improvement Plan.
- Reviewing and updating the team's Knowzone page.
- Annual review and update of the team's audit process and documentation.
- Initial assessment against the new GIAS requirements.
- Monitoring service continuity issues in the event of any prolonged absence by the in-house team.
- Effective operation and oversight of the team's outsourced ICT audit work.
- Ongoing development and support of the collaboration audit approach with HIOWC providing assurance on ICT and IM functions.
- Continued development of the additional sources of assurance work.
- Facilitating the National Fraud Initiative data submission and match review process.
- Attending and proactively contributing to the Police Audit Group (PAG) network and being members of the new PAG Board.

6.3 In terms of areas for development and focus for 2025/26, the JIAT will:

- Continually assess and review internal arrangements to ensure compliance with the GIAS and implement the team's Quality Assurance and Improvement Plan.
- Implement the team's Audit Strategy, delivering its vision and mission.
- Continue to raise awareness of the joint team and service for both organisations, ensuring effective engagement with the audit process.
- Take on board and respond to any feedback from audit customers.
- Identify any team process efficiencies to ensure an effective audit service for TVP and the OPCC (i.e. continual use of technology, artificial intelligence, data analytics, etc.).
- Effectively manage the team's outsourced ICT audit work.
- Deliver effective collaboration assurance for HIOWC.
- Support both organisations to ensure effective and timely implementation of agreed audit report actions.
- Focus on achieving a Green RAG status for each audit performance indicator.
- Continue to attend and actively contribute to the Police Audit Group network and PAG Board.
- Support compliance with the biennial National Fraud Initiative requirements.

Neil Shovell

Chief Internal Auditor

May 2025

APPENDIX 1

Resource Allocation and Utilisation

The following table details a comparison between the planned audit days and actual days delivered for 2024/25.

Description	Planned 2024/25 Days	Actual 2024/25 Days	Difference	Comments
Internal Resource	459	459	0	None.
External Resource	30	30	0	None.
TOTAL	489	489	0	
Overheads	89	77	- 12	Less days spent on sickness and carried forward leave.
Non-chargeable	16	15	- 1	Less days spent on administration.
Corporate Work	33	30	- 3	Less days spent liaising with external review bodies and reporting to the Collaboration Governance Board.
Audit Work	351	367	16	Additional days spent on the National Fraud Initiative, action follow up and a GIAS assessment. Less days spent on advisory work.
TOTAL	489	489	0	

APPENDIX 2

Summary of Audit Outcomes for 2024/25

Key to assurance ratings:

Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Minimal	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Org.	Force CCMT / OPCC SMT Lead	Audit Review	Status	Scope		Assurance	Overall Assurance
TVP	DCC	External Review / HMICFRS Recommendation Closure	Complete	Process for Tracking and Signing Off Recommendations and Agreed Actions		Reasonable	Reasonable
		Force Strategic Plan Performance and Monitoring	Complete	Strategic Plan Delivery Framework	Operational	Reasonable	Reasonable
					Organisational	Limited	
				Strategic Plan Oversight	Operational	Reasonable	
					Organisational	Limited	
		Custody 2030 Programme Delivery	Complete	Programme Scope, Resources and Timeframe		Limited	Limited
				Governance, Risks and Deliverables		Limited	
		Environmental Sustainability Strategy	Complete	Strategy Collation and Approval		Limited	Limited
				Strategy Implementation		Limited	
				Strategy Oversight and Governance		Limited	
	Legitimacy and Public Value	Complaints Process	Complete	Complaints Process		Reasonable	Reasonable
				Investigation Risk Assessment and Prioritisation		Reasonable	
				Performance Monitoring and Governance		Reasonable	
		Force Restructure Programme	Complete	Programme Progress and Delivery of Savings		Reasonable	Reasonable
		CTC Review Outcome Actions	Replaced	Programme Governance and Assurance		Reasonable	
				N/A		N/A	N/A

Org.	Force CCMT / OPCC SMT Lead	Audit Review	Status	Scope	Assurance	Overall Assurance
		Trust and Confidence (incl. Use of Powers)	Replaced	N/A	N/A	N/A
		Use of Powers (Stop & Search / S.163 Stops)	Replaced	N/A	N/A	N/A
		RACE Action Plan	Complete	Locally Relevant Activity	Limited	Reasonable
				Oversight of the TVP Race Action Plan	Reasonable	
		Enabling Services Programme	Replaced	N/A	N/A	N/A
	Crime and Criminal Justice	MASH - Adult Protection Demand	Complete	Adult Protection Guidance, Training and Process	Limited	Limited
				Governance (Demand, Performance and Partnership Working)	Reasonable	
		Child Abuse Investigation Unit	Complete	External Review Improvements	Reasonable	Reasonable
				Current and Future Demand Management	Reasonable	
		Domestic Abuse Investigation Unit	Replaced	N/A	N/A	N/A
		Rape and Sexual Offences	Complete	Implementation of the National Operating Model	Reasonable	Reasonable
				RASO Governance and Oversight	Reasonable	
		EMU Freezer Usage	Replaced	N/A	N/A	N/A
	Local Policing	Assessment and Investigation Unit	Complete	Process Risk Assessment and Compliance	Reasonable	Reasonable
				Demand Tracking and Progress	Reasonable	
				Cross Departmental Working	Substantial	
				Governance and Oversight	Reasonable	
		NHP Guarantee Readiness	Complete	Readiness with the Guarantee	Reasonable	Substantial
				Assurance and Monitoring	Substantial	
				Governance and Oversight	Substantial	
	Operations	Contact Management Unit Performance	Complete	Contact Management Strategy / Delivery Plan Implementation (incl. HMICFRS AFIs)	Reasonable	Reasonable
				Departmental Operations and Demand Management	Substantial	
				Performance, Risk and Issue Management	Reasonable	
	Regional Counter Terrorism and Organised Crime	CT and ROCU Governance and Risk Management	Complete	Risk Management Arrangements	Reasonable	Reasonable
				Governance Arrangements	Reasonable	
	Finance	Key Financial Controls	Complete	Journal Processing	Reasonable	Reasonable

Org.	Force CCMT / OPCC SMT Lead	Audit Review	Status	Scope	Assurance	Overall Assurance
				Discreet Credit Cards and Purchase Cards	Not Reviewed	
				Charging for Police Services	Limited	
		Accounts Receivable	Complete	Accounts Receivable Procedures	Reasonable	Limited
				Refunds, Credit Notes and Write Offs	Limited	
				Management Oversight	Limited	
		Contract Management (Benefits Realisation and Supplier Performance Management)	Complete	Contract Benefit Management	Reasonable	Reasonable
				Supplier Performance Management	Limited	
	Digital and Information	Application Controls Review (CMP)	Replaced	N/A	N/A	N/A
		ICT - Disaster Recovery	Complete	Resources, Skills and Documentation	Reasonable	Reasonable
				Recovery Processes and Arrangements	Substantial	
				System and Technology Resilience	Reasonable	
		ICT - Third Party Contract Management	Complete	Governance and Procedures	Reasonable	Limited
				Monitoring and Oversight	Reasonable	
				IT Security Risk Management	Limited	
		Mobile Phone Procurement	Complete	Mobile Phone Process Mitigations	Reasonable	Reasonable
				Wider Process Learning and Improvements	Reasonable	
	People	People Directorate Action Follow Up	Complete	Follow up of Actions from 2022/23 and 2023/24 Audit Reports	Reasonable	Reasonable
OPCC	OPCC	Thames Valley Together	Complete	Awareness, Communications and Engagement	Limited	Limited
				Funding, Future Developments and Added Value	Limited	
				Governance, Structure and Oversight	Limited	
		OPCC Performance Management Framework	Replaced	N/A	N/A	N/A
		OPCC Statutory Responsibilities	Complete	Identification of Statutory Responsibilities	Limited	Limited
				Roles and Processes for Meeting Statutory Responsibilities	Limited	
				Oversight of Compliance	Limited	
N/A	General	Limited / Minimal Assurance Follow Up	Complete	Follow up of Actions from 2023/24 Limited Assurance Audit Reports	Substantial	Substantial

Org.	Force CCMT / OPCC SMT Lead	Audit Review	Status	Scope	Assurance	Overall Assurance
		Sources of Assurance	Complete	Additional Sources of Assurance	N/A	N/A
		GIAS Self-Assessment	Complete	Internal self-assessment against the Global Internal Audit Standards.	N/A	N/A

APPENDIX 3

Effectiveness of Internal Audit Questionnaire Results

To gauge customer opinion of the quality and effectiveness of the JIAT, a questionnaire was circulated to customers and key stakeholders during April and May 2025. The questionnaire was split into two sections, Strategic and Operational. This was done as certain individuals only have involvement in the annual planning process and audit outcomes, and some are only involved in an individual audit. Where individuals are involved in both, they were able to complete both parts.

Question	Agree	Tend to agree	Tend to disagree	Disagree	Unable to Comment
Strategic					
The Joint Internal Audit Team provides an effective service for TVP / OPCC	20	11	2	0	3
I am aware of the team's role, purpose and responsibilities	24	9	1	0	2
The team is professional, independent and objective	25	8	0	0	3
I am given opportunity to contribute when the annual Joint Internal Audit Plan is collated and my views are considered	19	10	2	1	4
I understand my responsibilities as part of the audit process to ensure an effective outcome and mitigate any risks raised	24	8	1	1	2
Operational					
I am given opportunity to contribute to the scope of the audit	24	7	0	0	4
My opinions and feedback are considered during the audit to ensure a fair and accurate outcome	24	8	1	0	2
The auditor took care to minimise disruption on our service during the review	27	5	0	0	3
Internal audit reports are clear and help me manage risk and improve controls and governance	16	12	3	0	4
OVERALL ANALYSIS	203	78	10	2	27
%	64%	24%	3%	1%	8%

A comparison of the results of the 2025 questionnaire against the 2023 and 2024 responses is summarised below:

Responses	May 2023	May 2024	May 2025
% who agreed with the statements	73%	67%	64%
% who tended to agree with the statements	15%	22%	24%
% who tended to disagree with the statements	3%	2%	3%
% who disagreed with the statements	1%	1%	1%
% who were unable to comment	8%	8%	8%

In addition to the responses above, the following comments were recorded on the questionnaires returned:

Strategic

- Better communication about why some audits are taken forward and others are not. Not sure just asking for ideas always works. If an area does not want scrutiny but has not had an audit for some time, how would this be picked up?
- I am very pleased with the service being delivered by the Joint Internal Audit team. Their work is of a high standard and enables me to focus in on areas for improvement both within the OPCC and TVP.
- My comments would be in regards the quality of the output from the third party. In many cases, there are findings against which actions are vague, too high level and / or not tightly linked against the finding.
- They are very supportive.
- Very good interaction and engagement with the Audit Team. Results clearly explained and draft feedback shared throughout.
- Based on experience over the last year, the audit process appears to be moving away from a prioritised and realistic concentration on real risk and getting bogged down in the minutiae of matters of process.
- Great opportunity for outside perspective. Contributes towards legitimacy. We need to be more proactive in using the team.

Operational

- Individual audits can help you prioritise the action. However, they do not help tackle the root causes of the gaps / issues and I sometimes feel conflicted that my role in shaping the ToR means I am essentially guiding the audit.
- Auditors listen and take views into account when making recommendations.
- I am always engaged positively in the scoping of audits relevant to me and asked to contribute to the wider scoping of areas not within my direct workload, which is really useful.
- I always feel that I am being listened to and what I say is taken into account.
- Minimal disruption to the team. The Audit Team carefully considered the approach taken.
- The audit report was longer and more detailed than I am used to. I personally would prefer a more concise document summarising the general findings and the listing in one or two sentences the finding, using major, minor and observations and action tracker for the area lead to complete.
- Too much fixation on not particularly relevant detail with the result that several recommendations are seemingly duplicated and the overall focus becomes diluted.
- All my interactions with the audit team have always been really positive and productive and I value their support to the Force.

APPENDIX 4

Key Themes Arising from the 2024/25 Individual Audit Reports

Org.	Area	Audit Review Assurance	Strategy	Aims / Objectives	Training	Guidance / Procedures	Process	Monitoring / Approvals	Governance / Oversight	Performance / Risk Management	Substantial	Reasonable	Limited	Minimal
TVP	External Review / HMICFRS Recommendation Closure	Reasonable					R					A: Process for Tracking and Signing Off Recommendations and Agreed Actions		
	Force Strategic Plan Performance and Monitoring	Reasonable					R L		R L			A: Strategic Plan Delivery Framework: Operational B: Strategic Plan Oversight: Operational	A: Strategic Plan Delivery Framework: Organisational B: Strategic Plan Oversight: Organisational	
	Custody 2030 Programme Delivery	Limited		L					L				A: Programme Scope, Resources and Timeframe B: Governance, Risks and Deliverables	
	Environmental Sustainability Strategy	Limited		L			L		L				A: Strategy Collation and Approval B: Strategy Implementation C: Strategy Oversight and Governance	
	Complaints Process	Reasonable					R		R	R		A: Complaints Process B: Investigation Risk Assessment and Prioritisation C: Performance Monitoring and Governance		
	Force Restructure Programme	Reasonable					R		R			A: Programme Progress and Delivery of Savings B: Programme Governance and Assurance		
	RACE Action Plan	Reasonable					L		R			B: Oversight of the TVP Race Action Plan	A: Locally Relevant Activity	
	MASH - Adult Protection Demand	Limited				L			R			B: Governance (Demand, Performance and Partnership Working)	A: Adult Protection Guidance, Training and Process	
	Child Abuse	Reasonable					R			R		A: External Review Improvements		

Org.	Area	Audit Review Assurance	Strategy	Aims / Objectives	Training	Guidance / Procedures	Process	Monitoring / Approvals	Governance / Oversight	Performance / Risk Management	Substantial	Reasonable	Limited	Minimal
	Investigation Unit											B: Current and Future Demand Management		
	Rape and Sexual Offences	Reasonable					R		R			A: Implementation of the National Operating Model B: RASO Governance and Oversight		
	Assessment and Investigation Unit	Reasonable				R	R	S	R		C: Cross Departmental Working	A: Process Risk Assessment and Compliance B: Demand Tracking and Progress D: Governance and Oversight		
	NHP Guarantee Readiness	Substantial					R	S	S		B: Assurance and Monitoring C: Governance and Oversight	A: Readiness with the Guarantee		
	Contact Management Unit Performance	Reasonable	R				S			R	B: Departmental Operations and Demand Management	A: Contact Management Strategy / Delivery Plan Implementation (incl. HMICFRS AFIs) C: Performance, Risk and Issue Management		
	CT and ROCU Governance and Risk Management	Reasonable							R	R		A: Risk Management Arrangements B: Governance Arrangements		
	Key Financial Controls	Reasonable					R L					A: Journal Processing	C: Charging for Police Services	
	Accounts Receivable	Limited				R	L		L			A: Accounts Receivable Procedures	B: Refunds, Credit Notes and Write Offs C: Management Oversight	
	Contract Management (Benefits Realisation and Supplier Performance Management)	Reasonable					L	R				A: Contract Benefit Management	B: Supplier Performance Management	
	ICT - Disaster Recovery	Reasonable				R	S	R			B: Recovery Processes and Arrangements	A: Resources, Skills and Documentation C: System and Technology Resilience		
	ICT - Third Party Contract Management	Limited				R		R		L		A: Governance and Procedures B: Monitoring and Oversight	C: IT Security Risk Management	
	Mobile Phone	Reasonable					R		R			A: Mobile Phone Process		

[illegible]



JOINT INDEPENDENT AUDIT COMMITTEE



Title: Progress on delivery of agreed actions in Internal Audit reports

Recommendation: The Committee is requested to note the report.

Officer's Approval:

PCC Chief Finance Officer (OPCC)

Date: 23/05/25

Director of Finance (TVP)

Date: 23/05/25

1 Introduction and background

- 1.1 The report provides details of the progress made by managers in delivering the agreed actions in internal audit reports.

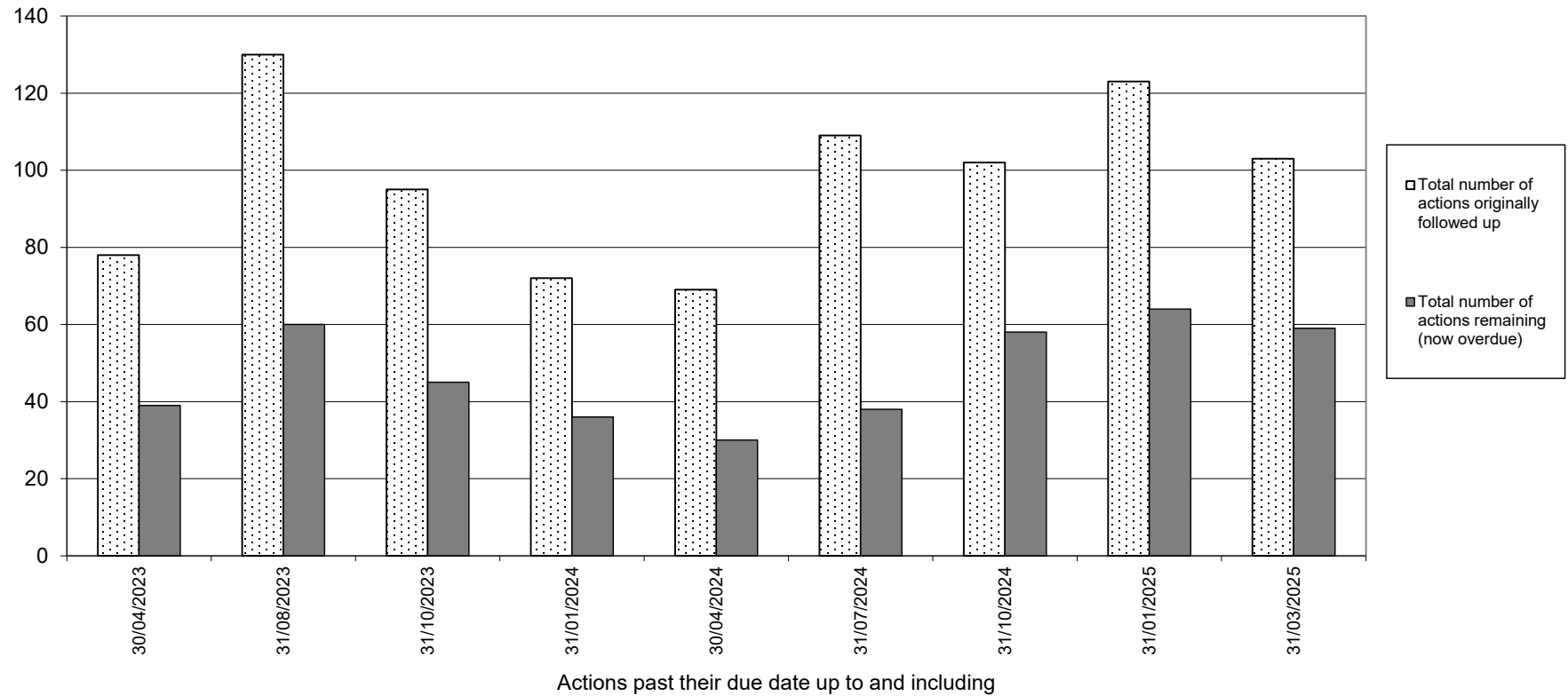
2 Issues for consideration

- 2.1 Appendix 1 sets out an analysis of the position with regard to the number of overdue actions as at 31st March 2025 in relation to audits conducted during the years 2021/22 to 2024/25. It shows that in total there were 59 overdue actions at 31st March, arising from 18 separate audits. The overdue actions are split by priority.
- 2.2 Appendix 2 shows the changes in the number of overdue actions since the previous report to this Committee in March 2025. The total number of outstanding overdue actions reported has fallen from 64 to 59.
- 2.3 Appendix 3, as per previously agreed parameters, sets out the information provided by managers in respect of all priority one actions that are overdue and any priority two actions which are overdue by nine months or more. It includes all agreed actions that should have been completed by 31st March 2025. The information is based on responses from managers received up to and including 28th May 2025. If required, a verbal update will be provided to the Committee on any further information received since this report was written.

ANALYSIS OF OVERDUE ACTIONS AS AT 31ST MARCH 2025

Audit Subject/Location	Overall rating	CCMT/COG Lead	Total actions	Not yet due	Overdue	Overdue as % of original actions	Priority 1	Priority 2
2022/23								
Community Safety Fund	Reasonable	Martin Thornley (OPCC)	17	-	1	6%	1	-
Contact Management Platform Performance	Reasonable	ACO Mike Lattanzio	7	-	1	14%	1	-
Domestic Abuse	Reasonable	T/ACC Olly Wright	23	-	4	17%	3	1
ICT/Digital Strategy	Reasonable	ACO Mike Lattanzio	5	-	2	40%	-	2
ICT Enterprise / M365 Security Management	Reasonable	ACO Mike Lattanzio	6	-	1	17%	-	1
TOTAL					9	-	5	4
2023/24								
Counter Fraud Controls	Reasonable	Various	18	-	6	33%	3	3
Criminal Justice Outcomes (Out of Court Disposals)	Reasonable	T/ACC Olly Wright	10	1	3	30%	2	1
Digital Project Implementation	Reasonable	ACO Mike Lattanzio	7	-	2	29%	2	-
ICT Cyber Security Governance and Framework	Reasonable	ACO Mike Lattanzio	5	1	3	60%	-	3
Mandatory and Essential Training Completion	Limited	ACO Nicky Cornelius	30	-	1	3%	-	1
Regional Vehicle Policy and Fleet Usage	Reasonable	ACC Tim Metcalfe	8	-	1	13%	-	1
Stalking	Reasonable	T/ACC Olly Wright	18	3	1	6%	-	1
Trust and Confidence	Reasonable	ACC Dennis Murray	9	-	6	67%	3	3
Working Smart - Security and Data Protection Compliance	Reasonable	DCC Ben Snuggs ACO Mike Lattanzio	16	-	1	6%	-	1
TOTAL					24	-	10	14
2024/25								
Accounts Receivable	Limited	ACO Linda Waters	27	-	4	15%	1	3
Assessment and Investigation Unit	Reasonable	ACC Christian Bunt	11	-	4	36%	-	4
Contract Management (Benefits Realisation and Supplier Performance Management)	Reasonable	DCC Ben Snuggs	11	-	5	45%	3	2
		ACO Mike Lattanzio						
		ACO Linda Waters						
Thames Valley Together	Limited	ACO Mike Lattanzio ACC Christian Bunt Paul Gresty (OPCC)	33	-	13	39%	6	7
TOTAL					26	-	10	16
OVERALL TOTAL					59	-	25	34

Analysis of the number of overdue actions



UPDATE ON PROGRESS IN DELIVERING OVERDUE AGREED ACTIONS

(Covers only Priority 1 actions and Priority 2 actions that are more than nine months overdue)

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
Accounts Receivable					
<u>Management information and reporting</u> Historically there has been some KPIs/management information produced but this has not been completed for some time. It was confirmed during the audit that this is now being looked at both in terms of reinstating the previous KPI information and also considering what other monitoring information is required by management to effectively oversee the operation of the accounts receivable processes. Risk: Lack of management information leads to ineffective oversight of the levels of debt and where significant individual debts are building up.	The aged debtor report is produced on a monthly basis. On top of this, the intention is to introduce automated dashboard data for the AR process. This would provide an overview to management on how the process is working and key issues which require attention.	31/12/24	1	This is one of a selection of dashboards being developed by Finance SMT. Work has been delayed but is underway.	31/07/25
Community Safety Fund					
<u>OPCC Contract Management and Commissioning Strategies</u> There is an OPCC Commissioning Strategy and an OPCC Contract Management Strategy in place, which both include narrative with regard to the Community Safety Fund (CSF) and how it will be operated. Neither document has been updated since February 2021 and, both through review during the audit and via discussion with the Head of Partnerships and Community Safety (HPCS), it was confirmed that the narrative included is no longer up to date. Risk: Out of date strategies lead to staff being unclear on the current approach and requirements in relation to the management of the CSF.	A wider review of the approach to commissioning and contract management is being undertaken. Determining what strategies are needed going forward, and who will compile/update those strategies, will form part of this wider review.	31/07/24	1	Review of the process and production of revised process flows is complete, which has reduced the risk and therefore the priority of this action. The restructure has clarified responsibilities for strategies across the OPCC, and the Service Delivery Directorate are updating the strategies.	30/06/25
Contact Management Platform Performance					
<u>CMP – MOPI Compliance</u> During the review, one aspect that was highlighted related to CMP's compliance with the Management of Police Information (MOPI) requirements. Although work has been ongoing for the last 18 months and progress is being made, CMP does not currently fully comply with MOPI in relation to the deletion of data the Forces are not lawfully allowed to retain or has been asked to delete. The Integrated Systems Support Structure have identified a solution and the options are currently the subject of an Annual Planning Process / Medium Term Financial Plan bid, which has been highlighted as a mandatory requirement. If approved, work will commence in April 2023 and should be completed by the end of 2023. Risk: The Forces do not fully comply with legal MOPI requirements, leading	An APP / MTFP bid has been submitted to assist with CMP complying with MOPI requirements. If successful, the approved solutions will be applied to the platform. If the APP / MTFP bid is unsuccessful, the risk exposure to both Forces will be approved and owned by the necessary senior leader governance forum.	30/12/23	1	Given the lapse of time and subsequent changes to CMP, the requirements specifications have been reviewed and updated, ready to be delivered as part of phase 2 of the MoPI RRD project. Funds are allocated and ICT resource has been earmarked, with a view to starting the project in Q3 of 2025-26. In the meantime, a manual process is in place to fulfil any 'right to erasure' requests made by members of the public to help mitigate the risk.	31/12/26

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
to potential sanctions or reputational damage.					
Contract Management (Benefits Realisation and Supplier Performance Management)					
<u>Benefits Tracking</u> During the audit, the Quarterly Investment Bid Process benefit identification and realisation arrangements were reviewed. As part of the standard Business Case template, a section on benefits is required to be completed. In reviewing the nine Business Cases presented to the July Joint Change Governance Board, all Business Cases had the benefits section completed, but the content varied with two Business Cases being very light on detail. Additionally, in terms of benefits realisation monitoring, the governance structure, responsibility and accountability was yet to be formally agreed. The expectation is that benefits will be mainly tracked by the owning department as it will be their responsibility to deliver the Business Case outcomes. However, there will need to be a link back to the Joint Change Governance Board for assurance over the delivery of benefits. Risk: Benefits are not tracked and reported, leading to a lack of assurance over benefit realisation.	In terms of benefit tracking, the main responsibility for this will be with the originating department. However, there will need to be a central process for gaining assurance on the delivery and realisation of any stated benefits. This central oversight will need to take place via the Joint Change Governance Board, Corporate Finance and where needed, the Force's Transformation / Change governance structure.	31/12/24	1	Benefits tracking is measured in a number of ways – delivery of a project, performance improvement as examples. Some further discussions need to take place on the assurance mechanisms.	30/06/25
<u>Enabling Services Project</u> The Force are currently working on an Enabling Services Project. Deloitte has completed the first phase of this work and issued a "Discovery Report for the Finance, People and Tasking and Resilience Directorates (Thames Valley Police Enabling Services Programme)" in June 2024. The report included a sub-opportunity to "improve the effectiveness of contract management across the Force". The detailed observations and findings are: - Contract Management responsibility is mainly devolved to individual business areas - procurement stakeholders reported a lack of accountability for this key responsibility, which is impacting the value that is derived from third party contracts (c. £100m annual spend under contract). - With this devolved responsibility, contract management expertise needs to be strengthened across the Force to underpin robust contract management and avoid continued provision to the force of non-optimal goods and services, with little to no recourse for suppliers. - Poor planning and contract management can lead to wastage of resources. Instances of contract performance not being managed and suppliers having to be replaced results in a drain of TVP resources, both in terms of people effort and expenditure. - The future operating model for the provision of commercial skills and expertise should be considered (i.e., should this be consolidated into a central 'Centre of Expertise', continuation of the current devolved approach, but with greater commercial business partnering support, or other?). The findings above have also been observed as part of the audit and are	Following receipt of the Enabling Services Project report from Deloitte, a workshop is planned for the end of September 2024 to go through the various models and future options for the Force's approach to contract / supplier management. The draft options are currently split between Gold, Silver and Bronze solutions. There is also a draft proposal for a pilot of contract management options, using a sample of current contracts to see how the options will work. The outcome of any future changes will focus on using the Force's resources in an effective way to manage contracts, based on an agreed tier structure, focussing on risk (impact and likelihood) of the contract failing and the related link to Force operations and outcomes.	31/03/25	1	Funding has been agreed for a temporary resource to implement the Contract Management model across the Force. Currently awaiting some advice from HR with regards to the legal aspects of recruitment. The force is currently developing a full business case to secure the funds for the ES with a preferred option of a Strategic partner supported programme which will see People, Finance, Tasking and resilience transformed and improvements to our systems and processes. The business case is expected to be complete in June 2025.	30/09/25

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
being considered as part of the Enabling Services Project. Risk: Issues identified as part of the Enabling Services Project report are not addressed, leading to areas for improvement not being realised.					
<u>Overall Supplier Management Framework</u> The audit tested the overall Force approach to supplier management. Currently, contracts are split between Operational and ICT areas. Operational contracts are procured, in general, by the Procurement Team, with contracts either being managed locally by allocated contract managers, with the support of the Procurement Team; or for a small number of contracts, managed solely by the Procurement Team. For ICT contracts, these are generally procured by the ICT Commercial Management Team, with the support of the Procurement Team. Contracts are then transferred to ICT for the Commercial Management Team's Vendor Managers to manage. For lower tier contracts, these are managed locally by operational leads. The main observations with the approach above are: - The Force's Procurement Policy has high level requirements in relation to contract management. - The Procurement Team have a more detailed Contract Management Policy document, which details expectations in relation to supplier management. This document can be shared with local contract managers. - There is a lack of a Force wide contract management framework, guidance and process defining roles, responsibilities and best practice for managing Force contracts. Due to the lack of Force guidance and inconsistent arrangements, the approach, efficiency and effectiveness of contract management varies across the Force. Risk: Lack of an overall, consistent or agreed Force framework for supplier management, leading to ineffective or inefficient arrangements being applied.	A contract management maturity assessment has been completed, which has been presented to Deloitte, as part of their Enabling Services Project work. This is being used to define the future contract management model for the Force. See action 5.1 for more detail on how the Force's future contract management arrangements will be developed, which may result in a different approach, requiring a new policy, framework and guidance.	31/03/25	1	A single model has been created for Contract Management. The roll out will be dependent upon recruitment of temporary staff to manage the process.	30/06/25
Counter Fraud Controls					
<u>Review of Mileage and Expense Claims – Corporate Finance</u> The audit reviewed the structure of management oversight and review of mileage and expense claims. Testing found the following: - The Travel and Vehicle Use Policy (January 2017) states: "4.14 Audit Checks: 4.14.1 Finance Department will undertake random dip checks on a regular basis to ensure fuel and other travel receipts are being retained and mileage claims are in accordance with the policy. Unapproved mileage claims which substantially exceed the maximum	A discussion will take place at Corporate Finance Senior Management Team (SMT) with regard to the review, management reporting and oversight of mileage and expense claims. Where enhancements are agreed, these will be	31/12/24	1	A Project Group has been set up with an agreed Terms of Reference to review the current Mileage and Expenses guidance. Once this has been updated, the necessary management information will be agreed.	30/09/25

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
daily level will be investigated with the individual concerned and appropriate action taken as required." - The Expenses and Other Ad Hoc Payments Policy (August 2018) states: "4.14 Audit Checks: Finance will undertake audit checks on a monthly basis to ensure the expenses claims comply with the policy and will require explanations and physical copies of the receipts. The audits will also look at the number and frequency of claims to understand the drivers. All anomalies/ non-compliance will be investigated with the individual concerned, referred to senior management as appropriate and will be reported to the Professional Standards department or People services department. If an expense claim is found not to comply with this policy it will be recovered from the recipient." - The Mileage and Expense Claim Knowzone page states: "Expense claim forms are official requests for payment submitted by an individual to the organisation. It is important that they are completed in accordance with Police Regulations, Conditions of Service, the Travel Policy, the Expenses and Ad-Hoc Payment Policy, the Driver Policy and accordance with the Code of Ethics. Failure to follow the correct process could result in payments being delayed or refused and could lead to disciplinary action against the claimant. Regular checks and audits are carried out on expense claim forms." Testing found that no dip checks are currently completed by Corporate Finance on mileage or expense claims. It was commented that the team previously ran monthly audit reports and selected samples, but capacity and other priorities mean these checks no longer take place. Risk: Claims are not subject to regular dip checking or review, leading to process issues not being identified and resolved.	introduced as business as usual.				
<u>Overtime for Police Officers Policy</u> The Force has adopted an Overtime for Police Officers Policy (October 2020) and Police Officer Overtime Guidance and Protocols (January 2021). It was confirmed that although the documents are two or three years old, both were up to date. However, in reviewing the documents, the Overtime for Police Officers Policy states that it is due a review every three years (i.e. October 2023). Risk: Out of date policy or guidance, leading to inconsistent practise being applied.	The Overtime for Police Officers Policy will be reviewed and updated, if required. If changes are required, the updated policy will be approved and placed on the Knowzone.	31/03/24	2	A review of the Overtime Policy and related policy guidance has been completed and there are recommendations for a change in policy guidance relating to the timescale in which claims are made. Once the wording of the proposal is accepted by SMT, the policy will be updated.	30/06/25
<u>Fuel Card Communications</u> The audit found that there have been some Force wide communications issued, but this may be enhanced based on the work of the STOG Task & Finish Group and the need to promote the Discount Diesel scheme. Risk: A lack of corporate awareness of the fuel card requirements, leading	The STOG Task & Finish Group will aim to issue specific communications on any changes or improvements to the fuel card process, specifically around use of the Discount Diesel scheme.	31/12/24	1	The Travel policy has been reviewed and broken up into smaller section to make areas easy to find and read, including a fuel policy signposting fuel should be sourced from garages that provide the lowest cost per litre and motorway services should be avoided. Once these policies have been agreed and signed off by CCMT	30/06/25

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
to incorrect processes being applied.				some overarching Fleet comms will be issued, likely direction to discount fuel and supermarket sites.	
<u>Fuel Card Reporting and Investigation</u> The CTC receive automated e-mails from the All Star system regarding any unusual amounts or payments. These are forward to LPAs / departments for action. The CTC's Fuel Card Procedure document details the following in relation to "Management Information": <u>5.1 Management Information</u> - The CTC will receive computer data compatible with Tranman (the fleet management software) to maintain the individual fleet vehicle fuel consumption records. - The CTC will provide monthly fuel reports for all Departments with fleet and hire vehicles. The fuel reports will include any fuel issues notified to Transport other than transactions and adjustments for fleet vehicles no longer in service. Other ad hoc reports may also be provided as required. - The CTC will provide Finance Dept with a quarterly report of fuel card purchases which will include details of spending on inappropriate fuel types. Finance will contact the relevant Depts for further investigation and follow up as required. <u>5.2 Financial Monitoring</u> - Fuel usage at a Force level will be monitored monthly by the Finance dept. - Fuel usage by LPA/Dept will be monitored by the Finance dept on a quarterly basis and any substantial movements investigated further. - With regards to fleet vehicles (only), the Finance department will review the quarterly report provided by the card supplier to highlight any Super Unleaded and Premium Diesel purchases and notify relevant departments accordingly for further investigation." Discussions during the audit found that the system of management reporting and data investigation, as described above, no longer takes place on a regular basis. - CTC: No real oversight of risks and issues as this is the responsibility of each Force within the consortium. Fraud reports are forwarded to each Force, based on specific parameters. Any issues that are fed back are acted upon. - LPAs / departments: Management of fuel cards, but no real checking of individual transactions, unless highlighted in the fraud reports. - Corporate Finance / Accountancy: Processing of invoice payments	A discussion will take place at Corporate Finance Senior Management Team (SMT) with regard to the review, management reporting and oversight of fuel card usage. Where enhancements are agreed, these will be introduced as business as usual.	31/12/24	1	A Project Group has been set up with an agreed Terms of Reference to review fuel cards. The necessary oversight of any policy changes will take place.	30/09/25

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
and monitoring of overall budget spend, but no review of specific transactions. - PSD: Occasional review if a specific issue is reported for investigation. This aspect is potentially something that could be reintroduced, on a risk basis, following the work of the STOG Task & Finish Group. Risk: A lack of management oversight and review of transactions, leading to specific risks or issues not being addressed.					
Criminal Justice Outcomes (Out of Court Disposals)					
<u>Force Wide Governance Arrangements</u> The audit tested the Force wide governance arrangements that will be applied to monitor OOCd risks and issues. At the end of the review, it was commented that these arrangements are yet to be agreed. The review also tested the performance and oversight processes. It was commented that these aspects are due to be worked on from February 2024 and will include the collation of an OOCd Performance Framework focussing on compliance, breaches, reoffending and national standards of readiness. Additionally, the data collated by the OOCd Centralised Team will also be utilised to provide an overall picture on demand, risks and issues. The aim is for the new governance and performance framework to go live in quarter one or two of 2024/25. Risk: Lack of an effective governance or performance framework, leading to OOCd risks and issues not being overseen or addressed.	The Force wide governance arrangements to monitor OOCd risks and issues will be agreed and implemented. Additionally, the necessary performance framework and measurements for overseeing OOCd aspects will be agreed and implemented.	30/09/24	1	The OOCR Case Workers have now passed their probationary periods and have accepted their roles on a permanent contract. This brings some stability to the team as a whole and with it some confidence around being able to build the process framework and performance metric. The "how to" guide is being drafted on 23-24th June as a team effort, with much of the content already organised, but a meeting is required to edit the finer details. With regards to the Central Team (Administration), we have a seconded Team Leader until September 2025 and vacancies within the administration cohort itself which has been complicated by the ongoing relocation of Reading Police Station where the Central Team are based. However, the "round table" approach regarding the Central Team's process and performance took place on 1st April with a guide ready – the idea being we "test" this on the new members of staff which are currently in the process of being recruited.	30/06/25
<u>OOCd Partnership Scrutiny Panel</u> The audit tested the arrangements for the OOCd Partnership Scrutiny Panel. At the end of the audit, it was commented that the meetings are not currently taking place and the panel is on hold, pending the outcome of Office of the Police and Crime Commissioner's (OPCC) governance review. An additional comment was made that once the panel is operational again, there is the potential for the panel to not be chaired by the Force as this could be seen as a conflict of interest. Once the outcome of the OPCC's review is communicated, the future of the OOCd Partnership Scrutiny Panel will be agreed. Risk: Lack of an effective scrutiny panel process, leading to ineffective oversight and assurance on the Force's arrangements.	Once the outcome of the OPCC's governance review is known, the future arrangements for the OOCd Partnership Scrutiny Panel will be agreed. The option for the panel to not be chaired by the Force will also be considered.	31/12/24	1	It has been agreed that the OOCd Partnership Scrutiny Panels can commence. This decision is awaiting final approval. Once agreed, the necessary personnel and meeting documentation will be arranged.	30/06/25

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date																																										
Digital Project Implementation																																															
Digital Operating Model, Resources and Capacity The Force's current Operating Model and structure for digital initiatives and projects was adopted in 2022. The model was set up and aligned to the Digital Strategy, but as more projects and initiatives have been approved or are being worked on, the current model would benefit from a review. This review is currently taking place, with an outcome to propose changes to the approach. Additionally, ICT have a resource planning process in place, but this is not fully aligned between Joint ICT, the Joint Information Management Unit, the Integrated System Support (ISS) Team and ICT's Change Delivery Unit. Also, ISS Resources is currently noted as a risk within the Integrated Systems Working Group Risk Log. Once the review of the Operating Model is complete, it was commented that there will be a need to go through all of the projects and initiatives and ensure they are resourced and prioritised. Risk: Lack of an effective Digital Operating Model, leading to initiatives not being resourced or delivered.	The overall Operating Model for digital services and programmes is currently being reviewed. The outcome will be to ensure an effective operational digital structure and resources with the necessary governance and oversight, aligned to current requirements for both Forces.	30/09/24	1	This action has been split into two areas: - Reduce the current vacancies within the Digital Team. - Expand current MTFS planning process to include JIMU and Digital. The outcome will be to ensure an effective operational digital structure and resources with the necessary governance and oversight, aligned to current requirements for both Forces. A meeting has taken place to align the MTFS bid process. ISS Operating Model successfully delivered in 2024, the broader Digital Operating Model to be reviewed following sign off of Digital Strategy, which is currently in development and scheduled to be finalised in August 2025. Analysis is underway to understand cross functional requirements between ICT, JIMU and Digital in planning.	30/09/25																																										
Digital Strategy Delivery During the audit, the processes for delivering, monitoring and reporting on the Joint Digital Strategy content were reviewed. This included reviewing the Joint Digital Strategy, Joint Data & Systems Roadmap and Digital Strategy Delivery presentation content as well as progress to date with a sample number of initiatives / projects. Testing made the following observations: <table border="1"> <thead> <tr> <th>Project Initiative /</th><th>Joint Digital Strategy</th><th>Digital Strategy Delivery Presentation</th><th>Joint Data & Systems Roadmap</th><th>Due to Complete</th><th>Status</th></tr> </thead> <tbody> <tr> <td>Data Quality Measurement</td><td>✓</td><td>✓</td><td>✗</td><td>2023/24</td><td>Ongoing / BAU</td></tr> <tr> <td>WiFi Uplift</td><td>✓</td><td>✗</td><td>✗</td><td>Q1 2023/24</td><td>Ongoing</td></tr> <tr> <td>ESRI Corporate Mapping</td><td>✓</td><td>✗</td><td>✗</td><td>Q2 2023/24</td><td>Ongoing / BAU</td></tr> <tr> <td>Digital Interview Recording (DIR)</td><td>✓</td><td>✗</td><td>✗</td><td>Q2 2022/23</td><td>Ongoing</td></tr> <tr> <td>Explore RPA Options for RMS Data Cleansing</td><td>✗</td><td>✓</td><td>✓</td><td>Q4 2023/24</td><td>Early stages</td></tr> <tr> <td>Victim Portal Used to Improve Information</td><td>✗</td><td>✓</td><td>✓</td><td>Q4 2023/24</td><td>Ongoing / BAU</td></tr> </tbody> </table>	Project Initiative /	Joint Digital Strategy	Digital Strategy Delivery Presentation	Joint Data & Systems Roadmap	Due to Complete	Status	Data Quality Measurement	✓	✓	✗	2023/24	Ongoing / BAU	WiFi Uplift	✓	✗	✗	Q1 2023/24	Ongoing	ESRI Corporate Mapping	✓	✗	✗	Q2 2023/24	Ongoing / BAU	Digital Interview Recording (DIR)	✓	✗	✗	Q2 2022/23	Ongoing	Explore RPA Options for RMS Data Cleansing	✗	✓	✓	Q4 2023/24	Early stages	Victim Portal Used to Improve Information	✗	✓	✓	Q4 2023/24	Ongoing / BAU	The Operating Model review will ensure clarity and ownership of the digital portfolio for both Forces. This will be documented across the whole portfolio for technical, digital and information aspects. This will enable the digital portfolio to be tracked and monitored effectively, including clear lines of escalation for ownership and updates. Delivery will be clearly linked back through the Joint Data & Systems Roadmap to the Joint Digital Strategy. Progress and outcomes will be clearly reported, linking to any original business case expectations.	31/12/24	1	The new Digital Strategy is being developed with a delivery model in mind which will be reviewed and approved at a CC/DCC level for Force adoption. This strategy will also come fully costed to ensure that finances are available for any deliverables specified within the strategy. The strategy is being developed alongside the ICT Strategy as well as the Data Strategy.	31/08/25
Project Initiative /	Joint Digital Strategy	Digital Strategy Delivery Presentation	Joint Data & Systems Roadmap	Due to Complete	Status																																										
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Observation and Risk						Agreed action	Original completion date	Priority	Current position	Revised completion date
Flows										
Refresh of CMP Training	✖	✓	✖	Q2 2023/24	– Complete					
Performance Relating to Technology Adoption	✖	✓	✓	Q2 2023/24	– Early stages					
In summary: - The audit found inconsistencies within the Joint Digital Strategy, Joint Data & Systems Roadmap and Digital Strategy Delivery presentation documents and that some initiatives / projects did not appear in all three to show a full trail of developments. - In terms of progress, testing concluded that all initiatives / projects were progressing, but that some were behind schedule or at very early stages of development. - The audit was unable to locate a clear view as to what some of the initiatives / projects were due to deliver (i.e. Performance Relating to Technology Adoption). - The audit was also unable to locate a single view of all digital initiatives / projects in terms of ownership, resources, progress, outcomes and benefits. The audit tested two initiatives / projects (Technology Utilisation MI and Automation Reduces Duplication) that were classed as blue (complete) to establish how any learning & development, communications and benefits had been evaluated. However, both aspects were at the early stages of development and it appears should not have been reported as complete. The audit was also unable to form a view on the post initiative arrangements. Risk: Lack of an effective process to capture, monitor and deliver the content of the Joint Digital Strategy, leading to digital initiatives and projects not being delivered to scope and on time.										
Domestic Abuse										
Processing of applications						An evaluation will be undertaken of the AIU/DVDS approach in early 2023 so that a decision can be made on whether to move forward with roll out or look for another approach for the future administration of the DVDS.	30/06/23	1	Robotic Process Automation (RPA) now in place and live for Right to Ask. Right to Know trialled in MK and successful. Force roll out from 19/05/25. Op Guidance up to date. HRUs have taken on DVDS in Bucks, MK, Oxon and East Berkshire. Berkshire West from September 2025. Significant improvements in performance being delivered through new approach with weekly monitoring in place for cases over 28 days.	Delivery of robotics: Right to Ask - complete Right to Know - Force roll out from 19/05/2025 Testing of Teams delivery:
As part of the audit, details of DVDS applications received between 01/01/22 and 14/09/22 were extracted from Niche. High level review of these showed that there were a total of 89 non-filed occurrences which were over 35 days old. More detailed review of the process followed for a sample of 10 application occurrences identified the following observations: • In one case, after initial contact with the applicant the OIC has updated the OEL to indicate they do not believe the person is eligible for disclosure. Outside of a Multi-Agency Safeguarding Hub (MASH) review, no other action is noted in the OEL and the occurrence remains						The Operational Guidance will then be updated to reflect any necessary changes to the DVDS process.				

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
open (initiated on 09/03/22). - In three cases there was no DOM5 on the OEL and no documented reason for this. - In six cases the review process had not met the 35 day timescale for completion of an application. It has already been identified that there are a number of pressures within DAU affecting their ability to process applications. As a result of this, a pilot is currently underway whereby a dedicated DVDS Team has been put in place as part of the trial Assessment and Investigation Unit (AIU) within Berkshire. This is due to run for six months, from September, although it was not possible during the audit to identify how this trial is to be assessed at the end of this period and who will authorise further roll out if it is deemed a success. Risk: Where applications are not processed in a timely manner, any potential risk to the applicant is not identified and communicated at the earliest opportunity.	The processing issues shown have arisen due to ineffective use of Niche and the need for better 'housekeeping' of applications. The steps to address this will depend on the future approach for DVDS (see action 6.1) but will include a process for periodic review of applications over 35 days to ensure appropriate progress is being made and a universal, risk based, approach to filing applications where applicants are not engaging.	30/06/23	1		completed Finalisation of HRU delivery: September 2025
<u>Peer review and sharing of learning across the DAUs</u> It was commented that, with up to 20 Sergeants and Inspectors across the Units, and what can be high turnover in these roles, there could be differences of interpretation in terms of what harm/serious harm means and in the level of information approved or not for disclosure. Whilst the DVDS Operational Guidance is designed to encourage as much consistency in process and decision making as possible, across the six DAUs there is no DVDS peer review process or meetings between units to share learning, concerns, etc. or to provide an opportunity for benchmarking decision making. Risk: Lack of peer review and sharing of learning potentially leads to inconsistent approaches and less efficient application of the process.	This should be addressed if the decision is made to move to roll out the AIU/DVDS approach following the trial evaluation in early 2023 (see action 6.1), as the number of Sergeants and Inspectors involved will be greatly reduced. However, if following the evaluation a decision is made to take another approach, an appropriate peer review / learning process will be devised and introduced.	30/06/23	2	Training delivered to HRUs. Too early to evaluate effectiveness of new approach but early signs are positive. Analysis of decision making is likely to be a further step once HRUs are fully functional.	Finalisation of HRU delivery: September 2025
<u>Identifying barriers to / sharing learning around ELP</u> As part of the audit, two sample LPAs were contacted regarding review work they have undertaken in relation to Code 16 filing and ELP: - One LPA undertook review work around Code 16 filings, including the introduction of a Gateway Sergeant process, in early 2022. Although formal records of number of cases reviewed and progressed as ELP have not been maintained, anecdotally it was stated that this has led to an increase in ELPs. The findings/learning from this work have been shared with the other LPA Commanders. - An operation was undertaken within another LPA to progress ongoing DA investigations. This identified issues and learning around ELP which have only been presented to the LPA AMT.	In some LPAs there are DA Operational Groups in place. ELP feedback will be sought from these groups, which will then be considered by either the DA Working Group or the DA Strategic Board. This will also be explored further in terms of potentially moving to every LPA holding a DA Operational Group to provide an ongoing feedback mechanism.	30/06/23	1	Now all LCUs are live the introduction of Operational groups can be considered. However, this needs to be balanced against demands of areas for time. Plans in place to co-ordinate approach to MARAC and MATAC as an alternative with heavy focus on casework.	30/06/25

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
Also during audit discussions with different individuals across the Force, there were a significant number of (anecdotal) thoughts shared around issues with ELP. It was unclear however if there is currently a forum for all of the learning arising across the Force, anecdotal or otherwise, to be drawn together and shared in order to address issues that have been identified locally / from different perspectives. Risk: Learning is lost which could have potentially been used to improve use and levels of ELP.					
ICT/Digital Strategy					
<u>ICT Strategy Refresh</u>					
The current ICT Strategy has been in place since 2020 (developed in 2019) and takes TVP and Hampshire Constabulary (HC) through to 2025. During the audit, it was commented that there are plans to refresh the strategy during 2023 to ensure that it aligns to the current climate and priorities of TVP and HC. Risk: Lack of an up to date ICT Strategy and related Road Map, leading to the potential for initiatives being included that are no longer a priority or key areas not being captured.	The ICT Strategy will be refreshed and updated during 2023 to ensure that it aligns to the current climate and priorities of TVP and HC.	31/12/23	2	The new ICT strategy is in final draft version to be presented to both Chief Constables week ending the 6 June 2025.	30/06/25
<u>ICT Strategy Reporting</u>					
As part of the review, progress in delivering the ICT Strategy, as well as any reporting, oversight and monitoring was reviewed. A copy of the "221105 - 2223 ICT Strategic Review - Delivery Plan (final)" (November 2023) PowerPoint was provided, which is the main document that tracks delivery of the strategy. Within this presentation, there is a Road Map of delivery since 2020, with three slides that detail progress over the last three / four years, as well as Outcome slides, detailing any benefits delivered. Testing of the ICT Strategy and the "221105 - 2223 ICT Strategic Review - Delivery Plan (final)" Road Map and Outcomes found the following: - The "Scaling VPN", "ITIL (Maturity)" and "Enterprise Architecture" initiatives are noted within the ICT Strategy, but there is no information in the ICT Strategy Review PowerPoint presentation (Road Map or Outcomes). - The "Service Now Virtual Agent", "Single Domain" and "MBCS Cert" initiatives are in the ICT Strategy Review PowerPoint presentation Road Map, but are not noted in the ICT Strategy or the ICT Strategy Review PowerPoint presentation Outcomes. - The "Transform Radio Comms Phase 1" and "ESRI Locator" initiatives are not noted within the ICT Strategy, but are covered in the ICT Strategy Review PowerPoint presentation (Road Map and Outcomes). - "Cloud Adoption Strategy Design / Implementation" initiative is not in	The overall update and refresh of the ICT Strategy is covered as part of action 1.1. Going forward, there will be a more regular review and update of the strategy (i.e. quarterly), with supporting reports and Road Map updates being submitted to the necessary governance forums for oversight and assurance. This will be included in the strategy update.	31/12/23	2	The ICT and the Digital Strategies are in development with representatives of both Force Change Teams, Learning & Development, JIMU, ICT and Digital teams. Revisions will be socialised through all the necessary channels. Updates on progress will be presented at the Joint DCCs Board and the Joint PCCs Board where necessary. Currently tracking to deliver the strategies and first draft reporting by the end of June 2025.	30/06/25

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
the ICT Strategy or early version of the ICT Strategy Review PowerPoint presentation Road Map. It was noted that omissions of any initiatives from the ICT Strategy or early Road Maps were due to initiatives being added after the ICT Strategy had been developed. The Road Map has been updated to show initiatives that have been delivered and those that are still being planned / worked on. It was also commented during the audit that the Road Map will be refreshed and updated for future years, beyond 2024, based on the review of the ICT Strategy. In terms of strategy oversight, it was reported that this takes place at ICT Senior Management Team (SMT), the Deputy Chief Constable's (DCC) Collaboration Board and the Police and Crime Commissioner's (PCC) Collaboration Governance Board. Although the audit was able to locate references within presentations to the ICT Strategy's initiatives and outcomes, the audit could not locate any specific meeting agenda items or reports referring solely to the ICT Strategy. Risk: Lack of a fully transparent oversight and reporting process for ICT Strategy initiatives and outcomes, leading to the potential that deliverables are not met or lack of senior management assurance on strategy outcomes.					
ICT Enterprise / M365 Security Management					
<u>Legacy Operating Systems Use</u> Legacy operating systems are still present within the Force's IT estate. This presents a risk that some Force endpoints and servers may be vulnerable to known exploits in the software which cannot be patched due to a lack of vendor support for the legacy software. The audit noted that plans are in place for legacy assets removal. Risk: Legacy software poses a risk as it is no longer supported by the vendor and so will not be patched when security exploits are found.	There are plans in place to remove any legacy operating systems within the next 12 months. Some of these machines are linked to legacy systems, which are being lifecycle managed, meaning when the application is upgraded, the need for these machines will disappear. There are high-level trackers documents that are managing this process.	30/04/24	2	There are currently 47 legacy machines left on our estate. 6 of these will be replaced by October 2025 and the rest will be removed by April 2026, with the bulk being removed by October 2025. Tracked and reported in the Tech Services Monthly meeting and SMT KPI pack.	30/04/26
Thames Valley Together					
<u>TVT Strategic Priorities</u> The audit sought to confirm how TVT gain assurances on delivery of its aims and objectives and whether there is any external reporting on TVT's performance and outcomes. It was confirmed that this is an area that needs development, now that TVT has a defined strategy with future aims and objectives (i.e. the 2024/25 TVT Strategy). TVT do not currently produce progress reports on their work / products or an annual report showing deliverables, although they do provide updates to the VPP Strategy Board, as well as other governance forums, as requested.	The frequency and format of any future reporting will be agreed and overseen by the Joint Senior Responsible Officers (SROs).	31/10/24	1	This will be covered under the PID that is currently being created, this will be in place by the end of June Board.	30/06/25

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
As part of the audit, a copy of Thames Valley Together's 2024/25 Together Prioritisation document was obtained. The document defines the products and work that TVT will deliver and how this will be prioritised. The document is in draft form and was formally shared with partners at the TVT Annual General Meeting (AGM) on the 13 May 2024. The document was agreed at the meeting, so was due to be updated to reflect it being the final version. This will then be shared with partners, along with the other materials from the AGM. Risk: Lack of agreed strategic documentation or progress reporting in delivering strategic priorities, leading to a lack of assurance over TVT deliverables and output.					
<u>Communications Approach</u> As part of the audit, the TVT's communications approach was reviewed. A few observations were made with regard to this area: - TVP lack a CCMT senior leader to drive buy in and support for the work completed by TVT, which is mirrored across the partner organisations within Thames Valley. - TVT has no formal Communications Strategy. - TVT do not have a Communications Officer / resource. They have previously had access to the Violence Prevention Partnership's (VPP) communication resource. However, this was an informal arrangement that is no longer in place. - Consideration is being given to collating a regular TVT Newsletter. A draft template is being collated for future use. As there may be a general lack of understanding as to what TVT is, awareness and communications within the Thames Valley area could be improved to assist in greater engagement from partners. Risk: A lack of senior leadership ownership and support, as well as ineffective TVT communications, leading to a lack of partner awareness or buy in of the work completed by TVT and its added value.	Ownership of the Communications Plan will be agreed, whether this will be developed by TVP Communications Team or the existing VPP Communications resource. Work with the identified resource to create a formal Communications Strategy for TVT, to include partnership and external engagement and communications.	31/10/24 31/12/24	1 1	This will be covered under the PID that is currently being created, this will be in place by the end of June Board. This will be part of the existing work taking place and will form as work progresses.	30/06/25 01/08/25
<u>Current Budget / Funding Position</u> As part of the audit, the current funding model and budget position for TVT was reviewed. The review found that the 2024/25 TVT budget has been generally collated and is made up from a variety of sources (i.e. various grant funding, Thames Valley Police (TVP) contributions, Hampshire and Isle of Wight Constabulary (HIOWC) contributions, additional Home Office funding, etc.). However, the audit was unable to identify any formal sign off of the final agreed budget allocation and the serious violence duty funding amount (considered to be around £30,000) was yet to be confirmed. Additionally, the budget is monitored locally, but the system to monitor this is difficult due to the number of different sources that fund TVT.	Formalise the existing Joint SRO meeting to ensure it has formal minutes, a Risks, Assumptions, Issues, and Dependencies (RAID Log) (as per action 16.1) and a Decision Log. Once this year's budget has been signed off, the process for monitoring the budget will be reviewed to ensure it is capturing all the necessary data.	31/10/24 30/11/24	1 1	Funding for project support approved. There is now a RAID Log, although this needs refining and is not being frequently updated, due to lack of project staffing. TVP to identify project staff to continue this work and update the RAID log. This work is complete but will need to be signed off at the first Programme Board. Revised date of 30/06/25 to fit with the board at the end of June.	30/06/25 30/06/25

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
Risk: Current budget allocations are not agreed or effectively monitored, leading to overspends or ineffective use of allocated funds.	Regular budget reports will also be produced and presented to the Joint SROs and relevant governance forum for visibility and oversight.				
TVT Programme Board As part of the audit, a copy of the TVT Governance Structure was obtained. This identified that the work of TVT is governed by the monthly TVT Programme Board, with a dotted line into the VPP Strategy Board. However, there was a lack of clarity over the role and responsibility of the VPP Strategy Board in relation to TVT. Additionally, testing of the TVT Programme Board observed the following: - The board contains a mixture of roles, some operational and some strategic. Meeting attendance is also an issue, on occasions. Overall, this has the potential to affect the discussions, engagement and effectiveness of the meeting and subsequent TVT outcomes. - There could be an option to rebrand the board as an operational meeting, then creating a more strategic meeting above the board within the governance structure. Risk: TVT governance arrangements are ineffective, leading to TVT outcomes not being achieved.	Reform the existing TVT Programme Board to ensure it has a clear focus on governance and is relevant to those organisations SPOCs who attend.	31/10/24	1	The first board is due to be held at the end of June.	30/06/25
Trust and Confidence					
Strategy and Direction The audit reviewed the overall approach to Trust and Confidence work within the Force. Testing found that the work is split into two aspects: - Business as usual arrangements, which focus on the five defined Pillars. - A programme to deliver Violence Against Women and Girls (VAWG) outcomes and the Race Action Plan. Although there are Force aims, objectives and priorities within the 2023/24 Strategic Plan as well as a "Building Public Trust and Confidence" objective included within the TVP 2025 document, the Force does not have an overall strategy for Trust and Confidence which defines objectives, outcomes and success measures. Towards the end of the audit, it was commented that the Pillars were having a "reset" in terms of focus and the aim is to produce a forward looking plan of work for 2024/25, linking to any 2024/25 Force strategic objectives and any other strategic documentation and surveys. Risk: Work lacks overall strategic focus, leading to clear outcomes and deliverables not being defined or agreed.	The development of a Trust and Confidence Strategy will be prioritised and presented to the Trust and Confidence Strategic Board for approval. Once developed, the strategy will also be presented to CCMT.	31/10/24	1	The T&C strategy secured CCMT approval on 15th April following a stakeholder consultation exercise. It was launched internally on 01/05/25 and the external launch will take place in June 2025 supported by an outward facing, accessible publication that demonstrates TVP's commitment to T&C and our progress to date.	30/06/25

Observation and Risk	Agreed action	Original completion date	Priority	Current position	Revised completion date
<u>Trust and Confidence Pillars</u> The business as usual Trust and Confidence work has defined five Pillars where improvements will be focussed: Use of Powers; Community Mapping; Hate Crime; Retention; and Progression and Disability. The review tested the strategy, work streams and outcomes for each area, as well as progress to date. Progress is overseen by the Trust and Confidence Strategic Board and a PowerPoint presentation is collated for each meeting pulling in work from around the Force. In terms of each Pillar, the audit found that the work is split into two main categories: - Use of Powers / Community Mapping / Hate Crime Pillars are overseen directly by the Trust and Confidence Strategic Board. However, due to the lack of an overall strategy, these lacked strategic direction and focus, although this was being addressed at the end of the audit. Governance boards were being put in place and were expected to be operational from quarter one 2024/25. - Retention / Progression and Disability Pillars are overseen by the Trust and Confidence Strategic Board, but this work is subject to separate governance, outside the board structure. The Force have a Gold / Silver structure for Retention, but slightly less governance in relation to Progression and Disability. In relation to all areas, it was commented that there is a need to map interdependencies with any other work being completed within the Force that may impact on these areas. Risk: The Pillars lack overall direction, defined outcomes and governance, leading to a lack of clarity or improvements not being achieved.	Linked to action 1.1 and the development of a Trust and Confidence Strategy, a structured project management approach will be applied to the Trust and Confidence work going forward, supported by improved governance and assurance.	31/10/24	1	Embedding and continuity of the T&C team structure has supported good progress across the 5 identified pillars with strong performance in TVP Race Action Plan and discovery activity to support continued focus upon hate crime and the drivers of low workforce confidence. A key objective to develop TVP T&C strategy was met and embedding and delivery of this strategy will be supported by a new T&C tactical group which held its first meeting on 29/04/25 as part of the revised T&C governance structure. A strategic needs assessment has been completed to support the development of the T&C strategy and a stakeholder workshop on 15/05/25 will identify Year 1 and 2 priorities and named owners tasked with and accountable for the development and delivery of activity. Further work is required to map interdependencies of the identified priorities across Command portfolios to ensure clear governance, performance frameworks and independent oversight and scrutiny.	31/10/25
<u>Performance Framework</u> The Trust and Confidence Strategic Board maintain oversight of progress with the five Pillars, as well as the related VAWG / Race Action Plan work. A high level overview of Trust and Confidence is also reported to Force Performance Group and the PCC's PAM. Due to the lack of an overall strategy, the performance framework and governance that will manage and monitor improvements to the Force's Trust and Confidence approach via the five Pillars was yet to be agreed. It was commented that the performance framework will need to address governance and accountability aspects, which will likely feed into the Trust and Confidence Strategic Board and Force Performance Group. Risk: Related trust and confidence performance aspects are not defined or monitored, leading to timely changes or improvements not being made.	Linked to actions 1.1, 6.1 and 7.1 a structured project management approach will be applied to the Trust and Confidence work going forward supported by improved governance and assurance. A formal performance framework will also be considered / developed, supported by the Force's current performance structure (i.e. Force Performance Group, Service Improvement Toolkits, etc.).	31/10/24	1	Named owners will be tasked with and held accountable for the development and delivery of activity defined within the T&C delivery plans through the T&C governance structure. Plans will set out success measures and metrics (and consider alignment opportunities with key National strategic performance return regimes). Further work is required to map interdependencies of the newly identified T&C priorities across Command portfolios to enhance alignment with existing Force/national strategic priorities and develop performance frameworks (i.e. healthchecks, Force Performance Group, Command Boards & Service Improvement Toolkits).	31/05/25



Introduction

This report is produced by the Strategic Governance Unit (SGU) and aims to inform the CCMT of matters of importance with regard to Risk Management, Health & Safety, and Business Continuity. This report further provides the information necessary for the Joint Independent Audit Committee (JIAC) to fulfil its oversight function effectively. CCMT and JIAC members are welcome to review both the Force and local risk registers, or specific risk entries, by arrangement with the SGU team, who will provide suitable access to the relevant documents.

Risk Management, Health & Safety, and Business Continuity Introduction

Effective risk management and business continuity management are parts of the foundations of good governance. A sound understanding of risks and their management is essential if Thames Valley Police (TVP) is to achieve its objectives, use resources effectively, and identify and exploit new business opportunities. Such risks include risks to the interruption of business continuity. Consequently, in common with all significant public and private sector bodies, the Force has established frameworks for ensuring that areas of risk and business continuity are identified and managed appropriately across its activities.

TVP's Risk Management approach derives from the principles and guidelines set out in ISO31000:2018 (Risk Management) and the National Decision Model. The key TVP governance documents are: Risk Management Strategy & Framework (July 2023); and Risk Management Policy (July 2023).

TVP's Business Continuity Management approach derives from the principles and guidelines set out in ISO22301:2019 (Security and Resilience – Business Continuity Management) and the National Decision Model. The key TVP governance documents are: Business Continuity Management Strategy & Framework (July 2023); and Business Continuity Management Policy (July 2023).

The effective identification and management of health and safety related risks is vital to everyone working for TVP. In addition, there are relevant legal and regulatory obligations that the Force must comply with. The central Health & Safety function serves to help identify and assess risks, advise and support the business in implementing risk mitigations and dealing with issues that may arise from time to time, and performing assurance activities to check for compliance. Oversight of Health & Safety performance, risk management, and the Health & Safety function is exercised through the Health & Safety Governance Board.

The Risk Management, Health & Safety, and Business Continuity central functions within SGU form part of the Deputy Chief Constable's portfolio.



Ongoing scanning by SGU, including Horizon Scanning and reviews of departmental and operational risk registers, enables the identification of strategic risks that are then assessed and scored with relevant business leads. The product of this process, including recommended actions, is presented to the CCMT Force Risk Management Group (FRMG). The FRMG considers and makes corporate decisions in relation to those risks and recommendations. Strategic risks can be either longer-term, fundamental risks of strategic importance or shorter-term, operational risks that have a very substantial impact or likelihood. In some instances, strategic risks may have crystallised and become issues. For noting, the Risk, Improvement, and Learning group (chaired by the Deputy Chief Constable) also provides an opportunity for senior management to review significant risks and issues and how they are being managed.

Risk Assessment Strategic Context

On 10 April 2025, the Home Office published more detail on the Neighbourhood Policing Guarantee “the Neighbourhood Policing Guarantee will put 13,000 more officers into communities by 2029, an increase of more than 50%. The early focus of the plan will be to establish named local officers, target town centre crime and build back neighbourhood policing.” For noting, on the previous day, the Home Office published figures for each force – stating that TVP’s projected growth over 2025 to 2026 will be 68 police officers (and no PCSOs or Special Constables), based on TVP’s funding allocation. At the time of writing, we still await further details of the Government’s initiatives and evolving thinking on both the overall structure and governance of policing in the UK and HM Treasury work with the Home Office through Phase 2 of the Spending Review to drive police efficiencies and improve overall police productivity in England.

Over the past few months, the global economic scene has been dominated by Donald Trump’s insistence that tariffs (in some cases very high, and in all cases significant) are introduced on goods entering the US. Trade negotiations are underway but it is unclear what the end game will be and this is causing major uncertainty and will surely hold back economic growth across the globe. A UK trade deal with India has recently been agreed and a UK deal with the US is expected to be announced on 8 May 2025. More locally, this will affect (at least to some extent) UK prosperity, cost of living, and the Government’s agenda for public services and other initiatives.

The general strategic context is much the same as reported previously in a number of respects – sustained global tensions and conflicts and the major economies gradually recovering from their recent difficulties. As with our previous report, the Russia-Ukraine conflict has continued much as before and is very unlikely to end in the defeat of either party – Donald Trump remains keen to encourage a negotiated end to the conflict, but at this time it is unclear whether, what, and when a result may ensue. The Middle East situation overall has not moved since our last update.



At its meeting on 8 May 2025, the Monetary Policy Committee (MPC) decided to reduce the Bank Rate to 4.25% - the next MPC meeting is scheduled for 19 June 2025. The MPC and Bank of England remain cautious and relatively optimistic for the UK economic outlook for the short-term. The Office of Budget Responsibility (OBR) and other economic forecasters broadly assess that the bank rate will reduce slowly to around 3.5% by end-2026. One of the consequences of a higher bank rate than expected is the cost of Government debt. Government debt interest as a proportion of GDP is forecast to remain at around 4% for much longer than desired. This had been tracking below 2% until the COVID-19 pandemic. This means that substantial pressure will persist as to balancing public sector spending, taxation, and Government plans and policies for the rest of the current Parliament. What this means for Government expectations, priorities, demands, and support for policing over the medium-to-longer term is uncertain.

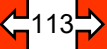
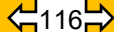
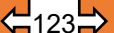
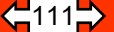
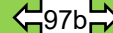
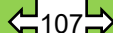
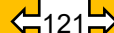
The latest UK inflation rate data, released on 21 May 2025, showed that CPI inflation had been 3.5% for the 12 months to April (up from 2.6% for the 12 months to March) – continuing to be higher than the generally accepted target of 2% and remaining a substantial concern for the Government. As reported in the March 2025 OBR, the annualised CPI rate is projected to be 3.2% by end-2025) and fall in 2026. The increase is due to several concurrent factors working their way through the system: increased Employer NIC rate, higher utility bills, and higher council tax bills. There will be lower utility bills from July, but global uncertainties persist that are having some impact on economy recovery.



Risk Heat Map

This map identifies the current strategic risks, and maps them in terms of priority based on current risk scores.

Key to risk trend: No change to risk score  Risk score has increased  Risk score has decreased  New risk 

		Impact			
		1 Minimum	2 Moderate	3 Major	4 Critical
Likelihood	4 Probable (80% +)			 113  131	
	3 Likely (50% to 80%)		 130  116	 123  69  86  111  130	
	2 Possible (10% to 50%)		 122  119  97b  107	 97a  121  124	 125  118
	1 Unlikely (less than 10%)				



Overview of Strategic Risks and Issues

Following comments made at previous CCMT/JIAC meetings, an attempt has been made to distinguish issues from risks within this report. A **risk** is something that may happen (e.g. inability to meet a particular outcome, a regulatory requirement, or a performance standard) whereas an **issue** is something that has already happened. Risks have both an Impact score and a Likelihood score, whereas Issues just have an Impact score; the same Impact scoring basis has been applied, for consistency.

The tables below shows the direction of travel of each risk/issue score and the current risk/issue management status as considered by risk/issue owners and to be reviewed and agreed by the FRMG.

Issue	Impact Score	Trend	Issue Owner	Date raised	Current Issue Action
SI 10 – Justice Gateway	3.5	↔	T/ACC Wright	September 2024	MANAGE
SI 1 – ESMCP (Emergency Services Mobile Communications Programme)	3	↓	ACC France	Feb 2023 (original Strategic Risk Aug 2019)	FOLLOW THE NATIONAL PROGRAMME
SI 2 – Disclosure	3	↔	T/ACC Wright	April 2023 (original Strategic Risk July 2021)	MANAGE
SI 5 – Court adjournments	3	↔	T/ACC Wright	November 2023	MANAGE
SI 3 – Transport	3	↔	ACC Murray	September 2023	MANAGE
SI 8 – Over-recording of crime	3	↔	DCC Snuggs	September 2024	MANAGE
SI 7 – Student officer attrition	3	↔	ACO Cornelius	September 2024	MANAGE
SI 4 – Unestablished posts	2	↔	ACC Murray	September 2023	MANAGE



Risk	Previous Risk Score (I x L)	Current Risk Score (I x L)	Trend	Risk Owner	Date raised	Current Risk Action
SR 113 – Adequacy of Police Support Carrier Fleet	12 (3x4)	12 (3x4)	↔	ACC France	May 2023	TREAT
SR 130 – CSAM increase in referrals	12 (4x3)	12 (4x3)	↔	T/ACC Wright	Mar 2025	TREAT
SR 111 - Custody premises projects	12 (4x3)	12 (4x3)	↔	DCC Snuggs	Sep 2022	TREAT
SR 131 - Geographical Information System functionality - CMP		12 (3x4)	new	ACO Lattanzio	May 2025	TREAT
SR 86 – Attrition	14 (3.5x4)	10 (3.5x3)	↓	ACO Cornelius	Oct 2017	TREAT
SR 69 - Funding	9 (3x3)	9 (3x3)	↔	ACO Waters	Jan 2015	TREAT
SR 123 – Psychological Sickness	9 (3x3)	9 (3x3)	↔	ACO Cornelius	May 2024	TREAT
SR 127 – Intelligence queues	9 (3x3)	9 (3x3)	↔	T/ACC Wright	Sep 2024	TREAT
SR 118 – Forensic Accreditation	8 (4x2)	8 (4x2)	↔	T/ACC Wright	Sept 2023	TREAT
SR 125 – Disability Compliance	8 (4x2)	8 (4x2)	↔	ACO Cornelius	May 2024	TREAT
SR 124 – Geographical Information System functionality - Gazetteer	12 (3x4)	6 (3x2)	↓	ACO Lattanzio	May 2024	TREAT
SR 97a – Missing	9 (3x3)	6 (3x2)	↓	T/ACC Wright	Nov 2020	TREAT
SR 121 – Switching Off of the PSTN	6 (2x3)	6 (3x2)	↔	ACO Lattanzio	Nov 2023	TREAT
SR 116 - IPCO	6 (2x3)	6 (2x3)	↔	ACO Lattanzio	Sept 2023	TREAT



Risk	Previous Risk Score (I x L)	Current Risk Score (I x L)		Risk Owner	Date raised	Current Risk Action
SR 122 – Organisational policies	6 (2 x 3)	4 (2x2)	↔	DCC Snuggs	Feb 2024	TREAT
SR 107 – Contractor tax compliance	4 (2x2)	4 (2x2)	↔	ACO Waters/ ACO Cornelius	Feb 2022	TREAT
SR 119 – Business Objects	4 (2x2)	4 (2x2)	↔	DCC Snuggs	Sept 2023	TOLERATE
SR 97b – Exploitation	4 (2x2)	4 (2x2)	↔	T/ACC Wright	Nov 2020	TREAT

Strategic Risk Summary

This report contains updates and statistical information for the period 1 February 2025 – 31 March 2025, the nearest month-end to the quarterly May CCMT meeting for which most of the underlying data is available. Additional, more recent, matters requiring CCMT input have been included where relevant. Supporting documents and information can be made available.

Mike Lattanzio has completed a reassessment of data loss, data integrity, and information management risks, particularly in light of the progress made into cyber threat mitigation over the past few years. A new “cyber-attack” strategic risk has been agreed (TVP jointly with Hampshire IOW Constabulary, as ICT and the IT infrastructure is shared) and once considered and approved by the Risk, Improvement & Learning Board, will be proposed for inclusion on the TVP Force risk register. Risks SR 114 (Data loss) and SR 115 (Data integrity) are no longer relevant and have been closed.

In addition to the forthcoming cyber-attack risk noted above, it is noted that new risks are expected to be proposed for: (a) capacity to deal with MASH workloads and queues effectively; and (b) TVP’s transition to electric vehicles (EVs). These risks are under development and will be considered by the Risk, Improvement & Learning Board in due course.



Scoring of a TVP Strategic Risk or Issue is based on the 4x4 matrix (see Appendix), and the direction of travel and the risk scores from the last reporting period are included to provide an indication of the magnitude and direction of any change. Risks/issues have been scored with input from the nominated risk/issue owners, or risk/issue leads where this responsibility has been delegated, with input from the SGU risk lead.

The CCMT has approved the inclusion of a new Strategic Risk as follows:

- SR 131 (Geographical Information System functionality – CMP) – the risk that TVP and HIOWC will lose GIS (mapping) functionality through CMP dynamics and CMS due to the current solution being end of life and no longer supported.

The CCMT has also approved the closure of the following risks and issues from the force registers:

- SR 114 (Data loss)
- SR 115 (Data integrity)

Areas to note for risks and issues

The table below provides the summary updates, by exception, provided for this reporting period, on strategic risks and issues covered in the report. Detailed descriptions for all risks and issues can be provided in a separate associated document.

Risk/Issue	Previous risk/issue score	Current risk/issue score	Risk Owner / Lead	Latest Status Update
SR 69 - Funding	9 (3 x 3)	9 (3 x 3)	ACO Waters	The budget for 2025/26 has been agreed by the PCC in January 2025 with the maximum permissible council tax uplift of £14 and a savings requirement of £15.4m. There are risks to maintaining a balanced budget for 2025/26 which include inflationary impacts and delivery of the £15.4m savings but these are considered manageable. The risk is for 2026/27 and future years:



Risk/Issue	Previous risk/issue score	Current risk/issue score	Risk Owner / Lead	Latest Status Update
				We have only been given a one year funding settlement so we do not know what our level of grant funding in future years will be or what flexibility we will be given to raise council tax. The overarching government funding is under considerable pressure and there is a drive to deliver efficiencies across all services. For policing this is through PECO but the impact of this on our finances is unknown at this time The government with its drive to increase NHP and officers numbers is restricting our ability to manage the mix of our workforce and make efficiencies We require a v significant investment in our Estate but with no capital grant this all has to be funded from revenue. The MTFP requires a further £11.7m of savings over the 3 years 2026/27 – 2028/29 – this figure is expected to increase as additional demands are quantified. There will be additional infrastructure investment required in the Technology arena and decarbonisation which at this time are not quantified.
SR97a - Missing	9 (3 x 3)	6 (3 x 2)	T/ACC Wright	Phase 1 of the end-to-end review has been successfully completed, and Phase 2 is now underway. The current phase 2 includes a detailed evaluation of identified process improvements, with a focus on embedding sustainable change across all relevant teams. Further strategic insights will be gathered to refine investigative approaches and enhance operational efficiency.



Risk/Issue	Previous risk/issue score	Current risk/issue score	Risk Owner / Lead	Latest Status Update
				The Missing Action Plan remains integral to the end-to-end review and is actively supported by the Business Change team to ensure structured implementation. Upon the successful completion of Phase 2 in Summer 2025, the Action Plan will transition into a comprehensive Missing Improvement Plan. This will ensure Thames Valley Police remains aligned with evolving national priorities and legislative requirements, driving long-term resilience and effectiveness in our approach to missing persons investigations. The integration of Missing and MIST into the Vulnerability Strategic Group (VSG) has been successfully completed. This alignment enhances governance structures, strengthens accountability, and ensures that missing persons investigations remain a strategic priority within the force's broader vulnerability framework. The implementation of process improvements within CM and ICR teams formed a key component of Phase 1. These changes have now been embedded, with ongoing data capture via the TVP Missing Toolkit to assess their impact. In addition, a force-wide feedback survey has been conducted to evaluate the effectiveness of these enhancements and inform the next phase of development.
SR 111 – Custody premises projects	12 (4 x 3)	12 (4 x 3)	DCC Snuggs	The department does not propose any changes to the risk assessment at this time and confirms the scoring to remain appropriate.
SR 116 - IPCO	6	6	ACO Lattanzio	Good progress has been made on the IPCO Remediation project (jointly with Hampshire IOW Constabulary), which has primary focus on upgrading systems to enable record deletion functionality and procedural work to



Risk/Issue	Previous risk/issue score	Current risk/issue score	Risk Owner / Lead	Latest Status Update
	(2 x 3)	(2 x 3)		deletion records that are held non-compliantly beyond their retention period. Challenges remain, including uncertainty as to the extent of functionality expected from a major supplier. We have held the risk scoring on that basis. A major upgrade of the Charter system was implemented over the Easter weekend. Attention is now being given to the RPM module, the implementation of which is scheduled for 2nd July. However, there is uncertainty as to the extent of auto-deletion functionality that RPM can reliably support the business.
SR 122 – Organisational policies	6 (2 x 3)	4 (2 x 2)	DCC Snuggs	The proportion of policy documentation not overdue a review and refresh has improved significantly and in April stood at 65% - agreed to reduce the risk score to reflect this improvement. Some movement on People Directorate policies, less so for Finance. No decision as yet regarding the currency of EIAs and whether to moving into a separate distinct risk.
SR 124 – Geographical Information System functionality - Gazetteer	12 (3 x 4)	6 (3 x 2)	ACO Lattanzio	Technical resources are now in place. No replacement system has been identified yet. An upgrade of the Gazetteer system is in progress towards an April implementation. The good progress is reflected in a lower risk score this time.



Risk Radar

As noting in the contextual overview to this report, society and TVP face substantial uncertainties over the medium-to-long term. We assess what are referred to as Future Risks – being significant risks TVP is likely to face over the 3 to 5 year horizon. These risks have been reviewed and are provided to the Risk, Innovation & Learning Board for its consideration and oversight. As suggested in previous reports, a plausible worst-case scenario from a risk management perspective for TVP over the next 5 years (say – being the lifetime of the next Government) could be: TVP is charged with a new Uplift net increase target of 500 officers by end-2026; funding from central Government and council precepts is flat/no higher than inflation; there is substantial civil unrest and public disorder; we have to devote 20% or more custody cells for use by HM Prisons due to their capacity limits; more and more convicted persons are given shorter/no custodial sentences and in consequences, repeat offences increase substantially (the vicious circle); we are forced by prioritisation decisions to cut budgets on enabling functions (e.g. ICT, People, Finance, GH&SI) and accept higher risks...and in consequence things such as robustness in defence against cyber threats may decrease. We will continue to develop our understanding of the new Government's policies and plans to inform our future risk outlook and scenarios.

The current view of future risks has been shared and aligned with the Strategy team who are preparing the latest FMS statement for TVP.

Risk Management Function

The Corporate Governance team continues to participate in the South East & Eastern Region Police Risk Group (SEERPRG) as well as in the National Risk Management Forum (NRMF), where Risk Management professionals share experiences and discuss general areas of common interest.

The Corporate Governance team has continued to work on improvements in TVP's risk management approach and will bring its proposals to CCMT for review and approval in due course. In particular, the team has been working on: (a) ideas to include risk tolerances within the various risk assessments and risk register records; and (b) explicit identification, assessment, recording, and reporting of what we term 'chronic' risks. A separate paper is being provided for JIAC members to review alongside this report.

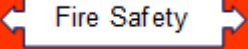
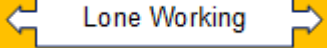
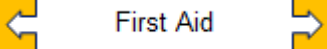
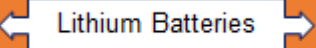


Health & Safety - Overview of Key Health & Safety Risks and Issues

Health & Safety Risk Heat Map

This map identifies the current H&S risks, and maps them in terms of priority based on current risk scores.

Key to risk trend: No change to risk score  Risk score has increased  Risk score has decreased 

		Impact			
		1 Minimum	2 Moderate	3 Major	4 Critical
Likelihood	4 Probable				
	3 Likely			 Fatigue Driving	 Fire Safety
	2 Possible			 Lone Working  First Aid	 Lithium Batteries
	1 Unlikely				



Overview of Strategic Risks and Issues

The tables below show the direction of travel of each risk/issue score and the current risk/issue management status as considered by risk/issue owners. These are reviewed and agreed by the FRMG during the Risk Improvement Learning (RIL) meetings chaired by DCC Snuggs.

Issue	Impact Score	Trend	Issue Owner	Date raised
High Number of Assault Injuries	3	↔	ACC Bunt	May 2023
High Number of Training Injuries	2	↔	ACO Cornelius	May 2023
Risk Assessments Ownership	2	↓	DCC Snuggs	Feb 2025

Risk	Previous Risk Score (I x L)	Current Risk Score (I x L)	Trend	Risk Owner	Date raised	Current Risk Action
Fire Safety	12	(4 x 3) 12	↔	DCC Snuggs	Dec 2023	TREAT
Lithium Batteries	8	(4 x 2) 8	↔	DCC Snuggs	Dec 2023	TREAT
First Aid & AEDs	6	(3 x 2) 6	↔	DCC Snuggs	Feb 2024	TREAT
Lone Working	6	(3 x 2) 6	↔	DCC Snuggs	Apr 2024	TREAT
Fatigue Whilst Driving	9	(3 x 3) 9	↔	ACC Murray	Oct 2024	TREAT



Key Health & Safety Issues:

The three key issues are 1) High Number of Assault Injuries, 2) High Number of Training Injuries, and 3) Risk Assessments Ownership.

1) High-Number of Assault Injuries

- This issue was first raised in May 2023 and reviewed in April 2024 and April 2025 as part of the end-of-year Health & Safety performance analysis.
- The category “Assaults” (Violence against Police Officers and Staff) is the current leading cause of injuries for the Force. The number of Assaults has been an upward trend which not only supports the rating of this issue but also indicates a growing risk to Police Officers and Staff from violence at work. The incidence rate of “Assaults” has remained consistent in 2024-2025.
- To support the mitigation of this issue, the Health & Safety team are consistently gathering and analysing assault data to identify key trends and themes in order to develop a better understanding of the issue. The data is presented and discussed at the Health & Safety Governance Board on a quarterly basis. Efforts are being made to link in with the Officer and Staff Safety Group and Local HSE Committee Meetings to enhance communication, implement preventative and mitigating actions, and to share organisational learning to support continual improvement.
- An associated issue has further been raised in relation to the under-reporting of assaults. In 2023-2024, only about 35.5% of the Assaults reported through NICHE were reported through the Health & Safety Incident Reporting system (Peoplesoft). This year (2024-2025) this non-compliance has increased with only about 29.8% of “Assaults” on NICHE being reported through the health & safety incident reporting system. To address this, the Health & Safety team is liaising with the Product Lead for Pronto to find a solution for the assaults discrepancy. Although PeopleSoft and pronto are incompatible, a potential solution to provide real-time visibility of assaults to the Health & Safety team may be a solution.
- This issue not only affects the Force’s ability to identify trends, implement preventative and mitigating action, and learn lessons but also represents a deviation from the 7-point plan (Step 5 states “The assaulted Officer/Staff or Volunteer must complete a Safety Incident Report with their Supervisor”).
- To address this issue, as well as to address previous JIAC Internal audit Findings in relation to the lack of assurance on the compliance with the 7-Point Plan, the Health & Safety team is implementing a new process in 2025-2026 where a gap analysis is



conducted on a monthly basis to identify under-reporting trends. The outcomes of the gap analysis and checks will be discussed at the Officer & Staff Safety Group and at the Health & Safety Governance Board.

2) High-Number of Training injuries:

- This issue was first raised in May 2023 and reviewed in April 2024 and April 2025 as part of the end-of-year Health & Safety performance analysis.
- The category “Training” is the current second leading cause of injuries for the Force.
- In November 2024, TVP have rolled out the new Public and Personal Safety Training (PPST) in line with the College of Policing National Curriculum and Approved Professional Practice.
- To date, there has been a total of recorded 91 injuries from a total of 6177 persons trained (1.47%) during PPST. Most injuries occurred when the injured person was in the role of “subject” (53%). the top 3 “actions/manoeuvres” that led to injuries were the “take-down” (29.6%), the “restraint” (17.6%), and the “ground restraint” (13.2%). The 3 most common injury types are “pain in (body part)” (19.8%), “sprain” (14.3%), and “fracture of (body part)” (12.1%). “Hands” (18.7%), “knees” (14.3%), shoulders” (14.3%), and ribs” (13.2%) where the areas of the body with the most injuries.
- All incidents and injuries associated with the new Public and Personal Safety Training (PPST) are being regularly monitored, reviewed, and analysed by the Health & Safety team and Learning & Development team to identify key emerging trends in the types of injuries suffered but also to identify in which specific scenarios and tactics injuries are most common to enable the Force to learn lessons and – where possible- implement control measures to prevent reoccurrence.
- In 2025-2026, we will continue to focus on the data collection and analysis of PPST related incidents. In particular we will:
 - Continue to focus on identifying trends so we can assess if there are any areas that can be improved.
 - Continue to improve the health & safety investigations process and their outcomes.
 - Enhance our organisational learning process and our inter-departmental communication and ensuring that all relevant organisational learning outputs are considered and documented and shared at the health & safety governance board and other local health & safety committees, and as relevant.

3) Risk Assessment Ownership

- This issue was raised in February 2025 and reviewed in April 2025.



- Over the past year, as the Health & Safety performance framework evolved to include risk assessments compliance, concerns around risk assessments ownership have emerged. The Health & Safety team was struggling to identify those responsible for the review of risk assessments (risk assessment “owners”) leading to a drop in compliance.
- Risk assessments are critical to enable the Force to systematically identify, evaluate, and manage potential Force Health & Safety hazards and threats. The consequences of the Force failing to conduct and review suitable and sufficient risk assessment include:
 - 1) The Force overlooking and underestimating significant risks leading to potential harm to People, financial losses, and reputation damage; and
 - 2) The Force being open to enforcement action from the HSE. Risk assessments (and their regular review) are a legal requirement under [The Management of Health and Safety at Work Regulations 1999](#) and can lead to HSE notices and prosecutions.
- The main potential causes are:
 - 1) Risk assessments completed by single “authors” and not linked to specific job roles or responsibilities. This leaves a gap when people either move internally (to other departments/roles) or leave the organisation.
 - 2) Lack of awareness from Management and Leadership in Health & Safety Roles & Responsibilities, including the requirement to manage Health & Safety within their areas of control (which includes ensuring risk assessment are undertaken for the roles/tasks/activities within their areas of control).
 - 3) Lack of competence to undertake “suitable and sufficient” risk assessments, including lack of formal and/or informal training on how to conduct “suitable and sufficient” risk assessments.
- Current and future actions to address this issue include:
 - 1) This issue – including those risk assessments identified without “owners” – has been raised at the RIL meeting and “owners” for the risk assessments have been proposed.
 - 2) The Health & Safety team reviewed all risk assessments to identify all risk assessments without “owners”. A new risk assessment register will be published on the KnowZone which will be separated by areas/departments to support the identification of owners.
 - 3) Health & Safety management training has been created by H&S in conjunction with L&D. The training is expected to be trialled in 2025/2026.
 - 4) Health & Safety roles & responsibilities are currently being reviewed. Comms to go out once H&S Roles & Responsibilities are agreed at the H&S Governance Board.



- This issue has now been mostly resolved with risk assessment compliance around 95.5%. This issue is, however, still being monitored.

Key Health & Safety Risks:

1) Fire Safety

- In August 2024, the fire safety risk has been raised from 8 (4 x 2) to 12 (4 x 3).
- The main reason for this increase was a lack of confidence in the effectiveness of the Force's fire safety arrangements as well as in the Force's ability to comply with all applicable fire safety regulations, including *The Regulatory Reform (Fire Safety) Order 2005 (FSO)*. This lack of confidence has been brought by the investigation of two recent incidents where the fire alarm was activated and a subsequent evacuation ensued. The investigation of the incidents have highlighted weaknesses in the following areas:
 - 1) **Documented Fire Safety Arrangements:** There is a lack of documented information on the Force's fire safety arrangements which is a breach of Paragraph 11(2) of [The Regulatory Reform \(Fire Safety\) Order 2005](#) and the Section 2(3) of [The Health and Safety at Work etc. Act 1974](#).
 - 2) **Fire Wardens:** The provision of Fire Wardens across the Force has been affected after the implementation of the Working Smart Programme (as a consequence of COVID-19) which has seen a rise in Hybrid Working arrangements across the Force. This has resulted in a lack of Fire Warden cover across the Force, particularly in buildings with predominantly office Staff is present, which significantly impacts the ability to safely evacuate all People in the event of a fire and subsequently increases the risk to People.
 - 3) **Local Emergency Plans:** The local Emergency Plans are not suitable and sufficient and require improvement and collaborative working between Property Services and Health & Safety to ensure all necessary elements (inc. Building and People) are considered. The Emergency Plans should contain all relevant information necessary to support an emergency response and evacuation and are crucial in identifying key roles and in determining the action(s) to follow in the event of a fire. The lack of effective Emergency Plans increases the risk to People and property and may significantly impact the Force's operational capacity and service provision as well as the Force's reputation.
 - 4) **Fire Safety Action Communication:** Communication on what to do in the event of a fire and during a fire alarm activation must be improved. Employers are legally required under Paragraph 19 of [The Regulatory Reform \(Fire Safety\) Order 2005](#) to provide information, instruction and training to employees about fire precautions in the workplace. Currently, the
- Since November 2024, the following has been implemented to address this risk:



- 1) A Fire Marshal Procedure Trial has started in HQ South (Buildings A, B & D) to address the lack of Fire Wardens coverage in buildings mostly affected by the introduction of Hybrid Working. This has now been completed and will be tested via a drill which will take place soon.
 - 2) A fire safety improvement plan has been created and is being rolled out across the Force. The Improvement Plan's main focus is to review the provision of Fire Wardens across the Force (and, where required, implement a Fire Marshal Procedure to ensure cover) and to review and improve the Emergency Procedures – as well as their communication – across the Force. To date, all “High-Risk” Areas have been engaged (inc. Custody Suites (Crime and Criminal Justice), Imbert Court (Sulhamstead), the Labs (Forensics), the Workshops (CTC), and Firing Ranges (JOU)) and engagement has started on “Medium-Risk” Areas. Currently, the fire safety improvement plan is being actively implemented across over 50% of the force sites. we aim to have all “high-risk” sites/buildings complete by the summer 2025, and “medium-risk” sites/buildings complete by the end of the year (December 2025), and all “low-risk” sites/buildings complete by March 2026.
 - 3) Health & Safety Compliance Leads and Health & Safety SPOCs have been nominated across the Force to support the fire safety improvement Plan. Training for the Compliance Leads and the SPOCs has been conducted in January, February, and March 2025.
 - 4) A Fire Safety working Group – with representation from Health & Safety/Governance & Service Improvement and from Facilities/Maintenance – has been established in January 2025 to monitor progress on the actions from the fire safety gap assessment and Internal audit, as well as new actions (inc. issues, risks, blockers and threats) arising from the implementation of the fire safety improvement plan.
 - 5) A “Fire Safety Gold Group” – chaired by DCC Ben Snuggs and with representation from Governance & Service Improvement and Property Services) – has been established in November 2024 to drive action and accountability.
- We have found some challenges and blockers which have delayed the fire safety improvement plan, including:
 - 1) Resources: To support the fire safety improvement plan, the force has approved the budget for two agency workers for three months. However, due to vetting delays the fire safety improvement plan which was expected to start at the end of January 2025 has only started in March 2025 with one of the agency workers only starting in April. Also, the H&S Assurance & Incident Officer was originally going to support the roll-out of the fire marshal procedure across the force. However, plans have changed with the



H&S Assurance & Incident Officer role stepping down to work for the region two days a week. We are currently in the process of recruiting a replacement to address the gap.

- 2) Governance: Based on the fire safety internal audit and gap assessment and the fire safety gold group meetings, it appeared that the key stages of the fire safety improvement plan were mainly 1) creating a force fire safety policy; 2) building the fire marshal stations across the force; 3) reviewing the current emergency plans to include fire safety procedures (what to do in the event of a fire); and 4) training all relevant person(s). However, when we started engaging with local areas, it became obvious that a lot more was missing, including site plans with the locations of all hazardous areas, fire safety equipment, fire alarm panel, etc. currently, the two agency workers are going to all buildings to create these site plans which will inform the emergency plans and the emergency response.
- 3) Roles & Responsibilities: There has been a few challenges in relation to the fire safety roles & responsibilities, in particular in relation to the roles of local facilities, incident controllers, and fire wardens/marshals. These are being regularly discussed and resolved at the fire safety working group. We are also liaising with the Oxfordshire, Buckinghamshire, and Berkshire fire & rescue services to better understand their expectations and to ensure that our fire safety arrangements are robust.

2) Lithium Batteries (eVehicles)

- As electric vehicles (including electric cars, electric scooters, and electric bikes) become more widespread, the increase in the amount of Lithium Batteries used, stored, and charged within Thames Valley Police premises will also exponentially increase. This poses new fire and explosion threats to the Force's buildings.
- New research revealed that in 2023, the UK Fire Services reported a 46% increase in fires linked to Lithium-Ion Batteries. The London Fire Brigade (LFB) have issued a warning on the dangers posed by lithium-ion batteries stating "*It's incredibly concerning that we are continuing to see a rise in incidents involving e-bikes. When these batteries and chargers fail, they do so with ferocity and because the fires develop so rapidly the situation can quickly become incredibly serious.*"
- Although the frequency of fires from lithium-ion batteries is low, the consequences of the fire can be significant. A fire involving a lithium-ion battery differs from other fires due to the speed with which it grows in intensity (due to a rapid uncontrolled release of heat energy) which can result in powerful fires and explosions. This risk, together with the lack of consistent Forcewide controls, poses an immediate threat to human life and property.



- There is currently an active issue concerning a large quantity of damaged (swollen) Body Worn Video batteries received by ICT. The issue was raised at the Health & Safety Governance Board Meeting on the 26th July 2024. A swollen lithium battery may indicate that the battery is in the early stages of “Thermal Runaway”. The final stages of “Thermal Runaway” include a potential intense fire or explosion. Mitigating actions have been put in place, including the release of safety guidance to all officers and the use of external "Bomb Bins" to place any swollen batteries whilst they await collection to minimise the risk to People and property. ICT is currently developing a database to identify where the damaged units are to ensure they are at the respective central collection sites.
- To address the risk posed by the Lithium Batteries, a Lithium Batteries Steering Group – chaired by the Head of Strategic Governance and with representation from several departments/teams across the Force – has been implemented in February 2025. The group is still in risk discovery phase and aims to provide a Force position (and associated guidance) in relation to the procurement, use, transport, storage, and disposal of Lithium Batteries (and equipment containing Lithium Batteries).
- Property Services and the Health & Safety team are working together to strengthen and improve the current fire safety arrangements (see above) to mitigate the associated Fire and Explosion risk.

3) First Aid

- This risk was raised in February 2024 as a result of a First-Aid Incident at HQ South and reviewed in April 2025. The incident led to an internal investigation and Health & Safety internal audit on the Force’s First-Aid arrangements. The investigation and internal audit have highlighted weaknesses in the following areas:
 - **The Provision of First-Aiders:** The provision of First-Aiders across the Force has been affected after the implementation of the Working Smart Programme (as a consequence of COVID-19) which has seen a rise in hybrid working arrangements across the Force. This has resulted in a lack of first-aid cover across the Force, particularly in buildings with predominantly office Staff is present, which may lead to the Force failing to provide potentially life-saving first-aid assistance to people in the event of an emergency.
 - **Lack of Information/Communication on First-Aid Arrangements:** There is also a general lack of awareness of first-aid arrangements across the Force, including the locations of the first-aid kits and AEDs and the identities of the Appointed First-Aiders. This is mainly due to a general lack of communication about the first-aid arrangements in place and may lead to the inability to summon immediate help in the event of an emergency.



- **Lack of Monitoring of First-Aid Provisions:** The Force is failing to effectively manage First-Aid equipment, including first-aid kits and Automated External Defibrillators (AED). Currently, there are 9 AEDs out of date and the Health & Safety team regularly receives feedback that the first-aid kits are not adequately stocked. On the 9th September, there will be amendments to [The Medical Certificate of Cause of Death Regulations 2024](#) which will require every death in England and Wales to be reviewed by a Medical Examiner or a Coroner, without exception. Last year, a Coroner's Inquest Report was made public which highlighted the increased scrutiny in relation to AED "Guardians" who are deemed responsible for the AED and in turn accountable for any failing in its governance and maintenance if the AED fails to work when deployed (for example for lack of battery or for missing parts). This increases the urgency with which the Force must act to prevent "unsafe practices" that may lead to fatalities.
 - **Undefined first-aid Related Roles. Responsibilities, and Accountabilities:** Currently, first-aid Related Roles. Responsibilities, and Accountabilities are not defined and communicated to all relevant people which exacerbates the lack of monitoring of first-aid provisions (as above) and places the Force at a greater risk.
 - To address these weaknesses, a proposal has been put forward to the Health & Safety Governance Board to improve the current first-aid arrangements. A staged implementation plan has been drafted and has started, alongside the fire safety improvement plan. The trial will focus on the availability and management of First-Aiders and first-Aid Equipment (inc. AEDs) Progress will be reviewed quarterly at the Health & Safety Governance Board Meetings.
- 4) **Lone Working**
- This risk was raised in April 2024 as a result of an incident that raised concerns about lone working arrangements in place and reviewed in April 2025.
 - The incident led to a Health & Safety internal audit on the Force's lone working arrangements. The internal audit has highlighted weaknesses in the following areas:
 - **Outdated & Insufficient Procedures:** The available documented procedures are outdated (pre-2020 and failing to consider the Force's current Hybrid Working arrangements) and insufficient (lacking specific guidance for Lone Worker incident escalation and emergencies and Lone Worker monitoring and check-ins). This exposes the Force's Lone Workers to an increased risk of violence and aggression (inc. Assaults) and may lead to Lone Workers suffering more severe outcomes in the event of an emergency due to the lack of immediate support and assistance.



- **Lack of Communication/Engagement:** There is a lack of communication (inc. training and awareness) of the Force's lone working arrangements leading to lone working risks not being adequately identified, assessed, and addressed which may expose Lone Workers to unnecessary (and potentially unknown) levels of risk.
 - **Poor Incident Investigation:** The few lone working incidents reported in the previous years had poor or no investigations which is a deviation from the Force's Health & Safety Manual and it prevents the Force from learning from past incidents and from implementing preventative and/or mitigating actions to prevent reoccurrence.
 - **Overreliance on General Risk Assessments:** There was a lack of evidence of local suitable and sufficient hazard identification and risk assessments for lone working activities and/or lone workers within local teams/departments. Although the lone working general risk assessment offers support and guidance to the Force, it also seemed to promote an over-reliance on the General risk assessment to identify hazards and to assess and control the risks associated with lone working. This could lead to local activities/processes, emerging local risks, local changes to workplace conditions and environment, and specific team or individuals' circumstances (inc. Vulnerable People) not being considered when assessing lone working/lone workers risks.
- To address these weaknesses, a proposed lone working arrangement improvement action plan has been presented at the Health & Safety Governance Board Meeting. Progress on the action plan will be reviewed at the Health & Safety Governance Board Meetings.

5) **Fatigue Whilst Driving**

- This risk was raised at the Health & Safety Board Meeting in July 2024 and reviewed in April 2025.
- Fatigue-related driving incidents (inc. collisions) keep increasing across the Force, which may lead to potential serious injuries and fatalities. There is also the risk that the Force is not complying with their duty of care to "*ensure, so far as is reasonably practicable, the health and safety of all employees while at work*" as per the Health and Safety at Work etc. Act 1974.
- Since 2022, there have been 6 Fatigue-Related Accidents whilst driving and 25 Near Misses. This year alone (2024) there has been 2 Fatigue-Related Accidents and 6 Near Misses.
- The risk is cause and exacerbated by the need to drive for long periods (especially between 2am and 6am and between 2pm and 4pm), long working hours coupled with irregular work patterns and high work demands, and journeys home after long shifts (especially night shifts).
- Current mitigations include the Thames Valley Police driver training, the [Driving Standards & Risk Management Policy](#), the [Driving Standards & Risk Management Procedure](#), and the [Driving General Risk Assessment](#) in place.



- Future mitigations include a review of Driving Arrangements through a Health & Safety Internal audit to identify compliance gaps, areas for attention, and improvement opportunities. Peter Jardine is also exploring potential options to mitigate this risk.



Business Continuity Introduction

Business continuity is about ensuring that, as an organisation, we are able to continue providing important public services in the event of some major disruption to our organisation. Clearly if the Force is unable to maintain its own services, it will not be in a position to best serve the public. The Civil Contingencies Act 2004 provides the statutory framework which places a responsibility on the police service, as “Category 1 Responders”, to have in place effective Business Continuity Management (BCM) processes. Thames Valley Police (TVP) follows the principles within “ISO22301 Societal Security – Preparedness and Continuity Management Systems” which was published in May 2012. Guidance on organisational resilience was published in November 2014 (BS65000:2014) which defines organisational resilience as the ability to anticipate, prepare for, respond and adapt to events – both sudden shocks and gradual change.

SGU propose the oversight of the management of Business Continuity (BC) should be provided by a Strategic Business Continuity Co-ordinating Group. This Group will include senior members from Property Services, ICT, Corporate Communications, HQ Operations, Health and Safety, and the Corporate Governance Officers. The group previously functioned to oversee and own the implementation of the Forces Business Continuity Management (BCM) programme but events such as the pandemic, a high turnover of staff and the resulting lack of capacity within departments, has meant that this group has not formally operated in its stated guise for some time. Oversight and assurance has since been fulfilled through more siloed means with key stakeholders. SGU has more recently been looking at restarting this group and considering the most appropriate format for this to take place, with a view to reviewing and updating the Terms of Reference. Business Continuity Plans are maintained, tested and refreshed in respect of front line services and support functions. These are refreshed in order to reflect changes in personnel, dispositions, and core business processes. This proactive approach is supplemented by organisational learning from exercises and actual incidents.

This Report is provided to the CCMT for consideration and corporate decision making. It further provides the information necessary for the Joint Independent Audit Committee to fulfil their function effectively. Members are welcome to review the details of specific business continuity incidents or exercises by arrangement with the Strategic Governance team.



Force Business Continuity Incidents and Exercises

In the reporting period for this report, Strategic Governance have undertaken one business continuity exercise to test the plans of People Directorate looking at a ransomware attack on TVP ICT systems. The exercise also encouraged participants to consider data loss and the impact of a cyber-attack on our partners. The exercise was successful and triggered a number of actions from the discussions. A debrief document is available.

In terms of major continuity incidents, in January 2025 there was a full DMS system outage for a planned period of seven days to allow the supplier to undertake the necessary upgrade to the system. The impact of this was force-wide, DMS being the system used for recording daily resilience levels of all officers and staff.

TVP created a resilience dashboard to allow T&R planners to operate. The region, in contrast, operated a manual process. Clear, detailed communication was sent out in advance with steps all departments needed to take, and Business Continuity was facilitated by Duties, T&R and DMS Admin and not at all assisted by the supplier.

Despite the mitigations, the new system created increased workload as it was not fully ready for use at point of delivery. Business Continuity was subsequently stretched due to unforeseen outcomes, such as the increased visibility of old data, requiring multiple fixes.

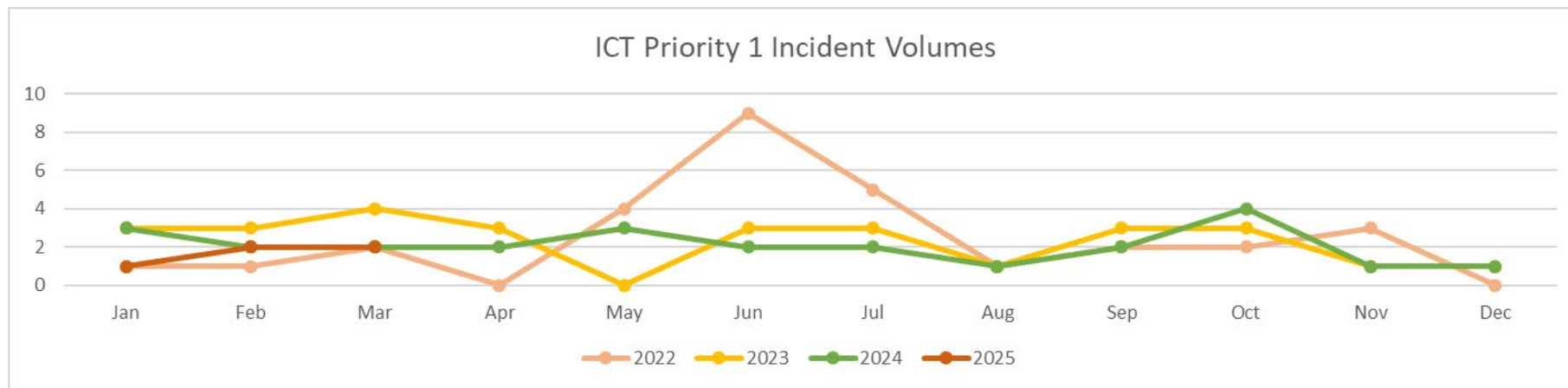
It is not considered that the supplier understood the full impact of the outage, and that they should recognise the need for multiple environments rather than the singular approach taken with the test environment on its own.

A full debrief is still being prepared and will enable us to identify the key lessons learned in order to prevent this type of incident reoccurring.



ICT Priority Incidents

ICT P1 Incident Volume Trend: Data for this report is collected from the period 1st January 2025 to 31st March 2025. Between this time period, ICT recorded **5** P1 incidents.





The following Priority 1 incidents were reported during the last period:

Date & Time	P1 Incident Summary	Affected Force	Business Impact & Action Taken	Root Cause & Learning	Time to Restore	Resolved
Force-wide						
7/1/25 14:00	Multiple users (<50) were unable to connect to Absolute Secure Access (ASA)	Both	This affected users on site and working remotely when accessing internet-based services via force devices	During a planned change to renew security certificates, one of a series of change activities was applied to accept the new certificate before the new certificate had been made live. The process has been reviewed and updated to mitigate.	46 mins	Yes
04/02/25 10:00	TVP AVLS Outage	TVP	AVLS service was not available causing officer safety issues as GPS location not available automatically. CMC's had manual workaround to keep up to date with officer locations.	Third party supported database in locked state and had to be restarted.	1 hr 32 mins	Yes



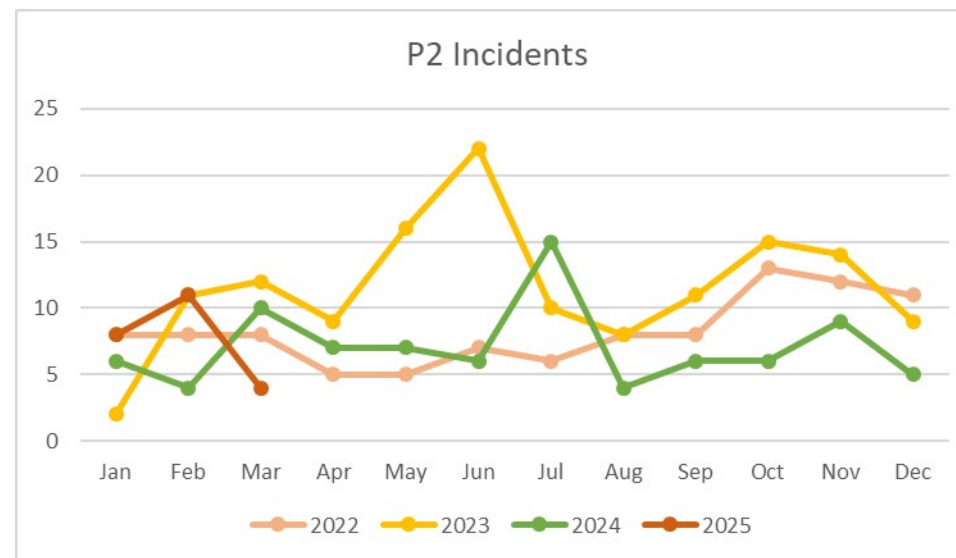
21/02/25 09:06	Multiple users were unable to receive incoming calls via Teams	Both	Multiple users reported that Teams Telephone is not working for incoming calls. This affected all Teams Shared Calling and call queues. Outgoing calls were unaffected and direct Teams to Teams calls were working as normal	Planned change had an unplanned effect due to human error in implementation. The change was reversed, and additional steps have been introduced to mitigate	1 hour 16 mins	Yes
Contact Management						
06/03/25 08:08	CMP Outage	Both	CMP was unresponsive, CMU service continuity invoked.	This was inadvertently caused by a maintenance tool being run investigating a DR SQL node issue which consumed processing resources.	13 mins	Yes
08/03/25	CMP Outage	Both	Several short term outages occurred over the weekend affecting CMP IMDB (Incident Management Dashboard) performance. No impact to public.	SQL08 (DR Node) was out of the SQL cluster restricting CMP performance	33 mins	Yes



Three of the five Priority 1 incidents recorded related to unplanned effect during planned change activities. JICT have a dedicated MIR (Major Incident Review process) which is reviewing each change for learning.

ICT P2 Incident Volume Trend: During the period 1 January 2025 – 31 March 2025, ICT recorded 23 P2 incidents.

P2 incidents are reported to allow assessment of any underlying trend or issue that might, if not addressed, lead to a business continuity incident. For the purposes of ICT incident reporting, a P2 incident is defined as “an ICT event which impacts on a single department or site, with a fix time required of less than 8 hours.”



Overall Priority 2 incidents increased vs previous period. All were resolved within service levels.



Business Continuity activities

Strategic Governance Unit (SGU) continue to work with departments to update business continuity plans and remain focused on supporting SPOCs to undertake this properly. A current focus is on supporting LCUs to build their plans following restructure, and then to test these plans via a formal table top exercise.

We continue to engage internally with stakeholders, with regional and national BC counterparts, our colleagues in Hampshire and those within the LRF to share learning and to improve the Business Continuity strategy within TVP.

In March 2025, we provided information, upon Home office request (on behalf of the Cabinet Office), relating to our Critical National Infrastructure (CNI) physical assets. This information, submitted by all forces, aims to aid consistency and provide pragmatic parameters, enabling the identification of the minimum level of CNI in each force.

OFFICERS' APPROVAL

We have been consulted about the proposal and confirm that financial and legal advice have been taken into account in the preparation of this report. We are satisfied that this is an appropriate report to be submitted to the Joint Independent Audit Committee.

Chief Constable:

Date:

Director of Finance:

Date:



likelihood score	simple description	guidance
4	Probable	80% to 100% chance this will happen or the matter has already become an issue
3	Likely	50% to 80% chance this will happen
2	Possible	10% to 50% chance this will happen
1	Unlikely	less than 10% chance this will happen

impact score	public impact	reputation	economic	legal	organisational resilience	disruption (based on the Force's ability to manage the risk with current resources)
4	Damage to critical systems, including loss of 999 service.	Failure to meet a number of local and national performance indicators - possibility of intervention or special measures. Picked up in the national media.	Financial impact over £10m	Potential corporate manslaughter charge. HSE brings charges or serves a Prohibition Notice. Home Office intervention. Loss/disclosure of information marked TOP SECRET and/or resulting in sustained reputational damage to the Force. Impact on national security or a serious breach of personal or human rights.	Significant impact on staffing levels which impacts on Force ability to deliver critical public facing services. Loss of technology which impacts on critical public facing services (long-term P1 system failure).	No existing processes in place to manage the risk. Significant levels of immediate investment in resources are required to mitigate the risk.
3	Major impact (1 to 3 days) on non-critical public facing services. Significant/long-term (more than 3 days) impact on central services, which affect public services	Failure to meet a series of critical targets which impacts on a number of performance indicators. Adverse external audit report prompting immediate action. Highlighted in the local media.	Financial impact from £5m to £10m	Temporary HSE intervention or an Improvement Notice issued due to a major incident. Force or PCC prosecution with significant financial cost. Intervention by the PCC. Loss or disclosure of information marked SECRET and/or resulting in serious reputational damage to the Force, threat to life, or threat to operational activity.	Significant impact on staffing levels which impacts on Force ability to deliver internal functions and services. Prevention of access to intelligence placing prosecutions, placing front line officers and staff at risk. ICT issue which impacts across the whole Force.	Existing processes have a limited impact on mitigating the issue, and significant new processes are required to manage similar risks in the future. Long-term planned investment in resources required to manage future risks.
2	Moderate impact (less than 1 day) on non-critical public facing services. Impact on central services across more than one area.	Failure to meet a series of operational targets or a critical target. Adverse internal audit report prompting timed improvement/action plan.	Financial impact from £1m to £5m	HSE involved in investigating a significant incident. Civil litigation receiving adverse publicity and financial cost to the Force or PCC. Loss or disclosure of information marked OFFICIAL-SENSITIVE.	Loss of non-critical internal ICT services across the Force.	Existing processes can mitigate the immediate elements of the issue, but some work is required to change processes for the future. Risk can be managed within existing Force resources and additional spending can be approved within existing budgets.
1	Minor impact on local or departmental services.	Failure to meet individual operational targets. Minor contravention of internal policies.	Financial impact up to £1m	Local incident - local review. No legal or regulatory breaches. Small scale loss or disclosure of information marked OFFICIAL.	Short-term loss of non-critical ICT locally. Short-term impact on local and departmental staffing levels.	Risk can be managed using existing processes. Risk can be managed within existing departmental resources.

Chronic Risk Management Briefing

1. Introduction

Risk Management is a key part of the foundations of Organisational Management and Governance:

- Enabling activities to be consistently performed and well-controlled;
- Ensuring compliance with applicable laws, regulations, and standards;
- Supporting improved decision-making;
- Improving effectiveness and efficiency;
- Safeguarding its personnel and all other persons to whom it has a duty of care; and
- Helping to protect the Force's assets and reputation.

This is consistent with principles established by the National Audit Office - *see Appendix*.

This paper explains **chronic risks** – what these are and how we propose to manage them within TVP as part of the overall risk management framework.

2. Background

A **risk** pertains to an event that might happen and should not be confused with an **issue**, being something that has already happened. As a reminder, risks arise across all aspects and at all levels of an organisation and its activities. We can broadly categorise TVP's risks as:

- **Acute*** – these are risks relating to discrete events that require an emergency type response;
- **Chronic*** – these are risks that represent continuous challenges that, if left unchecked, could erode our effectiveness and efficiency and ability to meet our public service obligations and expectations;
- **Inherent** – these are essentially fundamental continuing risks that arise directly from our structure, processes, and resources; for simplicity, we can identify four distinct sub-types:
 - The risk that we fail to achieve particular enduring outcomes and objectives
 - The risk that we fail to deliver the service that we have committed to and planned
 - The risk that we exceed our available financial resources or that we fail to receive the funding we need to meet operational commitments
 - The risk of control failures (including non-compliance with applicable laws and regulations).

Both acute and chronic risks can be threats to the public that TVP would need to respond to and could be threats to TVP itself. The assessment and scoring of chronic and acute risks will vary over time due to both external facts outside of TVP's control and internal factors that to some extent are within TVP's control.

To date, we have not required such distinctions within TVP's risk management approach; as a consequence, chronic risks and inherent ("BAU") risks have in the main remained implicit or unidentified and are largely not recorded explicitly in departmental or force-level risk registers. Other chronic risks may have sat on either or both the force strategic risk register and/or departmental registers for potentially long periods of time with limited movement. It is only over the last few years that attention has started to be given at a national level to distinctions between acute and chronic risks and whether/how they might be differentially recorded and managed.

3. Why should we focus explicitly on chronic risks? And why now?

Effective risk management must be evidential, meaning:

- Explicit risk identification and assessment (i.e. impact and likelihood of crystallisation);
- Agreeing and taking actions to reduce each risk to within a tolerable range, and cognisant of an optimal position; and
- Regularly reviewing and challenging, as part of good governance.

As part of our wider risk management improvement work in 2025, Strategic Governance is seeking to develop the organisation's understanding of **chronic risks** and implement enhancements to TVP's risk management framework.

TVP shall apply the following definition of a chronic risk:

A long-standing, continuous or persistent risk that could impact TVP's policing commitments and objectives. These risks often evolve over the longer-term and will require an evolving response and management plan. To a degree, we will need to tolerate these risks but identify and mitigate their possible impact on TVP through appropriate treatment.

Until recently TVP's most chronic risks were not explicitly separately recorded/reported, therefore we have not been able to ascertain and evidence if these risks (many of which are significant in 'gross' terms) were being adequately managed within acceptable tolerances. Explicit attention to the completeness, focus, and priorities of chronic risks will give management the level of confidence and assurance that is increasingly expected (for example, by HMICFRS when assessing a Force's organisational risk management as part of PEEL and other inspections).

Chronic risks will often link with, and support, both existing risks (strategic or departmental) and the longer-term thinking around future risks. Their consideration should have careful regard to risk appetite and tolerances.

The most problematic risks that could threaten the life of the public would generally be categorised as acute risks rather than as chronic risks.

A clear focus on chronic risks will help to respond to an AFI accorded to TVP in the HMICFRS report following the 2024 PEEL inspection, from which HMICFRS concluded that we have weaknesses in the completeness and management of key risks.

As with acute risks that are managed as part of our existing risk management practices, the management of chronic risks should focus on developing and implementing preventative measures and mitigation to reduce the likelihood and impact of each risk occurring and persisting to within agreed appetite and tolerance levels.

4. Visibility and process

In overall terms, chronic risks shall be recorded and managed in the same way as other risk types within TVP, at command, departmental and organisational levels.

Force-level chronic risks shall first be proposed through the RIL Board and then considered and approved by CCMT. This should ensure ongoing visibility and accountability at the top level.

Chronic risks on the force strategic risk register shall be monitored and reviewed at least every 6 months. This will enable us to spot trends, track how mitigations are working and enable us to respond to change. Each chronic risk will have a clear action plan so that mitigation strategies can be tested to check that they are doing the job expected. At a command or departmental level, chronic risks shall be monitored as part of the relevant overall risk review mechanisms.

In the same fashion as strategic risks and future risks, chronic risks are recorded on an individual tab of the master Excel spreadsheet managed by the Corporate Governance team. This will also be implemented across the force on local/departmental risk registers. We will thus be able to extract chronic risk records and create a chronic risk dashboard and analyse changes to the risk and efforts to mitigate over time.

For noting, risks can be directly categorised as chronic risks or be re-categorised and moved (on or off) from one of the other risk registers which exist within the force (strategic, future, etc.).

As noted, chronic risk management is an emerging practice and is under consideration through the National Risk Management Forum. We have built a suitable framework within our force and departmental level risk management and oversight processes and will continue to develop as we learn from best practice.

5. TVP and National Chronic Risk Registers

TVP Chronic Risk Register											
Ref	Short Title	Date Raised / Moved to Chronic Risk	Date Proposed	Date Accepted	Date Closed	Status	Comments	Trend	Type	Risk Owner	Risk Lead
CR1	Adequacy of police support centre	Apr 25				Moved from Strategic Risk	Recommending to move to Chronic Risk due to persistence, lack of mitigations possible.	Stable	ACC France / ACC Waters	Supt Ade Hall	PM SR08
CR2	Demand	Apr 25				Moved from Strategic Risk	Closed an SR and now drafted for proposed inclusion as CR.		DCC Snuggs	Chane Widdowson	SG SR110
CR3	Funding	Apr 25				Moved from Strategic Risk	Recommending to move to Chronic Risk due to persistence, lack of mitigations possible.	Stable	ACC Waters	ACC Waters	PM SR08

National Chronic Risk Register 2025			
Theme	Drivers of chronic risk		
Security	Changes in the nature of terrorism		
	Changes in the nature of serious and organised crime		
	Fraud and illicit finance		
Technology and Cybersecurity	Changes in the nature of cybersecurity threats		
	Impacts from the use of end-to-end encryption		
	Impacts from reliance on digital platforms and digital services for services and interactions		
	Concentration of risk through dominance of global tech		
	Impacts from use and capability of artificial intelligence (AI)		
Geopolitical	Challenges to international institutions		
	State threats		
Environmental	Climate change		
	Biodiversity loss		
	Increasing competition for critical materials		
	Pollution and environmental degradation		

Theme	Drivers of chronic risk		
Societal	Impacts from demographic change		
	Disproportionate impact on vulnerable persons		
	Disinformation and misinformation		
Biosecurity	Antimicrobial resistance (AMR)		
	Animal disease		
	Foodborne disease		
	Plant pests		
	Impacts from expansion of engineering biology		
Economic	Impacts from collection and use of biological data		
	Impacts from reliance of global supply chains		
	Impacts from emerging financial systems		
	Skills shortages and mis-matches		

CR 2 - Demand

CR	The force continues to face a chronic risk due to sustained high demand outpacing the current workforce and resourcing. This is further impacted by an increasingly complex and fast-changing policing environment				CCMT Lead:	DCC Snuggs
					Risk Owner (if different):	
					Review Date	April 2025
					Next Review Due	
Date Raised	April 2025	Date Proposed	April 2025	Date Accepted		Risk Action
RAG Score						Link with other risks?
Trend				Assurance		
Context:						
Overwhelming demand (SR110) was adopted as a strategic risk in May 2022 and remained on the Force risk register until Feb 2025 when CCMT agreed to close it with an understanding that the wider risk of evolving 'demand' would be reframed as a chronic risk. The concept of chronic, in this context is simply that the Force will always experience ongoing and evolving demand which will continue to strain our available resources, creating a risk to our operational delivery. Learning from the past, it has been noted that previously we would address the problem at hand and deliver on <u>that</u>, but have failed to consider the organisational response to addressing the demand impact. This newly framed risk seeks to consider this element. Within the former SR110, three projects were identified and have been delivered (namely managing Frontline Demand (includes short-term goals), Service Delivery and Crime Management Review programme (medium term) and Force Review (long term)). What remains is the time for change to be embedded and completion of any benefits realisation exercise. Frontline focus groups indicate there are still concerns about demand vs capacity, but the evidence base is still in its infancy and a <u>longer term</u> review of the success of these projects remains outstanding. Recent FMS identifies displaced demand as areas for concern for departments.						

TVP currently have one confirmed Chronic Risk, with work ongoing to refine and complete the document. Causes, consequences and mitigations/management plan timelines have been agreed and are awaiting sign off at the next Risk, Learning and Improvement meeting.

Appendix:

"Managing Risks in Government – good practice", National Audit Office 2011

Principles:

1. An engaged Board focuses the business on managing the things that matter.
2. The response to risk is most proportionate when the tolerance of risk is clearly defined and articulated.
3. Risk management is most effective when ownership of and accountability for risks is clear.
4. Effective decision-making is underpinned by good quality information.
5. Decision-making is informed by a considered and rigorous evaluation and costing of risk.
6. Future outcomes and risk mitigations are improved by implementing lessons learned.



OPCC Strategic Risk Register - Summary

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev
1	Collaboration	Interface collaborations become ineffective in delivering PCC outcomes	4	2	8	→ 8
2	PCC Unavailable	Absence of PCC meaning critical decisions cannot be taken	4	1	4	→ 4
3	Commissioning services & monitoring performance	Not effectively spending public funds	2	2	4	→ 4
4	Riot Compensation	The PCC has to pay compensation and there is no guarantee of HO support	4	1	4	New
5	Devolution - Mayoral	Devolution proposals across England could reshape policing governance in Thames Valley, impacting the PCC's role and oversight.	4	2	8	New
6	Devolution - LA	Emerging local authority devolution models may alter partnership arrangements, affecting the PCCs ability to deliver through existing governance structures	2	4	8	New
7	Police Reform	The Crime and Policing Bill 2025 introduces ASB, offender management, and police accountability reforms, with uncertain impact on PCC oversight.	3	3	9	New
8	Victim & Perpetrator Programmes	MOJ funding for victim and perpetrator programmes does not continue beyond 2025/2026 leaving a gap in service provision.	3	2	6	New

Risk Heat Map		Impact			
		1 Minimum	2 Moderate	3 Major	4 Critical
Likelihood	4 Probable		↔ 6 ↔		
	3 Likely			↔ 7 ↔	
	2 Possible		↔ 3 ↔	↔ 8 ↔	↔ 5 ↔ 1 ↔
	1 Unlikely				↔ 2 ↔ 4 ↔

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Strategic Owner
1	Collaboration	Interforce collaborations become ineffective in delivering PCC outcomes	4	2	8	➡ 8	Sharing	GO
Background								
A number of collaborations with other forces are used to deliver operational services efficiently								
Potential Consequences								
If collaborations were to become ineffective, then friction could be inserted into decision-making with loss of value from the collaboration and risk to service delivery. Loss of service within collaboration could have a significant and critical impact on a number of Force operational areas thus making it impossible to deliver the PCC strategic plan e.g. Roads policing, IT, Firearms,								
Mitigations in place								
Quarterly Regional PCC/CC Meetings & Scrutiny Review - Provides oversight and accountability								MB/ GO/ VW
Section 22 Agreements & Major Projects Protocol - Ensures legal and governance frameworks.								GO/ VW
Governance & Assurance Review completed - Recommendations published, with oversight in place								GO/ VW
JOU & IT oversight validated - June 2024 review confirmed stability, with planned IT/governance refinements								GO
Ongoing Collaboration Review - Continuous assessment of risk, governance, and efficiency								MB/ GO
Actions underway								
Date Added	Action Description		Action Update			Target Date	Owner	
May-23	Section 22 Agreements Review - Ensuring statutory responsibilities remain current		Ongoing review of agreements, ensuring they align with legal and operational needs.			Oct-25	GO/ VW	
Nov-23	Hampshire Collaboration Review - CM delivery effectiveness review		Liaising with Hampshire PCC/CEO to assess findings. Joint discussion planned for June 2024			Complete	GO	
Feb-24	JOU & IT Governance Review - Strategic review of joint working and funding		IT and governance needs review underway. Joint discussions planned for October 2024			Completed	GO	

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Strategic Owner
2	PCC Unavailable	Absence of PCC meaning critical decisions cannot be taken	4	1	4	➡ 4	Reduction (Mitigation)	GO
Background								
There is no Deputy PCC to provide seamless cover in the event of, for example, illness to the PCC.								
Potential Consequences								
Decisions and approvals not taken resulting in financial loss, and operational difficulties Significant reputational damage to the OPCC and TVP								
Mitigations in place								
Process which would be followed to appoint deputy (if required) has been presented to Police & Crime Panel								MB
Contingency plan in place for PCP to appoint CEO as acting commissioner to enable day to day functioning of PCC role								GO/MT/VW
Schemes of delegation are in place and are reviewed regularly through the Governance Advisory Group								GO/MT/VW
Actions underway								
Date Added	Action Description		Action Update			Target Date	Owner	

Ref	Title	Description	98	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Strategic Owner
3	Commissioning services & monitoring performance	Not effectively spending public funds		2	2	4	➔ 4	Reduction (Mitigation)	HW
Background									
The OPCC has been very successful in winning new grants from funders, and increasing use of the Crime Prevention Fund. This puts more pressure on staff and processes for ensuring timely spend of grants, effective use of funds and compliant reporting. A recent internal audit into the community safety fund provided limited and reasonable assurances in relation to commissioning and monitoring.									
Potential Consequences									
Reputational damage with key funders and stakeholders Loss of future funding during 2023-2025 Commissioned services fail to deliver due to lack of robust monitoring Benefits from commissioned services not delivered									
Mitigations in place									
SMG review of grant opportunities for alignment with PCC strategic priorities and capacity to deliver effectively									MB/GO
Quarterly budget monitoring in place for 2023/24 & grant monitoring approach improved from 2024/25									MT/RM
Community Safety Fund internal audit complete and actions being managed through internal audit process									GO/MT/HW
Office Restructure and review of commissioning processes has been completed									MT/CW
New software (SUMS) in place to monitor Victims Grants									HW
Actions underway									
Date Added	Action Description			Action Update			Target Date	Owner	
Aug-24	Deliver benefits of OPCC Restructure			Office restructure is complete, with final roles being filled, and new processes being embedded across new teams			Jun-25	PG/HW	

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Strategic Owner
4	Riot Compensation	The PCC has to pay compensation and there is no guarantee of HO support	4	1	4	New	Acceptance (Retention)	MT
Background								
Under the Riot Compensation Act 2016 the PCC has to pay compensation and there is no guarantee of Home Office support								
Potential Consequences								
Cost of compensation (up to £1m per successful claimant) may need to be funded from General Reserve, reducing financial resilience in the future.								
Mitigations in place								
Accept Risk								MT
Reserves allow mitigation of short term impacts								MT
APCC guidance available to support process, and advice from OPCCs with experience from riots in summer 2024								MT
Actions underway								
Date Added	Action Description		Action Update			Target Date	Owner	

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Strategic Owner
5	Devolution - Mayoral	Devolution proposals across England could reshape policing governance in Thames Valley, impacting the PCC’s role and oversight.	4	2	8	New	Reduction (Mitigation)	MB / GO
Background								
The Government’s English Devolution White Paper encourages greater regional control, with some areas seeing policing powers merged under mayoral-led governance. While Thames Valley has no confirmed deal, Oxfordshire, Berkshire, and Buckinghamshire councils are engaging in discussions, raising uncertainty over future police governance.								
Potential Consequences								
Changes to policing oversight and PCC accountability. Funding realignments impacting crime prevention and partnerships. Governance fragmentation, affecting strategic policing priorities. Delays in implementing Policing Reform due to oversight uncertainty.								
Mitigations in place								
Active engagement with local authorities and national bodies.								
Scenario modelling to assess governance and accountability options.								
Regular monitoring of devolution developments impacting policing.								
Actions underway								
Date Added	Action Description		Action Update			Target Date	Owner	
Feb-25	Continued discussions with the Home Office and APCC on the role of PCCs in devolution plans.					Mar-26		GO
Feb-25	Discussions with Thames Valley Police and stakeholders on future governance risks.					Mar-26		GO

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Strategic Owner
6	Devolution - LA	Devolution proposals across England could reshape Local Authority partnership arrangements in Thames Valley, impacting the PCC's role and oversight.	2	4	8	New	Reduction (Mitigation)	MB / GO
Background								
Devolution proposals across England continue to emerge, and although Thames Valley is not currently included, proposals involving Local Authorities (LA's) in other regions may signal future models that influence how strategic partnerships operate in policing and crime reduction locally.								
Potential Consequences								
Localised devolution models may lead to fragmented or inconsistent partnership arrangements across the Thames Valley. Confusion over statutory responsibilities could weaken joint delivery with CSPs and safeguarding partnerships. Reduced OPCC influence in shaping strategic priorities at LA level. Risk to coherent delivery of the Police and Crime Plan due to misaligned governance or funding streams.								
Mitigations in place								
							Owner	
Active engagement with local authorities and national bodies.								
Scenario modelling to assess governance and accountability options.								
Regular monitoring of devolution developments impacting policing.								
Actions underway								
Date Added	Action Description		Action Update			Target Date	Owner	
Feb-25	Continued discussions with the Home Office and APCC on the role of PCCs in devolution plans.					Mar-26	GO	
Feb-25	Discussions with Thames Valley Police and stakeholders on future governance risks.					Mar-26	GO	

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Strategic Owner
6	Police Reform	The Crime and Policing Bill 2025 introduces ASB, offender management, and police accountability reforms, with uncertain impact on PCC oversight.	3	3	9	New	Reduction (Mitigation)	GO
Background								
The Bill expands police powers for ASB, enhances offender supervision, and introduces new reporting obligations for PCCs. Its impact depends on funding allocations and governance stability, particularly if devolution changes oversight structures in Thames Valley.								
Potential Consequences								
Additional operational and resource demands on Thames Valley Police. Delays or conflicts in implementation if devolution changes policing governance. Public and political pressure to demonstrate compliance with new requirements.								
Mitigations in place								
							Owner	
Aligning the Police and Crime Plan with the Bill's priorities.								
Engagement with the APCC/Home Office to track legislative developments								
Strategic planning to address governance-related uncertainties								
Actions underway								
Date Added	Action Description		Action Update			Target Date	Owner	
Feb-25	Reviewing internal plans/policies to prepare for new legal requirements.					Mar-26	GO	
Feb-25	Assessing resource impacts and training needs for new powers.					Mar-26	GO	
Feb-25	Monitoring devolution developments to ensure continued compliance with policing reforms (links to Ref.10)					Mar-26	GO	

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Strategic Owner
7	Victim & Perpetrator Programmes	MOJ funding for victim and perpetrator programmes does not continue beyond 2025/2026 leaving a gap in service provision	3	2	6	New	Reduction (Mitigation)	HW
Background								
Currently there are a number of funding streams from both the Ministry of Justice (MoJ) and Home Office that have only been confirmed until the end of March 2026 and/or settlement amounts have only been provided until then. This includes both victims funding, in particular specialist domestic abuse and sexual violence funding, and funding for domestic abuse and stalking perpetrator programmes								
Potential Consequences								
If the funding is reduced or does not continue this would result in significant reduction in services available to victims an DA perpetrators in the Thames Valley. As well as impacting the wellbeing of victims this could also have a knock on impact to criminal justice agencies, including the police, where currently specialist services help support victims through the criminal justice system.								
Mitigations in place								
Engagement with both MoJ and Home Office to ensure impact of funding uncertainty is understood and to highlight benefits of support provision								Owner
Continuous review of current service provision to ensure that any future funding is utilised where it will have the most impact								
Engagement with the APCC and other PCCs to track development								
Actions underway								
Date Added	Action Description		Action Update			Target Date	Owner	

Appendix 1 - Scoring Guidance

likelihood score	simple description	guidance				
4	Probable	80% to 100% chance this will happen or the matter has already become an issue				
3	Likely	50% to 80% chance this will happen				
2	Possible	10% to 50% chance this will happen				
1	Unlikely	less than 10% chance this will happen				

impact score	public impact	reputation	economic	legal	organisational resilience	disruption (based on the Force's ability to manage the risk with current resources)
4	Damage to critical systems, including loss of 999 service.	Failure to meet a number of local and national performance indicators - possibility of intervention or special measures. Picked up in the national media.	Financial impact over £10m	Potential corporate manslaughter charge. HSE brings charges or serves a Prohibition Notice. Home Office intervention. Loss/disclosure of information marked TOP SECRET and/or resulting in sustained reputational damage to the Force. Impact on national security or a serious breach of personal or human rights.	Significant impact on staffing levels which impacts on Force ability to deliver critical public facing services. Loss of technology which impacts on critical public facing services (long-term P1 system failure).	No existing processes in place to manage the risk. Significant levels of immediate investment in resources are required to mitigate the risk.
3	Major impact (1 to 3 days) on non-critical public facing services. Significant/long-term (more than 3 days) impact on central services, which affect public services	Failure to meet a series of critical targets which impacts on a number of performance indicators. Adverse external audit report prompting immediate action. Highlighted in the local media.	Financial impact from £5m to £10m	Temporary HSE intervention or an Improvement Notice issued due to a major incident. Force or PCC prosecution with significant financial cost. Intervention by the PCC. Loss or disclosure of information marked SECRET and/or resulting in serious reputational damage to the Force, threat to life, or threat to operational activity.	Significant impact on staffing levels which impacts on Force ability to deliver internal functions and services. Prevention of access to intelligence placing prosecutions, placing front line officers and staff at risk. ICT issue which impacts across the whole Force.	Existing processes have a limited impact on mitigating the issue, and significant new processes are required to manage similar risks in the future. Long-term planned investment in resources required to manage future risks.
2	Moderate impact (less than 1 day) on non-critical public facing services. Impact on central services across more than one area.	Failure to meet a series of operational targets or a critical target. Adverse internal audit report prompting timed improvement/action plan.	Financial impact from £1m to £5m	HSE involved in investigating a significant incident. Civil litigation receiving adverse publicity and financial cost to the Force or PCC. Loss or disclosure of information marked OFFICIAL-SENSITIVE.	Loss of non-critical internal ICT services across the Force.	Existing processes can mitigate the immediate elements of the issue, but some work is required to change processes for the future. Risk can be managed within existing Force resources and additional spending can be approved within existing budgets.
1	Minor impact on local or departmental services.	Failure to meet individual operational targets. Minor contravention of internal policies.	Financial impact up to £1m	Local incident - local review. No legal or regulatory breaches. Small scale loss or disclosure of information marked OFFICIAL.	Short-term loss of non-critical ICT locally. Short-term impact on local and departmental staffing levels.	Risk can be managed using existing processes. Risk can be managed within existing departmental resources.

Appendix 2 - Risk Appetite Guidance

Key Considerations When Applying Risk Appetite:

- * **Impact-Likelihood Score is a starting point** – but consider the **wider context** of the risk.
- * **Existing controls & mitigations** - should be reviewed before setting the category.
- * **Risk Appetite may change over time** – review regularly and adjust if circumstances shift.
- * **Decisions should be justifiable** – document reasoning in the risk register for consistency.

Risk Appetite Categories & How to Apply Them (*drop down options appear for each risk*)

1. Avoidance – Eliminate the risk completely Used when the risk is too high to tolerate, and the best course of action is to stop or not engage in the activity that creates it. When to use: If the impact is critical (4-5) and likelihood is high (4-5), making the risk unacceptable.
2. Reduction (Mitigation) – Reduce the likelihood or impact Used when the risk can be actively managed by implementing controls or preventative measures . When to use: If the risk score is moderate-high (6-14) but can be managed with proper actions.
3. Transfer – Shift the responsibility elsewhere Used when the risk can be transferred to a third party (e.g., insurance, outsourcing, external contracts). When to use: If the risk can't be eliminated or reduced but can be covered by another entity.
4. Acceptance (Retention) – Acknowledge the risk and monitor it Used when the risk is within tolerance levels , and no further mitigation is necessary. When to use: If the score is low (≤ 5) or further mitigation is too costly/unnecessary.
5. Sharing – Distribute the risk across multiple parties Used when the risk is best managed collaboratively through partnerships, or shared agreements . When to use: If a risk affects multiple stakeholders and can be shared between organisations .



JOINT INDEPENDENT AUDIT COMMITTEE



Report for Consideration: 13th June 2025

Title: Draft Statement of Accounts 2024/25

Executive Summary:

In accordance with the Police Reform and Social Responsibility Act 2011 (The Act) the PCC for Thames Valley and the Chief Constable are both required to produce separate Statement of Accounts. The PCC is also required to produce Group Accounts.

Following the “stage 2” transfer on 1st April 2014 the Chief Constable now employs all police officers and police staff, except those working directly for the PCC. Associated employments rights and liabilities also transferred from the PCC to the Chief Constable.

The Draft PCC and Group and Chief Constable Accounts have been published on both internet sites.

The audit on the accounts is due to start w/c 30th June. This year EY have proposed a change to the audit approach to help meet the audit deadline. EY will be auditing in 2 week periods, with 2 week breaks in between to enable us to collate all data required. This will happen for three cycles.

This report summarises the financial outturn for 2024/25, with monitoring information on the revenue, capital and reserves.

Attached at Appendix 1 is a copy of the PCC's Draft Statement of Accounts for 2024/25. This includes the Group financial statements for the PCC and Chief Constable, the Group annual governance statement (AGS) and the single entity financial statements for the PCC.

Within the Accounts there is a Narrative Report which pulls together in a single document information on the budget preparation process, final accounts, performance information, medium term financial plans and other contextual information such as workforce numbers and strategic risks.

The Group revenue account is summarised on page 9 of Appendix 1. Overall the revenue budget was underspent by £3.43m which equates to less than 1.0% of the approved net cost of services of £543.773m.

The capital outturn of £51.909m was £6.008m below the drawn down annual budget of £57.919m and the variance comprised slippage of expenditure of £5.230m and scheme underspends of £0.778m.

The Group balance sheet is summarised on page 11 of Appendix 1. Excluding the liability for defined benefit pension schemes the PCC group has net assets of £387m,

including £135m in cash including investments. This is a relatively healthy position to be as we continue to deal with the difficult economic climate.

Recommendation:

1. That the Committee:
 - CONSIDERS and NOTES the publication of the Draft Statements of Accounts.



PCC and Group statement of accounts 2024/25

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PREFACE

Introduction to the 2024/25 Statement of Accounts by Matthew Barber, the elected Police and Crime Commissioner for Thames Valley



Rising costs and a settlement from the Home Office that did not meet the pressures of inflation, has meant that despite continued efficiency savings by Thames Valley Police I have had to increase the policing precept to enable me to set a balanced budget. However as well as maintaining the service to communities there is also investment to support the delivery of my new Police and Crime Plan which focuses on protecting communities, people and property.

Strengthening neighbourhood policing to address the crimes of most concern to communities along with antisocial behaviour continues to be one of my priorities with investment in additional frontline police officers. Priority crime teams will tackle burglaries, theft and shoplifting and I have increased the Rural Crime Taskforce, nearly doubling the number of dedicated officers working to detect and stop criminal activity and organised crime groups operating in our rural communities.

I remain committed to tackling knife crime and with a focus on prevention and deterrence have funded a Thames Valley wide programme with Youth Offending Services to help tackle knife and weapon carrying and deter young people from serious offending.

The implementation of a Thames Valley CCTV partnership continues into other areas to deliver improved, sustainable CCTV provision to help detect and deter crime and keep the public safe and in addition, investment in the Forensics Improvement Programme will transform Thames Valley Police's forensic services, improving investigations and the outcomes for victims.

Once again, thanks to the diligent work in my office and within the Force, the accounts have been signed off by our external auditors with no significant adverse findings.

THE NARRATIVE REPORT

The Statement of Accounts has been prepared in accordance with the requirements of the Chartered Institute of Public Finance and Accountancy (CIPFA). It therefore aims to provide information to help the reader:

- Understand the overarching financial position of the Chief Constable
- Have confidence that the Chief Constable has spent public money wisely and has been accounted for in an appropriate manner.
- Be assured that the financial position of the Chief Constable is sound and secure.

The style and format of the accounts complies with CIPFA standards and is similar to that of previous years. The structure of this Narrative Report is set out below.

1. Background of Chief Constable and the Police and Crime Commissioner
2. Our Strategy
3. Financial performance
4. Demand
5. Our commitment to sustainability
6. People
7. Outlook

1. BACKGROUND OF THE PCC AND GROUP

Thames Valley Police (TVP) is the largest non-metropolitan force in England and Wales. It serves the three counties of Berkshire, Buckinghamshire and Oxfordshire, with an area of 2,216 square miles and a population of over 2.34m people. The force has 5,095 police officers, 4,137 staff members and over 640 Special Constables and volunteers.

The Chief Constable has direction and control over the force's officers and staff. The Chief Constable is operationally independent and accountable to the law for the exercise of police powers.

The Police and Crime Commissioner (PCC) is elected to secure an efficient and effective police service, and to hold the Chief Constable to account for delivering this. The PCC sets the budget for the force, and commissions services for victims and for crime prevention. TVP's two main sources of funding are grants from the Home Office and Council Tax. The PCC sets the Council Tax level.

The Chief Constable and the PCC are established as separate legal entities (Corporations Sole). The Corporate Governance Framework describes how the Chief Constable and the PCC conduct their business and discharge their responsibilities. In this document, the term TVP covers the Group – i.e. the Chief Constable and PCC.

2. OUR STRATEGY

Following Matthew Barber's re-election as PCC in May 2024, he launched his Police and Crime Plan 2024–2029. This document sets out his vision for policing in Thames Valley, working closely with the Chief Constable to deliver for all of our communities, ensuring common sense policing, cutting crime and catching criminals. The strategy comprises three key priorities:

- 'Protecting Communities
- 'Protecting People
- 'Protecting Property

As part of his legal responsibilities the Chief Constable has set out his priorities in his Strategic Plan for 2024/25:

- Serving Victims
- Building Trust
- Fighting Crime
- Valuing our People

TVP continues to focus on internal structures, leveraging the work already completed through a recent Force Review, to make sure we are organised in the best possible way to meet current and future challenges including financial challenges by ensuring our resources are focused on our priority areas.

TVP is working to build an environmentally sustainable police service. The Environmental Sustainability Strategy aims to reduce the impacts of Thame Valley Police on the environment; enable us to become a more resource efficient and resilient organisation; and embed environmental sustainability considerations within our decision-making processes at all levels.

Many services are delivered in collaboration with other forces to maximise service delivery and value for money. TVP collaborates with Hampshire on Information and Communication Technology (ICT), Information Management Unit, Contact Management and specialist operational services through our Joint Operations Unit (JOU). TVP leads the Counter Terrorism Police South East (CTPSE), the South East Regional Organised Crime Unit (SEROUC) and the Chiltern Transport Consortium for fleet management services. TVP is also a member of South East and Eastern Police Insurance Consortium (SEERPIC).

3. FINANCIAL PERFORMANCE

Key Financial Influences

Prices (measured by CPIH) increased by 3.4% in the 12 months to March 2025. TVP has been particularly affected by rises in fuel prices, increasing costs of construction contracts, impacts as a consequence of supply chain issues and people retention within the Force.

Police officer salaries are set by the Home Office. Police officers were awarded a 4.75% pay award increase. Police staff pay is set within TVP. Staff were awarded a pay rise of 4.75% to match the Officer award. The element of the pay awards above 2.5% was largely funded by an additional Home Office grant. The shortfall has put pressure on the budget for 2024/25 and beyond.

Home Office police funding has not kept pace with cost pressures since the financial crash of 2008. With slow economic context, government funding continues to be a risk and more of the burden of funding the police has fallen on Council Tax payers. In 2024/25 the maximum amount by which the PCC could increase the Precept (without a referendum) was set at £14. The PCC used the full flexibility to set the Council Tax Precept at £283.28 per annum for a Band D property in 2024/25. Future increases in Council Tax are not guaranteed. Inflation increases pressure within the force for an increase but also results in cost-of-living pressures on taxpayers.

TVP has a good history of delivering productivity savings every year since 2010 and using these to balance annual budgets or reinvesting them in frontline policing. In 2024/25 the force delivered £7.6m of budget savings through its efficiency programme. Efficiency plans, including the Force Review of internal structures, are expected to make further savings of £27.1m over the next four years to allow TVP to meet its financial pressures. Savings for 2025/26 have already been identified and progress is being made for 2026 to 2029. This challenge is being closely managed to deliver this level of savings on top of earlier efficiencies.

TVP plans significant investment in the force estate over the coming years, including maintenance and refurbishment of the existing estate, and new developments for priorities such as Forensics and

Custody. The capital requirement is £204.3m over the next four years, with further potential requirements over the coming decade.

Interest rates have increased rapidly over the past year. The Bank of England Official base rate rose from 0.1% during 2021 to 4.5% by April 2025. This has resulted in increased income from the PCC's investments with banks during the year. However, if higher rates persist, it will mean that borrowing to support capital funding in the long term will be more challenging.

Funding

Funding to cover general activities is broken down as follows:

Funding	2023/24 £000	2024/25 £000	Increase %
Home Office Grants	278,051	292,607	5.2%
Council Tax	248,620	262,829	5.4%
TOTAL	526,671	555,436	5.2%

PCC directly controlled expenditure

The PCC directly controls budgets to deliver on his responsibilities to hold the Chief Constable to account, and to provide services for victims and crime prevention. The following table shows the expenditure on budgets funded from general income in 2024/25:

Expenditure	2024/25 Budget £000	2024/25 Actual £000	Budget Variance %
Democratic Representation	144	157	8%
Office of the PCC	1,820	1,925	6%
Other Costs	487	878	45%
Partnership Fund	2,572	1,811	(45%)
Crime Prevention Fund	1,347	1,323	(2%)
Contributions to Reserves		347	
Controlled by PCC	6,224	6,153	0
Accounting Adjustments	12,781	12,781	0
TOTAL	25,375	25,375	0

Democratic Representation covers the PCC's salary and expenses, and the costs of the independent committees set up to provide the PCC and Chief Constable with assurance on TVP governance and operations: the Joint Independent Audit Committee (JIAC), and the Professional and Ethical Standards Panel (PESP). The Office of the PCC is main made up of the costs of the staff employed by the PCC to deliver his Police & Crime plan and statutory responsibilities.

Other Costs largely relates to audit, treasury and legal activities provided on behalf of the whole Group – the budget variance is largely due to increased legal costs in relation to police misconduct.

The Partnership Fund is allocated to Local Authority Community Safety Partnerships (CSPs) within Thames Valley. They have used their grant allocations to fund activities including addressing serious violence, reducing antisocial behaviour, domestic abuse support services, drug diversion programmes, and preventative work with young people. The PCC provides funding on a three-year cycle to support longer term planning of expenditure, the 3 year cycle concluded in 2024/25. The underspend is due to some CSPs not using their whole allocation and receipt of external funding for budgeted projects.

The Crime Prevention Fund is used by the PCC to provide grants and services to reduce crime and disorder and support victims.

Accounting Adjustments largely relate to capital and pension accounting.

The PCC has spent the following from fully funded grant sources:

Funding	2023/24 £000	2024/25 £000	Increase (Decrease) %
Victims' grants	4,562	4,702	2.9%
Other grants	2,519	2,089	(20.6%)
TOTAL	7,081	6,791	(4.3%)

The Victims grants are received from the Ministry of Justice (MoJ) to commission services for victims and witnesses of crime. The Victims First Hub acts as a single point of contact for initial contact, assessment, and support for all victims across Thames Valley. The PCC commissions services to help victims to cope and recover from the effects of crime, with particular services for victims of sexual violence, domestic abuse and exploitation, with services tailored to both adults and young people.

The other Grants have been secured from the MOJ and the Home Office to improve community safety and reduce crime.

In addition, during the year, the PCC, in consultation with the Chief Constable, paid grants totalling £546k from the Community Fund for charitable purposes. This is a separate fund formed from the proceeds of sale of goods recovered by the police that cannot be returned to their original owner, and distributed in accordance with the Police Property Act Regulations (1997)

Chief Constable Expenditure

The following table provides a high-level comparison between the approved budget for 2024/25 and actual expenditure for TVP operational budgets i.e. those under the direction and control of the Chief Constable

	Annual Budget £000	Annual Outturn £000	Annual Variance £000
<u>Pay & Employment Costs</u>			
Police Officer Pay & Allowances	336,601	337,498	897
Police Officer Overtime	13,513	13,677	164
Staff/PCSO Pay & Allowances	175,199	179,095	3,895
Other Employee Expenses	13,380	13,894	514
Subtotal	538,694	544,164	5,470
<u>Overheads</u>			
Premises Related Expenditure	23,662	23,965	303
Transport Related Expenditure	12,622	12,199	(424)
Supplies & Services	77,412	73,830	(3,582)
Third Party Payments	31,738	30,906	(832)
Specific Grants	(82,333)	(80,219)	2,114
Force Income	(58,023)	(62,135)	(4,112)
Subtotal	5,079	(1,454)	(6,533)
<u>Regional Collaborative Services</u>	0	0	0
South East Regional Organised Crime Unit	40,278	40,278	0
Counter Terrorist Policing South East	44,221	43,828	(393)
Counter Terrorist Specialist Firearms Officers	5,157	5,154	(3)
Chiltern Transport Consortium	22,031	21,406	(625)
Government Grants & Partnership Income	(111,686)	(110,665)	1,021
Grand Total - Cost of Operational Policing	543,773	542,710	(1,063)

Pay & Employment Costs

The overall overspend on pay & employment costs is driven by the increased pay award at 4.75% for both Officers and Staff, of which circa £1m was unfunded by the Home Office. The officer pay overspend is due to maintaining actual officer numbers greater than the establishment in preparation for the NHP Grant increase in officer numbers required by the new Government in 2025/26.

The overspend in staff pay is primarily through additional ICT agency staff, particularly for projects, for which some of the costs are offset through the wider ICT budgets and income from partners for joint projects.

Higher employee insurance costs have increased the other employee costs because of the actuarial review of our insurance provisions.

Overtime costs have generally reduced from previous years through greater scrutiny and governance, with the small overspend being generated by a provision for historic claims that have arisen through the upgrade to the DMS systems at circa £800k.

Overheads

The overall underspend on overheads represents increased expenditure and costs on remedial building works and repairs, which have been offset by reduced spends in ICT and third-party payment to collaborative partners, especially for the JOU. The reduction in specific grants represents an under recovery on the Security Grant due to large vacancies in that area. The increased income partly covers the increased project staff costs, and also represents additional general income receipts from fee and charges such as VRS and training income. Additionally, we have received circa £1m for the use of our custody suites by the prison service, as agreed through Operation Safeguard.

Regional Collaborative Services

The regional collaborative services are fully funded through various independent grants and regional force contributions, all of which are balanced up at the year end and charged to the respective forces revenue budgets.

a) Group level

The Group level incorporates all income and expenditure controlled by both the PCC and the CC. The final revenue surplus for 2024/25 was £3.43m which was appropriated to the Improvement & Performance Reserve to support the long-term investment programmes.

	Annual Budget £000	Annual Outturn £000	Annual Variance £000
Cost of Operational Policing (from Above)	543,773	542,710	(1,063)
PCC Controlled Expenditure	5,915	5,890	(25)
Capital Financing	17,780	31,658	13,878
Interest on Balances	(4,600)	(9,819)	(5,219)
Statutory Accounting Adjustments	97,550	91,649	(5,901)
Appropriations From Balances	(103,899)	(105,545)	(1,646)
Cost of Services	556,518	556,543	24
<u>Funded By</u>			
General Grant Income	(293,621)	(292,607)	1,014
Council Tax	(262,898)	(263,936)	(1,038)
Total	(556,518)	(556,543)	(24)
Net Revenue Position	0	0	0

Capital Expenditure

The following table shows the net capital position for the whole Group compared to the active capital budget for 2024/25. The variance of £6.008 million comprises scheme underspends of £0.778 million and slippage of expenditure of £5.230 million.

At the start of the financial year, the PCC (on behalf of the Group) approved an annual Capital Programme of £64.5m. During the year the active capital budget was adjusted downwards to £57.919m to reflect prior year re-phasing, grant funding and capital elements of approved projects. Please see below detail:

2024/25 Budget	Approved MTCP (Jan 2024) £000	Slippage 2024/25 £000	Rephasing 2024/25 £000	Budget Changes 2024/25 £000	Revised Budget 2024/25 £000
Property	51,316	3,450	(22,545)	2,325	34,546
Technology & Business Change	5,866	3,680	(3,770)	6	5,783
Grants	0	(30)	0	11,393	11,393
Equipment	1,256	369	(913)	0	712
Vehicles	6,010	(495)	0	0	5,515
Total	64,448	6,975	(27,228)	13,724	57,919

	Annual Budget £000	Actual Spend £000	Annual Variance £000
Property schemes	34,546	31,682	(2,864)
ICT schemes and Business Change	5,783	2,534	(3,248)
Equipment	712	107	145
Vehicles	5,515	6,079	(605)
Grant Funded Schemes	11,393	11,508	564
Total	57,919	51,909	(6,008)

The Force continues to improve the efficiency and effectiveness of its estate by reducing the overall size of the estate and replacing inefficient expensive buildings with operational focused buildings. Some programme slippage has occurred due to prevailing market conditions.

TVP is taking advantage of opportunities provided by technological advancements to improve operational policing and working practices. The investment in ICT hardware and infrastructure continues to be coordinated to ensure individuals have appropriate refreshed devices operating across a secure infrastructure.

Balance Sheet

The Balance Sheet is a snapshot of the Group's assets, liabilities and cash balances. The high level summary is as follows:

Net Assets	At 31 March 2024 £000	At 31 March 2025 £000
Non-current assets	326,299	350,698
Net current assets	115,801	102,513
Pension liabilities	(3,467,347)	(3,139,595)
Other long-term liabilities and provisions	(56,666)	(65,762)
Total Capital	(3,081,914)	(2,752,146)

Reserves are as follows:

Reserves	At 31 March 2024 £000	At 31 March 2025 £000
Usable reserves	120,667	109,125
Unusable reserves	264,396	276,978
Pensions reserve	(3,466,976)	(3,138,249)
Total Capital	(3,081,914)	(2,752,145)

The pension liabilities is made up of £3,137m associated with the unfunded police officer pension scheme and the net surplus of £2.1m in the funded Local Government Pension Scheme (LGPS) for police staff. The police officer pension scheme is underwritten by the Home Office who provide an annual top-up grant to fund the difference between pension payments and income from employee and employer contributions.

General reserve balances are maintained between 2.5% - 3% of annual net revenue expenditure budget to be used as a last resort to manage and fund demand-led spending pressures. The remainder of the usable reserves are allocated to fund specific initiatives or meet areas of anticipated future spending.

Treasury

The PCC approves a Treasury Management and Investment Strategy Statement before the start of each financial year and receives quarterly reports on treasury performance. The following table shows the cash including investments at the end of the year:

	At 31 March 2024 £m	At 31 March 2025 £m
Cash and other cash equivalents	29.5	22.5
Short term investments	119.9	112.7
Total Capital	149.4	135.2

The PCC finances part of the capital programme through borrowing. At 31st March 2025 the PCC had total external borrowings of £46.4m and a right of use lease liability of £10.5m

4. DEMAND

The demand from the public for our services has seen a slight decrease, down 6% compared to the same period last year, with 361,382 calls received for 999, an 8% reduction on last year. However, service levels have seen an increase with 92% of 999 calls answered within 10 seconds.

Calls to our 101 services reduced by 6% to a yearly total of 391,238 calls. Over the course of the year the average time to answer 101 calls was 3 minutes and 32 seconds. However, Online reporting levels saw a slight increase of 2%.

462, 827 incidents were recorded in 2024/25 of which 179,215 were attended. 172,234 crimes were recorded in the period, this represents a decrease of 1% in crime numbers against last year.

The Force has seen crime reductions in many areas:

- Vehicle offences down by 16% compared with last year, this was reflected in Theft of Vehicle, Theft from Vehicle and Vehicle Interference offences.
- Possession of Weapon Offences down by 10% compared with last year.
- Public Order down by 5% compared with last year.
- All Residential Burglary was down by 9%.

However, the Force has seen increases in crime in a number of areas:

- Shoplifting up by 27% compared with last year,
- Business Robbery continues to show an increase year on year and has more than doubled, up 141% compared to last year,
- Trafficking in drugs up by 39% compared with last year,
- Other Sexual Offences also saw an increase, up 16% compared to last year,

26,395 crimes resulted in a Positive Outcome being applied, an increase of 10% when compared to last year, with an outcome rate of 15%. This includes cases going to court or an out of court resolution being applied. The number of offences resulting in a charge increased 18% (15,527 offences resulted in a charge), with rape increasing by 23% and shoplifting by 81%. Out of Court disposals saw a slight decrease in the last year with only 32 fewer outcomes than the previous 12-month period.

5. OUR COMMITMENT TO SUSTAINABILITY

TVP introduced its first sustainability strategy in 2022. Initial sustainability data for financial year In 2024/25 TVP has:

- Carried out an internal audit against the Environmental Sustainability Strategy which identified opportunities for improvement particularly around governance as well as resourcing and communication.
- Started introducing electric vehicles into the fleet and charging infrastructure into the estate.
- Brought solar panels online, delivering more onsite renewable energy.
- Continued to progress decarbonised heating through air source heat pumps at a large refurbishment and a large construction project to meet sustainable targets known as BREEAM, working towards very good or excellent levels of achievement.
- Commenced work on an amended governance structure to support the embedding of the strategy.

- Increased resourcing including a Fleet Manager role (appointed) and agreed to recruit a Sustainability project delivery role which is to be progressed imminently.
- Improved access to monitoring data such as electricity and gas to support identification of issues to go live mid-2025.
- Continuing work to consider how TVP will transition its fleet from traditional fuels to alternative fuels such as electric.
- Commencement of Decarbonisation audits across TVP's property portfolio allowing for a prioritised programme of works to be developed.
- 2024/25 indicates an increase in consumption and emissions compared to the previous reporting year for building, transport and water but remains lower than the baseline. The strategic targets are due for completion in 2032. It is considered that meeting the 2032 targets remain achievable.

Available utility data is presented below against the following TVP target.

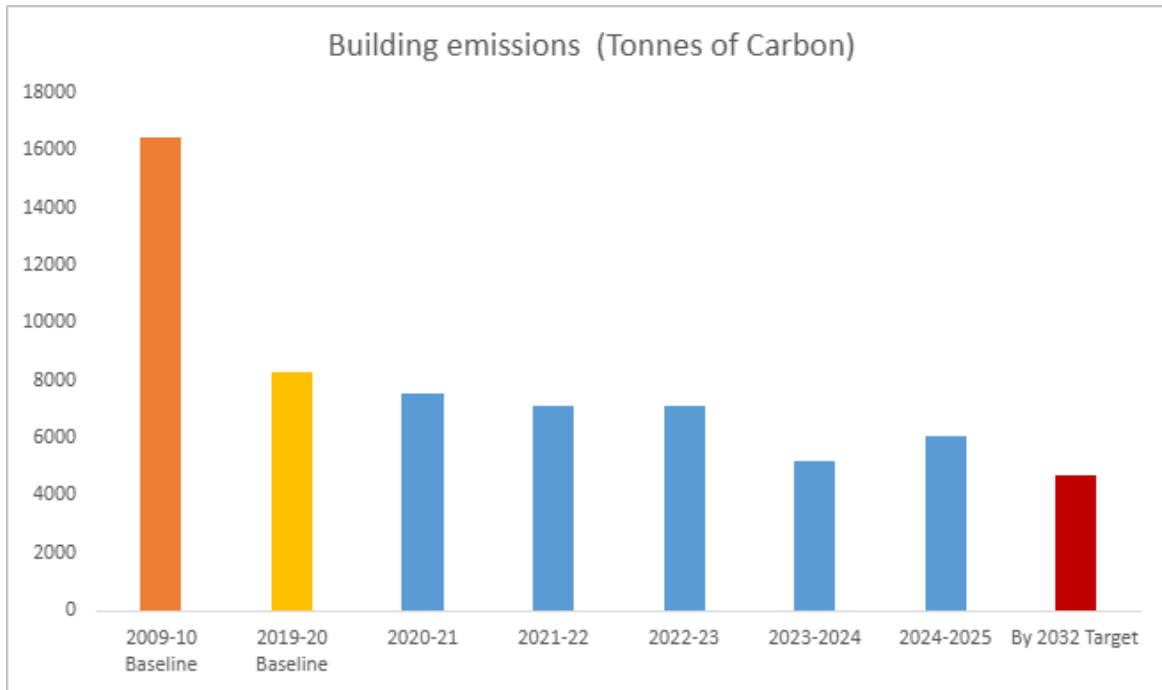
By 2032 TVP aim to reduce carbon emissions from buildings by a further 36% totalling an 85% reduction (from 2009/10 baseline).

In 2023/24 the carbon emissions from TVP's buildings were 10% away from meeting the 2032 target. In 2024/25 that increased by 18%. TVP is currently 28% away from meeting its 2032 emissions target for buildings in 2024/2025.

	2009-10 Baseline	2019-20 Baseline	2020-21	2021-22	2022-23	2023-24	2024-25
Electricity (kWh)	21,290,703	17,765,083	17,165,970	16,155,044	16,374,782	13,142,759	14,180,942

	2009-10 Baseline	2019-20 Baseline	2020-21	2021-22	2022-23	2023-24	2024-25
Mains gas (kWh)	26,907,724	17,363,546	17,366,373	17,303,314	16,980,693	12,281,617	15,634,014

Note: Consumption data continues to be collated and verified, however the overall finding will not change substantially but the actual reported figures may.



Reasons for the changes in utility consumption and emissions are:

- Increase in the number of in-person attendance at events such as meetings.
- Changeable weather impacting the heating season.
- Commissioning a new all electric large facility at Atlantic House, Reading, in preparation for occupation in 2025 as Reading's police base.

For this coming year areas of focus are:

- Revisit the Sustainability strategy and methodology for setting targets, to ensure it is fit for purpose and supports TVP to deliver its core purpose.
- Continue to embed governance changes.
- Development and delivery of decarbonisation programmes and projects around fleet and buildings.
- Improve monitoring and access to data to aid ongoing tracking and reporting of progress throughout the year and at year end.
- Continue to seek grants and funding to aid TVPs transition.

5. PEOPLE

Thames Valley Police has continued to deliver, and exceed on, the targets for recruiting additional police officers under the national Home Office Uplift Programme alongside additional growth from the PCC funded Neighbourhood Officers. This financial year we have recruited 356 police officers including 312 new recruits to policing and 44 trained officers. At 31st March 2025, the total headcount number of police officers, including our regional funded units, is 5,070 (this figure excludes external secondments).

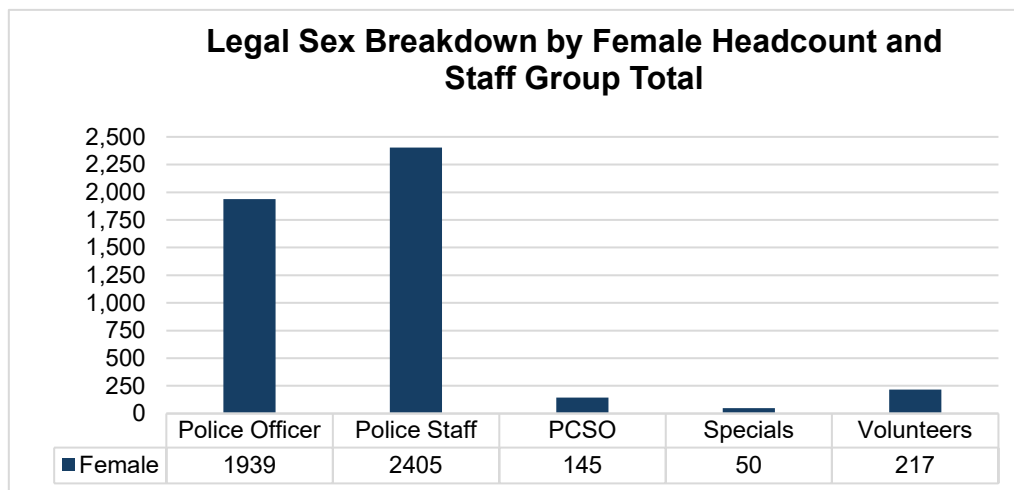
At the same time, the Force has continued to drive forward initiatives to attract and recruit to police staff, Special Constabulary and volunteer roles. Wider economic and labour market conditions, including shortfalls in skills, has resulted in recruitment challenges in some hard to fill roles including PCSOs. Targeted initiatives will continue to fill the vacant roles to meet agreed establishment levels. TVP's positive approach to flexible working, including hybrid working, continues to provide a greater level of flexibility for our workforce, supporting attraction and retention.

At 31st March 2025, Thames Valley Police employed 9,232 people in full and part time contracts. We also had 194 unpaid members of the Special Constabulary and 449 volunteers giving a total workforce of 9,875.

Below is the make-up of the workforce. This includes headcount of circa 850 officers and staff equating to circa 832 FTE who work in regional collaborated units such as the CT Policing South-East (CT PSE), Regional Prison Intelligence, SE Regional Organised Crime Unit (SEROCU), SE ROCU Collaboration, Regional Specialist Firearms and the Chiltern Transport Consortium (CTC) and external secondments.

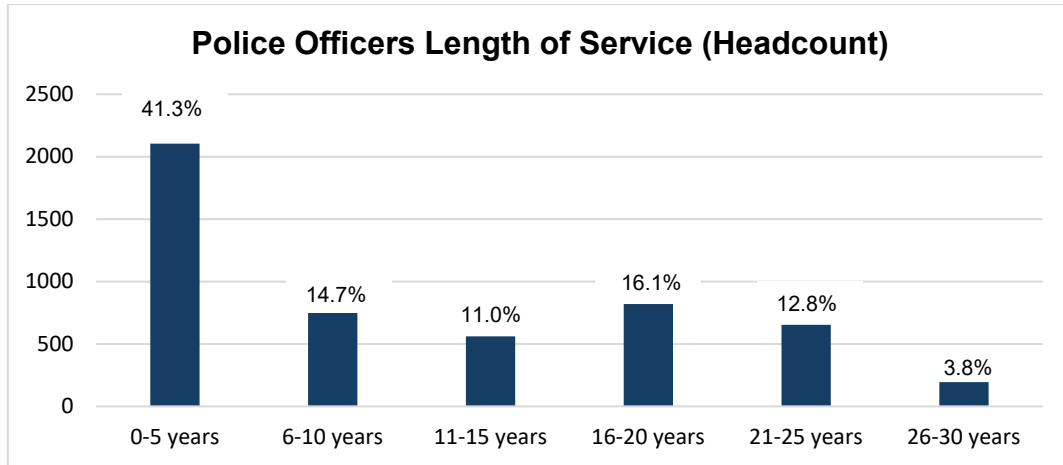
Category	Workforce	Full Time Equivalent
Police Officers	5,095	5,030
Police Staff	3,868	3,664
PCSO	269	259
Paid employees	9,232	8,953
Special Constabulary	194	N/A
Volunteers	449	N/A
TOTAL WORKFORCE	9,875	N/A

The following graph shows the Legal Sex breakdown for each type of employee and volunteer, for example that there are 1,939 female police officers, making up 38% of all police officers



This financial year the percentage of female officers and staff remains unchanged at 38% and 62% respectively.

The following graph shows the length of service for police officers. Thames Valley Police has a relatively “young” workforce in terms of experience with 67% of officers having less than 15 years’ service, as shown below. Compared to the 2023/24 financial year, there has been a small decrease of 2%, but figures still represent a relatively new in-service headcount. Forty-One percent of officers have less than five years’ service, reflecting the increased growth in officer establishment numbers and successful recruitment activity since the national uplift programme began in 2019.



The following table shows the workforce ethnicity representation by headcount. Please note that these numbers include seconded officers, who are excluded from the workforce numbers above.

The following table shows the ethnic makeup of the workforce, please note that these numbers include seconded Officers which are excluded from the workforce numbers above.

ETHNICITY	Police Officer	Police Staff	PCSO	Specials	Volunteers	All Staff Groups
White	4,596	3,410	236	165	392	8,799
Asian	137	137	10	17	15	316
Black	29	46	0	3	7	85
Mixed	134	67	7	6	9	223
Other	17	13	1	2	2	35
Unknown/Prefer not to say	182	195	15	1	24	417
TOTAL	5,095	3,868	269	194	449	9,875

The following table shows the ethnic makeup of the workforce

ETHNICITY	2023/24		2024/25	
	All Staff Groups	%	All Staff Groups	%
White	8,775	89	8,799	89
Asian	307	3	316	3
Black	84	1	85	1
Mixed	219	2	223	2
Other	35	0	35	0
Unknown/Prefer not to say	408	4	417	4
TOTAL	9,828		9,875	

In line with Trade Union (Facility Time Publication Requirements) Regulations 2017 (SI 2017/328) the Chief Constable has an obligation to report annually on paid time off provided to trade union representatives for trade union duties and activities. The following details relate to 2023/24. There was the equivalent of 18.5 FTE trade union representatives and the total cost of facility time represents 0.06% of the total pay bill.

7. OUTLOOK

Medium Term Financial Plan

The PCC (on behalf of the Group) approved the financial plans for 2025/26 in January 2025 and they are available on the PCC's website in the Budget Book at [Budget - Thames Valley PCC \(thamesvalley-pcc.gov.uk\)](https://thamesvalley-pcc.gov.uk).

The revenue budget for 2025/26 includes provision for maintaining the national police uplift programme (PUP) increase in officer numbers which gave TVP an additional 728 officers (excluding regional), together with an additional 80 Officers funded through the increase in Council Tax provision.

A high-level summary of the Medium-Term Financial Plan (MTFP) is provided below. This includes all expenditure to be incurred by the CC and the PCC, as well as all resources to be received by both legal entities.

	Estimated Budget 2025/26 £000	Estimated Budget 2026/27 £000	Estimated Budget 2027/28 £000	Estimated Budget 2028/29 £000
Expenditure				
Opening Budget	556,518	594,943	612,809	631,152
Inflation				
-General	1,855	820	519	522
-Pay	26,736	10,940	11,375	13,813
-Specific	1,271	2,880	2,980	3,086
Productivity Savings	(15,400)	(4,231)	(3,866)	(3,589)
Growth	17,754	2,257	2,336	2,000
Reserve Funding	6,209	5,200	5,000	3,000
Revised Budget Requirement	594,943	612,809	631,152	649,985
Funded By				
Opening Budget	(556,518)	(594,943)	(612,943)	(631,152)
Council Tax	(19,513)	(15,055)	(15,504)	(15,965)
Government Grants	(18,911)	(2,811)	(2,839)	(2,868)
Revised Funding	(594,943)	(612,809)	(631,152)	(649,985)
Annual Shortfall / (Surplus)	0	0	0	0
Cumulative Shortfall / (Surplus)	0	0	0	0

The above figures are based on the approved council tax increase of £14 for 2025/26. This was approved by the Police and Crime Panel on 24th January 2025. Future years show assumed increases in subsequent years at £10 per annum. This is only a planning assumption, and the PCC will set Council Tax each year.

As can be seen from the above, based on current assumptions, the plan is balanced in 2025/26 with the delivery of identified savings of £15.4m. The following years are balanced with target productivity savings totalling £11.7m over the remaining period of the MTFP, these savings have yet to be identified and will be the focus moving forward.

All the assumptions underpinning the current MTFP will be revisited and updated in coming months as work is undertaken on the next budget cycle for 2026/27. Please note that the above figures do not include the recently announced Neighbourhood Policing Grant which for Thames Valley Police is c£6m (68 NHP Officers).

2025/26 will be a financially tough year with significant unknown costs particularly in relation to annual pay awards, the higher employer NI rate, the continued impact on cost-of-living and the unprecedented recent high inflation rates, although we are seeing some signs of recovery.

The Police service, both nationally and locally, is going through a period of reform to adjust to the financial challenges created by constrained resources and respond to the increasing complexity and quantum of crime. This reform requires investment in well-trained officers and staff, as well as the new technologies that will facilitate the change in the way policing services are delivered. This investment increases the financial pressures and will be carefully managed by the force and considered as part of the Force Review and future Medium Term Financial Plans.

The productivity strategy continues to delivery savings with a focus on the Force review and the ongoing work to identify new areas to reconsider how and what we do but will ensure we continue to focus the maximum level of resources on our priorities.

Medium Term Capital Plan

The Medium-Term Capital Plan (MTCP) costing £262.2m million over the five-year period 2024/25 to 2028/29 was approved by the PCC (on behalf of the Group) in January 2025. Overall, this will provide the Force with appropriate infrastructure and assets to deliver innovative policing strategies with fewer resources.

	Revised 2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	Total 2024/25 to 2028/29 £000
Property	34,546	39,299	26,458	31,094	40,105	171,501
Technology & Business Change	5,783	5,805	3,858	20,054	4,067	39,566
Grants	11,363	0	0	0	0	11,363
Equipment	712	1,629	1,051	373	306	4,072
Vehicles	5,515	5,913	7,095	8,088	9,059	35,670
Capital Project Total to be Financed	57,919	52,646	38,462	59,609	53,537	262,173

The MTCP will be funded through a combination of capital grants, revenue contributions, capital receipts, reserves and borrowing. Key focuses of the MTCP are:

- To ensure the property estate remains fit for purpose and effectively utilised, linking in with the Smart ways of working principles, identifying opportunities to streamline assets and develop the estate infrastructure; maintaining core sites, improving core training facilities and progressing the Asset Management Plan.
- To ensure provision is made for ICT & Business Change Technology, to maintain and develop the existing infrastructure and invest in the core technologies required to provide innovative digital policing services.
- The maintenance, development and replacement of other core assets (e.g. Vehicles, and Communication Infrastructure) to maximise the advantage of new technology and reflect legislative changes.

Financial Resilience

TVP's financial resilience is evidenced and supported by:

- Strong governance arrangements, as detailed in the Corporate Governance Framework
- Efficient and effective internal audit service that reports directly to the Joint Independent Audit Committee.
- A track record of delivering productivity savings, with further savings of £27.1 planned over the next four years.
- TVP's Medium Term Financial Plan and Medium-Term Capital Plan set out balanced budgets for 2025/26 and the following three years supported by reasonable, if challenging, assumptions. They are published in the Budget Book on the PCC's website.
- Appropriate levels of reserves, in particular building up reserves to support long term estates capital requirements.
- Borrowing costs are increasing, but relatively low at 2% of Net Revenue Expenditure by 2028/29.

The most significant financial risks faced by TVP are inflation, funding and the long-term need for investment in property. With > 80% of revenue expenditure on people costs, the cost-of-living crisis and the government's response, will have a direct impact on TVP. Despite challenges faced, we continue to invest in recruiting new officers, and this year we met our target of recruiting new officers to the force to achieve 5,095 officers at the end of the year.

LINKS

For more detailed information please refer the following documents:

- Police and Criminal Justice Plan <https://www.thamesvalley-pcc.gov.uk/police-and-criminal-justice-plan/>
- Strategic Plan <https://www.thamesvalley.police.uk/police-forces/thames-valley-police/areas/au/about-us/our-commitment/>
- Crimefighters Strategy <https://www.thamesvalley-pcc.gov.uk/our-work/crimefighters/>
- Budget Book <https://www.thamesvalley-pcc.gov.uk/our-information/finances/budget/>

Martin Thornley
Chief Finance Officer and Deputy Chief Executive

EXPLANATION OF ACCOUNTING STATEMENTS

The Accounts and Audit Regulations 2015 require the PCC and Chief Constable to produce a Statement of Accounts each financial year. These statements contain a number of different elements which are explained below.

Statement of Accounts

The **Auditor's Report** gives the auditor's opinion on whether the accounts provide a true and fair view of the financial position and operations for the year.

Statement of Responsibilities sets out the respective responsibilities of the PCC and his chief finance officer

The **Core Financial Statements** are:

The **Movement in Reserves Statement** is a summary of the changes to the Group's reserves over the course of the year. Reserves are divided into "usable" cash reserves which can be invested in capital projects or service improvements and "unusable" accounting reserves which must be set aside for specific purposes. Total usable reserves have decreased from £120.667 million on 1st April 2024 to £109.125 million on 31st March 2025.

The **Comprehensive Income and Expenditure Statement (CIES)** record all of the Group's (and PCC) income and expenditure for the year. This presentation of information is in line with CIPFA guidance and is commensurate with the in-year internal reporting to management of income and expenditure. (See the outturn position table on page 6 for more detail of the in-year reporting)

The Group CIES shows an accounting deficit of £114.998 million however this statement should not be viewed in isolation. To gain a true understanding of the Group's financial performance for the year, it is necessary to view the Movement in Reserves Statement which shows how this accounting deficit is managed in the balance sheet. Following the police officer pension fund liabilities and accounting adjustments and transfers to revenue reserves, there is an increase £0.26 million in the general reserve

The **Balance Sheet** is a snapshot of the Group's assets, liabilities, cash balances and reserves at the year-end date.

The **Cash Flow Statement** shows the reasons for changes in the Group's cash (and cash equivalents) balances during the year, and whether that change is due to operating activities, new investment or financing activities (such as repayment of borrowing and other long term liabilities).

The **Group Accounts** provides the consolidated accounts of the PCC and its subsidiary, the Chief Constable.

The **Supplementary Financial Statements** are:

The **Annual Governance Statement** explains the governance processes and procedures in place to enable the PCC and Group to carry out their functions effectively. The AGS highlights the Group's internal control environment, comments on its effectiveness and identifies issues for future work.

The **Notes** to these financial statements provide more detail about the Group's accounting policies and individual transactions.

The **Police Pension Fund Accounts** sets out the financial position of the Police Pension Fund as at 31st March 2025

A **glossary of key terms** can be found at the end of this publication.



Matthew Barber
Police & Crime Commissioner
for Thames Valley



INDEPENDENT AUDITOR'S REPORT

**INDEPENDENT AUDITOR'S REPORT TO THE POLICE AND CRIME
COMMISSIONER FOR THAMES VALLEY**

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Matthew Barber
Police & Crime Commissioner
for Thames Valley

**INDEPENDENT AUDITOR'S REPORT TO THE POLICE AND CRIME
COMMISSIONER FOR THAMES VALLEY**

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PCC's Responsibilities

The PCC is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Organisation, that officer is the Chief Finance Officer and Deputy Chief of Staff;
- Manage its affairs to secure economic, efficient, and effective use of resources and safeguard its assets; and
- Approve the statement of accounts.

I approve this Statement of Accounts on behalf of the PCC for Thames Valley

Matthew Barber
PCC for Thames Valley

Chief Finance Officer

The PCC's Chief Finance Officer is responsible for the preparation of the Group Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in Great Britain ('the Code').

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

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Complied with the Code.
- Kept proper accounting records which were up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

In my opinion, the Statement of Accounts gives a true and fair view of the financial position of the PCC and the Group accounts for Thames Valley Police at the accounting date and its income and expenditure for the year ended 31 March 2025

Martin Thornley
Chief Finance Officer and Deputy Chief Executive

Group Movement in Reserves Statement for the years ended 31st March 2024 and 2025

For full details of the movement on general balances, please see note 25

	General Fund £000	Earmarked Reserves £000	Capital Receipts Reserve £000	Capital grant unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
note	25	8	25	25	25	26	
Balance at 31st March 2023	19,931	85,436	3,737	6,317	115,421	(3,110,383)	(2,994,962)
Movement in reserves during 2023/24							
Total comprehensive Expenditure and Income	(101,184)	0	0	0	(101,184)	14,276	(86,908)
Adjustments between accounting basis & funding basis under regulations	112,767	0	(18)	(6,317)	106,432	(106,432)	0
Net increase/Decrease before transfers to Earmarked Reserves	11,583	0	(18)	(6,317)	5,248	(92,156)	(86,908)
Transfers to/from (-) earmarked reserves	(15,986)	15,986	0	0	0	0	0
Increase/Decrease (-) in Year	(4,403)	15,986	(18)	(6,317)	5,248	(92,156)	(86,908)
Balance at 31st March 2024 carried forward	15,527	101,422	3,719	0	120,669	(3,202,539)	(3,081,870)
Movement in reserves during 2024/25							
Total Comprehensive Expenditure and Income	(114,998)	0	0	0	(114,998)	444,787	329,788
Adjustments between accounting basis & funding basis under regulations	103,506	0	(50)	0	103,456	(103,506)	(50)
Net increase/Decrease before transfers to Earmarked Reserves	(11,492)	0	(50)	0	(11,542)	341,281	329,739
Transfers to/from (-) earmarked reserves	11,752	(11,752)	0	0	0	0	0
Increase/Decrease (-) in Year	260	(11,752)	(50)	0	(11,752)	341,281	329,739
Balance at 31st March 2025 carried forward	15,787	89,671	3,669	0	109,127	(2,861,258)	(2,752,131)

Group Expenditure and Funding Analysis Disclosure Note

The Expenditure and Funding Analysis is a disclosure note that shows how annual expenditure is used and funded from resources (government grants and council tax) by police bodies in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposes by the Chief Constable's Management Team. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement. See note 5 for more details. Please note that this is not a primary statement

	2023/24			2024/25		
	Net expenditure charged to general fund £000	Adjustments between Accounting basis & Funding basis £000	Net expenditure in the CIES £000	Net expenditure charged to general fund £000	Adjustments between Accounting basis & Funding basis £000	Net expenditure in the CIES £000
PCC	11,988	6,626	18,615	10,670	14,705	25,375
TVP operational budgets under the direction & control of the Chief Constable						
Employees	419,407	112,715	532,122	453,381	117,375	570,756
Premises	24,715	0	24,715	27,009	0	27,009
Transport	26,289	0	26,289	28,151	0	28,151
Supplies & Services	86,098	0	86,098	82,515	0	82,515
Third Party Payments	33,067	0	33,067	20,174	0	20,174
Capital Charges	12,991	(561)	12,430	25,294	(12,253)	13,042
Non-specific Income	(211,660)	0	(211,660)	(204,997)	0	(204,997)
Cost of Services	402,895	118,780	521,660	442,198	119,828	562,026
Other income & expenditure	(414,478)	(6,013)	(420,491)	(430,706)	(16,322)	(447,028)
(Surplus) or Deficit on provision of services	(11,583)	112,767	101,184	11,492	103,506	114,998
Opening General Fund Balance	19,927	0	0	15,524	0	0
Add (surplus) or Deficit	11,583	0	0	(11,492)	0	0
Transfers to/from (-) reserves & General Balances	(15,986)	0	0	11,752	0	0
Closing General Fund Balance	15,524			15,784		

Group Comprehensive Income and Expenditure Statement 2024/25

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation.

	notes	2023/24			2024/25		
		Gross expenditure	Gross Income	Net Expenditure	Gross expenditure	Gross Income	Net Expenditure
PCC		25,986	(7,372)	18,615	32,166	(6,791)	25,375
<i>TVP operational budgets under the direction & control of the Chief Constable</i>							
Employees		532,122	0	532,122	570,756	0	570,756
Premises		24,715	0	24,715	27,009	0	27,009
Transport		26,289	0	26,289	28,151	0	28,151
Supplies & Services		86,098	0	86,098	82,515	0	82,515
Third Party Payments		33,067	0	33,067	20,174	0	20,174
Capital Charges		12,430	0	12,430	13,042	0	13,042
Specific Income		0	(211,660)	(211,660)	0	(204,997)	(204,997)
Group Cost of Services		740,707	(219,032)	521,675	773,814	(211,788)	562,026
Other operating Expenditure:							
Gain/loss on disposal of fixed assets	9a	0	0	192	0	0	(3,510)
Financing & investment income & expenditure:							
Interest Payable	9b	1,641	0	1,641	1,536	0	1,536
Impairment loss allowance	9b	0	0	0	0	0	0
Pensions Interest Cost	9b	151,216	0	151,216	160,498	0	160,498
Interest & Investment Income	9b	0	(9,400)	(9,400)	0	(9,819)	(9,819)
ROU Asset	9b	0	0	0	0	(5,085)	(5,085)
Taxation & non-specific grant income	9c	0	(564,139)	(564,139)	0	(590,648)	(590,648)
(Surplus) /deficit on provision of service				101,184			114,998
(Surplus)/deficit on revaluation of fixed assets	14			8,064			(969)
Remeasurement of net defined liability				6,212			445,756
Total other comprehensive Income and Expenditure				14,276			444,787
Total comprehensive Income & Expenditure				115,460			559,785

The Balance Sheet for the Group

This shows the value at 31st March of the assets and liabilities recognised by the Group. Net assets are matched by the reserves held by the Group. Reserves are reported in two categories. The first category of reserves are usable reserves i.e. those reserves that the Group may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (e.g. the capital receipts reserve may only be used to fund capital expenditure or repay debt). The second category of reserves is those that the Group is not able to use to provide services. This category includes reserves that hold unrealised gains and losses (e.g. the revaluation reserve) where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'

31/03/2024 £000		Note	31/03/2025 £000
	Long Term Assets		
320,924	Property, Plant and Equipment	14	329,852
0	Right of Use Assets	14	15,559
4,307	Intangible assets	16	2,653
696	Long term debtors	19	1,288
371	Asset related to defined benefit pension schemes PCC	21	1,346
326,299	Total Long Term Assets		350,698
	Current Assets		
119,570	Short term investments	17	112,810
3,373	Inventories	18	2,780
104,022	Short term debtors	19	90,016
29,605	Cash and cash equivalents	20	22,508
480	Assets held for sale	21	480
257,050	Total Current Assets		228,595
	Current Liabilities		
(2,045)	Short term borrowing	17	(1,261)
(126,602)	Short term creditors	22	(113,241)
0	Short term Right of Use Asset Liability	14	(130)
(888)	Revenue Grants Received in Advance	28	(357)
(5,073)	Provisions	23	(4,024)
(6,642)	Accumulated absences	26	(7,069)
(141,250)	Total Current Liabilities		(126,082)
	Long Term Liabilities		
(3,994)	Provisions	23	(4,481)
(51,232)	Long term borrowing	17	(50,278)
(3,467,347)	Liability related to defined benefit pension schemes	32	(3,139,595)
0	Long term Right of Use Liability	14	(10,343)
(901)	Donated assets account		0
(540)	Capital grants received in advance	28	(660)
(3,524,013)	Total Long Term Liabilities		(3,205,357)
(3,081,914)	Net Assets / (Liabilities)		(2,752,146)
120,667	Usable reserves	25	109,125
(3,202,580)	Unusable reserves	26	(2,861,271)
(3,081,914)	Total Reserves		(2,752,146)

The Cash Flow Statement for the Group

This statement shows the change in the Group's cash and cash equivalents during the reporting period. The statement shows how the Group generated and used cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Group are funded by taxation and grant income or from the recipients of services provided by the Group. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Group's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Group.

	Note	At 31 March 2024 £000	At 31 March 2025 £000
Net (surplus)/deficit on the provision of services		101,184	114,998
Adjust net surplus/deficit for non-cash movements	33	(152,037)	(140,461)
Adjust for items included in surplus/deficit that are investing and financing activities		2,977	8,840
Net cash flows from Operating Activities	33	(47,881)	(16,623)
Investing Activities	33	30,368	22,593
Financing Activities	33	1,638	1,127
Net increase (-) or decrease in cash and cash equivalents		(15,875)	7,097
Cash and cash equivalents at the beginning of the reporting period	20	13,732	29,605
Cash and cash equivalents at the end of the reporting period	20	29,605	22,508



Notes to the Accounts

GROUP GENERAL ACCOUNTING POLICIES

1. General principles

These financial statements have been prepared in accordance with the Code of Practice (the code) on Local Authority Accounting in the United Kingdom issued by the Chartered Institute of Public Finance and Accountancy (CIPFA), the Accounts and Audit Regulations 2015. The accounting policies contained in the Code apply International Financial Reporting Standards (IFRS) as adapted for the public sector by the International Public Sector Accounting Standards (IPSAS). The accounts have been compiled in accordance with the code, except that it has departed from the code in respect of the treatment of certain types of inventories in order to achieve a true and fair presentation. (See note 18 for more details)

Going Concern basis of preparation

The accounts are prepared on a going concern basis; that is, on the assumption that the functions of the entity will continue in operational existence for the foreseeable future from the date that the accounts are authorised for issue. This assessment is based on statutory nature of the services provided by the organisation. It is expected that the services would continue to be delivered by a public authority even if the current structures were changed. Management is not aware of any prospective changes to legislation or government policy that would undermine this assessment.

Notwithstanding this statutory basis for the going concern assessment, management have also separately assessed, and are content that, the organisation is financially sustainable, with adequate reserves and sound financial plans including budgets that are realistic and deliverable. The Group regularly reviews and updates its Medium-Term Financial Plan (see Narrative Statement section 7), incorporating known factors that will impact it, and assumptions for the inevitable risk and uncertainty that accompanies any financial forecast. In addition, the Group has a reserves policy and approach to delivering savings, combined with regular monitoring and reporting. This assurance is recorded in the Annual Governance Statement, in financial sustainability and financial management reviews presented to JIAC; and in the budget and medium term financial plans, in particular the Financial Plans Recommendation and Strategy.

Investment balances and cash flow are managed at a Group level. Management produce a rolling 12 month cashflow forecast to give more immediate assurance. The Group's financial forecast for 2024/25 has been reviewed alongside assumptions for 2025/26 and a prudent profile of cashflows to support management in assessing and confirming the Group's financial sustainability. The planned timing of cash flows, in conjunction with the reserves balances, means that that the Group can meet its operational obligations over the period.

PCC, Group and Chief Constable

Following the passing of the Police Reform and Social Responsibility (PRSR) Act 2011, Thames Valley Police Authority was replaced on 22nd November 2012 with two corporation sole bodies, the Police and Crime Commissioner (PCC) for Thames Valley and the Chief Constable. Both bodies are required to prepare separate Statement of Accounts. The PCC is also required to produce Group accounts.

The term 'Group' is used to indicate individual transactions and policies of the PCC and Chief Constable for the year ended 31 March 2025. The identification of the PCC as the holding organisation and the requirement to produce group accounts stems from the powers and responsibilities of the PCC under the PRSR Act 2011.

The Financial Statements included here represent the accounts for the PCC and Group. The financial statements cover the 12 months to the 31 March 2025.

Some figures within tables may not sum up exactly due to rounding differences when stating values to the nearest thousand pounds.

The notes relating to specific financial statement lines include the corresponding accounting policy. As a result there is not a separate principal accounting policies note but the section below details general accounting policies where there are not accompanying notes.

2. Accruals of income and expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Fees, charges and rents due are accounted for as income at the date the Group provides the relevant goods or services;
- Any income received under contract is recognised in accordance with the performance obligations in the contract.
- Where income and expenditure has been recognised (using estimates when appropriate) but cash has not been received or paid, a debtor or creditor for the relevant year is recorded in the Balance Sheet.

3. Charges to revenue for non-current assets

The PCC's and Group's CIES is charged with the following amounts, to record the real cost of holding fixed assets during the year.

- Depreciation attributed to the assets used by the relevant service.
- Revaluation gains or losses on land and buildings
- Amortisation of intangible assets

The Group is required to make an annual provision from revenue to contribute towards the reduction in its overall borrowing requirement. The Minimum Revenue Provision (MRP) is set on a prudent basis as determined by the Group in accordance with statutory guidance.

4. Government grants and other contributions

Whether paid on account, by instalments or in arrears, revenue government grants and third party contributions are recognised as income at the date that the PCC satisfies the conditions of entitlement to the grant / contribution.

The grant / contribution is recognised within the CIES as income when the conditions of entitlement are known to be satisfied. If the grant / contribution has been received in advance of need then the amount is transferred to a Grant in Advance account.

Grants to cover general expenditure (e.g. Police Grant) are credited to the CIES within the provision of services.

Where capital grants are credited to the CIES, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied reserve. Where it has been applied, it is posted to the Capital Adjustment Account (CAA). Amounts in the Capital Grants Unapplied reserve are transferred to the CAA once they have been applied to fund capital expenditure.

5. Heritage assets

A heritage asset is one with "historical, artistic, scientific, technological, geophysical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture". The Group will recognise any heritage asset that is valued in excess of £500,000. As at 31st March 2025, the Group does not recognise any heritage assets on its balance sheet. Whilst the Group does display various items of historical interest in the force museum, the cost and effort of obtaining a valuation for these objects would be more than the perceived worth of the assets.

6. Jointly controlled operations and jointly controlled assets

Jointly controlled operations are activities undertaken by the Group in conjunction with other ventures that involve the use of the assets and resources of the ventures rather than the establishment of a separate entity. The Group recognises on its Balance Sheet the assets that it controls and the liabilities that it incurs and debits and credits the CIES with the expenditure it incurs and the share of income it earns from the activity of the operation.

Jointly controlled assets are items of property, plant or equipment that are jointly controlled by the Group and other ventures, with the assets being used to obtain benefits for the ventures. The joint venture does not involve the establishment of a separate entity. The Group accounts for only its share of the jointly controlled assets, the liabilities, and expenses that it incurs on its own behalf or jointly with others in respect of its interest in the joint venture and income that it earns from the venture.

7. Overheads and support services

In line with CIPFA's Police Objective Analysis, the costs of support services are fully allocated to the Group's services.

8. Reserves

The PCC maintains reserves that are either earmarked for specific purposes or held for accounting adjustments. Earmarked reserves will be established from time to time to meet specific expected revenue or capital costs as determined by the PCC. The PCC also maintains reserves to finance future commitments, unforeseen circumstances, fluctuations in annual grant settlements and council tax precepts and emergency expenditure which cannot be contained within the approved budget. The reserves strategy is that general balances continue between 2.5% and 3% of net budget expenditure.

Reserves are created by appropriating amounts in the CIES. When expenditure to be financed from a reserve is incurred, it is charged to the CIES against the Net Cost of Services. The reserve is appropriated back in the Movement of Reserves Statement so that there is no net charge for the expenditure.

Details of movements on usable revenue reserves during the year appear as per note 25.

Certain reserves are kept to manage the accounting processes for tangible fixed assets and retirement benefits and other technical accounting standards and they do not represent usable resources for the PCC – see note 26.

9. VAT

Income and expenditure excludes any amounts related to VAT, as VAT collected is payable to HM Revenue and Customs and the vast majority of VAT paid is recoverable from it.

Specific Accounting Policies

• EVENTS AFTER THE BALANCE SHEET DATE

When an event occurs after the balance sheet date which provides evidence of conditions that existed at the balance sheet date, an adjusting event occurs and the amounts recognised in the Statement of Accounts will be adjusted to take into account any values that reflect the adjusting event. Where an event occurs after the Balance sheet date that is indicative of conditions that arose after the balance sheet date, the amounts recognised in the statement of accounts are not adjusted but disclosed as a separate note to the accounts. Events after the balance sheet date are reflected up to the date when the statement of accounts is authorised for issue and published.

• TERMINATION BENEFITS

Termination benefits are amounts payable as a result of a decision by the Group to terminate a member of staff's employment before their normal retirement date or their decision to accept voluntary redundancy. These are charged as an expense in the cost of services in the Comprehensive Income and Expenditure at the point in which the Group can no longer withdraw the offer of termination benefits.

• PROPERTY, PLANT AND EQUIPMENT

The de-minimus level policy to capitalise expenditure is as follows:

Asset Type	De-minimus £000
Buildings (including PFI)	100
Leased Buildings	10
Vehicles	none
ICT (Total Collaborative project value)	50
Intangible assets (Total Collaborative project value)	50
ESMCP devices	none
Equipment	25
Assets funded by capital grant	none

Schemes with strategic importance (e.g. vehicles, force wide ICT projects, desktop PCs etc) may also be capitalised.

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis, provided that they yield benefits to the Group and the services they provide are for more than one financial year. Expenditure that secures, but does not extend the previously assessed standards of performance of an asset (e.g. repairs and maintenance) is charged to revenue as it is incurred. Assets under construction are recorded in the balance sheet at cost.

Measurement

Assets are initially measured at cost, comprising all expenditure that is directly attributable to bringing the asset into working condition for its intended use. Assets are carried in the balance sheet using the following measurement bases:

- assets surplus to requirements – measured at fair value, estimated at highest and best use from a market participant's perspective.
- dwellings, other land and buildings, vehicles, plant and equipment – lower of net current replacement cost or net realisable value in existing use.

Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of fair value.

Where non property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for fair value.

Assets included in the balance sheet at current value are revalued where there have been material changes in the value and as minimum revaluations are carried out every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognised unrealised gains.

Disposals

When an asset is disposed of, sale proceeds are transferred to the usable capital receipts reserve and the gain or loss on disposal is shown in the CIES.

Component assets

Where an item of PPE asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately. The Group has set a policy that it will separately account for components of buildings that have a value in excess of £500,000.

The components that will be identified and separately depreciated are as follows:

- Land
- Building fabric
- Mechanical and engineering services
- Roof
- Structures and elevations
- Internal fabric
- External areas

The component must be valued at a minimum of £200,000 or 10% of the value of the parent asset (whichever is greater) in order to be recognised.

Impairment

Assets are assessed at each year end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible write down is estimated to be material, the recoverable amount of the asset is determined and where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where the loss is determined for a previously revalued asset, it is written off against any revaluation gains held for the relevant asset in the Revaluation Reserve, with any excess charged to the Comprehensive Income and Expenditure Statement (CIES). Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line in the CIES, up to the amount of the original loss, with an adjustment for depreciation that would have been charged if the loss had not been recognised

Depreciation

This is provided for all assets with a useful finite life, by allocating the value of the asset in the balance sheet over the periods expected to benefit from their use, on a straight-line basis.

- Dwellings and other buildings – straight-line allocation over the useful life of the property as estimated by the valuer.
- Plant, furniture and equipment – a percentage of the value of each class of assets in the Balance Sheet, as advised by a suitably qualified officer.
- Vehicles, - a percentage of the value of each class of assets in the Balance Sheet, as advised by a suitably qualified officer. Once the vehicle reaches its residual value we stop depreciating.

Where an asset has major components with different estimated useful lives, these are depreciated separately.

Grants and contributions

Grants and contributions relating to capital expenditure shall be recognised in the CIES as income except to the extent that the grant or contribution has a condition that the Group has not satisfied. In that event the amount subject to condition is transferred to the capital grants receipts in advance account. Where the conditions of the grant / contribution are satisfied, but expenditure for which grant is given has not yet been incurred, then such sums will continue to be transferred to the capital grants unapplied reserve.

• **INTANGIBLE ASSETS**

Expenditure on assets that do not have physical substance but are identifiable and controlled by the Group (e.g. software licences) are capitalised where it will bring benefits to the Group for more than one financial year. Internally generated assets include complex system costs and IT development costs. These are also capitalised where it will bring benefits to the group for more than one year. The balance is amortised to the CIES on a straight line basis over the economic life of the investment (over 5 years) to reflect the pattern of consumption of benefits.

• **FINANCIAL INSTRUMENTS**

Financial liabilities

Financial liabilities are initially measured at fair value and carried at their amortised cost. Annual charges to the CIES for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. For most of the borrowings, this means that the amount presented in the balance sheet is the outstanding principal repayable plus accrued interest. Interest charges to the CIES is the amount payable for the year according to the loan agreement.

Financial assets

Financial assets held by the PCC comprise loans and receivables, which are assets that have fixed or determinable payments but are quoted in an active market. Financial assets are categorised based on a classification and measurement approach that reflects the business model for holding the financial asset and their cashflow characteristics. All financial assets held by the PCC are held solely for payment of principal and interest and are therefore measured at amortised cost. Interest and other income received is based on the capital value of their investment multiplied by the rate of interest. For most of the loans that the PCC has made, the amount presented in the balance sheet is the outstanding principal in the loan agreement plus accrued interest. The loans made by the PCC are short term investments consisting of fixed term deposits.

• **INVENTORIES**

The Group holds stocks of uniforms, vehicle equipment, personal protective equipment (PPE) and other operational equipment. All stocks are valued at purchase price. This is not consistent with IAS2 which requires stocks to be valued at the lower of cost or net realisable value. However, net realisable value for many stock items such as uniforms would be negligible, therefore, to comply with IAS2 would significantly understate the value to the Group of the assets held.

• **CASH AND CASH EQUIVALENTS**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents shall include investments placed in instant access call accounts and money market funds which are readily convertible to known amounts of cash with insignificant risk of change in value.

In the cash flow statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Group's cash management.

• **ASSETS HELD FOR SALE**

Non-current assets are classified as Held for Sale only if they meet all of the following criteria:

- The asset must be available for immediate sale in its present condition.
- The sale must be highly probable. This means the appropriate level of management within the Group must be committed to a plan to sell the asset and an active programme to locate a buyer and complete the plan must have been initiated.
- The asset must be actively marketed for sale at a price that is reasonable in relation to its current fair value.
- The sale should be expected to qualify for recognition as a completed sale within one year from the date of classification and actions required to complete the plan should indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

The asset is re-valued immediately before reclassification and then carried at the lower of carrying value and fair value less costs to sell. Fair Value for Assets Held for Sale is the market value.

If assets no longer meet the criteria to be classified as Assets Held for Sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale; adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as Held for Sale, and their recoverable amount at the date of the decision not to sell.

Assets Held for Sale are not depreciated.

• **PROVISION**

Provisions are made where an event has taken place that gives the Group an obligation that probably requires settlement by a transfer of economic benefits, but where the timing of the transfer is uncertain.

Provisions are charged to the appropriate service revenue account in the year that the Group becomes aware of the obligation, based on the best estimate of the likely settlement. When payments are eventually made they are charged to the provision set up in the Balance Sheet.

• **CONTINGENT ASSETS AND LIABILITIES**

The Group recognises material contingent assets and liabilities, which arise from past events, whose existence can only be confirmed by the occurrence of one or more uncertain future events, which are not wholly within the Group's control.

Leases

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

IFRS 16 Leases as adapted and interpreted for the public sector by HM Treasury was applied to these financial statements with an initial application date of 1 April 2024. IFRS 16 replaced IAS 17 Leases, IFRIC 4 Determining whether an arrangement contains a lease and other interpretations.

Upon initial application, the provisions of IFRS 16 were only applied to existing contracts where they were previously deemed to be a lease or contain a lease under IAS 17 and IFRIC 4. Where existing contracts were previously assessed not to be or contain a lease, these assessments were not revisited.

• **The Group 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. Hindsight was used in determining the lease term where lease arrangements contained options for extension or earlier termination.

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

- **The Group as lessor**

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

- **Leases Accounting Policy**

A lease is a contract or part of a contract that conveys the right to use an asset for a period of time in exchange for consideration. An adaptation of the relevant accounting standard by HM Treasury for the public sector means that this includes lease-like arrangements with other public sector entities that do not take the legal form of a contract. It also includes peppercorn leases where consideration paid is nil or nominal (significantly below market value) but in all other respects meet the definition of a lease.

The term of the lease is determined using the lease term with reference to the non-cancellable period and any options to extend or terminate the lease which is reasonably certain to be exercised.

The Group as a lessee

Recognition and initial measurement

At the commencement date of the lease, being when the asset is made available for use, we recognise a right of use asset and a lease liability.

The right of use asset is recognised at cost comprising the lease liability, any lease payments made before or at commencement, any direct costs incurred by the lessee, less any cash lease incentives received. It also includes any estimate of costs to be incurred restoring the site or underlying asset on completion of the lease term (dilapidations).

The lease liability is initially measured at the present value of future lease payments discounted at the interest rate implicit in the lease. Lease payments includes 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 considered to be 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.

Leased plant and machinery and furniture and fittings are shorter-term leases and so the cost model is applied and these are measured at depreciated at historic 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 we will not be including these costs. 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.

An impairment that arises from a clear consumption of economic benefit or of service potential is reversed when, and to the extent that, the circumstances that gave rise to the loss is reversed. Reversals are recognised in operating expenditure to the extent that the asset is restored to the carrying amount it would have had if the impairment had never been recognised. Any remaining reversal is recognised in the revaluation reserve. Where, at the time of the original impairment, a transfer was made from the revaluation reserve to the income and expenditure reserve, an amount is transferred back to the revaluation reserve when the impairment reversal is recognised. Other impairments are treated as revaluation losses. Reversals of 'other impairments' are treated as revaluation gains.

The Group as a lessor

We assess each of our leases and classify them as either a finance lease or an operating lease. Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

Finance leases

Amounts due from lessees under finance leases are recorded as receivables at the amount of the net investment in the leases. Finance lease income is allocated to accounting periods to reflect a constant periodic rate of return on the net investment outstanding in respect of the leases.

Operating leases

Income from operating leases is recognised on a straight-line basis or another systematic basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are

added to the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

Private Finance Initiatives and similar contracts

PFI contracts are agreements to receive services, where the responsibility for making available the PPE needed to provide the services passes to the PFI contractor. As the Group is deemed to control the services that are provided under its PFI Scheme at Abingdon, the Group carries the fixed assets used under this contract on its Balance Sheet.

The initial recognition of these fixed assets is balanced by the recognition of a liability for amounts due to the scheme operator to pay for the assets.

Non-current assets recognised on the Balance Sheet are revalued and depreciated in the same way as PPE owned by the Group.

The amount payable to the PFI operator is analysed into three elements:

- fair value of the services received during the year – debited to the Income and Expenditure Account
- finance cost – an interest charge of 8.3% on the outstanding Balance Sheet liability, debited to interest payable in the Income and Expenditure Account.
- payment towards liability – applied to write down the balance Sheet liability towards the PFI operator.

Property Plant and Equipment (PPE)

The assets used to provide these policing services at Abingdon are recognised on the PCC's Balance Sheet. Movements in their value are detailed in the analysis of the Movement on the PPE balance in Note 14.

Payments

The PCC makes an agreed payment which is increased each year by inflation and can be reduced if the contractor fails to meet availability and performance standard in any year but is otherwise fixed.

The PCC receives an annual grant from the Government to help finance these payments. This grant was initially calculated on a reducing balance basis over the 30-year contract term but, in 2005, it was converted to an annuity grant for the remaining 25 years of the contract. The PCC will receive grant income of £1.032m in each of the next 5 years, with a small residual payment of £0.043m in year 6.

• **PENSIONS**

Post employment benefits

The Group operates three pension schemes for police officers and a single scheme for police staff.

Police Officers

The Police Pension Scheme (PPS) is a contributory occupational pension scheme, governed by the Police Pension Regulations 1987 (as amended) and related regulations that are made under the Police Pensions Act 1976. The 2006 Police Pension Scheme (NPPS) which started on 1 April 2006, is a contributory occupational pension scheme governed by the Police Pension Act 1976 (as amended by the Police Pension Regulations 2007). The Police Pension Scheme 2015 (PPS 2015) which started on 1st April 2015 is also a contributory occupational pension scheme governed by the Police Pension Act 1976 (as amended by the Police Pension Regulations 2015) Officers make a contribution from their pensionable pay, based on salary bandings. The employee's contribution is set nationally by the Home Office and is subject to triennial revaluation. A Pension Fund was set up on 1 April 2006 to administer all three schemes.

This is an unfunded scheme administered by the Chief Constable, meaning that there are no investment assets built up to meet the pension liabilities, and cash has to be generated to meet actual pensions payments as they eventually fall due. Under the Police Pension Fund Regulations 2007, if the amounts receivable by the pensions fund for the year is less than amounts payable, the Group must annually transfer an amount required to meet the deficit to the pension fund. Subject to parliamentary scrutiny and approval, up to 100% of this cost is met by central government pension top-up grant. In the unlikely event that the pension fund is in surplus for the year, the surplus is required to be transferred from the pension fund to the Group which must then repay the amount to central government

The PPS, NPPS and 2015 scheme are defined benefit schemes paid from revenue (without managed pension assets). Accrued net pension liabilities have been assessed on an actuarial basis in accordance with IAS 19 Employee Benefits, the net liability and a pensions reserve for both Pension schemes has been recognised on the balance sheet, as have entries in the CIES for movements in the asset / liability relating to the defined benefit scheme. Transfers into and out of the scheme representing joining and leaving police officers, are recorded on a cash basis in the pension fund, because of the length of time taken to finalise the sums involved.

Following the Code's requirements, IAS 19 has been fully recognised in the Group accounts. Scheme liabilities as shown on the balance sheet are calculated by determining future liabilities for pension payments and applying a discount rate equal to the yield on an index of long dated AA rated corporate bonds as at 31 March 2025.

Police Staff

Police staff are eligible to join the Local Government Pension Scheme (LGPS) administered by Buckinghamshire Council. This is a funded scheme. In 2024/25 the Group paid an employer's contribution representing 16.6% of pensionable pay. The contribution rate is determined by the Fund's actuary based on valuations every three years.

Additional contributions are payable to cover the cost of any early retirements except those due to ill-health. In addition, the Group is responsible for all pension payments relating to any added years' benefits, together with the related increases.

The values for each scheme are shown separately in the notes. Assets are measured at fair value which is assessed on the basis of bid price. Liabilities are measured using the projected unit method.

• ACCUMULATED ABSENCES ACCOUNT

Short term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave, TOIL (time off in lieu) paid sick leave, bonuses and non-monetary benefits for current employees and these benefits are recognised as an expense in the year in which the employee renders service to the Group

IAS 19 (Employee Benefits) requires the Group to account for short-term compensating absences which include time owing and annual leave accrued by accruing for the benefits which have accumulated but are not taken by the balance sheet date. The accrual for untaken leave is charged to the provision of services, and reversed out through the Movement in Reserves Statement so that the leave is charged to the CIES in the financial year in which the holiday absence is taken.

The accumulated absences account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.

1. GROUP ACCOUNTING STANDARDS THAT HAVE BEEN ISSUED BUT HAVE NOT YET BEEN ADOPTED

Paragraph 3.3.2.13 of the Code requires changes in accounting policy to be applied retrospectively unless alternative transitional arrangements are specified in the Code. Paragraph 3.3.4.3 requires an authority to disclose information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted by the Code for the relevant financial year.

The only standard introduced by the 2025/26 Code where disclosures are required in the 2024/25 financial statements in accordance with the requirements of paragraph 3.3.4.3 of the Code which affects policing are:

The changes to the measurement of non-investment assets within the 2025/26 Code include adaptations and interpretations of IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets. These include setting out three revaluation processes for operational property, plant and equipment, requiring indexation for tangible noninvestment assets and a requirement to value intangible assets using the historical cost approach. These have the same effect as requiring a change in accounting policy due to an amendment to standards, which would normally be disclosed under IAS 8. However, the adaptations also include a relief from the requirements of IAS 8 following a change in accounting policy as confirmed in paragraph 3.3.1.4.

We are currently not in a position to reasonably estimate the possible impact that the application of the above standards will have on the 2025/26 accounts

2. GROUP SIGNIFICANT ESTIMATES AND JUDGEMENTS

The preparation of the financial statements requires the PCC to make judgements, estimates and assumptions that affect the application of policies and reporting amounts of assets and liabilities, income, and expenditure. The estimates and associated assumptions are based on historical experience and various other factors, the results of which form the basis of making judgements about the values and liabilities that are not readily apparent from other sources. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised. Material estimates and assumptions are made in the following cases:

- a. Establishing the valuations of operational and residential properties (see Note for details of amounts and the valuation process involved). Depreciation is a calculation by the fixed asset register system, based on asset value and expected useful life of the asset. If the useful life of an asset is reduced then the depreciation charge to CIES will increase. The PCC monitors the useful life of assets to identify where any changes to the depreciation charge are required during the year.
- b. The costs of a pension arrangement require estimates regarding future cash flows that will arise under the scheme liabilities. The assumptions underlying the valuation used for IAS 19 reporting are the responsibility of the PCC as advised by their actuaries. The financial assumptions are largely prescribed at any point and reflect market expectations at the reporting date. Assumptions are also made around the life expectancy of the UK population.
- c. A judgement has been made of the expenditure allocated between the PCC and Chief Constable to reflect the financial resources of the PCC consumed at the request of the Chief Constable. The basis adopted for this allocation was determined by the PCC in accordance with the standard set of activities for each corporate body identified in CIPFA's published guidance at the time (SeRCOP). In arriving at this approach various interested parties were consulted including senior management in both corporate bodies and careful consideration given to the PRSR Act and Home Office guidance.

- d. Changes to IFRS 11 (Joint Arrangements) required the Group to classify their collaborative arrangements. Senior Management within Thames Valley Police and their collaboration partners have considered the nature of the arrangements and most importantly, whether joint control exists within each arrangement, and in each case, a judgement has been made that the arrangement is outside the scope of the new collaboration standard. The Group will continue to account for its own share of income and expenditure of each arrangement. Details of these values are shown in note 12 (related party transactions).
- e. All surplus properties owned by the PCC have been reviewed and have been judged to meet the criteria of surplus properties rather than investment properties.
- f. On the 1st April 2018, significant changes were made to IFRS 9 (Financial Instruments). This has resulted in new classification categories for financial assets and liabilities. All investments and loans have been assessed at year-end and as all investments are made solely for payments of principal and interest, a judgement has been made that they should all be held at amortised cost.
- g. During 2024/25 Thames Valley Police continued to operate the national store for Personal Protective Equipment (PPE) on behalf of all police forces in the country. The stock was initially supplied by forces and paid for via Home Office grant but this was then taken over (both supply and funding) by the Department of Health, TVP was responsible for the onward distribution as determined by the National Police Coordination Centre. As such, it has been determined that TVP are operating as an agent and not as principal in the acquisition and distribution of the stock. TVP are planning to distribute the remaining stock to Schools and NHS bodies, therefore due to this plan we have now written down the stock value to zero as we will be donating the equipment.

3. GROUP ASSUMPTIONS MADE ABOUT THE FUTURE AND OTHER MAJOR SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The key judgements and estimation uncertainty that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year involved the pension liability for police staff. The discount rates used to calculate the pension liabilities are estimates, any changes in which could impact on the total liability of the relevant pension funds. See note 23 for a sensitivity analysis and details of the impact of a change in the discount rate. Furthermore, the full impact of the McCloud/Sargeant judgement on both the police officer and police staff pension schemes is still unknown.

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Valuation of Operational Property (Land & Building)	The assets value and its remaining useful lives (RUL) are assessed by the External Valuers on a 5- year rolling programme. Valuations contain estimates and assumptions made by qualified and experienced valuers including nationally derived building cost indices and other market indicators available to assess an asset's value. Assets of high value are valued annually to reduce this risk.	Changes to asset value and lives will have an effect on the annual depreciation charge for use of assets charged to services in the CIES. The annual depreciation charge to CIES for Land and Building is £9m (note 14). A reduction in the estimated valuations would impact on the net worth, however, would not impact on the usable balances. It would result in reductions to the Revaluation Reserve and/or a loss recorded in the CIES. If the value of the Land and Buildings were to reduce by 10% that would equate to £20m movement on asset values on the Balance Sheet.
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgments relating to the discount rates used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the fund with expert advice about the assumptions to be applied.	The assumptions interact in complex ways. The actuaries review the assumptions triennially and changes are adjusted for in the accounts. Sensitivity analysis is represented in note 32 to the accounts. Any impact on the liabilities relating to Covid-19 will be reflected within the regular triennial valuation and the effect will be absorbed into the long-term funding strategy. This could mean either higher or lower pension contributions payable in the future.

4. INTRA GROUP ADJUSTMENTS

Both the Police and Crime Commissioner and the Chief Constable are separate legal entities.

The Group statement of accounts (PCC Group) reflects the consolidated accounts of the PCC and its subsidiary the Chief Constable.

The table below shows the movement through an intra group account within the respective accounts during 2023/24 and 2024/25. There are no outstanding intra group balances at year end, as the PCC paid all financial resources consumed at the request of the Chief Constable and an intra group adjustment was made to offset the Chief Constable's consumption of resources.

Intra group balances for 2023/24	PCC £000	CC £000	Group £000
Opening balance as at 1 st April 2023	0	0	0
Balance sheet intra group adjustment	(33,199)	33,199	0
PCC resources consumed at the request of the Chief Constable	(544,313)	544,313	0
PCC Intra group adjustment	(577,512)	577,512	0

Intra group balances for 2024/25	PCC £000	CC £000	Group £000
Opening balance as at 1 st April 2024	0	0	0
Balance sheet intra group adjustment	(36,190)	36,190	0
PCC resources consumed at the request of the Chief Constable	(590,989)	590,989	0
PCC Intra group adjustment	(627,179)	627,179	0

5. NOTE TO THE EXPENDITURE AND FUNDING ANALYSIS

Adjustments from General Fund to arrive at the CIES amounts	2023/24				2024/25			
	Adjustments for capital purposes £000	Net change for the pensions Adjustment £000	Other differences £000	Total Adjustments £000	Adjustments for capital purposes £000	Net change for the pensions Adjustment £000	Other differences £000	Total Adjustments £000
PCC	6,552	71	3	6,626	14,625	83	(3)	14,705
Employees		112,191	524	112,715		116,946	429	117,375
Premises								
Transport								
Supplies & Services								
Third Party Payments								
Capital Charges	(561)			(561)	(12,253)			(12,253)
Non-specific Income								
Net cost of services	5,991	112,262	527	118,780	2,373	117,029	426	119,828
Other income & expenditure from the expenditure & funding analysis	(6,552)		539	(6,013)	(17,409)		1,087	(16,322)
Difference between General Fund & surplus or deficit and CIES statement surplus or deficit on the provision of services	(561)	112,262	1,066	112,767	(15,036)	117,029	1,513	103,506

6. ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER REGULATIONS

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the PCC and Group in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the PCC and Group to meet future capital and revenue expenditure. All items are adjustments between the general fund balance and the unusable reserves shown below.

2024/25

Adjustments to the Revenue Resources	General Fund Balance £000	Capital Receipts Reserve £000	Unusable Reserves £000
Amounts by which income and expenditure included in the CIES are difference from revenue for the year calculated in accordance with statutory requirements:			
Pensions costs (transferred to or from the pensions reserve)	117,029		(117,029)
Financial instruments (transferred to the financial instruments adjustment account)	(20)		20
Council tax (transfers to or from the collection fund adjustment account)	1,107		(1,107)
Holiday Pay (transferred to the accumulated absences account)	426		(426)
Non-current assets written off on disposal (charged to capital adjustment account)	3,027		(3,027)
reversal of entries in relation to capital expenditure (charged to the capital adjustment account)	15,499		(15,499)
Total Adjustments to the Revenue Resources	137,068		(137,068)
Adjustments between revenue and Capital Resources			
Transfer of non-current asset sale proceeds from revenue to capital receipts reserve	(3,460)	3,460	
Statutory provision for the repayment of debt (transfer from the capital adjustment account)	(1,737)		1,737
Capital expenditure financed from revenue balances (transfer to the capital adjustment account)	(28,365)		28,365
Total Adjustments between revenue and Capital Resources	(33,562)	3,640	30,102
Adjustments to capital resources			
Use of capital receipts reserve to finance capital expenditure		(3,510)	3,510
Application of capital grants to finance capital expenditure			
Total Adjustments to capital resources		(3,510)	3,510
Total Adjustments	103,506	(50)	(103,456)

2023/24

Adjustments to the Revenue Resources	General Fund Balance £000	Capital Receipts Reserve £000	Unusable Reserves £000
Amounts by which income and expenditure included in the CIES are difference from revenue for the year calculated in accordance with statutory requirements:			
Pensions costs (transferred to or from the pensions reserve)	112,262		(112,262)
Financial instruments (transferred to the financial instruments adjustment account)	(20)		20
Council tax (transfers to or from the collection fund adjustment account)	559		(559)
Holiday Pay (transferred to the accumulated absences account)	527		(527)
Non-current assets written off on disposal (charged to capital adjustment account)	3,169		(3,169)
reversal of entries in relation to capital expenditure (charged to the capital adjustment account)	20,006		(20,006)
Total Adjustments to the Revenue Resources	136,503	0	(136,503)
Adjustments between revenue and Capital Resources			
Transfer of non-current asset sale proceeds from revenue to capital receipts reserve	(2,977)	2,977	0
Statutory provision for the repayment of debt (transfer from the capital adjustment account)	(2,900)		2,900
Capital expenditure financed from revenue balances (transfer to the capital adjustment account)	(17,869)		17,859
Total Adjustments between revenue and Capital Resources	(23,736)	2,977	20,759
Adjustments to capital resources			
Use of capital receipts reserve to finance capital expenditure		(2,995)	2,995
Application of capital grants to finance capital expenditure			6,317
Total Adjustments to capital resources		(2,995)	9,312
Total Adjustments	112,767	(18)	(106,432)

7. EVENTS AFTER THE BALANCE SHEET DATE

There are no post balance sheet events after 31st March 2025

8. TRANSFERS TO / (FROM) EARMARKED RESERVES

This note explains the amounts set aside from the General Fund balances in earmarked reserves to provide financing for future expenditure plans and the amounts posted back from earmarked reserves to meet General Fund expenditure in 2024/25.

Reserve	Balance at 1/4/2024 £000	Appropriation to (-) /from CIES £000	Balance at 31/3/2025 £000	Purpose of Reserve
Conditional funding reserve	4,284	(74)	4,210	Income received can only be spent on the specified project or activity
Transport reserve	1,370	570	1,940	TVP share of the Chiltern transport Consortium reserves
Service Delivery and Crime Management (SDCM) reserve	2,362	(2,362)	0	To fund the initial costs of this new operational policing priority in 2024/25
Insurance reserve	5,600	1,576	7,176	Funds held in case insurance provision proves inadequate to meet known liabilities
SEROCU reserve	6,329	1,265	7,594	Funding for SE Regional Organised Crime Unit, as defined in S22 agreement
Crime Prevention Reserve	5,140	(2,438)	2,702	To support the Police & Crime Plan by funding services and grants to reduce crime & disorder and support victims & witnesses.
Enabling Services Reserve	0	3,000	3,000	To help fund the enabling services review
Efficiency Fund Investment Reserve	0	1,000	1,000	To help fund projects that deliver a cashable saving
Improvement and Performance (I&P) reserve	24,870	(1,539)	23,531	To help fund future policing initiatives
CCTV reserve	635	(20)	615	To help fund CCTV services and infrastructure across the Thames Valley
Estates reserve	18,222	358	18,580	To help fund the long-term capital costs of the police property estate
MTCP Financing Reserve	32,609	(13,289)	19,320	To help fund capital investment in future financial years
Total	101,421	(11,752)	89,669	

9. ANALYSIS OF ITEMS IN COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

a) Other Operating Expenditure

	2023/24 £000	2024/25 £000
Gain (-)/loss on disposal of fixed asset	192	(3,510)
Total operating expenditure	192	(3,510)

b) Financing and Investment income and expenditure

	2023/24 £000	2024/25 £000
Interest payable	1,641	1,536
Pensions interest cost on net defined benefit liability	151,216	160,498
Subtotal	152,857	162,034
Interest and investment income	(9,400)	(9,819)
Right of Use assets	0	(5,085)
Total operating expenditure	143,456	147,130

c) Taxation and non-specific grant income

	2023/24 £000	2024/25 £000
Police Grant	(174,033)	(187,873)
Formula Grant	(88,740)	(90,562)
Council tax	(248,620)	(262,829)
Pensions top up grant	(31,283)	(23,321)
Capital grants and contributions	(6,744)	(11,891)
Council tax legacy grant	(14,720)	(14,171)
Total	(564,139)	(590,648)

d) Specific grant income

	2023/24 £000	2024/25 £000
PFI grant	(1,032)	(1,032)
Counter terrorism grant (including dedicated security posts)	(41,245)	(42,635)
SEROCU grant	(4,042)	(3,980)
Disclosure Bureau Services	(2,180)	(2,256)
MOJ Victims and Witnesses grant	(4,563)	(4,702)
Home Office (Serious violence, Violence reduction unit)	(7,036)	(1,559)
Use of the apprenticeship levy	(2,202)	(1,637)
Pensions grant	(4,312)	(14,244)
Safer Streets	(400)	(271)
Recruitment uplift grant	(13,517)	(18,660)
McCloud Compensation Grant	0	(1,501)
Specialist Firearms	(3,875)	(4,260)
Security Grant	(7,686)	(8,369)
Home Office ICT Grant	(20,000)	0
Innovation Fund	(1,712)	(3,870)
Pay Award Grant	(10,054)	(4,987)
Other small grants	(799)	(601)
Total	(124,653)	(114,564)

10. OFFICERS' REMUNERATION

The following sums have been paid to members of the Chief Constable's Management Team as well as to the PCC's Statutory Officers.

<u>Police Force</u>	<u>Year</u>	<u>Note</u>	<u>Salary, Fees & Allowance</u> £	<u>Bonuses</u> £	<u>Total Remuneration</u> <u>excluding Pensions</u> £	<u>Pension</u> <u>Contribution</u> £	<u>TOTAL</u> £
Jason Hogg (Chief Constable)	2023/2024		197,014	0	197,014	58,865	255,879
	2024/2025		216,738	0	216,738	80,912	297,650
Ben Snuggs (Deputy Chief Constable)	2023/2024	1	159,601	0	159,601	48,022	207,623
	2024/2025		227,066	0	227,066	67,766	294,832
Tim De Meyer (Assistant Chief Constable)	2023/2024	2	1,522	0	1,522	209	1,731
	2024/2025		0	0	0	0	0
Tim Metcalfe (Assistant Chief Constable)	2023/2024		136,728	0	136,728	38,201	174,928
	2024/2025		147,036	0	147,036	47,016	194,052
Dennis Murray (Assistant Chief Constable)	2023/2024		122,339	0	122,339	33,702	156,041
	2024/2025		147,819	0	147,819	46,974	194,792
Katy Barrow-Grint (Assistant Chief Constable)	2023/2024		125,727	0	125,727	34,632	160,360
	2024/2025		147,593	0	147,593	46,617	94,843
Christian Bunt (Assistant Chief Constable)	2023/2024		137,296	0	137,296	38,377	175,672
	2024/2025		146,691	0	146,691	47,016	193,707
Linda Waters (Director of Finance)	2023/2024		133,579	0	133,579	21,727	155,306
	2024/2025		140,250	0	140,250	23,931	164,180
Olly Wright (Temporary Assistant Chief Constable)	2023/2024	3	0	0	0	0	0
	2024/2025		117,944	3,204	121,148	42,327	163,476
Christine Kirby (Director of People)	2023/2024	4	127,280	0	127,280	20,909	148,189
	2024/2025		69,036	0	69,036	11,632	80,668
Nicole Cornelius (Director of People)	2023/2024	5	0	0	0	0	0
	2024/2025		46,121	0	46,121	7,634	53,745
Mike Lattanzio (Chief Digital and Information Officer)	2023/2024		151,754	0	151,754	0	151,754
	2024/2025		182,451	0	182,451	0	182,451

Note 1 Relocation fees paid (included in Salary, Fees and Allowances)

Note 2 Tim De Meyer left 02/04/23

Note 3 Olly Wright temporary promotion 14/11/2024

Note 4 Christine Kirby left 04/10/2024

Note 5 Nicole Cornelius started 02/12/2024

Following changes to taxation regulations, no chief officers have any taxable personal use of vehicles and therefore no longer incur a benefit in kind.

<u>Office of the Police and Crime Commissioner</u>	Year	Note	Salary, Fees & Allowance £	Bonuses £	Total Remuneration excluding Pensions £	Pension Contribution £	Total £
Gillian Ormston (Chief Executive)	2023/2024		101,151	0	101,151	16,791	117,942
	2024/2025		129,138	0	129,138	22,310	151,447
Martin Thornley (Chief Finance Officer)	2023/2024		91,685	0	91,685	20,238	111,923
	2024/2025		119,369	0	119,369	21,407	140,776

<u>Police and Crime Commissioner</u>	Year	Note	Salary, Fees & Allowance £	Bonuses £	Total Remuneration excluding Pensions £	Pension Contribution £	Total £
Matthew Barber (PCC)	2023/2024		88,600	0	88,600	14,708	103,308
	2024/2025		88,600	0	88,600	15,505	104,105

The following table shows the number of staff employed and paid directly by TVP whose total remuneration package exceeded £50,000. In this respect, total remuneration comprises gross pay as recorded on employee's P60 tax returns, together with taxable benefits in kind as disclosed to the HM Revenue and Customs on Form P11D. This table excludes those senior officers whose salaries etc. are disclosed separately above.

Total Remuneration £	2023/24	2024/25
150,000 – 159,999	0	1
140,000 – 149,999	1	2
130,000 – 139,999	1	0
120,000 – 129,999	2	1
110,000 – 119,999	2	3
105,000 - 109,999	7	10
100,000 - 104,999	7	16
95,000 – 99,999	12	19
90,000 – 94,999	18	14
85,000 – 89,999	20	28
80,000 – 84,999	29	30
75,000 – 79,999	47	68
70,000 – 74,999	92	225
65,000 – 69,999	287	352
60,000 – 64,999	409	538
55,000 - 59,999	722	836
50,000 – 54,999	1,004	1,108
TOTAL	2,660	3,251

11. FEES PAYABLE TO EXTERNAL AUDITORS

The Group has incurred the following costs in relation to the audit of the Statement of Accounts by the Groups external auditors, Ernst and Young:

	2023/24 £000	2024/25 £000
Fees payable in relation to auditing the PCC and Group accounts by the appointed auditor for the year	180	122
Refund in relation to prior years (PCC and Group)	0	0
Fees payable in relation to auditing the Chief Constable accounts by the appointed auditor for the year	52	61
Refund in relation to prior years (Chief Constable)	0	0
Other services provided by the auditor	0	0
Total	232	183

12. RELATED PARTY TRANSACTIONS

Central Government has effective control over the general operations of the Group - it is responsible for providing the statutory framework within which the Group operates and provides the majority of its funding in the form of grants. Details of significant transactions with government departments are disclosed elsewhere in the Statement of Accounts.

The Chiltern Transport Consortium provides a vehicle fleet management service to TVP, Bedfordshire Police, Cambridgeshire Constabulary, Hertfordshire Police, British Transport Police, Civil Nuclear Constabulary and the National Investigation Service. The following table provides a high-level split of gross costs.

	2023/24 £000	2024/25 £000
TVP	5,540	5,836
Bedfordshire Police	2,870	3,250
Civil Nuclear Constabulary	927	930
Hertfordshire Police	3,278	3,749
Cambridgeshire Constabulary	2,686	3,049
British Transport Police	3,269	3,796
National Investigation Service	41	37
External Income	1,160	2,564
Total gross cost	19,771	23,212

The South East Regional Organised Crime Unit (SEROUCU) was set up as part of a National network to tackle serious and organised crime. It delivers several specialist and niche capabilities to the SE Regional Forces. The following table provides a high level split of gross costs.

	2023/24 £000	2024/25 £000
TVP	10,357	11,472
Hampshire Police	6,051	6,663
Sussex Police	5,079	5,547
Surrey Police	3,756	4,141
Kent Police	30	33
External Income	11,388	12,422
Total gross cost	36,661	40,278

TVP lead the regional Counter Terrorism Specialist Firearms Officers unit for Thames Valley, Hampshire, Surrey, Sussex and Kent but officers remain employed by their home force and hence their costs do not show in the TVP ledger. As lead TVP receives the full grant from National Counter Terrorism Police Head Quarters and distributes to the regional partners.

	2023/24 £000	2024/25 £000
TVP	3,154	3,015
Hampshire Police	(449)	(423)
Surrey / Sussex / Kent Police	(1,735)	(1,606)
External Income	4,459	3,331
Total Gross Cost	5,429	4,317
Net Direct Expenditure Incurred by other forces	4,299	3,604
Total gross cost	9,728	7,921

TVP leads the Regional Collaboration of a number of intelligence functions through the Counter Terrorist Policing South East (CTPSE) unit, which co-ordinates these function to enable the South East forces of Thames Valley, Hampshire, Surrey, Sussex and Kent to respond appropriately to threats in the region. Most of the officers remain employed by their Home forces as do their direct costs.

	2023/24 £000	2024/25 £000
TVP	998	846
Hampshire Police	(139)	(139)
Surrey / Sussex / Kent Police	(325)	(153)
Total Gross Cost	533	555
Net Direct Expenditure incurred by other forces	1,390	1,466
Total gross cost	1,923	2,021

We collaborate with Hampshire Police in terms of ICT, Information Management and ANPR which are led by TVP, and also Operations which is led by Hampshire. The following table provides a high-level split of the gross costs incurred by each force for the combined units for 2024/25.

	2023/24 £000	2024/25 £000
TVP	69,680	66,512
Hampshire Police	55,403	56,192
TOTAL GROSS COST	125,083	122,704

Chief Officers are required to declare whether they, or any member of their immediate family, have had any related party transactions (i.e. significant financial dealings) with the PCC or Thames Valley Police during the financial year. A letter has been sent to all chief officers to collect this information and the outcome is that there are two material related party transaction to disclose in 2024/25:

During the period April 2024 – March 2025 the Chief Digital and Information Officer and his wife were both senior members of the ICT department. The CIO's wife is a consultant, appointed through a recruitment agency. Invoices relating to the consultancy are appropriately scrutinised and the Chief Information Officer does not approve the invoices of his wife.

13. TERMINATION BENEFITS

Termination benefits are accounted for in the year in which the decision is made, not when the individual leaves TVP.

The number of exit packages with total cost per band and total cost of compulsory and other redundancies are set out in the table below:

2024/25

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages	Total cost of exit packages in each band £000
£0 - £40,000*	3	0	3	71
Total				

2023/24

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages	Total cost of exit packages in each band £000
£0 - £40,000*	4	0	4	81
Total	4	0	4	81

*due to confidentiality and the small number of people within the bands we cannot disclosure further details

The figures shown above include, where appropriate, the cost to the Group of paying the pension strain on those employees who accepted early retirement. Pension strain is a payment made to the pension fund to reflect the additional cost to the fund of the employee retiring early. It is not a payment made to the individual employee. Voluntary redundancies are only agreed in situations where, by accepting a volunteer, the Group avoids or reduces the requirement to select and implement compulsory redundancies.

14. PROPERTY, PLANT AND EQUIPMENT

Property, Plant and Equipment are assets that have physical substance and are held for use in the provision of services or for administrative purposes on a continuing basis.

Movement on Fixed Assets

2024/25

Cost or Valuation	Other Land and Buildings £000	Police Houses £000	Equity Share £000	Vehicles Plant and Equipment £000	Surplus Assets £000	Assets under construction £000	Total £000	Right of Use Assets
At 1st April 2024	197,578	7,275	1,417	74,474	10,685	69,224	360,654	
IFRS 16 Adjustment	(7,119)					(7,950)	(15,069)	15,248
Additions	931	0	0	11,465	0	30,911	43,307	
Revaluation increases /(decreases) to RR	12,571	(75)	0	0	1,048	0	13,544	311
Revaluation increases /(decreases) to SDPS	(819)	0	0	0	(57)	(5,789)	(6,665)	
Disposals	0	(1,719)	(262)	(7,775)	0	0	(9,756)	
Reclassifications	7,950					(7,950)	0	
Write out fully depreciated assets	0	0	0	0	0	0	0	
Depreciation written out on revaluation	(9,181)	0	0	0	0	0	(9,181)	
At 31st March 2025	202,465	5,482	1,155	78,164	11,676	78,466	391,904	15,559
Depreciation and Impairment								
At 1st April 2024	223	1	0	38,553	954	0	39,732	0
Depreciation charge	9,034	0	0	10,870	1,158		21,062	
Depreciation written out on revaluation	(9,181)	0	0	0	0	0	(9,181)	
Disposal	0	0	0	(6,650)	0	0	(6,650)	
Impairment	2,574						2,574	
Reclassifications							0	
At 31st March 2025	2,650	1	0	42,773	2,112	0	47,538	0
Net Book Value								
At 31st March 2025	199,815	5,481	1,155	35,391	9,564	78,466	329,871	15,559

2023/24

Cost or Valuation	Other Land and Buildings £000	Police Houses £000	Equity Share £000	Vehicles Plant and Equipment £000	Surplus Assets £000	Assets under construction £000	Total £000
At 1st April 2023	202,771	7,100	1,417	68,173	9,498	56,752	345,711
Additions	413	0	0	16,053	0	15,537	32,003
Revaluation increases /(decreases) to RR	6,522	355			1,187		8,064
Revaluation increases /(decreases) to SDPS	(3,109)						(3,109)
Disposals	(1,890)	(180)		(9,752)	0	(17)	(11,840)
Reclassifications	3,048					(3,048)	0
Write out fully depreciated assets							0
Depreciation written out on revaluation	(10,176)						(10,176)
At 31st March 2024	197,578	7,275	1,417	74,474	10,685	69,224	360,654
Depreciation and Impairment							
At 1st April 2023	1,361	1	0	37,371	(204)	0	38,529
Depreciation charge	9,038			9,853	1,158		20,049
Depreciation written out on revaluation	(10,176)				0		(10,176)
Disposal				(8,671)			(8,671)
Write out fully depreciated assets							0
Reclassifications							0
At 31st March 2024	223	1	0	38,553	954	0	39,732
Net Book Value							
At 31st March 2024	197,355	7,274	1,417	35,921	9,731	69,224	320,922

Impairment

In the above table there is an impairment of £2.574m. This relates to our Meadow House offices in Kidlington. The building is currently not able to be used operationally due to water damage caused by burst pipes. Therefore this building is not bringing us any operational benefit.

Authority as Lessee - Right of Use Assets

The authority's lease contracts comprise leases of operational land and buildings. Most are individually immaterial, however we do have 12 leases that have term longer than 30 years and have a value of £8.144m as at 31.03.2025.

The table above includes a Right of Use asset column which shows the change in the value of right to use assets held under leases by the authority.

Maturity analysis of lease liability

The lease liabilities are due to be settled over the following time bands (measured at the undiscounted amounts of expected cash payments)

	31 March 2025 £000
Payable in 2025/26	130
Payable within 1 to 5 years	3,968
More than 5 years	6,378
Total	10,476

Revaluations

Thames Valley Police's property valuers are Lambert Smith Hampton - Commercial Surveyors and Property Consultants. This company has been commissioned to undertake a rolling programme of valuation of one fifth of the property portfolio each year with the remainder being subject to a desktop valuation to ensure that an appropriate value for all properties is maintained within the accounts.

Properties were valued at 1st March 2025 in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institute of Chartered Surveyors.

The significant assumptions applied in estimating the fair values are:

- The condition of the properties at the date of valuation is identical to that found at the date of the valuer's inspection.
- There is no significant risk of contamination to the properties.
- No deleterious material has been used in the construction of the properties.
- The ground conditions are satisfactory for a traditional method of construction and that there are no contaminating or deleterious materials present which may prevent the development of the sites.
- The uses being carried out in each of the properties is an authorised planning use and that the buildings have been erected with full planning permission.
- The properties and their value are unaffected by any matters which will be revealed by a local search or by any statutory notice.
- The properties comply with current fire regulations, building regulation controls, employment regulations, defective premises and health and safety legislation.

Fair Value disclosures for surplus assets

Details of the PCC's surplus assets and information about the fair value hierarchy as at 31 March 2025 are as follows:

Recurring fair value measurements using:	Quoted prices in active markets for identical assets (level 1) £00	Other significant observable inputs (level 2) £000	Significant unobservable inputs (level 3) £000	Fair value as at 31 March 2025 £000
Surplus operational properties		5,787		5,787
Surplus land		3,961		3,961
Telecommunications sharing sites		281		281
Total		10,029		10,029

Comparable figures for 2023/24 are as follows:

Recurring fair value measurements using:	Quoted prices in active markets for identical assets (level 1) £00	Other significant observable inputs (level 2) £000	Significant unobservable inputs (level 3) £000	Fair value as at 31 March 2024 £000
Surplus operational properties		6,025		6,025
Surplus land		4,238		4,238
Telecommunications sharing sites		281		281
Total		10,544		10,544

Transfer between levels of fair value hierarchy

There were no transfers between levels 1 and 2 during the year.

Valuation techniques used to determine level 2 and level 3 fair values for surplus assets:

Significant observable inputs – level 2

The fair value for all the surplus assets shown in the table above are based on quoted prices for similar properties in active markets. Market conditions are such that similar properties are actively purchased and sold and the level of observable inputs are significant, leading to the properties being categorised at level 2 in the fair value hierarchy.

Significant unobservable inputs – level 3

There are no properties categorised at level 3 in the fair value hierarchy.

Valuation process for surplus assets

The fair value of surplus assets is measured annually at 1st March by external valuation experts Lambert Smith Hampton. All valuations are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors and in

conjunction with the Chief Constables' finance team. There have been no changes in valuation techniques used during the year.

Capital Commitments

The following significant amounts are outstanding on capital contracts which have been entered into by the Chief Constable as at 31 March 2025. The amounts shown are the Thames Valley Police share of the Commitment. Where there is a total joint commitment to the contract by multiple forces, this value is shown in brackets.

This is an increase of £7.275m from 2024/25 mainly due to being part was through two major projects, with a significant amount of works still to be complete

	£000
Building Projects	24,195
Total	24,195

15. CAPITAL EXPENDITURE AND FINANCING

The Group spent £43.746m on the acquisition and enhancement of long-term assets in 2024/25, as the following table shows.

	2023/24 £000	2024/25 £000
Land and buildings	16,043	31,841
Vehicles, plant and other equipment	10,524	8,044
Information, communications and technology	5,436	3,342
Total tangible fixed asset expenditure	32,003	43,228
Intangible assets (i.e. computer software licences)	1,911	518
Total Capital Expenditure	33,914	43,746

Financing of the capital programme is set out below.

	2023/24 £000	2024/25 £000
Capital grant	12,886	11,649
Capital receipts	2,995	3,510
Borrowing Requirement	0	0
Third party contributions	175	242
Reserves contributions	4,868	14,289
Revenue contributions	12,991	14,057
Total financing	33,914	43,746

16. INTANGIBLE ASSETS

The authority accounts for its software as intangible assets, to the extent that the software is not an integral part of a particular IT system and accounted for as part of the hardware item of property, plant and equipment. The intangible assets include both purchased licenses and internally generated software.

	2023/24			2024/25		
	Internally Generated Assets £000	Other Assets £000	Total £000	Internally Generated Assets £000	Other Assets £000	Total £000
Gross Book Value						
Opening balance	21,829	9,284	31,113	22,837	4,372	27,208
Additions (purchased and internally generated)	1,008	903	1,911	258	260	518
Write out fully depreciated items	0	(5,816)	(5,816)		(5,305)	(5,305)
Closing balance	22,837	4,372	27,208	23,095	(674)	22,421
Depreciation						
Opening balance	(15,701)	(9,424)	(25,126)	(18,695)	(4,206)	(22,902)
Amortisation charged to income and expenditure	(2,994)	(598)	(3,592)	(1,774)	(399)	(2,172)
Write out fully depreciated items	0	5,816	5,816		5,305	5,305
Closing balance	(18,695)	(4,206)	(22,902)	(20,469)	700	(19,769)
Net Book Value	4,141	(165)	4,307	2,627	26	2,652

17. FINANCIAL INSTRUMENTS

The following categories of financial instruments are carried in the Balance Sheet.

2024/25

	Long-Term		Current	
<u>Financial Assets</u>	Investments £000	Debtors £000	Investments £000	Debtors £000
Amortised cost		1,283	112,810	59,371
Total financial assets		1,283	112,810	59,371
Total		1,283	112,810	59,371

<u>Financial liabilities</u>	Borrowings £000	Creditors £000	Borrowings £000	Creditors £000
Amortised cost	46,422		301	79,878
Total financial liabilities	46,222		301	79,878
PFI and finance lease liabilities	3,856		959	0
Total	50,278		1,261	79,878

2023/24

	Long-Term		Current	
<u>Financial Assets</u>	Investments £000	Debtors £000	Investments £000	Debtors £000
Amortised cost		696	119,570	80,239
Total financial assets		696	119,570	80,239
Non-financial assets				
Total		696	119,570	80,936

<u>Financial liabilities</u>	Borrowings £000	Creditors £000	Borrowings £000	Creditors £000
Amortised cost	47,178		329	95,524
Total financial liabilities	47,178		329	95,524
PFI and finance lease liabilities	4,054		1,716	0
Other non-financial liabilities				
Total	51,232		2,045	95,524

Financial Instruments Gains and Losses

The gains and losses recognised in the Comprehensive Income and Expenditure Statement (CIES) in relation to financial instruments are made up as follows:

Financial Instruments	Surplus or Deficit on the Provision of Services		Total	
	2023/24	2024/25	2023/24	2024/25
Net gains/losses on:				
Total net gains/losses	-	-	-	-
Interest revenue:				
Financial assets measured at amortised cost other financial assets measured at fair value through other comprehensive income	(9,400)	(9,819)	(9,400)	(9,819)
Total Interest Revenue	(9,807)	(9,819)	(9,807)	(9,819)
Interest expense	1,641	1,536	1,641	1,356

Fair value of assets and liabilities carried at amortised cost

Financial liabilities and financial assets represented by loans and receivables are carried in the balance sheet at amortised cost (in current assets/long term liabilities with accrued interest in current assets/current liabilities). No financial asset or liability is held on the balance sheet at fair value. However, the fair value is shown below for information purposes.

Their fair value can be assessed by calculating the present value of the cash flows that take place over the remaining life of the instruments, using the following assumptions:

- For loans from the PWLB and other loans payable, premature repayment rates from the PWLB have been applied to provide the fair value under PWLB debt redemption procedures;
- For loans receivable prevailing benchmark market rates have been used to provide the fair value
- No early repayment or impairment is recognised
- Where an instrument will mature in the next 12 months, the carrying amount is assumed to approximate to fair value
- The fair value of trade and other receivables is taken to be the invoiced or billed amount

The fair values calculated are as follows:

	At 31 March 2024		At 31 March 2025	
	Carrying amount £000	Fair value £000	Carrying amount £000	Fair value £000
PWLB debt	47,178	34,588	46,422	31,743
Market loans	0	0	0	0
PFI and finance lease liability	5,770	5,770	4,815	4,815
Trade creditors	64,681	64,681	41,062	41,062
Financial liabilities	117,629	105,039	92,300	77,620

The fair value is lower than the carrying amount because the PCC's portfolio of loans includes a number of fixed rate loans where the interest rate payable is lower than the rates available for similar loans in the market at the balance sheet date.

	At 31 March 2024		At 31 March 2025	
	Carrying amount £000	Fair value £000	Carrying amount £000	Fair value £000
Investments	119,570	119,570	112,685	112,685
Trade debtors	22,853	22,853	19,911	19,911
Cash and cash equivalents	29,479	29,479	22,508	22,508
Total	173,067	173,067	155,105	155,105

All investments are placed for periods of less than 12 months. As such the carrying amount is considered to approximate to the fair value.

Short-term debtors and creditors are carried at cost as this is a fair approximation of their value.

18. INVENTORIES

The value of inventories held by the Group as at 31st March 2025 is £2.780m. This is categorised as follows:

	2023/24 £000	2024/25 £000
Uniforms	1,065	1,324
Transport – parts and equipment	295	347
Other operational equipment	1,113	1,110
Personal Protective Equipment*	901	0
Total	3,373	2,780

** As 31st March 2025, Thames Valley Police held inventories of personal protective equipment on behalf of the Department of Health for onward distribution to all other 43 police forces in England and Wales. The Group are acting as an agent in this regard as TVP do not hold responsibility for ordering the stock or determining who should receive the stock. The value at the yearend was £0 million, this is due to the intention to donate the stock to the NHS and local schools.*

The amount of TVP owned inventories recognised as an expense through the Comprehensive Income and Expenditure Statement during each year is as follows:

	2023/24 £000	2024/25 £000
Uniforms	1,626	1,782
Transport – parts, livery and equipment	2,887	2,993
Other operational equipment	276	86
Total	4,788	4,861

As detailed in the accounting policy, the Group departs from IAS2 by valuing stock at purchase price rather than net realisable value. The financial effect of complying with the code would be to reduce the value of TVP owned stock on the balance sheet as at 31st March 2025 from £2.780m to £1.088m, as per the table below.

	2023/24 £000	2024/25 £000
Uniforms	0	0
Transport – parts and equipment	7	34
Other operational equipment	1,069	1,054
TOTAL	1,076	1,088

19. DEBTORS

	2023/24 £000	2024/25 £000
<i>Amounts falling due after more than one year</i>		
Trade receivables	202	202
Prepayments	469	1,063
Other receivable amounts	25	23
Total long term debtors	696	1,288
<i>Amounts falling due within one year</i>		
Trade receivables	22,651	19,709
Prepayments	5,896	7,184
Other receivable amounts	75,476	63,127
Less provision for doubtful debts	(2)	(4)
Total current debtors	104,022	90,016
Total debtors	104,719	91,304

20. CASH AND CASH EQUIVALENTS

For the purposes of this note:

‘Cash’ includes money held at the bank and/or bank overdraft.

‘Cash equivalents’ includes investments placed in instant access call accounts or Money Market Funds.

The balance of cash and cash equivalents as at 31st March 2025 is made up of the following elements:

	2023/24 £000	2024/25 £000
Cash	126	297
Cash equivalents	29,479	22,211
Total Cash and Cash equivalents	29,605	22,508

21. ASSETS HELD FOR SALE

Between the 31st March 2024 and 31st May 2024, no further assets have been classified as “held for sale”.

	2023/24 £000	2024/25 £000
Balance outstanding at the start of the year	479	479
Assets newly classified as held for sale	0	0
Balance outstanding at year end	479	479

22. CREDITORS

	2023/24 £000	2024/25 £000
Trade payables	64,681	41,062
Other payables	61,921	72,179
Total Creditors	126,602	113,241

23. PROVISION

Insurance Provision

The Group maintains a provision to meet insurance claims under a self-insurance scheme. There are cumulative limits to these, above which claims would be met by the Group’s insurers. This provision covers two main areas of insurance, namely motor and employees/public liability. The adequacy of the insurance provision is assessed annually by a firm of actuaries. Payments for employees and public liability insurance are notoriously long tail, which means that it could be as long as 7 years before all current claims are finally paid and settled.

Other Provisions

We have three smaller short-term provisions amounting to £1.2m.

Comparative figures for provisions are not required.

	2024/25 £000
Opening balance at 1 April 2024	9,067
Transactions during the year:	
Additional provisions made in the period	1,990
Amounts used (incurred and charged against the provision) in the period	(2,552)
Closing balance at 31 March 2025	8,505
Short term Insurance Provision	4,024
Long term Insurance Provision	4,481

Closing balance at 31 March 2025	8,505

24. CONTINGENT ASSETS AND LIABILITIES

We have no contingent assets or liabilities to report.

25. USABLE RESERVES

The Group maintains a number of cash reserves in the Balance Sheet which are available to help fund future spending plans.

	2023/24 £000	2024/25 £000
Usable capital receipts	3,718	3,668
Capital grant unapplied account	0	0
Earmarked reserves	101,421	89,669
General balances	15,528	15,787
Total	120,667	109,125

Usable Capital Receipts Reserve

This reserve holds the proceeds from the sale of fixed assets, pending their use to finance capital expenditure.

	2023/24 £000	2024/25 £000
Opening balance at 1 April	3,736	3,718
Add receipts in year	2,977	3,460
Less applied to finance capital expenditure	(2,995)	(3,510)
Closing balance at 31 March	3,718	3,668

Capital grants unapplied account

This reserve holds capital grant and contributions that do not have any outstanding conditions attached to them, but have not yet been used to finance capital expenditure.

	2023/24 £000	2024/25 £000
Opening balance	6,317	0
Amounts received in year	0	0
Amounts applied to finance capital expenditure (transferred to capital adjustment account)	(6,317)	0
Closing balance at 31 March	0	0

Earmarked Reserves

Please see Note 8 on page 51

General Balances

The Group must retain adequate reserves so that unexpected demand pressures on budgets can be met without adverse impact on achievement of the Group's key priorities. The following table shows the movement in general balances during the year.

	2023/24 £000	2024/25 £000
Opening balance as at 1 April	19,931	15,528
Planned use of balances to fund revenue expenditure	(4,403)	0
Transfer from / to (-) other reserves	0	259
Closing balance at 31 March	15,528	15,787

26. UNUSABLE RESERVES

The Group keeps a number of reserves that are required to be held for statutory reasons. They cannot be used to provide services. This category of reserves includes those which hold unrealised gains and losses (revaluation reserve) where amounts would only become available to provide services if the assets were sold, and those which hold timing differences shown in the Movement in Reserves Statement line "adjustments between accounting basis and funding basis under regulations".

	2023/24 £000	2024/25 £000
Revaluation Reserve	100,139	96,966
Capital Adjustment Account	166,929	184,199
IAS 19 Pensions Reserve	(3,466,976)	(3,138,249)
Collection Fund Adjustment Account	4,345	3,238
Accumulated Absences Account	(6,641)	(7,068)
Financial Instrument Adjustment Account	(376)	(356)
Total	(3,202,580)	(2,861,270)

Revaluation Reserve

The revaluation reserve records the accumulated gains on the Property, Plant and Equipment held by the Group arising from increases in value, as a result of inflation or other factors. The balance is reduced when assets with accumulated gains are:

- Revalued downwards or impaired and the gains are lost.
- Used in the provision of services and the gains are consumed through depreciation, or
- Disposed of and the gains are realised.

The reserve contains revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

	2023/24 £000	2024/25 £000
Balance brought forward	100,073	100,139
Revaluation of fixed assets	8,064	(2,010)
Amounts written out relating to sold assets	(943)	(110)
Historical cost depreciation adjustment	(7,055)	(1,051)
Balance carried forward	100,139	96,966

Capital Adjustment Account (CAA)

The CAA absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert fair value figures to a historical cost basis). The Account is credited with the amounts set aside by the PCC as finance for the costs of acquisition, construction and enhancement.

The Account also contains revaluation gains accumulated on Property, Plant and Equipment before 1 April 2007, the date that the Revaluation Reserve was created to hold such gains.

	2023/24 £000	2024/25 £000
Opening Balance	152,036	166,930
Direct Revenue Financing	17,859	28,346
Minimum Revenue Provision	2,900	1,737
Revaluation reserve write down	7,055	1,051
Receipts on disposal of fixed assets used to finance capital expenditure	2,995	3,510
Carrying value of disposed assets	(2,638)	(2,443)
Less:		
Annual depreciation and impairment	(26,638)	(31,908)
Application of Government grant and capital contributions to finance capital expenditure	13,061	11,891
Movement in ROU Assets credited to the CIES		5,085
Closing balance	166,930	184,199

IAS 19 Pension Reserve

The pensions reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The authority accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the authority makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible. The debit balance on the pensions reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the authority has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

	2023/24 £000	2024/25 £000
Opening balance	(3,360,926)	(3,466,976)
Remeasurement of the net defined benefit liability/(asset)	(17,887)	419,350
Reversal of items relating to retirement benefits debited or credited to the surplus or deficit on the provision of services in the CIES	(232,236)	(246,702)
Employer's pension contributions and direct payments to pensions payable in the year	144,073	156,079
Closing balance	(3,466,976)	(3,138,249)

Collection Fund Adjustment Account

This account manages the differences arising from the recognition of council tax income in the Comprehensive Income and Expenditure Statement as it falls due from council tax payers compared with the statutory arrangements for paying across amounts to the general fund from the local authority Collection Funds.

	2023/24 £000	2024/25 £000
Balance at 1 April	4,904	4,345
Amount by which council tax income credited to the Comprehensive Income and Expenditure account is different from council tax income calculated for the year in accordance with statutory requirements	(559)	(1,107)
Closing balance at 31 March	4,345	3,238

Accumulated Absences Account

	2023/24 £000	2024/25 £000
Opening balance	6,114	6,641
Reversal of prior year accrual	(6,114)	(6,641)
Accrual for accumulated absences at year end	6,642	7,069
Closing balance at 31 March	6,642	7,069

Financial Instruments Adjustment Account

The financial instruments adjustment account absorbs the timing differences arising from the different arrangements for accounting for income and expenses relating to certain financial instruments and for bearing losses or benefiting from gains per statutory provisions.

	2023/24 £000	2024/25 £000
Opening balance	(396)	(376)
Premiums incurred in the year and charged to the CIES	20	20
Closing balance at 31 March	(376)	(356)

27. CAPITAL GRANT INCOME

The Group credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Statement in 2024/25. All grants were credited to Taxation and Non Specific Grant Income:

	2023/24 £000	2024/25 £000
Counter Terrorism grant	6,357	11,606
Third party contributions	212	212
Total capital grant, contributions and donations	6,569	11,818

28. GRANTS RECEIVED IN ADVANCE

This account holds the revenue and capital grants and contributions which have been received with conditions attached to them. As at 31st March 2025, the conditions have not been met.

Capital Grants Received in Advance	2023/24 £000	2024/25 £000
Opening balance	715	541
Amounts received in year	6,569	361
Amounts recognised in comprehensive income and expenditure account once conditions met	(6,743)	(242)
Total Capital Grants RIA	541	660
Revenue Grants Received in Advance	2023/24 £000	2024/25 £000
Opening balance	3,833	888
Amounts received in year	888	357
Amounts recognised in comprehensive income and expenditure account once conditions met	(3,833)	(888)
Total Revenue Grants RIA	888	357

29. LEASES

Group as lessor

The gross value of assets held for use in operating leases was £5.930m (2023/24 £5.395m) for radio mast sites valued at 31st March 2025, and subject to £0.672m depreciation to 31 March 2025 (£0.670m depreciation to 31 March 2024). The Group received £0.535m in income from the use of these assets during 2024/25 (2023/24 £0.394m)

The future annual minimum lease payment, under non-cancellable operating leases, is as follows:

	2023/24 £000	2024/25 £000
Payments receivable within 12 months	178	247
Payments receivable between 1 year and 5 years	317	321
Payments receivable after 5 years	80	56
Total	575	624

30. IMPAIRMENT LOSSES ON PROPERTY PLANT AND EQUIPMENT

Details of impairment losses on Property, Plant and Equipment are disclosed in note 14..

31. NATURE AND EXTENT OF RISKS ARISING FROM FINANCIAL INSTRUMENTS

The PCC's activities expose it to a variety of financial risks:

- Credit risk – the possibility that other parties might fail to pay amounts due to the PCC
- Liquidity risk – the possibility that the PCC might not have funds available to meet its commitments and make payments
- Re-financing risk – the possibility that the PCC might be required to renew a financial instrument on maturity at disadvantageous interest rates or terms
- Market risk – the possibility that financial loss might arise for the PCC as a result of changes in such measures as interest rate and stock market movements

Overall procedures for managing risk

The PCC's overall risk management procedures focus on the unpredictability of financial markets and are structured to implement suitable controls to minimise these risks. The procedures for risk management are set out through a legal framework in the *Local Government Act 2003* and the associated regulations. These require the PCC to comply with the CIPFA Prudential Code, the CIPFA Code of Practice on Treasury Management in the Public Services and Investment Guidance issued through the Act. Overall these procedures require the PCC to manage risk in the following ways:

- ✓ by formally adopting the requirements of the CIPFA Code of Practice on Treasury Management;
- ✓ by adopting the Treasury Policy Statement and the treasury management clauses within Financial Regulations;
- ✓ by approving annually in advance prudential and treasury indicators for the following three years limiting:
 - The PCC's overall borrowing;

- Its maximum and minimum exposures to fixed and variable rates;
 - Its maximum and minimum exposures for the maturity structure of its debt;
 - Its maximum annual exposures to investments maturing beyond a year.
- ✓ by approving an investment strategy for the forthcoming year setting out its criteria for both investing and selecting investment counterparties in compliance with the Government Guidance;

These are required to be reported and approved at or before the PCC's annual council tax setting budget meeting or before the start of the year to which they relate. These items are reported with the annual treasury management strategy which outlines the detailed approach to managing risk in relation to the PCC's financial instrument exposure. Actual performance is reported to the PCC on a quarterly basis.

The annual treasury management strategy which incorporates the prudential indicators was approved by the PCC on 8th March 2024. The key issues within the strategy were:

- The Authorised Limit for 2024/25 was set at £93.178m. This is the maximum limit of external borrowings or other long term liabilities.
- The Operational Boundary was expected to be £73.178m. This is the expected level of debt and other long term liabilities during the year.

The PCC's treasury management policies are implemented by staff in the Office of the PCC (OPCC). The OPCC maintains written principles for overall risk management, as well as written policies

(Treasury Management Practices - TMPs) covering specific areas such as interest rate risk, credit risk, and the investment of surplus cash. These TMPs are a requirement of the Code of Practice and are reviewed periodically.

Credit risk

Credit risk arises from deposits with banks and financial institutions, as well as credit exposures to the PCC's customers.

The risk is minimised through the Annual Investment Strategy, which requires that deposits are not made with banks and/or building societies unless they meet identified minimum credit criteria, in accordance with Fitch, Moody's and Standard & Poor's credit rating services. The Annual Investment Strategy also considers maximum amounts and time limits in respect of each financial institution. Deposits are not made with banks and financial institutions unless they meet minimum investment criteria. Additional selection criteria are also considered after this initial criteria is applied.

The PCC uses the creditworthiness service provided by Link Asset Service. This service uses a sophisticated modelling approach with credit ratings from all three rating agencies – Fitch, Moody's and Standard & Poors, forming the core element. However, it does not rely solely on the current credit ratings of counterparties but also uses the following as overlays:

- credit watches and credit outlooks from credit rating agencies
- CDS spreads to give early warning of likely changes in credit ratings
- sovereign ratings to select counterparties from only the most creditworthy countries

The Investment Strategy for 2024/25 was approved by the PCC on 8th March 2024

Customers for goods and services are assessed, taking into account their financial position, past experience and other factors.

The PCC's maximum exposure to credit risk in relation to its investments in individual banks [or group] and building societies of £40m cannot be assessed generally as the risk of any institution failing to make interest payments or repay the principal sum will be specific to each individual institution. Recent experience has shown that it is rare for such entities to be unable to meet their commitments. A risk of

irrecoverability applies to all of the PCC's deposits but there was no evidence at the 31 March 2025 that this was likely to crystallise.

The following analysis summarises the PCC's potential maximum exposure to credit risk on other financial assets, based on experience of default and uncollectability over the last five financial years.

	Amount at 31 March 2025 £000	Historical experience of default %	Adjustment for market conditions at March 2025 %	Estimated maximum exposure to default and write-off £000
Customers	11.276	0.25	0.06	7

Customers

Customers are assessed, taking into account their past trading experience and other factors, with new customers being subject to pre-payments for services to be received, in accordance with procedures set by the PCC.

The PCC does not generally allow credit for customers, such that £1.374m of the £11.276m balance on the Accounts Receivable ledger at 31 March 2024 is past its due date for payment (i.e. 30 day payment terms). The past due amount can be analysed by age as follows:

	31-Mar-2024 £000	31-Mar-2025 £000
Less than three months	2,786	678
Three to six months	219	261
Six months to one year	3,197	177
More than one year	78	258
Total	6,280	1,374

Liquidity Risk

The PCC manages its liquidity position through the risk management procedures above (the setting and approval of prudential indicators and the approval of the treasury and investment strategy reports) as well as through a comprehensive cash flow management system, as required by the CIPFA Code of Practice. This seeks to ensure that cash is available when it is needed.

The PCC has ready access to borrowings from the money markets to cover any day to day cash flow need, and the PWLB and money markets for access to longer term funds. In addition, the PCC also has an overdraft facility with Nat West bank which can be increased in value if required. The PCC is also required to provide a balanced budget through the Local Government Finance Act 1992, which ensures sufficient monies are raised to cover annual expenditure. There is therefore no significant risk that it will be unable to raise finance to meet its commitments under financial instruments.

The maturity analysis of financial assets is as follows:

	31-Mar-2024 £000	31-Mar-2025 £000
Less than one year	149,455	135,021
More than one year	0	0
Total	149,455	135,021

All trade and other payables are due to be paid in less than one year and are not shown in the table above.

Refinancing and Maturity Risk

The PCC maintains a significant debt and investment portfolio. Whilst the cash flow procedures above are considered against the refinancing risk procedures, longer term risk to the PCC relates to managing the exposure to replacing financial instruments as they mature. This risk relates to both the maturing of longer term financial liabilities and longer term financial assets.

The approved prudential indicator limits for the maturity structure of debt and the limits placed on investments placed for greater than one year in duration are the key parameters used to address this risk. The PCC's approved treasury and investment strategies address the main risks and OPCC staff address the operational risks within the approved parameters. This includes:

- ✓ monitoring the maturity profile of financial liabilities and amending the profile through either new borrowing or the rescheduling of the existing debt; and
- ✓ monitoring the maturity profile of investments to ensure sufficient liquidity is available for the PCC's day to day cash flow needs, and the spread of longer term investments provide stability of maturities and returns in relation to the longer term cash flow needs.

The maturity analysis of financial liabilities is as follows:

	2023/24 £000	2024/25 £000
Analysis of loans by type		
Public Works Loans Board	47,178	46,422
Total	47,178	46,422
Analysis of loans by maturity		
Short term - less than 1 year	756	0
Between 1 and 2 years	0	0
Between 2 and 5 years	6,393	6,393
Between 5 and 10 years	8,196	10,196
More than 10 years	31,833	29,833
Total	47,178	46,422

All trade and other payables are due to be paid in less than one year.

Market risk

Interest rate risk

The PCC is exposed to interest rate movements on its borrowings and investments. Movements in interest rates have a complex impact on the PCC, depending on how variable and fixed interest rates move across differing financial instrument periods. For instance, a rise in interest rates would have the following effects:

- borrowings at variable rates - the interest expense charged to the Comprehensive Income and Expenditure Account will rise;
- borrowings at fixed rates - the fair value of the borrowing will fall (no impact on revenue balances);
- investments at variable rates - the interest income credited to the Comprehensive Income and Expenditure Account will rise; and
- investments at fixed rates - the fair value of the assets will fall (no impact on revenue balances)

Borrowings are not carried at fair value on the balance sheet, so nominal gains and losses on fixed rate borrowings would not impact on the Surplus or Deficit on the Provision of Services or other Comprehensive Income and Expenditure. However, changes in interest payable and receivable on variable rate borrowings and investments will be posted to the Surplus or Deficit on the Provision of Services and affect the General Fund Balance. Movements in the fair value of fixed rate investments that have a quoted market price will be reflected in the Comprehensive Income and Expenditure Statement.

The PCC has a number of strategies for managing interest rate risk. The Annual Treasury Management Strategy draws together the PCC's prudential and treasury indicators and its expected treasury operations, including an expectation of interest rate movements. From this Strategy a treasury indicator is set which provides maximum limits for fixed and variable interest rate exposure. The treasury team in the OPCC will monitor market and forecast interest rates within the year to adjust exposures appropriately.

The treasury management team has an active strategy for assessing interest rate exposure that feeds into the setting of the annual budget and which is used to update the budget quarterly during the year. This allows any adverse changes to be accommodated. The analysis will also advise whether new borrowing taken out is fixed or variable.

According to this assessment strategy, at 31 March 2025, if all interest rates had been 1% higher with all other variables held constant, the financial effect would be:

	£000
Increase in interest payable on variable rate borrowings	0
Increase in interest receivable on variable rate investments	616
Impact on Surplus or Deficit on the Provision of Services	616
Decrease in fair value of fixed rate investment assets	0
Impact on Other Comprehensive Income and Expenditure	0
Decrease in fair value of fixed rate long term borrowing liabilities (no impact on the Provision of Services or Other Comprehensive Income and Expenditure)	3,484

The approximate impact of a 1% fall in interest rates would be as above but with the movements being reversed.

Price risk

The PCC does not invest in equity shares nor does it have shareholdings in joint ventures or local industry. There is therefore, no exposure to price risk.

Foreign currency risk

The PCC has no financial assets or liabilities denominated in foreign currencies.

Income received is banked immediately and converted using the spot exchange rate at the time of banking. All contracts are sought in sterling. In exceptional cases where this is not possible an additional price is sought from the contractor to fix the price in sterling. The PCC is then asked whether it wishes to pay this additional sum, or not.

Other than these exceptional cases the PCC has no exposure to loss arising from movements in exchange rates.

32. PENSIONS

Transactions relating to retirement benefits

We recognise the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against council tax is based on the cash payable in the year, so the real cost of post-employment/retirement benefits is reversed out of the General fund via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income & Expenditure Statement and the General Fund Balance via the Movement in Reserves Statement during the year:

	Police Pension Scheme		LGPS	
	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000
Comprehensive Income and Expenditure Statement				
Cost of Services				
• current service costs	62,110	63,910	18,281	21,591
• past service costs	0	0	0	0
• curtailment and settlements	0	0	0	0
• Administration expenses	0	0	629	735
Financing and Investment Income and Expenditure				
• Net interest on defined liability	153,780	163,050	(2,564)	(2,552)
Total Post Employment Benefit Charged to the Surplus or deficit on the Provision of Services	215,890	226,960	16,346	19,774
Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement				
• actuarial gains and losses and return on plan assets	33,730	(425,000)	(33,832)	(128,514)
Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	249,620	(198,040)	(17,486)	(108,740)
Movement in Reserves Statement				
• reversal of net charges made to the Surplus or Deficit for the Provision of Services for post-employment benefits in accordance with the Code	215,890	226,960	16,690	19,399
Actual amount charged against council tax for pensions in the year:				
• employers' contribution payable to scheme and retirement benefits payable to pensioners	63,775	77,081	23,103	26,669

Assets and liabilities in relation to retirement benefits

Reconciliation of present value of scheme liabilities:

	Unfunded liabilities: Police Pension Scheme		Funded liabilities: LGPS	
	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000
Opening balance at 1 April	3,336,230	3,464,880	702,202	713,260
Current service cost	36,110	35,850	19,302	22,303
Interest cost	153,780	163,050	33,079	35,332
Contributions by scheme participants	26,000	28,060	10,112	10,148
Actuarial gains (-) and losses	33,730	(425,000)	(33,832)	(128,514)
Benefits paid (net of transfers in)	(120,970)	(129,410)	(17,346)	(25,565)
Past service costs	0	0	0	20
Unfunded pension payments	0	0	(257)	(258)
Closing balance at 31 March	3,464,880	3,137,430	713,260	626,726

Reconciliation of fair value of the scheme assets:

	LGPS	
	2023/24 £000	2024/25 £000
Opening balance on 1 April	677,506	766,428
Interest on assets	35,643	40,824
Actuarial gains and losses (-)	37,275	(14,140)
Employer contributions, Including unfunded benefits	23,103	26,669
Contributions by scheme participants	10,112	10,148
Benefits paid	(17,603)	(25,823)
Administration expenses	(629)	(735)
Historical adjustment between assets & liabilities	1,021	0
Closing balance on 31 March	766,428	804,103
Impact of Asset Ceiling	55,264	179,542
Net liability on LGPS	2,096	2,165

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date. Expected returns on equity investments reflect long-term rates of return experienced in the respective markets.

Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The Police Scheme has been assessed by the Government Actuaries Department. The County Council Fund liabilities have been assessed by Barnett Waddington, an independent firm of actuaries, estimates for the County Council Fund being based on the latest full valuation of the scheme as at 1 April 2023.

The principal assumptions used by the actuary have been:

	Police Pension Scheme		LGPS	
	2023/24	2024/25	2023/24	2024/25
Mortality assumptions				
• Longevity at 65 for current pensioners (years)				
Men	21.9	21.9	20.8	20.7
Women	23.6	23.6	24.3	24.4
• Longevity at 65 for future pensioners (years)				
Men	23.6	23.3	22.0	22.0
Women	25.1	25.2	25.7	25.8
Rate of inflation	2.60%	2.70%	3.10%	3.10%
Rate of increase in salaries	3.85%	3.45%	3.85%	3.85%
Rate of increase in pensions - CPI	2.60%	2.70%	2.85%	2.85%
Rate of discounting scheme liabilities	4.75%	5.65%	4.95%	5.90%

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions set out in the table above. The sensitivity analyses below have been determined based on “reasonably possible” changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes while all the other assumptions remain constant. The assumptions in longevity, for example, assume that life expectancy increases or decrease for men and women. In practice, this is unlikely to occur and changes in some of the assumptions may be interrelated.

Impact on the Defined Benefit Obligation:

	Police Pension Scheme		LGPS	
	Increase in assumption £ million	Decrease in assumption £ million	Increase in assumption £ million	Decrease in assumption £ million
Longevity (increase or decrease by 1 year)				
Rate of increase in salaries	67.00	(67.00)	18.42	(17.83)
• LGPS (increase or decrease by 0.1%)			0.92	(0.92)
• Police Pension (increase or decrease by 0.5%)	31.00	(31.00)		
Rate of increase in pensions				
• LGPS (increase or decrease by 0.1%)			10.66	(10.36)
• Police Pension (increase or decrease by 0.5%)	239.00	(239.00)		
Rate for discounting schemes				
• LGPS (increase or decrease by 0.1%)			(10.95)	11.26
• Police Pension (increase or decrease by 0.5%)	(240.00)	240.00		

The Police Pension Scheme has no assets to cover its liabilities. The LGPS assets consist of the following categories, by proportion of the total assets held:

	At 31 March 2024 %	At 31 March 2025 %
Equities – UK	0	0
Equities - Overseas	46	45
Gilts	9	0
Bonds	12	21
Property	6	6
Cash	1	0
Infrastructure	8	9
Alternative assets	0	0
Private Equity	5	5
Multi Asset/Diversified Fund	10	10
Private debt	3	4
TOTAL	100	100

33. NOTES TO THE CASHFLOW STATEMENT

Analysis of operating, investing and financing activities:

	2023/24 £000	2024/25 £000
<u>Operating activities</u>		
Taxation	(248,620)	(262,829)
Grants	(433,413)	(430,492)
Sales of goods and rendering of services	(91,586)	(97,224)
Interest received	(7,727)	(10,703)
Cash inflows generated from operating activities	(781,346)	(801,248)
Cash paid to and on behalf of employees	573,726	616,286
Cash paid to suppliers of goods and services	158,082	166,756
Interest paid	1,657	1,583
Cash outflows generated from operating activities	733,465	784,625
Net cash flows from operating activities	(47,881)	(16,623)
<u>Investing activities</u>		
Purchase of property, plant and equipment and intangible assets	33,914	43,746
Proceeds from the sale of property, plant and equipment	(2,977)	(3,460)
Proceeds from short and long term investments	6,000	(5,875)
Other receipts from investing activities	(6,569)	(11,818)
Net cash flows from investing activities	30,368	22,593
<u>Financing activities</u>		
Cash payments for the reduction of the outstanding liabilities relating to finance leases and PFI	1,658	391
Repayments of short and long term borrowing	(20)	736
Net cash flows from financing activities	1,638	1,127

Analysis of non-cash adjustments:

	2023/24 £000	2024/25 £000
IAS 19 pension liability	(112,859)	(118,562)
Depreciation, impairment and amortisation	(26,750)	(32,475)
Carrying amount of non-current assets sold	(3,169)	(3,028)
Premium/discount on restructuring of debt	(20)	(20)
Other non-cash items charged to deficit	6,217	11,464
(Increase)/decrease in provisions	1,156	562
Increase/(decrease) in stock	651	308
Increase/(decrease) in debtors	30,870	(12,626)
(Increase)/decrease in creditors	(48,132)	13,915
Total adjustment for non-cash items	(152,037)	(140,461)

Police Pension Fund Account Statements

The Chief Constable is responsible for administering the Police Pension Fund in accordance with the Police Reform and Social Responsibility Act 2011. During the year all payments and receipts are made to and from the PCC Police Fund. This statement shows income and expenditure for the police pension schemes and does not form part of the chief constable or the PCC Group's statement of accounts.

Fund Account

	2023/24 £000	2024/25 £000
Contributions Receivable		
From employer		
- normal	(59,189)	(72,576)
- early retirements	(756)	(896)
From members	(26,021)	(28,599)
Transfers in		
- individual transfers in from other schemes	(512)	(97)
Benefits Payable		
- pensions	103,868	111,229
- commutations and lump sum retirement benefits	13,833	13,727
- lump sum death benefits	0	133
Payments to and on account of leavers		
- refund of contributions	46	371
- individual transfers out to other schemes	14	29
Sub-total for the year before transfer from the Group of an amount equal to the deficit	31,283	23,321
Additional funding payable by the Group to fund the deficit for the year¹	(31,283)	(23,321)
Net amount	0	

¹The annual deficit on the Police Pensions Account is funded in full by the Home Office Pension's Top-up grant. This income is shown in the PCC and Group Income and Expenditure Statement

Pension Fund Net Asset Statement

	2023/24 £000	2024/25 £000
Unpaid pension benefits	0	0
Amount owing from the general fund	0	0
Net Current Assets and Liabilities	0	0



The POLICE AND CRIME COMMISSIONER 2024/25 ACCOUNTS



Matthew Barber
Police & Crime Commissioner
for Thames Valley

Introduction

This section of the Statement of Accounts reports on the Income and Expenditure, Assets and Liabilities attributable to the Police and Crime Commissioner (PCC) for Thames Valley Police. It focuses on those discrete activities that the PCC has direct responsibility for such as community safety and commissioning services for victims and witnesses of crime. This is separate to the PCC Group accounts, which details the total income, expenditure and balance sheet position for the PCC and the Chief Constable in consolidation.

The PCC accounts have been prepared under the International Financial Reporting Standards (IFRS) using the IFRS Based Code of Practice on Local Authority Accounting.

34. Accounting policies

The accounting policies adopted by the Group have been followed in preparing the PCC accounts. Where the policy deviates from the Group policy, the PCC accounting policy is shown below

Central Government has effective control over the general operations of the PCC - it is responsible for providing the statutory framework within which the Group operates and provides the majority of its funding in the form of grants. Details of significant transactions with government departments are disclosed elsewhere in the Statement of Accounts.

The PCC recognises material contingent assets and liabilities, which arise from past events, whose existence can only be confirmed by the occurrence of one or more uncertain future events, which are not wholly within the PCC's control.

Short term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave, TOIL (time off in lieu) paid sick leave, bonuses and non-monetary benefits for current employees and these benefits are recognised as an expense in the year in which the employee renders service to the PCC.

IAS 19 (Employee Benefits) requires the PCC to account for short term compensating absences which include time owing and annual leave accrued by accruing for the benefits which have accumulated but are not taken by the balance sheet date. The accrual for untaken leave is charged to the provision of services, and reversed out through the Movement in Reserves Statement so that the leave is charged to the CIES in the financial year in which the holiday absence is taken.

The accumulated absences account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.

Post-employment benefits

Police staff are eligible to join the Local Government Pension Scheme administered by Buckinghamshire Council. This is a funded scheme. In 2023/24 the PCC paid an employer's contribution representing 16.6% of pensionable pay. The contribution rate is determined by the Fund's actuary based on valuations every three years. Additional contributions are payable to cover the cost of any early retirements except those due to ill-health. In addition the PCC is responsible for all pension payments relating to any added years' benefits, together with the related increases.

The values for each scheme are shown separately in the notes. Assets are measured at fair value which is assessed on the basis of bid price. Liabilities are measured using the projected unit method. Liabilities are discounted at 2.00% (2.00% in 2021/22).

Transactions relating to retirement benefits

We recognise the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against council tax is based on the cash payable in the year, so the real cost of post-employment/retirement benefits is reversed out of the General fund via the Movement in Reserves Statement.

Property Plant and Equipment

Property, Plant and Equipment are assets that have physical substance and are held for use in the provision of service or for administrative purposes on a continuing basis. The de-minimus level policy is to capitalise expenditure as follows:-

Asset Type	De-Minimums £000
Buildings (including PFI)	100
Leased Buildings	10
Equipment	25
ICT (Total Collaborative project value)	50
Assets funded by capital grant	none

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis, provided that they yield benefits to the PCC and the services they provide are for more than one financial year. Expenditure that secures, but does not extend the previously assessed standards of performance of an asset (e.g. repairs and maintenance) is charged to revenue as it is incurred. Assets under construction are recorded in the balance sheet at cost.

Measurement

Assets are initially measured at cost, comprising all expenditure that is directly attributable to bringing the asset into working condition for its intended use. Assets are carried in the balance sheet using the following measurement bases:

- assets surplus to requirements – measured at fair value, estimated at highest and best use from a market participant's perspective
- dwellings and other land and buildings – lower of net current replacement cost or net realisable value in existing use.

Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of fair value.

Where non property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for fair value.

Assets included in the balance sheet at current value are revalued where there have been material changes in the value and as a minimum revaluations are carried out every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognised unrealised gains.

Component assets

Where an item of PPE asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately. The PCC has set a policy that it will separately account for components of buildings that have a value in excess of £500,000.

The components that will be identified and separately depreciated are as follows:

- Land
- Building fabric
- Mechanical and Engineering services
- Roof
- Structures and Elevations
- Internal fabric
- External areas

The component must be valued at a minimum of £200,000 or 10% of the value of the parent asset (whichever is greater) in order to be recognised

Impairment

Assets are assessed at each year end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible write down is estimated to be material, the recoverable amount of the asset is determined and where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where the loss is determined for a previously revalued asset, it is written off against any revaluation gains held for the relevant asset in the Revaluation Reserve, with any excess charged to the Comprehensive Income and Expenditure Statement (CIES). Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line in the CIES, up to the amount of the original loss, with an adjustment for depreciation that would have been charged if the loss had not been recognised.

Disposals

When an asset is disposed of, sale proceeds are transferred to the usable capital receipts reserve and the gain or loss on disposal is shown in the CIES

Depreciation

This is provided for all assets with a useful finite life, by allocating the value of the asset in the balance sheet over the periods expected to benefit from their use, on a straight line basis over the useful life of the property as estimated by the valuer

Where an asset has major components with different estimated useful lives, these are depreciated separately.

Grants and contributions

Grants and contributions relating to capital expenditure shall be recognised in the CIES as income except to the extent that the grant or contribution has a condition that the PCC has not satisfied. In that event the amount subject to condition is transferred to the capital grants receipts in advance account. Where the conditions of the grant / contribution are satisfied, but expenditure for which grant is given has not yet been incurred, then such sums will continue to be transferred to the capital grants unapplied reserve.

Contingent Liabilities and Assets

The PCC recognises material contingent assets and liabilities, which arise from past events, whose existence can only be confirmed by the occurrence of one or more uncertain future events, which are not wholly within the PCC's control.

PCC Movement in Reserves Statement for the years ended 31st March 2024 and 2025

	Note	General Fund £000	Earmarked Reserves £000	Capital Receipts Reserve £000	Capital grant unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
Note		25	8	25	25	25	46	
Balance at 31st March 2023		19,928	85,436	3,737	6,317	115,419	291,314	406,732
<u>Movement in reserves during 2023/24</u>								
Total comprehensive Expenditure and Income		11,134	0	0	0	11,134	8,932	20,066
Adjustments between accounting basis & funding basis under regulations	36	448		(18)	(6,317)	(5,887)	5,887	0
Net increase/Decrease before transfers to Earmarked Reserves		11,582	0	(18)	(6,317)	5,247	14,819	20,066
Transfers to (-) /from earmarked reserves		(15,986)	15,986	0	0	0	0	0
Increase/Decrease in Year		(4,404)	15,986	(18)	(6,317)	5,247	14,819	20,066
Balance at 31st March 2024 carried forward		15,524	101,422	3,719	0	120,666	306,133	426,798
<u>Movement in reserves during 2024/25</u>								
Total comprehensive Expenditure and Income		(9,964)		(50)		(9,964)	14,591	4,627
Adjustments between accounting basis & funding basis under regulations	36	(1,529)		0		(1,579)	1,579	0
Net increase/Decrease before transfers to Earmarked Reserves		(11,492)		(50)		(11,542)	16,168	4,627
Transfers to (-) /from earmarked reserves	8	11,752	(11,752)	0		0	0	0
Increase/Decrease in Year		260	(11,752)	(50)		(11,542)	16,168	4,626
Balance at 31st March 2025 carried forward		15,784	89,671	3,669	0	109,125	322,302	431,424

PCC Expenditure and Funding Analysis Disclosure note 2024/25

The Expenditure and Funding Analysis is a disclosure note that shows how annual expenditure is used and funded from resources (government grants and council tax) by police bodies in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposes between the departments Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement. See note 35 for more details. Please note that this is not a primary statement.

	2023/24			2024/25		
	Net expenditure charged to general fund £000	Adjustments between Accounting basis & Funding basis £000	Net expenditure in the CIES £000	Net expenditure charged to general fund £000	Adjustments between Accounting basis & Funding basis £000	Net expenditure in the CIES £000
PCC						
Office of the PCC	1,475	74	1,549	1,845	80	1,925
Democratic representation	159	0	159	157	0	157
Other costs	8,150	6,552	14,702	5,515	14,625	20,140
Commissioned services	2,205	0	2,205	3,153	0	3,153
Cost of Services	11,989	6,626	18,615	10,670	14,625	25,375
Other income & expenditure	(23,570)	(6,178)	(29,748)	823	(16,234)	(15,411)
(Surplus) or Deficit	(11,582)	448	(11,134)	11,493	(1,529)	9,964
Opening General Fund Balance	19,931			15,527		
Add (surplus) or Deficit	11,582			(11,493)		
Transfers to/from reserves & General Balances	(15,986)			11,752		
Closing General Fund Balance	15,527			15,786		

PCC Comprehensive Income and Expenditure Statement 2024/25

		2023/24			2024/25		
		Gross expenditure £000	Gross Income £000	Net Expenditure £000	Gross expenditure £000	Gross Income £000	Net Expenditure £000
Office of the PCC		1,549	0	1,549	1,925	0	1,925
Democratic representation		159	0	159	157	0	157
Other costs		14,702	0	14,702	20,140	0	20,140
Commissioned services		9,577	(7,372)	2,205	9,944	(6,791)	3,153
Cost of Services before funding		25,986	(7,372)	18,615	29,590	(6,791)	25,375
Intra group funding				544,313			590,989
Net cost of services				562,928			616,364
Other operating Expenditure:							
Gain/loss on disposal	38a			(2,170)			(2,375)
Levies to national police service				0			0
Financing & investment income & expenditure:							
Interest payable	38b	1,641		1,641	1,536		1,536
Pensions interest cost	38b	8		8	(9)		(9)
Interest & investment income	38b		(9,400)	(9,400)		(9,819)	(9,819)
ROU Asset				0			(5,085)
Taxation & non-specific grant income	38c		(564,139)	(564,139)		(590,648)	(590,648)
Surplus/deficit on provision of service				(11,134)			9,964
Surplus/deficit on revaluation of fixed assets				8,064			(969)
Remeasurement of net defined liability				869			15,560
Other gain/loss				0			0
Total other comprehensive Income and Expenditure				8,932			14,591
Total comprehensive Income & Expenditure				(2,202)			24,554

The Balance Sheet for the PCC

This shows the value at 31st March of the assets and liabilities recognised by the PCC. Net assets are matched by the reserves held by the PCC. Reserves are reported in two categories. The first category of reserves are usable reserves i.e. those reserves that the PCC may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (e.g. the capital receipts reserve may only be used to fund capital expenditure or repay debt). The second category of reserves is those that the PCC is not able to use to provide services. This category includes reserves that hold unrealised gains and losses (e.g. the revaluation reserve) where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

31/03/2024 £000		Note	31/03/2025 £000
	<u>Long Term Assets</u>		
291,848	Property, Plant and Equipment	42	300,466
0	Right of Use Assets	42	15,559
469	Long term debtors	44	391
371	Asset related to defined benefit pension schemes	48	1,346
291,848	Total Long Term Assets		317,762
	<u>Current Assets</u>		
119,570	Short term investments	17	112,810
30,231	Short term debtors	44	32,348
29,605	Cash and cash equivalents	20	22,508
480	Assets held for sale	21	480
33,199	Intra group balance	4	36,190
213,084	Total Current Assets		204,336
	<u>Current Liabilities</u>		
(2,045)	Short term borrowing	17	(1,261)
(23,441)	Short term creditors	45	(27,615)
(888)	Revenue Grants Received in Advance	58	(357)
0	Short term Right of Use Asset Liability	14	(130)
(30)	Accumulated absences	47	(27)
(26,404)	Total Current Liabilities		(29,390)
	<u>Long Term Liabilities</u>		
(51,232)	Long term borrowing	17	(50,278)
0	ROU Asset Liability	14	(10,343)
(540)	Capital grants received in advance	28	(660)
(51,771)	Total Long Term Liabilities		(61,281)
426,757	Net Assets / (liabilities)		431,427
120,667	Usable reserves	25	109,125
306,090	Unusable reserves	47	322,302
426,757	Total Reserves		431,427

The Cash Flow Statement for the PCC

This statement shows the change in the PCC's cash and cash equivalents during the reporting period. The statement shows how the PCC generated and used cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the PCC are funded by taxation and grant income or from the recipients of services provided by the PCC. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the PCC's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the PCC.

	Note	At 31 March 2024 £000	At 31 March 2025 £000
Net (surplus)/deficit on the provision of services		(11,134)	9,964
Adjust net surplus/deficit for non cash movements	49	7,435	(35,427)
Adjust for items included in surplus/deficit that are investing and financing activities		2,785	8,840
Net cash flows from Operating Activities		(914)	(16,623)
Investing Activities	49	15,150	22,593
Financing Activities	49	1,638	1,127
Net increase (-) or decrease in cash and cash equivalents		15,874	7,097
Cash and cash equivalents at the beginning of the reporting period	20	13,732	29,605
Cash and cash equivalents at the end of the reporting period	20	29,605	22,508

35. SIGNIFICANT ESTIMATES AND JUDGEMENTS

The preparation of the financial statements requires the PCC to make judgements, estimates and assumptions that affect the application of policies and reporting amounts of assets and liabilities, income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors, the results of which form the basis of making judgements about the values and liabilities that are not readily apparent from other sources. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised. Material estimates and assumptions are made in the following cases:

- Establishing the valuations of operational and residential properties (see Note 14 for details of amounts and the valuation process involved). Depreciation is a calculation by the system, based on asset value and expected useful life of the asset. If the useful life of an asset is reduced then the depreciation charge to CIES will increase. The PCC monitors the useful life of assets to identify where any changes to the depreciation charge are required during the year
- We have reviewed all property leases to determine which ones, if any, need to be treated as a finance lease. The outcome of that review is that only the Abingdon PFI scheme needs to be treated as a finance lease; all other property leases are operating leases. The Group has procured a fleet of multifunctional printing devices. The contract for the supply of the service has been reviewed and has been deemed to be a finance lease. The Group has also entered into a contract for a supported, managed and monitored network and voice service. This has also been determined to be a finance lease. Further details of both leases can be found in note 29

- c. The costs of a pension arrangement require estimates regarding future cash flows that will arise under the scheme liabilities. The assumptions underlying the valuation used for IAS 19 reporting are the responsibility of the PCC as advised by their actuaries. The financial assumptions are largely prescribed at any point and reflect market expectations at the reporting date. Assumptions are also made around the life expectancy of the UK population.
- d. A judgement has been made of the expenditure allocated between the PCC and Chief Constable to reflect the financial resources of the PCC consumed at the request of the Chief Constable. The basis adopted for this allocation was determined by the PCC in accordance with the standard set of activities for each corporate body identified in CIPFA's published guidance at the time (SeRCOP). In arriving at this approach various interested parties were consulted including senior management in both corporate bodies and careful consideration given to the PRSR Act and Home Office guidance.
- e. All surplus properties owned by the PCC have been reviewed and have been judged to meet the criteria of surplus properties rather than investment properties
- f. On 1st April 2018, significant changes were made to IFRS 9 (Financial Instruments). This has resulted in new classification categories for financial assets and liabilities.
- g. Investments and loans have been assessed at year end and as all investments are made solely for payments of principal and interest, a judgement has been made that they should all be held at amortised cost.

36. NOTE TO THE EXPENDITURE AND FUNDING ANALYSIS

Adjustments from General Fund to arrive at the CIES amounts	2023/24				2024/25			
	Adjustments for capital purposes £000	Net change for the pensions Adjustments £000	Other differences £000	Total Adjustments £000	Adjustments for capital purposes £000	Net change for the pensions Adjustments £000	Other differences £000	Total Adjustments £000
PCC								
Office of the PCC		71	3	74		83	(3)	80
Democratic representation				0				0
Other costs	6,552			6,552	14,625			14,625
Commissioned services				0				0
Net cost of services	6,552	71	3	6,626	14,625	83	(3)	14,705
Other income & expenditure from the expenditure & funding analysis	(6,717)		539	(6,178)	(17,321)		1,087	(16,234)
Difference between General Fund & surplus or deficit and CIES statement surplus or deficit on the provision of services	(165)	71	542	448	(2,696)	83	1,084	(1,529)

37. ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER REGULATIONS

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Group in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the PCC to meet future capital and revenue expenditure. All items are adjustments between the general fund balance and the unusable reserves shown below.

2024/25 Adjustments

	General Fund Balance £000	Capital Receipts Reserve £000	Unusable Reserves £000
Adjustments to the Revenue Resources			
Amounts by which income and expenditure included in the CIES are difference from revenue for the year calculated in accordance with statutory requirements:			
Pensions costs (transferred to or from the pensions reserve)	83		(83)
Financial instruments (transferred to the financial instruments adjustment account)	(20)		20
Council tax (transfers to or from the collection fund adjustment account)	1,107		(1,107)
Holiday Pay (transferred to the accumulated absences account)	(3)		3
Non-current assets written off on disposal (charged to capital adjustment account)	1,981		(1,981)
reversal of entries in relation to capital expenditure (charged to the capital adjustment account)	(614)		614
Total Adjustments to the Revenue Resources	2,534	0	(2,534)
Adjustments between revenue and capital Resources			
Transfer of non-current asset sale proceeds from revenue to capital receipts reserve	(2,326)	2,326	
Statutory provision for the repayment of debt (transfer from the capital adjustment account)	(1,737)		1,737
Total Adjustments between revenue and Capital Resources	(4,063)	2,326	1,737
Adjustments to capital resources			
Use of capital receipts reserve to finance capital expenditure		(2,375)	2,375
Total Adjustments to capital resources	0	(2,375)	2,375
Total Adjustments	(1,529)	(49)	1,578

2023/24 Adjustments

	General Fund Balance £000	Capital Receipts Reserve £000	Capital grant unapplied £000	Unusable Reserves £000
Adjustments to the Revenue Resources				
Amounts by which income and expenditure included in the CIES are difference from revenue for the year calculated in accordance with statutory requirements:				
Pensions costs (transferred to or from the pensions reserve)	71			(71)
Financial instruments (transferred to the financial instruments adjustment account)	(20)			20
Council tax (transfers to or from the collection fund adjustment account)	559			(559)
Holiday Pay (transferred to the accumulated absences account)	3			(3)
Non-current assets written off on disposal (charged to capital adjustment account)	2,198			(2,198)
reversal of entries in relation to capital expenditure (charged to the capital adjustment account)	7,576			(7,576)
Total Adjustments to the Revenue Resources	10,387	0	0	(10,387)
Adjustments between revenue and capital Resources				
Transfer of non-current asset sale proceeds from revenue to capital receipts reserve	(2,170)	2,170		
Statutory provision for the repayment of debt (transfer from the capital adjustment account)	(2,900)			2,900
Capital expenditure financed from revenue balances (transfer to the capital adjustment account)	(4,868)			4,868
Total Adjustments between revenue and Capital Resources	(9,938)	2,170	0	7,768
Adjustments to capital resources				
Use of capital receipts reserve to finance capital expenditure		(2,188)		2,188
Application of capital grants to finance capital expenditure	0		(6,317)	6,317
Total Adjustments to capital resources	0	(2,188)	(6,317)	8,505
Total Adjustments	448	(18)	(6,317)	5,887

38.ANALYSIS OF ITEMS IN COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

a) Other operating Expenditure

	2023/24 £000	2024/25 £000
Gain (-)/loss on disposal of fixed asset	(2,170)	(2,375)
Levies to national police service	0	0
Total Operating Expenditure	(2,170)	(2,375)

b) **Financing and Investment income and expenditure**

	2023/24 £000	2024/25 £000
Interest payable	1,641	1,536
Pensions interest cost on net defined benefit liability	8	(9)
Subtotal Financing and Investment expenditure	1,649	1,527
Interest and investment income	(9,400)	(9,819)
ROU Assets	0	(5,085)
Total Operating Expenditure	(7,751)	(13,377)

c) **Taxation and non-specific grant income**

	2023/24 £000	2024/25 £000
Police Grant	(174,033)	(187,873)
Formula Grant	(88,740)	(90,562)
Council tax	(248,620)	(262,829)
Pensions top up grant	(31,283)	(23,321)
Capital grants and contributions	(6,744)	(11,891)
Council tax legacy grant	(14,720)	(14,171)
Total taxation and non specific grant income	(564,139)	(590,648)

d) **Specific grant income**

	2023/24 £000	2024/25 £000
MoJ Victims & Witnesses grant	(4,562)	(4,702)
Home Office Grant	(2,809)	(2,089)
Total specific grant income	(7,372)	(6,791)

39. OFFICERS' REMUNERATION

Office of the Police and Crime Commissioner	Year	Note	Salary, Fees & Allowance £	Total Remuneration excluding Pensions £	Pension Contribution £	Total £
Gillian Ormston (Chief Executive)	2023/2024		101,151	101,151	16,791	117,942
	2024/2025		129,138	129,138	22,310	151,447
Martin Thornley (Chief Finance Officer)	2023/2024		91,685	91,685	20,238	111,923
	2024/2025		119,369	119,369	21,407	140,776

Police and Crime Commissioner	Year	Note	Salary, Fees & Allowance £	Total Remuneration excluding Pensions £	Pension Contribution £	Total £
Matthew Barber (PCC)	2023/2024		88,600	88,600	14,708	103,308
	2024/2025		88,600	88,600	15,505	104,105

The following sums have been paid to the PCC's Statutory Officers.

The following table shows the number of staff employed and paid directly by the PCC whose total remuneration package exceeded £50,000. In this respect, total remuneration comprises gross pay as recorded on employee's P60 tax returns, together with taxable benefits in kind as disclosed to the HMRC on Form P11D. This table excludes those senior officers whose salaries etc. are disclosed separately above, as well any staff who, as at 31st March 2025, are seconded to national bodies such as the College of Policing.

Total Remuneration £	2023/24	2024/25
80,000 – 84,999	0	1
75,000 – 79,999	0	2
70,000 – 74,999	1	2
65,000 – 69,999	4	1
60,000 – 64,999	0	1
55,000 - 59,999	2	1
50,000 – 54,999	2	3
Total	9	11

40. FEES PAID TO EXTERNAL AUDIT

The PCC has incurred the following costs in relation to the audit of the Statement of Accounts by the PCC's external auditors, Ernst and Young:

	2023/24 £000	2024/25 £000
Fees payable in relation to auditing the PCC accounts by the appointed auditor for the year	180	122
Total fees	180	122

41. RELATED PARTY TRANSACTIONS

Members and Chief Officers are required to declare whether they, or any member of their immediate family, have had any related party transactions (i.e. significant financial dealings) with the PCC Group during the financial year. The Chief Financial Officer has written to the PCC, deputy PCC and chief officers to collect this information.

During 2024/25 there were no related parties disclosed

42. PROPERTY PLANT AND EQUIPMENT (PPE)

Property, Plant and Equipment are assets that have physical substance and are held for use in the provision of services or for administrative purposes on a continuing basis.

Movement on Fixed Assets

2024/25 movements

	Other Land and Buildings £000	Police Houses £000	Equity Share £000	Vehicles Plant and Equipment £000	Surplus Assets £000	Assets under construction £000	Total £000	ROU £000
Cost or Valuation								
At 1st April 2024	197,578	7,275	1,417	7,298	10,685	69,224	293,478	0
IFRS Adj	(7,119)					(7,950)	15,069	15,248
Additions	931			78		30,911	31,920	
Leased assets brought onto balance sheet								
Revaluation increases /(decreases) to RR	13,125	(75)			1,048		14,098	311
Revaluation increases /(decreases) to SDPS	(819)				(57)	(5,789)	(6,665)	
Disposals		(1,719)	(262)	(79)			(2,060)	
Reclassifications	7,950					(7,950)	0	
Write out fully depreciated assets								
Depreciation written out on revaluation	(9,181)						(9,181)	
At 31st March 2025	202,465	5,482	1,155	7,297	11,676	78,466	306,541	15,559
Depreciation and Impairment								
At 1st April 2024	223	1	0	1,292	954	0	2,470	0
Depreciation charge	9,034				(1,158)		10,192	
Depreciation written out on revaluation	(9,181)						(9,181)	
Disposal								
Impairment	2,574						2,574	
Reclassifications								
At 31st March 2025	2,650	1	0	1,292	2,112	0	6,055	
Net Book Value								
At 31st March 2025	199,815	5,481	1,155	6,005	9,564	78,466	300,485	15,559

RR = Revaluation Reserve

SDPS = Surplus or Deficit in Provision of Services

2023/24 movements

	Other Land and Buildings £000	Police Houses £000	Equity Share £000	Vehicles Plant and Equipment £000	Surplus Assets £000	Assets under construction £000	Total £000
Cost or Valuation							
At 1st April 2023	202,771	7,100	1,417	7,298	9,498	56,752	284,836
Additions	413	0	0		0	15,537	15,970
Revaluation increases /(decreases) to RR	6,522	355			1,187		8,064
Revaluation increases /(decreases) to SDPS	(3,109)						(3,109)
Disposals	(1,890)	(180)			0	(17)	(2,087)
Reclassifications	3,048					(3,048)	0
Write out fully depreciated assets							0
Depreciation written out on revaluation	(10,176)						(10,176)
At 31st March 2024	197,578	7,275	1,417	7,298	10,685	69,224	293,478
Depreciation and Impairment							
At 1st April 2023	1,361	1	0	1,015	(204)	0	2,173
Depreciation charge	9,038			277	1,158		10,473
Depreciation written out on revaluation	10,176				(1,204)		(10,176)
Disposal							0
Write out fully depreciated assets							0
Reclassifications							0
At 31st March 2024	223	1	0	1,292	954	0	2,470
Net Book Value							
At 31st March 2024	197,355	7,274	1,417	6,006	9,731	69,224	291,007

RR = Revaluation Reserve

SDPS = Surplus or Deficit in Provision of Services

Impairment

In the above table there is an impairment of £2.574m. This relates to our Meadow House offices in Kidlington. The building is currently not able to be used operationally due to water damage caused by burst pipes. Therefore this building is not bringing us any operational benefit.

Authority as Lessee - Right of Use Assets

The authority's lease contracts comprise leases of operational land and buildings. Most are individually immaterial, however we do have 12 leases that have term longer than 30 years and have a value of £8.144m as at 31.03.2025.

The table above includes a Right of Use asset column which shows the change in the value of right to use assets held under leases by the authority.

Maturity analysis of lease liability

The lease liabilities are due to be settled over the following time bands (measured at the undiscounted amounts of expected cash payments)

	31 March 2025 £000
Payable in 2025/26	130
Payable within 1 to 5 years	3,968
More than 5 years	6,378
Total	10,476

Revaluations

Thames Valley Police's property valuers is Lambert Smith Hampton - Commercial Surveyors and Property Consultants. This company have been commissioned to undertake a rolling programme of valuation of one fifth of the property portfolio each year with the remainder being subject to a desktop valuation to ensure that an appropriate value for all properties is maintained within the accounts.

Properties were valued at 1st March 2021 in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institute of Chartered Surveyors.

The significant assumptions applied in estimating the fair values are:

- The condition of the properties at the date of valuation is identical to that found at the date of the valuer's inspection
- There is no significant risk of contamination to the properties
- No deleterious material has been used in the construction of the properties
- The ground conditions are satisfactory for a traditional method of construction and that there are no contaminating or deleterious materials present which may prevent the development of the sites.
- The uses being carried out in each of the properties is an authorised planning use and that the buildings have been erected with full planning permission
- The properties and their value are unaffected by any matters which will be revealed by a local search or by any statutory notice.
- The properties comply with current fire regulations, building regulation controls, employment regulations, defective premises and health and safety legislation.

Fair Value disclosures for surplus assets

Details of the PCC's surplus assets and information about the fair value hierarchy as at 31 March 2025 are as follows:

Recurring fair value measurements using:	Quoted prices in active markets for identical assets (level 1) £000	Other significant observable inputs (level 2) £000	Significant unobservable inputs (level 3) £000	Fair value as at 31 March 2025 £000
Surplus operational properties		5,787		4,787
Surplus land		3,961		3,961
Telecommunications sharing sites		281		281
Total		10,029		10,029

Comparative figures for 2023/24 are:

Recurring fair value measurements using:	Quoted prices in active markets for identical assets (level 1) £000	Other significant observable inputs (level 2) £000	Significant unobservable inputs (level 3) £000	Fair value as at 31 March 2024 £000
Surplus operational properties		6,025		6,025
Surplus land		4,238		4,238
Telecommunications sharing sites		281		281
Total		10,544		10,544

Transfer between levels of fair value hierarchy

There were no transfers between levels 1 and 2 during the year

Valuation techniques used to determine level 2 and level 3 fair values for surplus assets

Significant observable inputs – level 2

The fair value for all the surplus assets shown in the table above are based on quoted prices for similar properties in active markets. Market conditions are such that similar properties are actively purchased and sold and the level of observable inputs are significant, leading to the properties being categorised at level 2 in the fair value hierarchy

Significant unobservable inputs – level 3

There are no properties categorised at level 3 in the fair value hierarchy.

Valuation process for surplus assets

The fair value of surplus assets is measured annually at 1st March by external valuation experts Lambert Smith Hampton. All valuations are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors and in conjunction with the Chief Constables' finance team. There have been no changes in valuation techniques used during the year

Capital commitments

The following significant amounts are outstanding on capital contracts which have been entered into by the Chief Constable as at 31 March 2025. The amounts shown are the Thames Valley Police share of the Commitment. Where there is a total joint commitment to the contract by multiple forces, this value is shown in brackets.

This is an increase of £7.275m from 2024/25 mainly due to being part was through two major projects, with a significant amount of works still to be complete

	£000
Building Projects	24,195
Total	24,195

43. CAPITAL EXPENDITURE AND FINANCING

The PCC spent £31.841m on the acquisition and enhancement of long term assets in 2024/25, as the following table shows

	2023/24 £000	2024/25 £000
Land and buildings	15,950	31,841
Vehicles, plant and other equipment	0	0
Information, communications and technology	0	0
Total tangible fixed asset expenditure	15,950	31,841
Intangible assets (i.e. computer software licences)	0	0
Total Capital Expenditure	15,950	31,841

44. DEBTORS

	2023/24 £000	2024/25 £000
Amounts falling due after more than one year		
Trade receivables	0	0
Prepayments	469	391
Other receivable amounts	0	0
Total long term debtors	469	391
Amounts falling due within one year		
Trade receivables	0	0
Prepayments	0	0
Other receivable amounts	30,231	32,348
Less provision for doubtful debts		
Total current debtors	30,231	32,348
Total debtors	30,700	32,739

45. CREDITORS

	2023/24 £000	2024/25 £000
Trade payables	5,653	8,223
Other payables	17,787	71,655
Total Creditors	23,441	27,615

46. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

As at 31st March 2024, there are no known contingent assets or liabilities

47. UNUSABLE RESERVES

The PCC keeps a number of reserves that are required to be held for statutory reasons. They cannot be used to provide services. This category of reserves includes those which hold unrealised gains and losses (revaluation reserve) where amounts would only become available to provide services if the assets were sold, and those which hold timing differences shown in the Movement in Reserves Statement line “adjustments between accounting basis and funding basis under regulations”

	2023/24 £000	2024/25 £000
Revaluation Reserve	100,138	96,966
Capital Adjustment Account	201,641	221,135
IAS 19 Pensions Reserve	371	1,346
Collection Fund Adjustment Account	4,345	3,238
Accumulated Absences Account	(30)	(27)
Loan Redemption Account	(376)	(356)
Total	306,090	322,302

Revaluation Reserve

The revaluation reserve records the accumulated gains on the Property, Plant and Equipment held by the Group arising from increases in value, as a result of inflation or other factors. The balance is reduced when assets with accumulated gains are:

- Revalued downwards or impaired and the gains are lost
- Used in the provision of services and the gains are consumed through depreciation, or
- Disposed of and the gains are realised.

The reserve contains revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

	2023/24 £000	2024/25 £000
Balance brought forward	100,073	100,137
Revaluation of fixed assets	8,064	(2,010)
Amounts written out relating to sold assets	(943)	(110)
Historical cost depreciation adjustment	(7,055)	(1,051)
Balance carried forward	100,139	96,966

Capital Adjustment Account (CAA)

The CAA absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert fair value figures to a historical cost basis). The Account is credited with the amounts set aside by the Group as finance for the costs of acquisition, construction and enhancement.

The Account also contains revaluation gains accumulated on Property, Plant and Equipment before 1 April 2007, the date that the Revaluation Reserve was created to hold such gains.

	2023/24 £000	2024/25 £00
Opening Balance	187,162	201,641
Direct Revenue Financing	4,868	14,289
Minimum Revenue Provision	2,900	1,337
Voluntary Revenue Provision	0	400
Revaluation reserve write down	7,055	1,051
Receipts on disposal of fixed assets	2,170	2,375
Carrying value of disposed assets	(2,198)	(1,973)
Reversal of past losses on upwards revaluations	531	584
Less:		
Annual depreciation and impairment	(13,908)	(15,547)
Application of Government grant and capital contributions to finance capital expenditure	13,061	11,891
Movement in ROU Asset credited to the CIES	0	5,085
Closing balance	201,641	221,134

IAS 19 Pension Reserve

	2023/24 £000	2024/25 £000
Opening balance	(303)	371
Remeasurement of the net defined benefit liability/(asset)	683	938
Reversal of items relating to retirement benefits debited or credited to the surplus or deficit on the provision of services in the CIES	(280)	(306)
Employer's pension contributions and direct payments to pensions payable in the year	271	343
Closing balance	371	1,346

Collection Fund Adjustment Account

This account manages the differences arising from the recognition of council tax income in the Comprehensive Income and Expenditure Statement as it falls due from council tax payers compared with the statutory arrangements for paying across amounts to the general fund from the local authority Collection Funds.

	2023/24 £000	2024/25 £000
Balance at 1 April	4,903	4,345
Amount by which council tax income credited to the Comprehensive Income and Expenditure account is different from council tax income calculated for the year in accordance with statutory requirements	(559)	(1,107)
Balance at 31 March	4,345	3,238

Accumulated Absences Account

	2023/24 £000	2024/25 £000
Opening balance	(27)	(30)
Reversal of prior year accrual	27	30
Accrual for accumulated absences at year end	(30)	(27)
Closing balance	(30)	(27)

48. PENSIONS

The following transactions have been made in the Comprehensive Income & Expenditure Statement and the General Fund Balance via the Movement in Reserves Statement during the year:

	2023/24 £000	2024/25 £000
Comprehensive Income and Expenditure Statement		
Cost of Services		
• current service costs	276	308
• past service costs	0	0
• curtailment and settlements	0	0
• Administration expenses	6	7
Financing and Investment Income and Expenditure	8	(9)
• Net interest on defined liability		
Total Post Employment Benefit Charged to the Surplus or deficit on the Provision of Services	290	306
Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement		
• actuarial gains and losses and return on plan assets	(300)	(1,374)
Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	(10)	(1,068)
Movement in Reserves Statement		
• reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits in accordance with the Code	290	306
Actual amount charged against council tax for pensions in the year:		
• employers' contribution payable to scheme	271	343
• retirement benefits payable to pensioners		

Assets and liabilities in relation to retirement benefits

Reconciliation of present value of scheme liabilities:

	Funded liabilities: LGPS	
	2023/24 £000	2024/25 £000
Opening balance at 1 April	6,923	7,215
Current service cost	276	308
Interest cost	332	355
Contributions by scheme participants	134	148
Actuarial gains (-) and losses	(300)	(1,374)
Benefits paid (net of transfers in)	(150)	(234)
Closing balance at 31 March	7,215	6,418

Reconciliation of fair value of the scheme assets:

	2023/24 £000	2024/25 £000
Opening balance on 1 April	6,620	7,586
Interest on assets	324	382
Actuarial gains and losses (-)	393	(115)
Employer contributions, including unfunded benefits	271	343
Contributions by scheme participants	134	148
Benefits paid	(150)	(234)
Administration expenses	(6)	(7)
Closing balance on 31 March	7,586	8,103
Net Liability on LGPS	(371)	(1,685)
Impact of Asset Ceiling	371	1,685
Net liability on LGPS	0	0

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date. Expected returns on equity investments reflect long-term rates of return experienced in the respective markets.

Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The County Council Fund liabilities have been assessed by Barnett Waddington, an independent firm of actuaries, estimates for the County Council Fund being based on the latest full valuation of the scheme as at 1 April 2019.

The principal assumptions used by the actuary have been:

	2023/24 £000	2024/25 £000
Long-term expected rate of return on assets in the scheme:		
Mortality assumptions		
• Longevity at 65 for current pensioners (years)		
Men	20.8	20.7
Women	24.3	24.4
• Longevity at 65 for future pensioners (years)		
Men	22.0	22
Women	26.0	25.8
Rate of inflation - CPI	2.9%	3.15%
Rate of increase in salaries	3.9%	3.85%
Rate of increase in pensions	2.9%	2.85%
Rate of discounting scheme liabilities	4.95%	5.90%

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions set out in the table above. The sensitivity analyses below have been determined based on “reasonably possible” changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes while all the other assumptions remain constant. The assumptions in longevity, for example, assume that life expectancy increases or decrease for men and women. In practice, this is unlikely to occur and changes in some of the assumptions may be interrelated.

Impact on the Defined Benefit Obligation

	LGPS	
	Increase in assumption £000	Decrease in assumption £000
Longevity (increase or decrease by 1 year)	163	(159)
Rate of increase in salaries	169	(5)
Rate of increase in pensions	103	(100)
Rate for discounting schemes	(112)	115

The LGPS assets consist of the following categories, by proportion of the total assets held:

	31 March 2024 %	31 March 2025 %
Equities – UK	0	12
Equities - Overseas	46	45
Gilts	9	0
Bonds	12	9
Property	6	6
Cash	1	0
Infrastructure	8	9
Multi Asset/Diversified Income	10	10
Private Equity	5	5
Private debt	3	4
Total	100	100

49. NOTES TO THE CASHFLOW STATEMENT

Analysis of operating, investing and financing activities:

<u>Operating activities</u>	2023/24 £000	2024/25 £000
Taxation	(248,620)	(262,829)
Grants	(433,413)	(430,492)
Sales of goods and rendering of services	(91,586)	(97,224)
Interest received	(7,727)	(10,703)
Cash inflows generated from operating activities	(781,346)	(801,248)
Cash paid to and on behalf of employees	573,726	616,286
Cash paid to suppliers of goods and services	158,082	166,756
Interest paid	1,657	1,583
Other payments for operating activities	0	0
Cash outflows generated from operating activities	733,465	784,625
Net cash flows from operating activities	(47,881)	(16,623)
<u>Investing activities</u>		
Purchase of property, plant and equipment and intangible assets	17,871	11,905
Purchase of short and long term investments	0	0
Proceeds from the sale of property, plant and equipment	(2,152)	(2,326)
Proceeds from short and long term investments	6,000	(5,875)
Other receipts from investing activities	(6,569)	(11,818)
Net cash flows from investing activities	15,150	(8,114)
<u>Financing activities</u>		
Cash receipts of short and long term borrowing	0	0
Cash payments for the reduction of the outstanding liabilities relating to finance leases and PFI	1,658	391
Repayments of short and long term borrowing	(20)	736
Net cash flows from financing activities	1,638	1,127



Annual Governance Statement 2024/25



Matthew Barber
Police & Crime Commissioner
for Thames Valley

This Annual Governance Statement explains how the Police and Crime Commissioner (PCC) and Chief Constable for Thames Valley have This Annual Governance Statement explains how the Police and Crime Commissioner (PCC) and Chief Constable for Thames Valley jointly complied with their published corporate governance framework for the year ended 31 March 2025 including plans for the financial year 2025/26.

A glossary of terms is provided at the end of the Statement of Accounts.

Executive Summary

The Police Reform and Social Responsibility Act 2011 established the PCC and Chief Constable as separate legal entities on 22nd November 2012, allowing them to own assets and employ staff. The PCC is responsible for policing within their area and holds the Chief Constable accountable for operational delivery.

The PCC receives all funding for policing, including government grants and other income, and allocates it in consultation with the Chief Constable. The PCC is accountable to the public for managing the Police Fund.

The PCC and CC ensure business is conducted lawfully and with proper governance, safeguarding public money and using it efficiently. Both the PCC and Chief Constable have chief financial officers responsible for the efficient use of public funds. The PCC must secure continuous improvement in their functions, focusing on economy, efficiency, and effectiveness.

The PCC and CC are responsible for governance and risk management. The Chief Constable is accountable to the law for the exercise of police powers and to the PCC for the delivery of effective and efficient policing, resource management, and expenditure, while maintaining operational independence. They also ensure proper risk management and internal control systems.

The Policing Protocol Order 2023 requires the PCC and Chief Constable to follow the Nolan Principles of conduct: Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty, and Leadership, which are included in the PCC's Code of Conduct.

The College of Policing 'Code of Ethics' 2024 applies to every individual who works in policing, including the Chief Constable and PCC. The Code of Ethics sets out ethical principles of Courage, Respect and Empathy, and Public Service.

In addition, the statutory Code of Practice for Ethical Policing gives direction to the Chief Constable on promoting and supporting ethical and professional behaviour within the force.



Matthew Barber
Police & Crime Commissioner
for Thames Valley

(Copies of the PCC's Code of Conduct and the College of Policing's Code of Ethics can be found at: https://www.college.police.uk/What-we-do/Ethics/Ethics-home/Documents/Code_of_Ethics.pdf)

In addition, from an organisational perspective, the PCC and Chief Constable have approved and adopted a Code of Corporate Governance (the Code) which is consistent with the principles of the CIPFA / SOLACE guidance 'Delivering Good Governance in Local Government' (<http://www.cipfa.org/policy-and-guidance/publications/d/delivering-good-governance-in-local-government-framework-2016-edition>)

This Annual Governance Statement explains how the PCC and Chief Constable have complied with the Code and the requirements of Regulation 6 of the Accounts and Audit Regulations 2015 to conduct a review of the effectiveness of the system of internal control.

THE PURPOSE OF THE GOVERNANCE FRAMEWORK

Governance ensures that intended outcomes for stakeholders are defined and achieved. In the public sector, good governance ensures that entities like the PCC and Chief Constable achieve their goals while acting in the public interest.

The governance framework includes the systems, processes, culture, and values by which the PCC and Chief Constable fulfil their responsibilities and engage with the community. It allows the PCC to monitor strategic objectives and assess whether they deliver cost-effective services and value for money.

The system of internal control, a key part of this framework, manages risk to a reasonable level. While it can't eliminate all risks, it provides reasonable assurance of effectiveness. This system continuously identifies, prioritizes, and manages risks to achieve policies, aims, and objectives efficiently and economically.

THE GOVERNANCE FRAMEWORK

The key elements of the systems and processes that comprise the governance arrangements that have been put in place for the PCC and Thames Valley Police (TVP) include:

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

The PCC and Chief Constable have established a 'Joint Corporate Governance Framework' to clarify their working relationship and that of their staff. This framework includes the code of corporate governance, the scheme of delegation, and financial regulations. It aligns with 'The Good Governance Standard for Public Services' and the seven Nolan Principles.

The College of Policing's 'Code of Ethics' 2024 guides everyone in policing, outlining ethical principles such as Courage, Respect, Empathy, and Public Service.

In addition, the statutory Code of Practice for Ethical Policing 2023 gives direction to the Chief Constable on promoting and supporting ethical and professional behaviour within the force.

Measures are in place to ensure that the PCC, Deputy PCC (when appointed) and employees of the Office of the PCC (OPCC) and TVP are not influenced by prejudice, bias or conflicts of interest in dealing with different stakeholders. This includes the Anti-Fraud, Bribery and Corruption Policy and guidance on the acceptance of gifts, loans and hospitality. Disclosable interests and a register of gifts and hospitality are published on the PCC and the Force websites.

The PCC and Chief Constable have transparent and accessible arrangements for dealing with complaints received from the public.

The statutory Code of Practice for Ethical Policing 2023 directs the Chief Constable to promote ethical and professional behaviour within the force.

The Professional Standards Department (PSD) upholds TVP's ethical and professional standards, manages police misconduct regulations, and handles public complaints about service quality and conduct. The PCC reviews complaints against the Force to improve transparency and accountability. Complaints against the Chief Constable are handled by the PCC, while the Thames Valley Police and Crime Panel (PCP) handles formal complaints against the PCC.

The PCC and Chief Constable have jointly undertaken a scrutiny review and have replaced the Professional and Ethical Standards Panel with a new Complaints and Standards Committee and Ethics Think Tank. These panels independently review issues relating to complaints, integrity, ethics and professional standards. They will provide regular updates on the PCC/TVP websites in 2025 to promote public confidence. They will also produce annual reports at the end of FY 25-26 to provide a clear overview of the issues they have been considering and their activities in scrutinising or advising on these. In 2023, the Independent Scrutiny and Oversight Board (ISOB) was established to provide independent oversight of Thames Valley Police's Race Action Plan. They have met regularly during FY 24-25 and have strengthened their number of board members through proactive recruitment processes. There are now 9 out of the 10 board members recruited who represent the whole of the geographical landscape of the Thames Valley Community.

Through the scrutiny review undertaken and establishment of the TVP Trust and Confidence Board, mechanisms have been put into place to ensure that there is accountability and governance surrounding all of the independent scrutiny arrangements.

Both the PCC and Chief Constable must respect the rule of law and comply with relevant regulations, supported by in-house legal advisors. The PCC is independent of Force management, which is the Chief Constable's responsibility. Mechanisms seek to ensure neither breaches legal powers. The PCC follows the PCC's Code of Conduct and Oath of Office, while the Chief Constable and police staff adhere to the College of Policing's Code of Ethics, consistent with the Nolan principles. The Chief Executive of the OPCC is also the designated statutory Monitoring Officer, and the OPCC Head of Governance is Deputy Monitoring Officer, with responsibility for advising on the legality and appropriateness of the PCC's actions and decisions.

The PCC and Chief Constable create the conditions for all members of the OPCC and Force to be able to discharge their responsibilities in accordance with good practice. Guidance originating from the Home Office, College of Policing and NPCC is disseminated Force-wide by the Learning and Development Team in People Services and/or the Policing Strategy Unit. Similarly, best practice for PCCs is obtained via the Association of Police and Crime Commissioners (APCC), Association of Policing and Crime Chief Executives (APACE) and Police and Crime Commissioners' Treasurers Society (PACCTS), and is disseminated within the OPCC.

The Force employs a Force Vetting Manager and team within the Professional Standards Department to ensure compliance with relevant national vetting standards.

B. Ensuring openness and comprehensive stakeholder engagement

The PCC must consult the Chief Constable, community, and crime victims about policing in the Force area. They must consider these views and the priorities of local authorities and government bodies before issuing the Police and Crime Plan.

The plan must be published by the end of the financial year in which the PCC is elected and can be reviewed and revised as needed. This ensures local policing services address community priorities and hold the Force accountable for service delivery.

The PCC's 'Police and Crime Plan 2024 - 2029' outlines strategic policing and crime reduction priorities for his tenure. It is supported by the Force's Strategic Plan, the OPCC's Strategic Delivery Plan, and the Corporate Financial Strategy outlined in the budget papers. The plan considers the Strategic Policing Requirement from the Home Secretary and is developed with input from the Chief Constable, local community, crime victims, and key stakeholders.

The independent Thames Valley Police and Crime Panel regularly reviews and scrutinizes the PCC's decisions, actions, and performance in delivering the plan's priorities. It also reviews the PCC's proposed annual council tax precept increase, the Police and Crime Plan, Annual Report, and senior appointments for roles such as Deputy PCC, Chief Constable, OPCC Chief Executive, and OPCC Chief Finance Officer.

Arrangements are in place for the PCC to hold the Chief Constable accountable for Force performance and compliance. These include formal public Performance and Accountability Meetings, with reports and agendas published on the PCC's website, and regular private liaison meetings between the PCC and Chief Constable.

The Framework of Corporate Governance outlines decision-making parameters, including delegations, financial and contract regulations. The PCC's policy statement on decision-making and all significant decisions are published on his website.

The PCC proactively publishes information to maintain openness and transparency with the public on this same website; in doing so, he also meets his obligations under the Elected Local Policing Bodies (Specified Information) Order 2011 (as amended) and, as a public authority, under the Freedom of Information Act 2000.

The PCC published his 2023/24 Annual Report last June (2024) which highlighted key achievements against his strategic Police and Criminal Justice Plan. The PCC's 2024/25 Annual Report is due to be published in June 2025.

The Chief Constable has prepared and published the TVP Strategic Plan. A performance update on the strategic plan is provided to the PCC's Performance and Accountability meetings, in respect of which the agenda and papers are published on the PCC's website.

Key information about the Force, including the Strategic Plan, is published on the TVP website. Information about neighbourhood policing, partnerships and sponsors, corporate events and public misconduct or special case hearings is also published, including details of upcoming hearings and how to attend. The site also allows for crimes and road traffic incidents to be reported, feedback to be given or complaints made.

The PCC and Chief Constable regularly attend local authority council meetings across the Thames Valley and provide formal briefings to constituency MPs on topical policing and crime issues at both a local and national level. In addition, the Police and Crime Panel acts as a two-way mechanism to enable local authority Panel representatives to inform the PCC of their local policing and crime matters of importance to their respective authorities and communities, and to brief their authorities on the activities and initiatives of the PCC (and the Panel).

The PCC works with and part-funds local authority Community Safety Partnerships across the Thames Valley to support crime reduction and community safety activities in their local areas. Such activities are aligned with the PCC's strategic priorities and key aims, as set out in the Police and Crime Plan and are funded by the PCC's Partnership Fund. Through working in partnership, these activities not only help the PCC to deliver their strategic objectives but also support partners in achieving their local priorities too.

The PCC chairs the Thames Valley Local Criminal Justice Board, which meets regularly to consider and discuss the performance of the local criminal justice system and any issues or initiatives being addressed individually and collectively by the criminal justice agencies. The PCC has chaired this Board since January 2019, having a statutory responsibility to convene criminal justice partners. An Assistant Chief Constable (ACC) represents TVP on the Board.

The Force has appropriate mechanisms for engaging with a variety of external organisational stakeholders. The Chief Constable generally attends Local Authority Chief Executive's meetings annually.

The PCC and the Chief Constable have delivered presentations and answered questions in an open forum to each Council across the Thames Valley.

The South East Regional Integrated Policing (SERIP) Board considers regional change programmes and projects. All collaborative change programmes are supported by appropriate change frameworks

to ensure appropriate governance processes are adopted and supported by standard products including risk and issue logs.

The OPCC and TVP communication and engagement strategies explain how local people can interact with the PCC and the Chief Constable to ensure that their views inform decision making, accountability and future direction. In so doing, the PCC is helping to ensure that local policing services address the priorities of local communities and that the Force is being held to account for the way services are delivered to the public and at what cost. Furthermore, the decisions and actions of the PCC are subject to regular review and scrutiny by the Police and Crime Panel.

The Chief Constable has a statutory duty to make arrangements for obtaining the views of persons within each neighbourhood about crime and disorder in that neighbourhood. Force engagement with the public takes place on many levels, from daily street contact and phone calls to attendance at public meetings and formal surveys in relation to service priorities, levels and quality. Community Forums have been established across the force area and are active partnerships between the public, statutory and voluntary agency partners and local policing teams. “Have your say” is a consultation and priority-setting process which aims to increase public consultation and ensure that the Force tackles issues which most concern communities. In addition, the Force has active social media outlets including Facebook and X. The Thames Valley Alert system also enables electronic public engagement en masse.

A public Trust and Confidence Survey is planned annually and will assist in developing both the PCC and CC’s strategic delivery plans, through identifying areas of the community where Trust and Confidence is lower, and informing the work of scrutiny groups.

C. Defining outcomes in terms of sustainable service and economic benefits

The PCC’s Police and Crime Plan sets out his strategic policing and crime reduction priorities and key aims, and how these will be delivered over his tenure of office.

The Chief Constable has published the annual TVP Strategic Plan, outlining a clear vision of the organisation’s purpose, priorities and strategic intentions, taking account of the PCC’s Police and Crime Plan and the Home Secretary’s national Strategic Policing Requirement. Progress against the Force’s strategic objectives (the four pillars of the Strategic Plan’) is assessed through focussed Strategic Plan success measures and reviewed via the Service Improvement Reviews, Force Performance Group and Strategic Vulnerabilities framework.

The organisation is committed to the identification and consideration of collaboration opportunities regarding systems, processes and resources to sustain service delivery and increase the capacity and resilience of the organisation without diminishing capability and access to specialist services.

Major partnerships and consortia involving the Force and the PCC are governed by formal collaboration agreements established under Section 22A of the Police Act 1996, or by Memoranda of Understanding, as appropriate. Joint collaboration oversight boards provide strategic oversight and an approval process for intended service outcomes to be delivered for collaboration activity. These collaboration boards comprise Chief Officers and the PCC from each Force area participating in the collaboration, supported by appropriate advisors from the respective Force departments / SERIP.

There are also partnership arrangements in place with other agencies and stakeholders to manage vulnerability caused by the changing crime landscape, including Multi-Agency Safeguarding Hubs (MASHs).

The Medium Term Financial Plan (MTFP) and Medium Term Capital Plan (MTCP) ensure that planned activities to support the objectives of the PCC and Chief Constable are financially sustainable in the longer term. The long term financial implications of the MTCP are incorporated into the MTFP. The Productivity Strategy is an integral part of the MTFP and identifies where savings and efficiencies can be achieved, and hence more resources directed to priority areas. Service delivery is reviewed within the Force’s Governance & Service Improvement (GSI) department, developing an understanding of present and future demand to inform organisational and operational strategies aimed at sustaining service delivery or improvement. The Force Review has been initiated to achieve effectiveness improvements and efficiencies, to improve service delivery with our finite resources, ensuring the financial sustainability of the force.

Risk and business continuity matters are managed through a governance framework at a local and strategic level, to manage and mitigate threats to service delivery. Strategic Risk and Business Continuity are managed within the Force's GSI department, bringing together horizon scanning, local risk registers and change-programme risk and business continuity issues.

The Force and PCC both have a duty to consider the impact on equality of proposed changes to policies, procedures and practices. Equality Impact Assessments are routinely undertaken by TVP for policies and change programmes to assess the impact internally and externally on staff, stakeholders and the public.

D. Determining the actions necessary to achieve the intended outcomes

The Force planning cycle incorporates the annual Force Management Statement, financial plans, workforce plans and the PCC's Police and Crime Plan to inform the Force's annual Strategic Plan. Priority activities, measures and intended outcomes are proposed and approved through the Chief Constable's Management Team (CCMT) and monitored through the service improvement framework and quarterly updates to inform the PCC's Performance and Accountability meetings.

Decision-making at all levels of the Force is undertaken within the framework of the National Decision Model, which has the Code of Ethics at its core. The National Decision Model was introduced to ensure a greater focus on delivering the mission of policing, acting in accordance with values, enhancing the use of discretion, reducing risk aversion and supporting the appropriate allocation of limited policing resources as the demand for them increases. Both are now fully embedded in the Force, to ensure officers have the tools to act lawfully in their decision-making and to enable them to use their full powers for the benefit of citizens, communities and other stakeholders.

Collaborative projects and programmes, or those requiring the support of a collaborated unit to deliver, are co-ordinated and prioritised based on priorities, strategic objectives, capacity and financial capability and are governed through a Joint Change Governance board with representation from Thames Valley Police, Hampshire Constabulary and collaborated units.

In-flight programmes are managed by a Programme Board, chaired by a Senior Responsible Officer. Updates inform the Joint Portfolio Meeting, run collaboratively with Hampshire Constabulary, to enable coordination, planning and oversight of resources from enabling departments to achieve the desired outcomes. All programmes and projects have strategic oversight through the Force Transformation Board, DCCs' Collaboration Board, and respective Chief Officer Groups. Collaborated programmes consider and manage shared risks and issues.

The PCC and Chief Constable's joint system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability.

The Chief Constable produces a MTFP and a MTCP, which are reviewed throughout the financial year alongside the OPCC's reserves to provide an effective financial probity framework for decision making. The MTFP and MTCP are closely aligned with the PCC's Police and Crime Plan and the Force Strategic Plan. These are accompanied by ongoing workforce plans, managed by the People Directorate. The PCC approves the MTFP and the MTCP as well as the Force's annual budgets. The Police and Crime Panel must review the PCC's proposed council tax precept increase and make recommendations to the PCC before he formally sets the annual budget in February each year. Formal budget monitoring is undertaken on a regular basis throughout the year and reviewed at the regular liaison meetings between the PCC and Chief Constable.

The Productivity Strategy forms an integral part of the MTFP and incorporates the outcomes of initiatives such as the Force Review, Zero Based Budget reviews, Effectiveness & Efficiency or the Estates Asset Management Plan.

Force and Local Police Area Tasking and Co-ordination Group processes enable the regular review of operations, performance and resource deployment in an operational setting. CCMT provides strategic oversight for performance against Strategic Plan measures and priorities, as well as financial plans and asset management plans.

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

The PCC and Chief Constable ensure their statutory officers have the necessary skills, resources, and support. Specialist advice in areas like taxation, legal matters, and treasury management is sourced externally for practicality and cost-effectiveness.

Chief Officers have defined leadership roles, implementing strategy and managing service delivery within their portfolios.

Performance and development are managed through the Performance Development Review framework, with annual competency assessments, interim reviews, and Continuous Professional Development. The Force has People Strategy which focusses on recruitment, retention, wellbeing, inclusion, flexible and capable workforce aiming to be an employer of choice.

Chief Officers promote continuous service improvement, using independent and peer reviews, lessons learned, and recommendations from various reviews and inspections.

The OPCC receive induction training and ongoing development through national conferences and seminars. The OPCC has a new structure to support statutory functions, including services for victims and witnesses under 'Victims First.' The objective of the new structure is to ensure that any new PCC could assume office and the OPCC provide an effective and efficient service.

The Chief Executive monitors the OPCC's workload and performance via the Strategic Delivery Plan, presented at the Performance and Accountability Meeting. The Strategic Delivery Plan has been completely renewed based on the PCC's new Police and Crime Plan 2024-2029.

The PCC is a member of the APCC (Association of Police & Crime Commissioners), and the Chief Constable and other chief officers are members of the NPCC (National Police Chief's Council). The Chief Executive and Chief Finance Officer benefit from membership of APACCE (Association of Police & Crime Commissioners Chief Executives) and PACCTS (Police & Crime Commissioners Treasurers' Society) respectively.

F. Managing risks and performance through robust internal control and strong public financial management

The Chief Constable, officers and staff all recognise that risk management is an integral part of their daily function, in operational, corporate and change environments. The Risk Management Policy is supported by the Risk and Business Continuity Communications Strategy. The management of risk is governed through the Force Risk, Improvement and Learning Meeting and Chief Constables Management Team meeting, which exists to oversee strategic risk management and business continuity processes; take ownership of strategic risk issues; delegate actions to appropriate risk managers; accept strategic risk reports and recommendations through the Governance and Service Improvement department, authorise actions and allocate resources where necessary. Governance and Service Improvement manage the HMICFRS and recommendations tracker to monitor progress and identify risks to performance. Governance and oversight of these sits at the Force Risk, Improvement and Learning meeting.

Due to likely impact of cyber-attacks on front line policing, all police forces are monitored by the National Monitoring Centre (NMC) operated by Police Digital Services. In addition, both TVP and HIOWC have interfaces into the cyber response planning. Both forces approach risk management, strategic governance, and Business Continuity separately and the Joint units (JOUs) work closely with each of these teams to ensure a holistic approach and response. The teams lead on testing business units through desk-top scenarios, which are supported by JICT to assess the readiness of individual team's response during a cyber-event. Lessons learned are captured and actions set where required to close any gaps identified during these exercises. Cyber business Continuity resilience is tested both technically in ICT and also organisationally. Cyber Business Continuity exercises have been taking place across the whole force.

The PCC and Chief Constable monitor service delivery effectively via their respective performance regimes.

The PCC has a duty to hold the Chief Constable to account for the performance of TVP generally. The PCC has therefore implemented an effective scrutiny and oversight function. The PCC holds quarterly

public 'Performance and Accountability' meetings at which the Chief Constable is required to demonstrate that the Force is performing against the strategic priorities and key aims in the PCC's Police and Crime Plan, the Home Secretary's Strategic Policing Requirement and the Force's own Strategic Plan. Similarly, the PCC meets fortnightly with the Chief Constable on a private, informal, basis to review and discuss more regularly the general performance of the Force against topical national, regional and local issues. The PCC maintains an HMICFRS tracker to follow up on any risks to the performance of the Force that have been highlighted by HMICFRS inspections.

The OPCC provides an update against its internal Strategic Delivery Plan to the PCC via the OPCC Chief Officer Group which hold weekly meetings to ensure the efficient and effective delivery of services. Formal Senior Leadership Team meetings take place monthly with weekly informal catch-up meetings taking place to deal with any urgent or emerging issues. The PCC holds quarterly Performance and Accountability meetings, where the OPCC presents progress updated against the SDP. The PCC, therefore, receives regular reports on both strategic and operational delivery plans with progress updates provided regarding achievement of the priorities and aims set out in the Police and Crime Plan 2024-2029.

The Chief Constable holds monthly Performance Group meetings together with his management team, regularly attended by the PCC as an observer, in which the Chief Constable reviews performance of the Force against the annual Strategic Plan. The Service Improvement Review framework is a comprehensive schedule of LCU (Local Command Unit) or Departmental review meetings, starting with a period of fieldwork, and culminating with a meeting, chaired by the DCC with attendance from the local command team, to review findings and set actions. A performance update against the Force Strategic Plan is considered quarterly at CCMT meetings. This same meeting determines and monitors Force strategy, policies and performance. Gold Groups are set up and managed in response to particular areas of vulnerability or to manage particular areas of performance as necessary, for example in response to a critical incident or in response to an emerging organisational risk area.

The Improvement and Innovation meeting has been set up, chaired by the DCC, in which constructive challenge and debate on recommendations, thematic operational policies and procedures is encouraged. The findings of these meetings are fed into the Chief Constable's Performance Group or CCMT.

The Risk, Improvement and Learning meeting oversees risk management within the Force and is chaired by the Deputy Chief Constable. The Group focuses on strategic risks but also monitors risk management processes across the Force, including within change programmes as well as a risk radar that considers potential future risks for the force. There are regular quarterly reviews to ensure risk management and robust oversight. The OPCC maintains its own strategic risk register.

A Joint Independent Audit Committee (JIAC) operates in accordance with Chartered Institute of Public Finance and Accountancy (CIPFA) guidance and the Home Office Financial Management Code of Practice. The JIAC's main role is to provide assurance to the PCC and Chief Constable that the corporate internal control and governance framework, including risk management, is operating adequately and effectively. It does this by providing an annual assurance report to the PCC and Chief Constable. The JIAC meets in public, and reports and minutes are placed on the PCC's website.

Effective counter-fraud and anti-corruption arrangements are in place and are monitored, in the main, by the Force's Professional Standards Department. The Anti-Fraud, Bribery and Corruption Policy is updated every two years.

The Internal Audit Team provides assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control.

The Force manages its information in accordance with the Data Protection Act 2018 and the UK General Data Protection Regulation (UK GDPR), the Freedom of Information Act 2000 and the Code of Practice on the Management of Police Information. This is overseen by the Information Governance Board chaired by the Chief Information Officer (who also holds the position of Senior Information Risk Owner). The Joint Information Management Unit leads on information compliance for both TVP and Hampshire Constabulary (HC) and ensures that appropriate policies and procedures are in place. The Joint Information Management Unit is also responsible for providing guidance on the lawful sharing of information with partners, completion of Data Protection Impact Assessments and maintaining a library of Information Sharing Agreements. Information Asset Owners have been appointed to manage the risks to specific information types, supported by a network of data guardians. National Centre for

Applied Learning Technologies (NCALT) training packages on the Code of Practice on the Management of Police Information and the Government Security Classification policy are mandatory for all officers, staff and volunteers who have access to information and completion rates are monitored by the Information Governance Board.

The PCC and Chief Constable's joint system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability.

Financial management arrangements

The annual financial strategy and the capital strategy for the forthcoming financial year are approved as part of the annual financial planning in January each year. The PCC and Chief Constable have an agreed Value for Money Strategy and this approach is reflected in the financial arrangements and continuous improvement activities

The Chief Constable produces a MTFP and a MTCP which are regularly reviewed during each financial year and form the basis of the annual budgets, to provide an effective framework for decision-making. Formal budget monitoring is undertaken on a regular basis throughout the year, i.e. it is regularly reviewed by the CCMT as well as being presented to the PCC's regular liaison meetings between the PCC and Chief Constable.

The Productivity Strategy is an integral part of the MTFP, challenging the effectiveness of the force and identifying savings and efficiencies to help balance the budget whilst achieving the PCC's and Chief Constable's objectives. The delivery savings within the Productivity Strategy are monitored as part of the regular financial monitoring, and by the Force Transformation Board.

The Chief Internal Auditor reports jointly to the PCC's Chief Finance Officer and the Chief Constable's Director of Finance. The Chief Internal Auditor provides a regular update to the JIAC and provides an independent opinion on the adequacy and effectiveness of the risk management, control and governance processes.

The financial management arrangements conform with the governance requirements of the CIPFA Financial Management Code.

Implementing good practices in transparency, reporting and audit to deliver effective accountability

The PCC and Chief Constable balance providing sufficient information for transparency and public scrutiny without being overly burdensome. The Police and Crime Panel scrutinizes the PCC's decisions and actions, reviewing significant documentation for public benefit.

The PCC complies with the Elected Local Policing Bodies (Specified Information) Order 2011, (as amended) publishing required information on his website. Significant public interest decisions are published in an accessible format, both published and confidential reports are scrutinized by the JIAC. The OPCC and TVP endeavour to ensure online services are accessible to all users.

The Chief Constable's Corporate Communications department manages public communications, adhering to a corporate style guide. The PCC has a separate communications team.

The PCC and Chief Constable report annually on performance. Value for money arrangements and resource stewardship are reported in the Financial Statements. They assess the application of governance principles and publish results in the Annual Governance Statement, including improvement plans.

Performance information accompanying financial statements is prepared consistently for comparison with similar entities. Accepted external audit recommendations are acted upon.

The Joint Internal Audit team, with direct access to the PCC, Chief Constable, and JIAC, provides governance assurance and monitors the implementation of audit actions.

Both the PCC and Force undergo external scrutiny through financial audits and HMICFRS inspections, with reports published on their websites. HMICFRS assesses police and fire services' effectiveness, efficiency, and legitimacy. The PCC publishes responses to HMICFRS reports, and the Force engages in various inspections.

The PCC and Chief Constable utilize peer reviews and inspections from regulatory bodies and implement recommendations. They ensure third-party service delivery risks are managed and reviewed regularly.

In partnerships, the PCC and Chief Constable ensure clear accountability and recognize the need for public accountability.

ARRANGEMENTS FOR REVIEW OF EFFECTIVENESS

The PCC and Chief Constable are responsible for reviewing the adequacy and effectiveness of the governance framework on at least an annual basis. This includes:

a) The Police and Crime Commissioner

The PCC has the following key statutory duties and powers to:

- produce and publish a five-year Police and Crime Plan that sets out the PCC's policing and crime prevention objectives;
- set the annual policing budget and council tax precept;
- secure the maintenance of an efficient and effective police force;
- hold the Chief Constable to account for the exercise of their functions and of those personnel under their direction and control;
- undertake reviews (formerly known as appeals), where requested by a complainant, of the handling and outcome of their complaints made against the Force;
- handle complaints made against the Chief Constable;
- have regard to the relevant priorities of, and act in co-operation with responsible authorities in exercising their crime and disorder reduction responsibilities, including the making of related grants to any person;
- make arrangements with criminal justice bodies to provide an efficient and effective criminal justice system for the Force area;
- commission victims' support services;
- power to take on the responsibility for the governance of fire and rescue services within the Force area; and
- produce and publish an annual report.

The following key governance activities took place during 2024/25 and demonstrate how the PCC has discharged these powers and duties during that year:

- The PCC published his 2023/24 Annual Report in June 2024 to highlight major achievements during that financial year and to report on operational and financial performance.
- The OPCC published its new Strategic Delivery Plan in 2024/25. This is an internal OPCC management action plan that supports the PCC in monitoring the delivery of both policing and non-policing activities, aligned with his new Police and Crime Plan. Progress reports are presented to the PCC in public meetings, and the Plan will be reviewed and updated annually.
- During the autumn of 2024, the PCC worked closely with the Chief Constable to update the MTFP (2024/25 to 2027/28). He submitted his budget and council tax proposals for 2025/26 to the Police and Crime Panel in January. The Panel endorsed his £14 increase in Band D council tax.
- The PCC is actively engaged in the oversight and scrutiny of key collaboration activities (e.g. South East region; bilateral with Hampshire; Chiltern Transport Consortium and the National Police Air Service).
- Implantation of the Scrutiny Review of the governance structures which underpin the entire external scrutiny both of joint panels and panels owned solely by TVP is ongoing with members of the Complaints and Standards Panel and Ethics Think Tank being recruited. Recommendations from this review were published in March 2024.
- The PCC has been actively engaged in the scrutiny of major Force business change programmes.
- Four PCC public Performance and Accountability meetings were held in 2024/25, supplemented by fortnightly private and informal liaison meetings between the PCC and Chief Constable, to enable the PCC to hold the Chief Constable and his OPCC Chief Executive to account for progress towards achieving his key priorities.

b. **The Force**

The CCMT met monthly during the year, and there were also finance and strategic planning sessions. The Joint Chief Officers Group (TVP and HC) met formally to determine and monitor collaborated strategy, policies and performance. Governance structures incorporated internal arrangements for the safety and wellbeing of officers and staff, as well as external arrangements for the enactment of new legislation and the continuity of policing services to the public.

The Strategic Risk Register and Business Continuity incidents are reviewed quarterly at CCMT and emerging risks were discussed at a monthly Risk, Improvement and Learning meeting. Existing business continuity plans were reviewed and revised to reflect evolving challenges.

Key discussions during the year included the review of the MTFP, MTCP, the PCC reserves and the Asset Management Plan, as part of the annual budget cycle. The financial plans were considered several times and the associated decisions facilitated the formal approval of the MTFP and MTCP by the PCC at the PAM meeting in January. As part of the annual budget process, the Productivity Strategy was reviewed and continues to play an important role in identifying options to address the budget shortfall and ensure the use of resources is focused on priority areas. Delivery of the outcomes from the Effectiveness & Efficiency Programme remains a central aspect of productivity. CCMT reviews finance and workforce planning, performance and HMICFRS activity regularly. Strategic Risks and Business Continuity are included quarterly.

The Force Transformation Board met every other month to review all in-flight change programmes in the Thames Valley only portfolio alongside the delivery of the savings plan (Productivity Strategy). The Joint DCC Collaboration Board met every other month as part of the governance for all bi-lateral programmes. These governance boards are in addition to the regular programme boards chaired by each programmes' Senior Responsible Owner.

Both CCMT and Force Transformation Board are aligned to bilateral forums including the Joint Chief Officer Group and DCCs' Collaboration Board, and regional forums such as SERIP. The Governance & Service Improvement department continues to draw together corporate and strategic elements of the organisation. The over-arching function is to provide a central point of coordination, governance, strategy, policy and guidance development, change delivery, and the provision of internal evaluation of delivery including the identification of opportunities for continuous improvement.

The PEEL inspection report 2023-2025 was published on 6th December 2023 and looks at police effectiveness, efficiency and legitimacy. The findings show the force has improved in some areas, and good progress has been made to address the areas found. TVP has been actively working on improvements in key areas identified in the inspection and providing monthly assurance updates to the Deputy Chief Constable and HMICFRS with evidence of progress. Work is ongoing to improve the forces' preparedness for future inspections to ensure that we are working in the most efficient way. All recommendations and areas for improvement from inspection activity are being actioned and are tracked, updated and signed off via the DCC Risk, Improvement and Learning meeting before uploading onto the HMICFRS monitoring portal. The Risk, Improvement and Learning meeting, chaired by the DCC, has been established to provide governance, leadership and drive to continuously improve and innovate in support of the Force's strategic aims; central to this is the timely delivery of improvement activity and the identification, sharing and adoption of organisational learning from all areas, reviews and inspections. This forum will ensure accountability, coordination, and timeliness of action and meets monthly.

c. **The Joint Independent Audit Committee**

During 2024/25 the JIAC met quarterly to consider the external audit and internal audit plans, as well as receive timely updates in terms of risk management and business continuity. The JIAC also received regular briefings, including appropriate written reports, during the year from the PCC, Chief Constable and relevant senior officers; supplemented by individual JIAC members observing key elements of TVP's governance bodies. JIAC members have also been invited to visit TVP operational centres or observe parts of TVP's work; and received a range of reports, including from HMICFRS.

The JIAC's Annual Assurance Report for 2024 was presented to the PCC and Chief Constable at their JIAC meeting in December 2024. At that time the JIAC was able, based on the information that they had considered collectively or knew about individually, to give assurance to the PCC and Chief Constable that the risk management and internal control environment in Thames Valley was operating efficiently and effectively.

d. **The Governance Advisory Group**

A joint OPCC/TVP officer governance group (the 'Governance Advisory Group') operates with the following terms of reference:

- To provide advice to the PCC and Chief Constable on the application of statutory requirements and guidance relating to issues of corporate governance;
- To review and provide feedback on the effectiveness of the corporate governance systems determined by the PCC and Chief Constable.

The Governance Advisory Group also developed this joint Annual Governance Statement.

e. **Internal Audit**

In March 2024, the 2024/25 Joint Internal Audit Plan was collated and endorsed by the JIAC. The plan has been completed and on the basis of this work, the conclusion of both organisations' governance risk and control frameworks is **reasonable assurance**. A combined conclusion is provided due to both organisations sharing a number of business systems and processes. Areas were identified through our work where the design or effectiveness of arrangements in place required enhancing or strengthening. Where these areas were reported, management responded positively, identifying appropriate actions to address the risks raised.

The conclusion demonstrates a generally good awareness and application of effective risk management, control and governance to facilitate the achievement of both organisations' objectives, outcomes and delivery of services. At a statistical level and compared to the previous year, the overall conclusion represents a reduction in the application of the control frameworks. However, as the Joint Internal Audit Plan does not include the same audits year on year this cannot be taken as a direct comparison and the vast majority of audits are in new areas where there is often a change in demand, process or risk.

In terms of the implementation of audit actions and mitigation of risk, the number of actions completed, (between 2021 and 2025) is 75% with 8% being overdue. General progress during the year in implementing actions has been declining and the number of overdue actions has more than doubled during the year from 30 in June 2024 to 64 in March 2025. However, the level of activity from both organisations shows continued engagement and priority given to addressing internal control improvements and the monitoring of progress in implementing audit report actions will continue to be a specific focus for 2025/26 for both organisations and the JIAC.

As in previous years and to support the conclusion, additional sources of assurance were utilised where they provided commentary on the effectiveness of the organisations' governance framework or general management of risk. The assurances obtained provided a generally positive view of the organisation's arrangements and supported the overall conclusion of reasonable assurance.

In providing our service and completing the Joint Internal Audit Plan, the team have not been made aware of any significant control weaknesses not addressed by management and no limitations have been placed on the scope of the team's work or impairments to its independence.

f. **External audit**

In recent years, audit opinions have been delayed across the sector. EY provided unqualified audit opinions relating to the 2022/23 accounts in May 2024, and the 2023/24 accounts in February 2025. The audit certificate for 2022/23 was provided in December 2024. The audit certificate for 2023/24 is outstanding, awaiting the NAO's position on the Whole of Government Accounts.

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

During the year HMICFRS published a number of reports regarding inspection activity, research or super-complaints. These are considered by the Force via the DCC's Risk Improvement and Learning meeting. All reports are publicly available on the HMICFRS website.

Below are the inspection reports that contain recommendations or areas for improvement for policing (specific to TVP or nationally). All inspection reports that contain recommendations for the Force require the PCC to publish a formal response within 56 days of the publication, except for reports resulting from super-complaints, unless otherwise specified:

Date published	Type	Report Title	Date CC reported to PCC	PCC Response to HMICFRS
19/07/2024	Annual Assessment report	State of Policing: The Annual Assessment of Policing in England and Wales 2023	N/A	N/A
22/08/2024	National Thematic	Progress to introduce a national operating model for rape and other serious sexual offences investigations (Op Soteria)	14/10/24	Y
30/08/2024	TVP/ Regional	An inspection of the south-east regional response to serious and organised crime	14/10/25	Y
10/09/2024	National Thematic	An inspection into activism and impartiality in policing	30/01/25	Y
27/09/24	(Super Complaint)	Police Response to Stalking (Suzy Lamplugh Trust super-complaint) – <i>PCC response</i>	30/10/24	N/A - a response is published on the PCC's website
10/10/2024	Annual Assessment report	The policing response to antisocial behaviour: PEEL spotlight report	30/10/24	Y
15/11/2024	Custody	Report on an inspection visit to police custody suites in Thames Valley Police	16/11/24	Y
20/11/2024	Joint Inspection	Multi-agency responses to serious youth violence: working together to support and protect children	30/01/25	Y
18/12/2024	National Thematic	An inspection of the police response to the public disorder in July and August 2024: Tranche 1	30/01/25	Y

The PCC (or OPCC) is invited to attend the Strategic Brief at the start of inspection activity and the de-brief provided by HMICFRS following each inspection. Alternatively, the Chief Constable may provide the PCC with a briefing following an HMICFRS inspection.

h. **Risk management and business continuity**

The Force Risk Management Group (now the Risk, Improvement and Learning meeting) met twelve times during 2024/25 and which then has force wide oversight and sign off on a quarterly basis as part of the CCMT meetings. High-level strategic risk management and business continuity issues were reported to the JIAC on a timely basis in separate Force and OPCC Strategic Risk Registers.

Business continuity incidents, categorised by impact, were detailed in quarterly reports to CCMT and then the JIAC, including measures taken to minimise their impact. Issues reported primarily related to ICT loss of service and estates issues. The JIAC also received information on exercises to test business continuity plans, which now include key learning points.

All risks at a local and strategic level have clear ownership, are regularly reviewed and rescored according to the risk matrix, and are allocated the appropriate risk action – tolerate, treat, transfer, terminate. Risks to collaborated programmes or areas under bi-lateral governance feature on both Forces' registers.

i. **Health and Safety and Environmental Management**

The Health, Safety and Wellbeing and Environmental Protection Policy Statements are accessible to all staff via the Intranet and displayed on the health and safety notice boards in all TVP premises.

The Health & Safety Annual Report and the Wellbeing report were taken back to JIAC in 2024 for scrutiny and sign off. The report covered the key management areas specified within 'Managing for Health & Safety HSG65 2013 and documented the continuous improvement of Thames Valley Police policies and procedures for the effective management of health and safety.

The Head of the Governance & Service Improvement (G S & I) Department has overall management responsibility for the governance and implementation of Health and Safety at the operational policing, strategic and tactical levels and in respect of policing infrastructure including buildings. There is a quarterly governance board chaired by the Head of Governance and Service Improvement where Health and Safety data, new and emerging risks and mitigation are discussed. New risks are then escalated to the Risk, Improvement and Learning meeting.

j. **Ethics and Integrity**

A protocol between the PCC and Chief Constable provides the PCC with overview and scrutiny of complaints handled by the Force. Following a recent scrutiny review a new governance and scrutiny structure has been put into place during FY 2024-2025. This includes a new Complaints and Standards Committee and Ethics Think Tank, which replace the previous The Professional and Ethical Standards Panel (PESP) (previously called Complaints, Integrity and Ethics Panel).

PESP produced its final report in July 2024, which highlighted that the Panel had scrutinised matters including the following themes:

- BWV policy
- Police Perpetrated Domestic Abuse (PPDA)
- Sexual Misconduct
- Violence Against Women and Girls (VAWG)
- Mental Health
- Victim Satisfaction
- Responsible use of AI technologies by Police (including facial recognition)
- PSD resourcing
- LPA timeliness and standards of investigation to matters pertaining to compliant file

Within their final report PESP members highlighted areas for continued scrutiny by the new C&SC and Ethics Think Tank.

During 2024-2025 recruitment for new members of the Complaints and Standards Committee (CS&C) and Ethics Tank has been progressing well. The CS&C have been undertaking training for their role via the OPCC Trust and Confidence Support Officer. They have been reviewing complaints during their

period of training and will be meeting regularly during FY 2025-2026 to further scrutinise complaints and standards.

The Chief Constable continues to promote the fundamental importance of TVP officers and staff employing the highest professional standards and principles that are embodied and enforced through the Code of Ethics. All police officers and staff have been required to complete an online training package and attend a dedicated Code of Ethics training session. All new Officers and staff receive training on the Code of Ethics as part of their induction.

During 2024/25 the PSD received and processed 4018 complaints and 172 conduct matters and held 25 misconduct meetings and 64 misconduct hearings (including accelerated hearings) under the statutory scheme. In addition, the OPCC itself handled 13 complaints made against the Chief Constable and received 178 requests for complaint reviews as per the statutory police complaints scheme.

k. Thames Valley Police and Crime Panel

During 2024/25, the Police and Crime Panel (PCP), an external independent oversight body that holds the PCC to account, met on five occasions. Key activities undertaken by the Panel during the year included endorsing the PCC's new Strategic Plan for 2024-29, reviewing the PCC's Annual Report for 2023/2024, and scrutinising and considering the PCC's 2025/26 budget and council tax precept proposals. The Panel received and considered regular reports on the delivery of the PCC's Police and Crime Plan priorities for 2024-25. Additionally, the PCP received contributions from the OPCC and the force, alongside other external partners, on matters of topical interest that informed a range of Task & Finish Groups. These included Violence Against Women and Girls, Road Safety, PCC Budget, and Anti-Social Behaviour.

In addition, the Panel operates a permanent Complaints Sub-Committee as well as ad-hoc task and finish working groups. During 2024-2025 the Chief of Staff of the OPCC, acting under delegated authority on behalf of the PCP, referred complaints against the PCC/Deputy PCC to the PCP for consideration by them under the statutory scheme. None of these complaints were upheld, save for one whereby the Panel made a recommendation for an apology by the PCC and requested an update on the new Caseworker system.

The Panel itself published its own 2023/24 Annual Report in July 2024.

l. Collaboration and partnership working

The joint TVP and HC Joint Collaboration Governance Board formally met six times during 2024-2025. This Board oversees and scrutinises the work of the existing collaborative functions (i.e. Contact Management, Joint Operations Unit, Joint ICT and Joint Information Management) as well as the development of collaborated change programmes. Updates are provided on new collaborative opportunities being explored. These formal meetings were supplemented by specific briefings for the PCCs and senior officers as appropriate. In addition to the Governance Board, the Joint Chief Officer Group met 3 times during 2024/25.

Governance of collaboration between Forces across the South East region is undertaken at the SE Regional Integrated Policing (SERIP) Board (chaired and attended by Deputy Chief Constables), and by PCCs and Chief Constables at the Regional Governance Board, 2 meetings of the regional governance board were held during 2024-2025. The South East Regional Organised Crime Unit, hosted by TVP, brings together the regional organised crime units under one structure. It is operationally aligned with the Counter Terrorism Policing South East unit. A regional Assistant Chief Constable (ACC), who reports directly to the Chief Constable of TVP, exercises overall command of the regional crime and counter-terrorism functions. This ACC also represents serious organised crime at the South East Regional Governance Board and nationally with the National Crime Agency and other key stakeholders.

The PCC and Chief Constable meet with colleagues from the South East Region through the SE Region PCC and Chief Board to discuss performance relating to regionally collaborated activity, such as SEROCU

m. **Conclusion**

The work carried out by the Governance Advisory Group to review the Joint Corporate Governance Framework itself, and how it has been applied in practice over the financial year 2024/25, has informed the latest review of the Framework. Consequently, the PCC and Chief Constable will be able to satisfy themselves that key governance structures supporting the discharge of their responsibilities have and continue to receive effective scrutiny.

SIGNIFICANT GOVERNANCE ISSUES

It should be noted that significant operational issues facing the organisation are not necessarily a result of weaknesses within the internal control and governance framework.

There were no significant actual or potential governance issues identified in respect of the 2023/2024 AGS which were due to be monitored during 2024/25

There are currently no significant actual or potential governance issues identified in respect of 2024/2025 activities. Accordingly, the Governance Advisory Group is satisfied to the best of its knowledge that no material breaches of the governance arrangements occurred in 2024/25 and there are no significant weaknesses in the internal control and governance environment.

The governance arrangements of the PCC and the Chief Constable will remain under regular review over the forthcoming financial years.

Matthew Barber
Police and Crime Commissioner

Jason Hogg
Chief Constable

Glossary

Absolute return portfolio

This refers to investment strategies which target a return that is above zero, and are often linked to other financial benchmarks such as LIBOR (London Inter Bank Offered Rate)

ACC

Assistant Chief Constable

Accruals

The concept that income and expenditure are recognised as they are earned or incurred not as money is paid or received.

Actuarial gains and losses

Actuarial gains and losses arise where actual events have not coincided with the actuarial assumptions made for the last valuation (known as experience gains and losses) or the actuarial assumptions have been changed.

AGS

Annual governance statement

Alternative assets

These are less traditional investments where risks can be greater but potential returns higher over the long term, e.g. investments in private equity partnerships, hedge funds, commodities, foreign currency and futures.

APCC

Association of police & Crime Commissioners

Amortisation

The gradual elimination of a liability, such as a loan, in regular payments over a specified period of time

Appropriations

Transfer of monies between the revenue account and the balance sheet.

Assets

An asset is a resource with economic value that an individual, corporation, or country owns or controls with the expectation that it will provide a future benefit

Bonds

Bonds are debt obligations issued by private corporations to finance a variety of purposes, e.g. business expansion. When a bond is issued, the corporation promises to return the money on a specified date, paying a stated rate of interest. Bonds do not provide ownership interest in the corporation

Budget

A statement of the PCC's plans in financial terms. A budget is prepared and approved by the PCC before the start of each financial year and is used to monitor actual expenditure throughout the year.

Capital Charge

A charge to the revenue account to reflect the cost of using fixed assets.

Capital Expenditure

As defined in the Local Government and Housing Act 1989, but broadly expenditure on the acquisition of a fixed asset or expenditure which extends the life or value of an existing fixed asset.

Capital Financing Requirement

The capital financing requirement (CFR) measures the Group's underlying need to borrow or finance by other long-term liabilities for a capital purpose.

Capital Receipts

Proceeds from the sale of capital assets. They may be used to finance new capital expenditure or repay existing loan debt. Receipts available to finance capital expenditure in future years are held in the usable capital receipts reserve.

Carrying value

An accounting measure of value, where the value of an asset or a company is based on the figures in the company's balance sheet. For assets, the value is based on the original cost of the asset less any depreciation, amortization or impairment costs made against the asset. For a company, carrying value is a company's total assets minus intangible assets and liabilities such as debt. Also known as "book value".

CCMT

Chief Constable's Management Team

Chief Constable

The most senior police officer in charge of a police force

CIES

Comprehensive Income and Expenditure Statement

CIPFA

Chartered Institute of Public Finance and Accountancy, a professional accountancy membership body, and a standard-setting body for UK public sector accountancy.

CMP

Contact Management Platform

Collaboration



Matthew Barber
Police & Crime Commissioner
for Thames Valley

Where two or more police forces work jointly, governed by a legal agreement, in order to realise operational efficiency, resilience and cost effectiveness.

Contingency

An event that may occur but that is not likely or intended

CPIH

Consumer Prices Index including owner occupiers' housing costs. This is the most comprehensive measure of inflation, and is produced by the Office for National Statistics

CPS

Crown Prosecution Service

Creditors

Amounts owed by the group at the Balance Sheet date for goods received or work done.

CTC

Chiltern Transport Consortium

CTPSE

Counter Terrorism Police South Easy (formally known as South East Counter Terrorism Unit)

Current service (pensions) cost

An estimate of the true economic cost of employing people in a financial year, earning years of service that will eventually entitle them to the receipt of a lump sum and pension when they retire. It measures the full liability estimated to have been generated in the year and is thus unaffected by whether any fund established to meet liabilities is in surplus or deficit.

Curtailment & settlements

Curtailment arises as a result of the early payment of accrued pensions on retirement on the grounds of efficiency, redundancy or where the employer has allowed employees to retire on unreduced benefits before they would otherwise have been able to do so.

DCC

Deputy Chief Constable

Debtors

Amounts due to the Group but unpaid at the Balance Sheet date.

De minimus

An amount so small that it will not have a significant impact on the accounts

Depreciation

A charge calculated either on a straight line or reducing balance basis, to reflect the diminishing value of an asset over its useful economic life.

DHEP

Degree Holder Entry Programme

Direct Revenue Financing

The amount of capital expenditure to be financed by a contribution from the revenue account in a single year.

Earmarked

Monies set aside for a specific purpose

Equities

Shares in UK and overseas companies.

ESMCP

Emergency Services Mobile Communications project

Expected return on assets

The expected return on assets is a measure of the return (income from dividends, interest etc, and gains on invested sums) on the investment assets held by the pension scheme for the year. It is not intended to reflect the actual realised rate by the scheme, but a longer-term measure, based on the value of assets at the start of the year (taking into account movements in assets during the year) and an expected return factor.

Fair Value

Fair value is the value of an asset or liability in an arm's length transaction between unrelated willing and knowledgeable parties.

Fixed Assets

Tangible assets which yield benefits to the Group for periods of more than one year

Gilts

The familiar name given to sterling, marketable, fixed interest securities (or bonds) issued by the British Government.

Gold, Silver Bronze groups

A gold–silver–bronze command structure is a command hierarchy used for major operations by the emergency services of the United Kingdom.

Grant

A sum of money given by a government or other organisation for a particular purpose.

Hedge Funds

A specialist fund that seeks to generate consistent returns in all market conditions by exploiting opportunities resulting from inefficient markets.

HC

Hampshire Constabulary

HMICFRS

Her Majesty's Inspectorate of Constabulary, Fire and rescue services

HS&E

Health Safety and Environment

IAS

International Accounting Standard

ICT

Information, Communications & Technology

IFRS

International Financial Reporting Standards

Impairment

This only relates to fixed assets, including cash investments. Impairment is caused either by a consumption of economic benefits or by a general fall in prices.

Intangible Fixed Assets

Assets that do not have a physical substance, but provide a benefit over a period of time, e.g. computer software.

JIAC

Joint Independent Audit Committee

JOU

Joint Operations Unit (with Hampshire Constabulary)

Leasing

A method of financing expenditure over a period of time. There are two main types of lease:

- a) Finance lease - where the risks of ownership are transferred to the lessee and where the assets are recorded in the Group's balance sheet at a current valuation.
- b) Operating Lease - where the risks of ownership stay with the leasing company and the annual rental charges are made via the Revenue Account.

LGPS

Local Government Pension Scheme

Liability

An obligation that legally binds an individual or company to settle a debt

Loans Outstanding

Loans raised to finance capital spending which have still to be paid.

LPA

Local Policing Area

MASH

Multi Agency Safeguarding Hub

MOJ

Ministry of Justice

MPs

Members of Parliament

MTCP

Medium Term Capital Plan

MTFP

Medium Term Financial Plan

Minimum Revenue Provision (MRP)

The minimum amount of the Group's outstanding debt which must be repaid by the revenue account in the year

MIRS

Movement in reserves statement

NCALT

National Centre for Applied Learning Technologies

Net Book Value

The amount at which fixed assets are included in the balance sheet, i.e. their historical cost or current value less the cumulative amounts provided for depreciation.

Net Revenue Expenditure

Expenditure funded by core government grants (police grant, formula grant and legacy council tax grants) and council tax income

Net Present Value (NPV)

The difference between the present value of cash inflows and the present value of cash outflows.

Nolan Principles

The 7 principles of public conduct are: Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership

NPAS

National Police Air Service

NPCC

National Police Chiefs Council (the representative body for Chief Constables)

OPCC

Office of the Police and Crime Commissioner

Outturn

The actual level of spending and income in a particular year

Past service (pension) costs

These are non-periodic costs – they arise from decisions taken in the current year, but whose financial effect is derived from years of service earned in earlier years.

PCC

Police and Crime Commissioner

PCDA

Police Constable Degree Apprenticeship

PCP

Police and Crime Panel

PCSO

Matthew Barber
Police & Crime Commissioner
for Thames Valley

Police Community Support Officer

PEEL

Police Effectiveness, Efficiency and Legitimacy programme

PESP

Professional and Ethical Standards Panel

PESTELO

Political, Economic, Social, Technological, Environmental, Legal, Organisational (police analysis)

PFI

Private Finance Initiative

Police Funding Formula

A needs based funding formula used by the Home Office to allocate police grant to the 43 police forces in England and Wales

Police Grant

Police grant is allocated by the Home Office using a highly complex needs based formula. This grant finances around 40% of police revenue expenditure.

PPE

Depending on context:

Property, Plant and Equipment; or
Personal Protective Equipment

Precept

Council Tax rate set by the PCC

Provision

An amount set aside to provide for a liability which is likely to be incurred, although the amount and date of that liability are uncertain.

PSD

Professional Standards Department

Public Works Loans Board (PWLb)

A Government body from which local authorities may raise long term loans

PUP

Police Uplift Programme - Home Office plan to fund 20,000 extra police officers before 31st March 2023

Remuneration

All amounts paid to or receivable by a person. It includes taxable expenses and the estimated money value of any other benefits received by an employee other than in cash (e.g. benefits in kind).

Reserves

An amount set aside for a specific purpose and carried forward to meet expenditure in future years. General reserves represent accumulated balances which may be used to support future spending.

Revenue Expenditure



Matthew Barber
Police & Crime Commissioner
for Thames Valley

Spending on day to day running expenses of the PCC and Force.

RMS

Resource Management System

RPI

Retail Price Index, a measure of inflation which includes housing costs.

SEERPIC

South East and Eastern Police Insurance Consortium

SeRCOP

Service Reporting Code of Practice

SERIP

South East Regional Integrated Policing

SEROCU

South East Regional Organised Crime Unit

SOLACE

Society of Local Authority Chief Executives

Specific Grants

Government grants to aid certain services, usually paid at a fixed proportion of spending actually incurred.

TVP

Thames Valley Police

Uplift Programme

The Home Office has promised to fund 20,000 extra police officers before 31st March 2023; also known as Police Uplift Programme (PUP)

Usable Capital Receipts

Capital receipts available to finance capital expenditure in future years.

VFM

Value for Money



Joint Information Management Unit

Briefing on the ICO audit outcome

1. Introduction

The Information Commissioner's Office (ICO) is the independent regulator for data protection legislation and they are empowered by law to carry out compliance audits. They usually audit six to eight police forces each year. HIOWC and TVP were last audited in 2021.

The ICO identified that criminal justice sector generally is reporting less breaches than other sectors and so has carried out an additional thematic audit series, commissioned outside the usual 6/7 year audit cycle for police forces

Given the importance of good data governance in regard to operational effectiveness, keeping people safe and public confidence, the two Chief Constables agreed to a voluntary thematic audit, which took place simultaneously in Hampshire and TVP w/b 10 February 2025.

Over 115 documents were provided in evidence and 31 officers and staff across the two Forces were interviewed via Microsoft Teams.

This paper outlines the outcome and next steps.

2. Audit scope

The following areas of scope was requested by the ICO due to the thematic nature of their broader criminal justice system audit:

Scope Area	Description
Personal Data Breach Management	The extent to which the organisation has measures in place to detect, assess and respond to security breaches involving personal data, to record them appropriately and notify the supervisory authority and individuals where appropriate

3. Audit findings

3.1 Overall assessment

Across the audit scope areas, a total of 14 risk controls were assessed (please see *Appendix A* for the full list of required controls). **The overall outcome was an assurance level of 'Reasonable'**. A breakdown of the assurance grading is as follows:

Control grading comparison		
	This time (2025)	Last time (2021)
High	43%	14%
Reasonable	28%	29%
Limited	29%	57%
Very limited	0%	0%

The ICO audit assurance definitions can be found at Appendix B.

The overall level of assurance of 'Reasonable' was as expected however there has been a significant increase in the amount of controls graded as high assurance (up from 14% to 43%) and a significant reduction in controls graded as 'Limited' (down from 57% to 29%). No controls were graded as 'Very Limited'.

3.2 Audit recommendations

The auditors make recommendations for any control that does not meet the requirements for High Assurance. As a result, a total of 8 recommendations were made to Hampshire and TVP which were all accepted. The breakdown is as follows:

	Urgent	High	Medium	Low	Total
Personal Data Breach Management	0	4	2	2	8

The below table defines how the ICO grades the recommendations to give an indication as to the priority that should be given to their completion in order to strengthen controls.

Urgent	These recommendations are intended to address risks which represent clear and immediate risks to the data controller's ability to comply with the requirements of data protection legislation.
High	These recommendations address risks which should be tackled at the earliest opportunity to mitigate the chances of a breach of data protection legislation.
Medium	These recommendations address medium level risks which can be tackled over a longer timeframe or where some mitigating controls are already in place but could be enhanced.
Low	These recommendations represent enhancements to existing controls to ensure low level risks are fully mitigated or where we are recommending that the data controller sees existing plans through to completion.

A broad description of recommendations, with a high level analysis of the degree of challenge, is as follows:

Recommendations	Complexity	Effort
1. Mandatory training – target audience and completion recording.	Low	Low
2. Additional awareness material regarding the consideration of lawful purposes by staff making decisions about accessing personal data.	Low	Low
3. Management of system access, particularly for staff moving roles.	Low	Low
4. Update existing Cyber Security Incident Response Plan.	Low	Low
5. Wider sharing of organisational learning from data breaches and consideration of learning from 'near misses'.	Low	Low
6. Update JIMU security incident guidance to include more detailed scenario examples.	Low	Low
7. Review of the small number of existing Joint Data Controller Agreements.	Low	Medium
8. Capture of requirements for auditing system usage	Medium	Medium

Recommendation 1 above related to an issue with the College of Policing provided e-learning platform and new e-learning course, which was not recording course completion properly when demonstrated during the audit, rather than a local issue within HIOWC/TVP.

4. Benchmarking against other Forces

The table below summarises the audit outcomes for Forces audited within the ICO's current personal data breach management thematic audit:

Police Force	High Assurance	Reasonable Assurance	Limited Assurance	Very Limited Assurance
HIOWC & TVP		X		
Durham Constabulary		X		
North Wales Police		X		
Northumbria Police	X			
West Yorkshire Police		X		
Beds. Cambs. & Herts. Police		X		
Avon & Somerset		X		
Staffordshire Police			X	
Merseyside Police		X		
Gloucestershire Police	X			
Lincolnshire Police	X			
British Transport Police		X		

5. Next steps

5.1 Action plan

As part of the audit, the two Forces were required to produce an action plan. The resulting action plan will be led by the Director of Data and Information Management over the next nine months.

5.2 Current progress against the action plan (as of end May 2025)

Recommendations	Due Date	Progress HIOWC % completeness	Progress TVP % completeness
Mandatory training - target audience and completion recording	31/05/2025	Complete	Complete
Wider sharing of organisational learning from data breaches.	30/06/2025	Complete	Complete
Additional awareness material regarding the consideration of lawful purposes by staff making decisions about accessing personal data.	30/06/2025	Complete	Complete
Management of system access , particularly for staff moving roles internally	30/06/2025	On track	On track
Update existing Cyber Security Incident Response Plan	30/06/2025	Complete	Complete
Update JIMU security incident guidance to include more detailed scenario examples	30/06/2025	On track	On track
Review of the small number of existing Joint Data Controller Agreements	30/09/2025	On track	On track
Consideration of learning form 'near misses'	30/09/2025	Not started	Not started

Any differences in the rate of the completion of an action between HIOWC and TVP are due to differences in local processes, requiring slightly different levels of effort to address.

5.3 Stakeholder engagement (in progress)

Leads in enabling departments were involved in the audit and are engaged with the action plan. The key findings will be shared with the relevant Information Asset Owners and Data Guardians. This paper is being presented to the HIOWC Joint Audit Committee and the TVP Joint Independent Audit Committee

5.4 Monitoring of progress

Progress will be formally monitored by the Joint Information Management Board and a progress status update will also be included in the JIMU performance pack presented to the DCCs' Collaboration Board and the Collaboration Governance Board.

5.5 ICO follow up

The ICO will follow up progress on the action plan in November 2025 via a desk based review and could consider formal enforcement measures if meaningful progress has not been made.

6. Resource implications

In drawing up the action plan, a pragmatic and realistic approach has been taken, focusing on legislative requirements rather than 'nice to haves', and minimising the resource commitment where possible. It is anticipated that the completion of the audit action plan will not create any resourcing issues

Two of the eight recommendations can be delivered by the Joint Information Management Unit alone and the other six will require some assistance from the enabling departments but also from Information Asset Owners and Data Guardians.

7. Conclusion

A considerable amount of work went into preparing for the audit. In addition the last 4 years since 2021, has seen a maturation of: JIMU's security incident management process, both forces awareness of reporting security incidents and organisational learning. Together this has resulted in a significant improvement in control measures. The outcome has confirmed that the two Forces have a strong foundation, and successful delivery of the action plan will further demonstrate our commitment to managing personal data in a responsible way.

Sharon Warwick
Senior Information Governance Manager
May 2025

Appendix A – ICO control measures assessed for Hampshire Constabulary and Thames Valley Police

Domain	Control
Accountability	The organisation has allocated responsibility for assessing, recording and reporting data breaches in a structured hierarchy.
Policies and Procedures	The organisation has policies and procedures in place to structure its approach to personal data breaches and to provide guidance to staff in the event of an incident.
Training	Staff with responsibility for processing personal data are able to recognise and escalate personal data breaches. Decision makers are equipped to make informed decisions over personal data breaches.
Third Party Agreements	Arrangements are in place with joint data controllers in the event of a personal data breach.
	Contracts in place between the data controller and any processors working on their behalf reflect the processor's obligations in the event of a personal data breach.
Event identification, assessment and logging	Measures are in place to prevent and detect personal data breaches.
	Measures are in place to assess the severity of personal data breaches.
	Mechanisms are in place to record personal data breaches.
	An effective and documented logging strategy for data breaches is in place.
Reporting Processes	Procedures are in place to report personal data breaches to the ICO where appropriate.
	Procedures are in place to notify individuals of a personal data breach where appropriate.
Feedback and Lessons Learned	Procedures are in place to investigate security incidents.
	Processes are in place to facilitate organisational learning.

Appendix B – ICO audit assessment levels

Internal audit opinion	Definitions
High assurance	There is a high level of assurance that processes and procedures are in place and are delivering data protection compliance. The audit has identified only limited scope for improvement in existing arrangements and as such it is not anticipated that significant further action is required to reduce the risk of non-compliance with data protection legislation.
Reasonable assurance	There is a reasonable level of assurance that processes and procedures are in place and are delivering data protection compliance. The audit has identified some scope for improvement in existing arrangements to reduce the risk of non-compliance with data protection legislation.
Limited assurance	There is a limited level of assurance that processes and procedures are in place and are delivering data protection compliance. The audit has identified considerable scope for improvement in existing arrangements to reduce the risk of non-compliance with data protection legislation.
Very limited assurance	There is a very limited level of assurance that processes and procedures are in place and are delivering data protection compliance. The audit has identified a substantial risk that the objective of data protection compliance will not be achieved. Immediate action is required to improve the control environment.



JOINT INDEPENDENT AUDIT COMMITTEE



Report Date: 4 June 2025

Annual Treasury Management Report 2024/25

Executive Summary:

This report provides information and performance data on actual treasury activity for the 2024/25 financial year ending 31 March 2025.

2024/24 saw rates decrease after last years rates high. However we did manage to hold on to very good rates particularly in the earlier part of the year due to making arrangements to invest a few months in advance. This enabled returns of £9.819m compared to £9.400m in 2023/24. We have seen local authorities offering the best opportunities in our counterparty investment portfolio this year.

Borrowing – one PWLB loan saw its last repayment in January 2025, reducing the loan balance total slightly. Although with the IFRS16 changes we have seen an increase in the overall borrowing requirement. No extra external borrowing took place in 24/25.

Investments – due to payments in the capital projects being delayed, we took the opportunity to invest where possible to maximise the return which performed particularly well in a turbulent market, with rates dropping particularly with the banks, we opted for local authority lending and locking in rates as early as possible.

We ran a competitive procurement tender for our treasury advisory function and the winners of this contract is Arlingclose as of the 2nd June 2025.

Report produced by:

Becky Collins - Senior Assistant Accountant

Rachael Martinig - Corporate Accountant

Martin Thornley - Chief Finance Officer & Deputy Chief of Staff

Annual Treasury Management Report 2024/25

1. Introduction

- 1.1 The PCC is required by regulations issued under the Local Government Act 2003 to produce an annual treasury management review of activities and the actual prudential and treasury indicators for each financial year. This report relates to treasury management performance in 2024/25 and meets the requirements of both the CIPFA Code of Practice on Treasury Management (the Code) and the CIPFA Prudential Code for Capital Finance in Local Authorities (the Prudential Code).
- 1.2 Treasury management activity is reported quarterly during the year. This will update the PCC with progress on the capital position, amending prudential indicators as necessary, and will indicate whether the treasury operation is meeting the strategy requirements and whether any policies require revision.

The Annual Treasury Report after Year End provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

All reports are presented to the PCC at the Performance and Accountability Meeting and the Annual Report is also provided to the Joint Independent Audit Committee for scrutiny.

The detailed Treasury Management Strategy for 2024/25 was approved by the PCC in January 2024.

2. Overall Treasury Position as at 31 March 2025

The PCC's debt and investment position is organised by the treasury management service in order to ensure adequate liquidity for revenue and capital activities, security for investments and to manage risks within all treasury management activities. Procedures and controls to achieve these objectives are well established both through regular formal financial performance reporting to the PCC and through officer activity detailed in the approved Treasury Management Practices. At the beginning and the end of 2024/25 the PCC's treasury position was as follows:

Table 1: Treasury Position

	31 March 2024		31 March 2025	
	Principal £m	Average rate	Principal £m	Average rate
Actual borrowing position				
Fixed interest rate debt	47.178	2.67%	46.422	2.64%
Variable interest rate debt	0.000		0.000	
Total debt	47.178	2.67%	46.422	2.64%
Finance Lease	5.334		10.476	
Non Finance lease debt	0.000		2.122	
Overall Borrowing Need (A)	52.512		59.021	
Capital Finance Requirement	59.566		68.629	
Over / (under) borrowing	(7.044)		(9.608)	
Investment position				
Fixed interest rate investments	116.000	5.91%	110.000	5.225%
Variable interest rate investments	29.479	5.29%	22.336	4.513%
Total investments (B)	145.479	5.78%	132.336	5.105%
Net Borrowing position (A-B)	(92.967)		(73.315)	

3. The Borrowing Requirement and Debt

- 3.1 The PCC's underlying need to borrow for capital expenditure is called the 'Capital Financing Requirement' (CFR). This figure is a gauge of the PCC's debt position. The CFR results from the Force's capital activity and what resources have been used to pay for the capital spend. It represents 2024/25 and prior years' net capital expenditure which has not yet been paid for by revenue or other resources.
- 3.2 Part of the PCC's treasury activities is to address this borrowing need, either through borrowing from external bodies or utilising temporary cash resources.
- 3.3 Whilst under treasury management arrangements actual debt can be borrowed or repaid at any time within the confines of the annual treasury strategy, the PCC is required to make an annual revenue charge to reduce the CFR. This statutory revenue charge is called the Minimum Revenue Provision (MRP).
- 3.4 The total CFR can also be reduced by:
- The application of additional capital resources (e.g. unapplied capital receipts); or
 - Charging more than the MRP each year through a Voluntary Revenue Provision
- 3.5 The CFR for the year is set out in table 2 below and represents a key prudential indicator. The CFR balance includes PFI and leasing schemes on the balance sheet which increase the underlying borrowing need. However, no borrowing is required against these schemes as a borrowing facility is included in the contract.

Table 2: Capital Financing Requirement

	31-3-23 Actual £m	31-3-24 Actual £m	31-3-25 Actual £m
Opening CFR balance	65.640	62.709	59,894
Addition - new balance sheet lease	0.000	0.000	0.000
Annual borrowing requirement	0.000	0.000	0.000
Annual charge to revenue for debt repayment (i.e. MRP + VRP)	(1.242)	(1.242)	(782)
Prior Year Adjustments to MRP	0.034	(84)	(0)
RoU Lease liability	0	0	10.476
Less PFI & finance lease repayments	(1.724)	(1,658)	(955)
Closing CFR balance	62.709	59.894	68.629

- 3.6 The borrowing activity is constrained by prudential indicators for net borrowing and the CFR, and by the authorised limit.
- 3.7 Net borrowing and the CFR - To ensure that borrowing levels are prudent over the medium term, the PCC's external borrowing, net of investments, must only be for a capital purpose. Net borrowing should not therefore, except in the short term, have exceeded the CFR for 2024/25 plus the estimates of any additional CFR for the current (2025/26) and next two financial years. This indicator allows the PCC some flexibility to borrow in advance of his immediate capital needs. Table 3 highlights the PCC's net

borrowing position against the CFR. The PCC has complied with this prudential indicator.

Table 3: Net Borrowing & the Capital Financing Requirement

	31-3-24 Actual £m	31-3-25 Actual £m
Net Borrowing position	(92.967)	(73.315)
Capital Financing Requirement	59.556	68.629

- 3.8 The 'Authorised Limit' is the "affordable borrowing limit" required by s3 of the Local Government Act 2003. The PCC does not have the power to borrow above this level. Table 4 below demonstrates that during 2024/25 the PCC has maintained gross borrowing within the Authorised Limit.
- 3.9 The 'Operational Boundary' is the expected borrowing position during the year. Periods where the actual position is either below or over the Boundary is acceptable subject to the Authorised Limit not being breached.
- 3.10 The indicator for 'Actual financing costs as a proportion of net revenue stream' identifies the trend in the cost of capital (borrowing and other long term obligation costs net of investment income) against the net revenue stream (i.e. the Net Budget Requirement).

Table 4: Borrowing limits

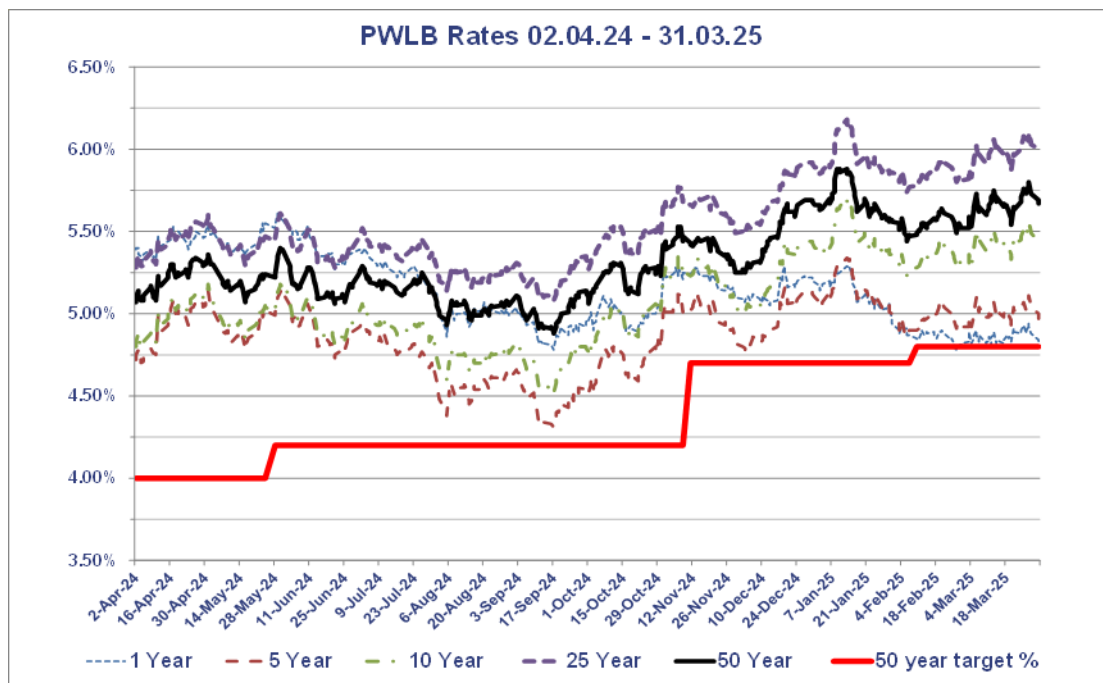
	2024/25
Authorised Limit	£92.178m
Maximum gross borrowing position	£61.689m
Operational Boundary	£72.178m
Actual financing costs as a proportion of net revenue stream	-1.06%

4. Borrowing Rates in 2024/25

- 4.1 PWLB rates are based on gilt (UK Government bonds) yields through determining a specified margin to add to gilt yields. The main influences on gilt yields are Bank Rate, inflation expectations and movements in US treasury yields.
- 4.2 Since early 2022, yields have risen dramatically in all the major developed economies, first as economies opened post-Covid; then because of the inflationary impact of the war in Ukraine in respect of the supply side of many goods. In particular, rising cost pressures emanating from shortages of energy and some food categories have been central to inflation rising rapidly. Furthermore, at present the Fed, ECB and Bank of England are all being challenged by levels of persistent inflation that are exacerbated by tight labour markets and high wage increases relative to what central banks believe to be sustainable.
- 4.3 The policy of avoiding new borrowing by using spare cash balances has served well over the last few years. However, this is kept under review to avoid incurring higher borrowing costs in the future when the PCC may not be able to avoid new borrowing to finance capital expenditure and/or the refinancing of maturing debt.
- 4.4 Gilt yields have been volatile through 2024/25. Indeed, the low point for the financial year for many periods was reached in September 2024. Thereafter, and especially following the Autumn Statement, PWLB Certainty rates have remained elevated at between c5% - 6% with the exception of the slightly cheaper shorter dates. At the close of 31 March 2025, the 1-year PWLB Certainty rate was 4.82% whilst the 25-year rate

was 5.98% and the 50-year rate was 5.67%. There is likely to be a fall in gilt yields and PWLB rates across the whole curve over the next one to two years as Bank Rate falls and inflation (on the Consumer Price Index measure) moves lower.

- 4.5 As a general rule, short-dated gilt yields will reflect expected movements in Bank Rate, whilst medium to long-dated yields are driven primarily by the inflation outlook. The Bank of England is also continuing on a process of Quantitative Tightening. The Bank's original £895bn stock of gilt and corporate bonds will gradually be sold back into the market over several years (currently c£623bn). The impact this policy will have on the market pricing of gilts, while issuance is still markedly increasing, and very high in historic terms, is an unknown at the time of writing. The graph below shows the movement in PWLB rates during 2023/24, together with the actual rates at the beginning and end of the financial year.



Borrowing outturn for 2024/25

Short Term Borrowing

- 4.6 Short-term borrowing is required to cover cash flow shortfalls on a day-to-day basis and to finance capital expenditure temporarily pending the receipt of Government grant, contributions from third parties or the undertaking of long term borrowing for capital purposes.
- 4.7 There was no short-term borrowing undertaken during 2024/25.
- 4.8 The PCC has not borrowed more than, or in advance, of its needs solely to profit from the investment of the extra sums borrowed.

Long Term Borrowing

- 4.9 Borrowing is necessary to finance capital expenditure and maturing debt and to optimise the balance between external debt and cash investments.
- 4.10 The amount outstanding at 31st March 2025 was £46.422, the repayment profile of which is set out in Table 6 below.

Table 6: Maturity profile of debt as at 31st March 2025

	£m	%
Maturing under 12 months	0	0
Maturing in more than 1 year and less than 5 years	8.393	18.1
Maturing in more than 5 years and less than 10 years	9.696	20.9
Maturing in more than 10 years	28.333	61.0
Total Long Term Borrowing	46.422	100.0

- 4.11 The interest payable on external debt the average rate on external borrowings is currently 2.64%
- 4.12 The total loan portfolio of £46.422m is at fixed rates. The PCC has therefore complied with its upper limit of a maximum of 50% of total borrowings being at variable rates.

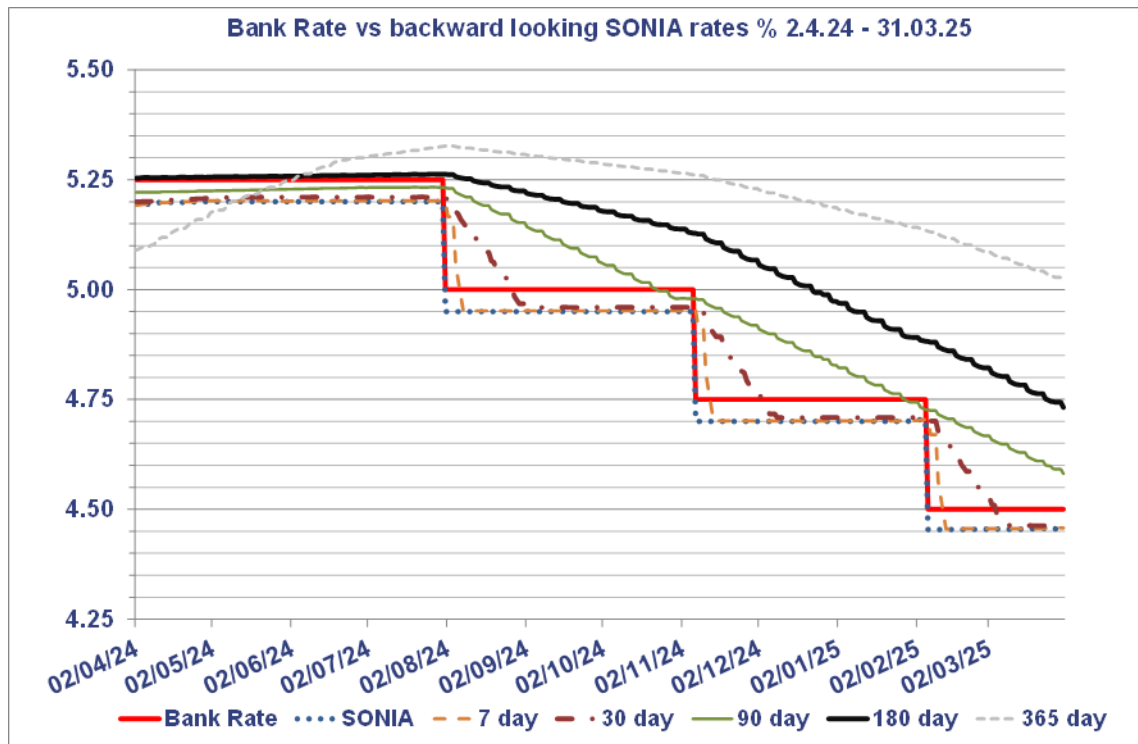
Finance leases

- 4.13 The way we have accounted for finance leases has changed from previous years due to the implementation of IFRS 16
- 4.14 The implementation has resulted in £15.559m of Right to use assets being added as long term assets on our balance sheet and a £10.474m liability added on to our balance sheet. This is the main reason for the CFR movement as detailed in table 2.
- 4.15 The outstanding right of use lease liability at 31st March 2025 was £10.474m (long term £10.343 and short term £0.130m).
- 4.16 Total interest cost payable on external debt in 2024/25 was £1.513m.

5. Investment Rates in 2024/25

- 5.1 UK inflation has proved somewhat stubborn throughout 2024/25. Having started the financial year at 2.3% y/y (April), the CPI measure of inflation briefly dipped to 1.7% y/y in September before picking up pace again in the latter months. The latest data shows CPI rising by 2.8% y/y (February), but there is a strong likelihood that figure will increase to at least 3.5% by the autumn of 2025.
- 5.2 The Bank of England sprung no surprises in their March meeting, leaving Bank Rate unchanged at 4.5% by a vote of 8-1, but suggesting further reductions would be gradual. The Bank of England was always going to continue its cut-hold-cut-hold pattern by leaving interest rates at 4.50% but, in the opposite of what happened at the February meeting, the vote was more hawkish than expected. This suggested that as inflation rises later in the year, the Bank cuts rates even slower, but the initial impact of President Trump's tariff policies in April 2025 on the financial markets underpin our view that the Bank will eventually reduce rates to 3.50%.
- 5.3 Having said that, the Bank still thinks inflation will rise from 2.8% in February to 3¾% in Q3. And while in February it said "inflation is expected to fall back thereafter to around the 2% target", this time it just said it would "fall back thereafter". That may be a sign that the Bank is getting a bit more worried about the "persistence in domestic wages and prices, including from second-round effects". Accordingly, although we expect a series of rate cuts over the next year or so, that does not contradict the Bank taking "a gradual and careful" approach to cutting rates, but a tepid economy will probably reduce inflation further ahead and prompt the Bank to cut at regular intervals.

- 5.4 The bank rate and the Sterling Overnight Index Average (SONIA) rates can be seen in the following chart.



FINANCIAL YEAR TO QUARTER ENDED 31/03/2025							
	Bank Rate	SONIA	7 day	30	90 day	180 day	365 day
High	5.25	5.20	5.20	5.21	5.23	5.26	5.33
High Date	02/04/2024	03/05/2024	13/05/2024	26/06/2024	26/07/2024	26/07/2024	01/08/2024
Low	4.50	4.45	4.46	4.46	4.58	4.73	5.02
Low Date	06/02/2025	12/02/2025	13/02/2025	12/03/2025	31/03/2025	31/03/2025	31/03/2025
Average	4.95	4.90	4.91	4.94	5.02	5.11	5.22
Spread	0.75	0.75	0.75	0.75	0.65	0.53	0.30

6. Investment outturn for 2024/25

- 6.1 The PCC's investment policy is governed by DLUHC Guidance, which has been implemented in the annual investment strategy approved by the PCC in January 2025. This policy sets out the approach for choosing investment counterparties and is based on credit ratings provided by the three main credit rating agencies, supplemented by additional market data such as rating outlooks, credit default swaps, bank share prices etc.
- 6.2 The investment activity during the year conformed to the approved strategy.

Resources

- 6.3 The PCC's longer term cash balances comprise both revenue and capital resources as shown in Table 7 below.

Table 7: Balance sheet resources

	31-3-24 £m	31-3-25 £m
General revenue balances	15.528	15.787
Earmarked revenue reserves	101.421	89.669
Provisions	9.067	8.505
Capital grants	0.000	0.00
Capital receipts	4.257	4.328
	130.273	118.289

Investments

- 6.4 The OPCC invested any cash balances not required on a day-to-day basis for periods of up to 12 months, during the year, at interest rates of between 1.25% and 5.26%. Due to cash flow fluctuations during the year, the actual position on investments varied considerably from a minimum lending position of £123.336m on 31st March 2025 to a maximum of £225.605m on 13th June 2024. The cash flow situation is illustrated graphically in Appendix 3.
- 6.5 The foundation of our investments is a laddered approach with twelve-month investments to maximise returns.
- 6.6 Investment returns remained robust throughout 2024/25 with Bank Rate reducing steadily through the course of the financial year (three 0.25% rate cuts in total), and even at the end of March the yield curve was still relatively flat, which might be considered unusual as further Bank Rate cuts were expected in 2025/26.
- 6.7 Bank Rate reductions of 0.25% occurred in August, November and February, bringing the headline rate down from 5.25% to 4.5%. Each of the Bank Rate cuts occurred in the same month as the Bank of England publishes its Quarterly Monetary Policy Report, therein providing a clarity over the timing of potential future rate cuts.
- 6.8 That is not to say that investment choices were straight-forward. Concerns over rising inflation after the Autumn Statement in October led to reduced expectations for Bank Rate to fall. Indeed, the CPI measure of inflation is expected to reach c3.75% by the autumn of 2025, which could provide for some presentational issues for a Bank whose primary mandate is to ensure inflation is close to 2% on a two-to-three-year timeframe. At the end of March, only two further rate cuts were priced into the market for 2025 (4% at December 2025). A week later and sentiment has changed dramatically in the wake of the equity market sell-off to the extent that markets now expect three Bank Rate reductions between May and December 2025 (Bank Rate to fall to 3.75%).
- 6.9 The investments at 31 March 2025 totalled £132.336m and were placed with 15 different financial institutions i.e. Liverpool County Council, Somerset County Council, South Cambridgeshire District Council, Rushmore Borough Council, Basildon Borough Council, Guildford Borough Council, Derbyshire County Council, Moray Council, Lancashire County Council, City Of Plymouth Council, Fife Council, Bradford Council, Eastleigh Council, West Dunbartonshire Council, Aberdeen Money Market fund.
- 6.10 In order to measure treasury performance, the rate of interest earned by the PCC on its investments has been compared to the 7 day LIBID rate (the London Interbank Sterling Rate) up to 31st December 2021. From 1st January 2022 SONIA (Sterling Overnight Index Average) became the new bespoke benchmark comparator. SONIA is based on

actual transactions and reflects the average of the interest rates that banks pay to borrow sterling overnight from other financial institutions and other institutional investors.

Table 8: Investment yields

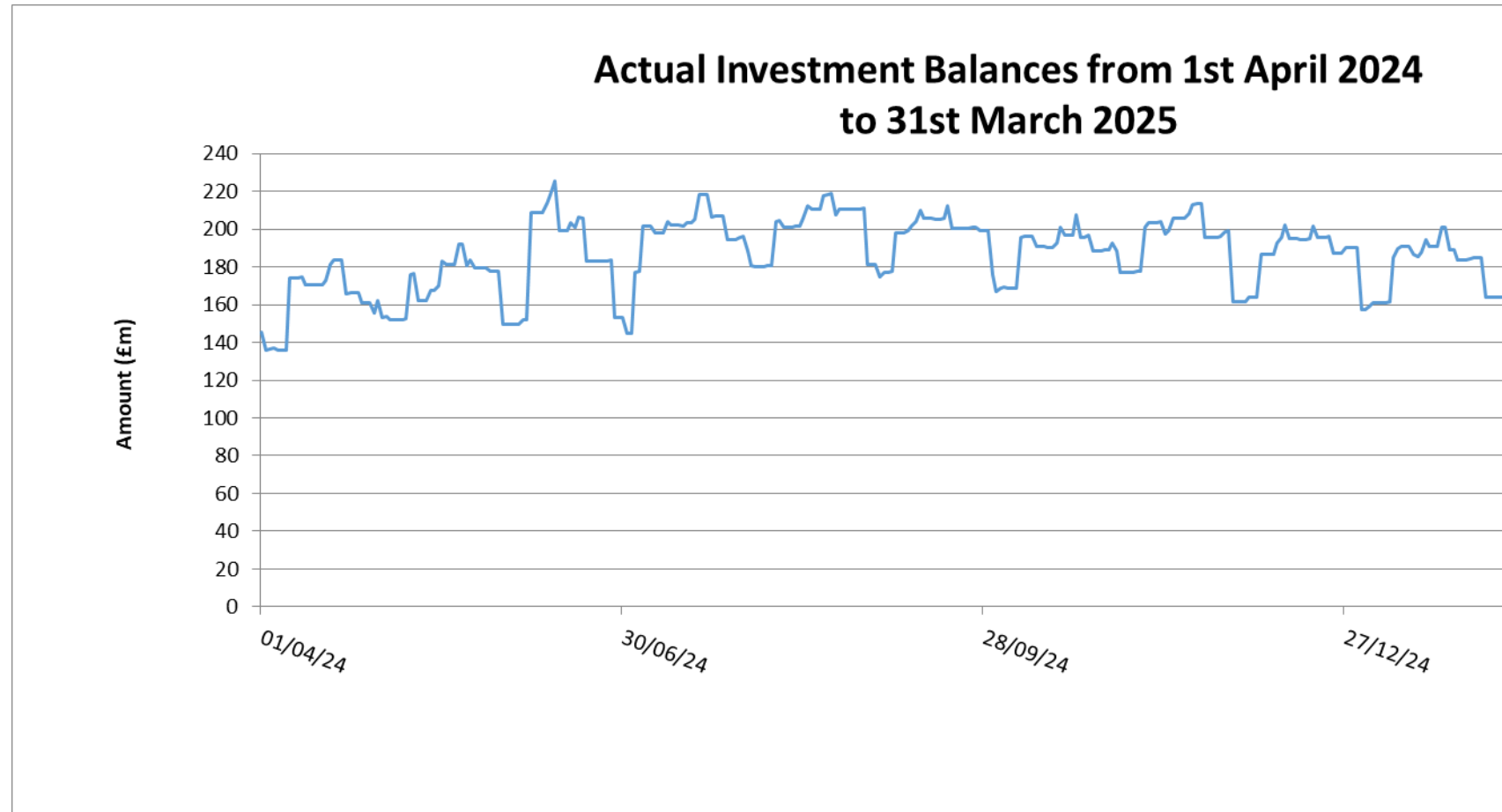
Month	Base Rate %	Average Overnight SONIA %	Average rate earned on TVP Investments %	Performance versus TVP Benchmark %
Apr-24	5.25	5.20	5.48	0.28
May-24	5.25	5.20	5.69	0.49
Jun-24	5.25	5.20	5.63	0.43
Jul-24	5.25	5.20	5.53	0.33
Aug-24	5.00	4.95	5.42	0.47
Sep-24	5.00	4.95	5.36	0.41
Oct-24	5.00	4.95	5.25	0.30
Nov-24	4.75	4.75	5.16	0.41
Dec-24	4.75	4.70	5.15	0.45
Jan-25	4.75	4.70	5.13	0.43
Feb-25	4.50	4.50	5.09	0.59
Mar-25	4.25	4.46	5.01	0.56
Average of monthly figures	4.92	4.90	5.33	0.40

- 6.11 Actual rate of return performed well against the benchmark due to locking in interest rates early and having more funds than anticipated. As the year progressed there were more opportunities to invest at rates above SONIA, particularly for longer periods, leading to overall average of rates of return being above benchmark for the year.
- 6.12 Actual interest receipts for the year were £9.867m.

7. Performance Measurement

- 7.1 One of the key requirements in the Code is the formal introduction of performance measurement relating to investments, debt and capital financing activities. Whilst investment performance criteria have been well developed and universally accepted, debt performance indicators continue to be a more problematic area with the traditional average portfolio rate of interest acting as the main guide. The PCC's performance indicators were set out in the Annual Treasury Management Strategy for 2024/25.
- 7.2 The purpose of these benchmarks is to enable officers to monitor the 'current' and 'trend' positions and amend the operational strategy depending on any changes. Any variance from the benchmark's are reported in the quarterly performance monitoring report as well as this annual outturn report.
- 7.3 **Security** - The PCC's maximum security risk benchmark for the whole portfolio, when compared to these historic default tables, is:
- 0.25% historic risk of default when compared to the whole portfolio.
- 7.4 I can report that the investment portfolio has been maintained within the overall benchmark. The actual position as 31 March 2025 was 0.012%.
- 7.5 In terms of **Liquidity** the OPCC will seek to maintain:
- A maximum bank overdraft of £0.100m

- Liquid short term deposits, including the receipt of government grants and/or council tax precept income, of at least £5m within one week
 - A weighted average life (WAL) benchmark of 9 months (270 days), with a maximum of 2 years
- 7.6 We exceeded our overdraft facility on two occasions during the year. One occasion due to a precept not being received as expected, one was due an error on our daily diary report which resulted in improvements to the data on this sheet to ensure it doesn't occur again
- 7.7 We did not fall below the benchmark level of "£5m within 7 days" on any day during the year.
- 7.8 The Weighted Average Life of maturities on 31 March 2025 was 105.07 days, which is below the benchmark level of 270 days.
- 7.9 **Yield** – the performance benchmark is the average daily overnight SONIA rate. As Table 8 above shows, this benchmark was outperformed during the year.



Meeting	Chiltern Transport Consortium Board Meeting
Date	12 th May 2025
Title	Agenda Item 3: 2024/2025 Outturn trading accounts
Submitted by	Thomas Williams, Head of Chiltern Transport Consortium

3.1 - Purpose

This paper will set out the financial position at year end, with contextual breakdowns on expenditure and income lines.

3.2 - 2024/25 Budget Monitoring Report

The data on page 2 shows the high level expenditure/income line budgets against the actual outturn of accounts and variances of the trading accounts.

The year-end position has given a deficit of a little over £163k, representing 0.72% of the total CTC budget. Main variances were seen on the expenditure side of the budget, with the £149k mainly coming from vacancies in staffing throughout the year (2.1% under recovery) and SMR/ vehicle running costs coming in very slightly (1.6%) under budget, with income being broadly in line with budgets.

The difficulty in recruiting and retaining staff has persisted throughout the year, with vacancies still present across the department, though at the time of writing, back office position vacancies have improved from where they had been, with all insurance and telematics positions vacancies now filled for the first time in over three years and both Fleet Manager and Technical Services Manager posts starting to settle in, after protracted absences in this area for most of the year.

Workshop vacancies are still proving difficult to fill, with no manager in post across the BCH sites for over 12 months and technician posts still difficult to recruit into. Work has been completed on revised JD role profiles to begin a departmental restructure and establish what pay changes are possible off the back of these changes, with a pay review board meeting to be undertaken in Q1 of 2025/26.

On the income side of the budget, vehicle sales were less than had been forecast (8.7%) with a large amount of older models disposed of that have a limited desirability in the market place, suffering from soft resale values, which against a back drop of weakening demand further suppressed residual values.

Warranty claims, though currently only a smaller income area, have been held this year due to staffing shortages and work having to be prioritised across other areas of the department. This is an area that is expected to bring in some higher levels of additional income once the restructure plans are embedded and staffing levels remain consistent.

Table 1 - Trading Account

(PP12)	2024/25 BUDGET	2024/25 OUTTURN	2024/25 VARIANCE
Employees	3,934,873	3,852,342	-82,532
Premises	524,890	507,384	-17,506
Initial Kitting Out	158,287	154,719	-3,568
Vehicle Running Costs	5,665,423	5,574,203	-91,220
Insurance	0	0	0
Transport	134,304	99,436	-34,868
Supplies & Services	703,541	754,390	50,849
Capital Exp	11,473,095	11,486,391	13,296
Capital Exp (Non Cap Prog)	19,082	34,800	15,718
Expenditure	22,613,495	22,463,664	-149,831
Devolved Income (Beds)	-1,826,196	-1,831,194	-4,998
Devolved Income (CNC)	-929,727	-929,973	-246
Devolved Income (Herts)	-3,152,784	-3,237,674	-84,890
Devolved income (Cambs)	-2,657,232	-2,708,634	-51,402
Devolved Income (TVP)	-6,589,946	-6,651,331	-61,385
Devolved Income (BTP)	-3,551,832	-3,462,526	89,306
Income from SECTU	-325,872	-336,841	-10,969
Income from SEROCU	-756,288	-839,745	-83,457
Income from ERSOU	-854,136	-886,785	-32,649
Income from ECTIU	-182,412	-169,100	13,312
Devolved Income (NATIS)	-44,508	-37,066	7,442
Devolved Income (Transport)	-41,988	-24,315	17,673
Vehicle Sales	-1,544,508	-2,532,839	-988,331
Warranty Income	-60,919	-40,899	20,020
Transfer Write-Offs to Cap Reserve	0	1,122,341	1,122,341
Transfer Surplus/Deficit to Police Gen.			
Other Income	-95,147	-60,792	34,355
Income	22,613,495	22,627,372	-13,878
Deficit / (Surplus)	0	-163,708	-163,709

3.3 – Deficit apportionment

Table 2 sets out the breakdown of the deficit for 2024/25 by force. The total surplus was £163.7k, split in the standard way on fleet proportion across CTC.

Table 2 Surplus breakdown by force

Force	Dev'd Recharges £	Dev'd Recharges %	Surplus £
TVP Share Surplus	-7,491,076	35.80%	-58,612.49
Beds Share Surplus	-3,056,179	14.61%	-23,912.49
Herts Share Surplus	-3,237,674	15.47%	-25,332.56
Cambs Share Surplus	-2,708,634	12.95%	-21,193.19
CNC Share Surplus	-929,973	4.44%	-7,276.40
BTP Share Surplus	-3,462,526	16.55%	-27,091.87
NATIS Share Surplus	-37,066	0.18%	-290.02
Total	-20,923,128	100%	-163,709.00

3.4 - Insurance fund end year position

Table 4 shows the end of year insurance fund position by force, with total expenditure levels, incomes/recovered funds, annual insurance provision and total deficit/surplus by group and force. 3rd party recoveries have been substantially higher than previous years, due to all staff now being in place and logged claims over previous years being collected. It is likely that a spike in claims recovery will be seen in the 2024/25 and 2025/26 years, before settling back to a more normalised value.

TVP have also increased the insurance fund contribution for 2024/25, which had previously been a static figure for many years and would be an area for other forces to consider reviewing for future year's budgets. Whilst most Forces have deficits, it is important to note that the increased 3rd party recoveries this year will have reduced the deficit and such high levels of recoveries should not be expected to continue indefinitely.

Table 4 - Insurance fund year end position

Force	Total Expenditure	Total Income/recoveries	Insurance fund contribution	Fund Deficit
Beds	£730,825	-£81,039	-£386,657	£263,129
BTP	£529,796	-£16,320	-£117,000	£396,476
Cambs	£804,752	-£96,625	-£410,000	£298,127
Herts	£1,296,736	-£536,072	-£500,066	£260,598
TVP	£2,065,475	-£509,642	-£1,700,000	-£144,167
Total	£5,427,584	-£1,239,698	-£3,113,723	£1,074,163

3.5 - Incident trend numbers

Table 5 compares the numbers of incidents over the last two financial years, their total costs and average cost per incident and the variances seen year on year.

Table 5 - Insurance costs

Force	Total Insurance Cost 2023/24	Incidents 2023/24	Average cost per incident	Total Insurance Cost 2024/25	Incidents 2024/25	Average cost per incident	Incident rate variance	Average incident cost variance
Beds*	£454,983	295	£1,542.32	£583,079	318	£1,833.58	23	18.88%
BTP	£315,442	326	£967.61	£388,164	367	£1,057.67	41	9.31%
Cambs	£434,841	277	£1,569.82	£594,766	289	£2,058.01	12	31.10%
CNC	£26,780	44	£608.64	£110,883	74	£1,498.42	30	146.19%
Herts	£735,148	508	£1,447.14	£941,814	467	£2,016.73	-41	39.36%
NATIS	£2,772	5	£554.40	£6,118	4	£1,529.54	-1	175.89%
TVP*	£1,010,260	1015	£995.33	£1,332,813	1068	£1,247.95	53	25.38%
CTC Total	£2,980,226	2470	£1,206.57	£3,957,637	2587	£1,605.99	117	33.10%

*Includes regional forces

Average cost of repairs have increased as repairs to vehicles are costing more due to the embedded increases in both parts and labour costs. In addition, we have an increased number of mild hybrid and alternative powered vehicles coming onto fleet where the technology in these vehicles result in further increases to repair costs. Repair costs are expected to continue to rise over future years as the numbers of these alternatively powered vehicles increase.

Work is currently underway to look at sourcing parts for accident repairs from alternative suppliers, to try and reduce spends in this area. Parts are also being removed, stocked and reused across CTC, to further minimise costs and also support in the recycling and reuse of items wherever possible, supporting forces environmental ambitions and carbon saving/reduction targets.

Table 6 – 4 year comparison costs/volume

Force *Excludes ROCUS	W/off 2021/22	W/off value 2021/22	W/off 2022/23	W/off value 2022/23	W/off 2023/24	W/off value 2023/24	W/off 2024/25	W/off value 2024/25
Beds*	7	£61,676	8	£77,470	8	£78,691	13	£183,319
BTP	5	£54,840	8	£120,550	10	£101,270	6	£71,822
Cambs	6	£68,596	10	£130,475	9	£73,608	13	£247,334
CNC	2	£23,788	0	£0	0	£0	1	£20,010
Herts	6	£52,266	8	£115,372	17	£192,299	14	£278,374
NATIS	0	£0	0	£0	0	£0	0	£0
TVP*	25	£291,971	23	£266,679	26	£253,032	36	£617,444
CTC Total	51	£553,137	57	£710,546	70	£698,900	83	£1,418,303

Write off totals are shown in table 6, which shows that write off levels have continued to increase year on year, with a higher volume seen over the last 12 months and a substantially higher cost associated with the vehicles written off. Table 7 shows the write off values by role within each force and table 8 shows the total write offs by role across the group.

Table 7 – 2024/25 year write off value by role

	Total W/Offs	Total W/Off Value	AVG Value
BED	13	£ 183,319	£ 14,101
ARV	1	£ 26,977	£ 26,977
CELL VEHICLE	2	£ 25,200	£ 12,600
GEN PURPOSE VEH	8	£ 78,280	£ 9,785
ROADS POLICING	2	£ 52,862	£ 26,431
BTP	6	£ 71,822	£ 11,970
CELL VEHICLE	4	£ 50,202	£ 12,551
GEN PURPOSE VEH	2	£ 21,620	£ 10,810
CAMB	13	£ 247,334	£ 19,026
ADMIN CAR	2	£ 11,690	£ 5,845
GEN PURPOSE VEH	7	£ 104,544	£ 14,935
ROADS POLICING	4	£ 131,100	£ 32,775
CNC	1	£ 20,010	£ 20,010
ARV	1	£ 20,010	£ 20,010
HERTS	14	£ 278,374	£ 19,884
AREA CAR	2	£ 27,080	£ 13,540
DOG VEHICLE	1	£ 9,700	£ 9,700
GEN PURPOSE VEH	4	£ 61,655	£ 15,414
ROADS POLICING	4	£ 119,127	£ 29,782
SCORPION TEAM	3	£ 60,812	£ 20,271
TVP	36	£ 617,443	£ 17,151
ADMIN CAR	2	£ 11,330	£ 5,665
ARV	5	£ 142,155	£ 28,431
CELL VEHICLE	2	£ 27,964	£ 13,982
GEN PURPOSE VEH	16	£ 207,902	£ 12,994
ROADS POLICING	10	£ 215,767	£ 21,577
RP MOTORCYCLE	1	£ 12,325	£ 12,325
Grand Total	83	£ 1,418,302	£ 17,088

*Excludes SERCOT

Table 8 – 2024/25 write offs by role

	Total W/Offs	W/Off Value	AVG Value
ADMIN CAR	4	£23,020	£5,755
AREA CAR	2	£27,080	£13,540
ARV	7	£189,142	£27,020
CELL VEHICLE	8	£103,366	£12,921
DOG VEHICLE	1	£9,700	£9,700
GEN PURPOSE VEH	37	£474,001	£12,811
ROADS POLICING	20	£518,856	£25,943
RP MOTORCYCLE	1	£12,325	£12,325
SCORPION TEAM	3	£60,812	£20,271
Grand Total	83	£1,418,302	£17,088

The highest numbers of write offs are seen in the general purpose vehicles (GPV's), accounting for 45% of all write offs in year, followed by the roads policing (RP) fleet, accounting for 24% of all write offs. As a percentage of the fleet the GPV's make up 17% of the total fleet, with RP accounting for 2% of the total, meaning 5% of the total GPV fleet was written off in the last 12 months, against 21% of the RP fleet. The cost of these vehicles is also substantially higher, with a written off RP vehicle costing twice as much as a GPV.

With the tactics and usage of the RP fleet there is a higher likelihood of collisions and subsequent write offs occurring, in comparison to other vehicles on fleet. Looking at the detail behind the write offs will give better understanding actual causes for collisions and if there is any need to look the tactics employed and whether the numbers of vehicles and way they are used within the department could be improved.

3.6 - Summary

2024/2025 has been another incredibly challenging year with recruitment still a persistent problem, though potentially showing signs of improvement in office based positions. Parts and purchase prices of vehicles have seemingly settled and aren't seeing the same rates of inflationary increase as have been seen in previous years, but are still being monitored closely, with current global trading conditions uncertain, especially in the automotive sector.

With incident rates it is impossible to forecast with any certainty on what is going to happen, both in numbers and in cost, but there has been a consistent increase in write off numbers and costs over recent years and represents a large cost area that needs to be looked at by forces to understand if this can be improved/reduced. As vehicles are costing more to purchase there will be an associated increase in write off costs, but the volumes are also increasing too, so need to be fully understood to see if there is any intervention that could reduce or reverse this trend.

Thames Valley Police People Directorate Performance Report 2024-2025

1. Introduction

- 1.1 This report, prepared for the Chief Constable's Management Team (CCMT) and the Joint Independent Audit Committee (JIAC), provides an overview of performance within the People Directorate for the financial year 2024-2025. The report covers:
- Governance and accountability arrangements
 - Our strategic 'people' aims and priorities
 - Context and summary of performance 2024-2025
 - Key areas of priority for 2025-2026
 - Future risks and mitigations.
- 1.2 The report provides an overview of all activity across the People Directorate including Workforce Planning, Learning and Development, Wellbeing, Employment Relations and Organisational Design/People Change. It is presented alongside separate reports on Diversity Equality and Inclusion and Health & Safety.

2. Governance and accountability

- 2.1 The Chief Constable's Management Team (CCMT) is the primary Force executive decision-making forum. It makes decisions on the most significant strategic decisions faced by Thames Valley Police (TVP). The Director of People is a member of the CCMT and a member of or is represented at TVP governance boards.
- 2.2 The Strategic Workforce Planning Board (SWPB), chaired by the Director of People, is being refocused (June 2025) to streamline the governance of workforce related activities and initiatives within the Force. The SWFB provides strategic leadership, governance, and accountability for all workforce planning priorities, initiatives, and activities within TVP, including collaborated units. The Board reports through the Senior Accountable Officers to the Transformation Board, the Risk Improvement and Learning Meeting, and CCMT as required.
- 2.3 Escalation routes into the SWFB include the Tactical Workforce Board, Retention Board, Tier 1 and Contact Management Resourcing & Resilience Boards, PCEP Implementation Board, Citizens in Policing Board, Redeployment Panel, Wellbeing Board, Apprenticeship Board, PEQF Governance, and Force Review Board.
- 2.4 Risks are managed as part of business as usual, project, programme and governance boards with overview by CCMT and JIAC.

3. Our strategic people aims and priorities

- 3.1 Under the leadership of a new Director of People, appointed in September 2024, a new People Strategy 2025-2030 has been developed, building on the 2021-2025 People Strategy. The Strategy sets out a five-year people vision and programme of work aligned to the Force's Strategic Plan 2025-2026, and covers national, regional, force and local priorities. The Strategy sets out the vision for enhancing and enabling people performance, motivation and engagement by creating a positive work culture and environment. It is about embedding a performance culture that enables people to thrive now and in the future.
- 3.2 The Valuing our People aims in the 2024-2025 TVP Strategic Plan is: to continue to recruit to establishment in police officer roles and prioritise critical staff roles, improve retention and reduce levels of avoidable attrition, reduce overall sickness levels, equip leaders with the right skills & establish a Leadership Academy, and, to better understand people data.

4. Context and summary of performance 2024-2025

- 4.1 Policing nationally continues to face 'people' challenges arising from: an inexperienced officer workforce, competitive recruitment markets, workforce representation, increasing levels of sickness in the working population, increasing levels of disability and workplace needs, alongside, challenging public sector finances, increased workforce work-life balance expectations, and career aspirations.
- 4.2 These challenges are also evident in Thames Valley Police. The People Strategy and Force Plan seek to navigate a way through both national and local challenges, to deliver our vision 'To be an excellent police force trusted by all our communities' and 'To create a positive working environment that empowers and enables our people to thrive now and into the future'.
- 4.3 Demands on the People Directorate have increased year-on-year, and we expect to see this continue across all service delivery areas particularly in Workforce Planning, OD & Change, Employment Relations, Health & Wellbeing and Learning & Development. Demand is driven by complex external and internal factors, and as an enabling department, the directorate often has little control over these. Examples include, but are not limited to: changes mandated by the College of Policing to training packages; volumes of applications for bulk recruitment; officer intake plans and foundation training, Occupational Health Unit (OHU) referrals & Workplace Needs Assessments. The main levers to control demand are prioritisation and increasing the length of service delivery times. Controls are put in place to seek to manage failure demand e.g. abstractions from training courses and missed OHU appointments, seeking support from the business, with some success.

- 4.4 In May 2024, the People Directorate identified and presented to CCMT proposals to deliver £1.3m savings in the 2025-2026 financial year. The agreed savings have been implemented to take effect from 1 April 2025. The Directorate has also been fully engaged in the Enabling Services Programme to consider longer-term transformational savings and improvements to service delivery.
- 4.5 **Workforce Planning:** Workforce planning demands have increased year on year. The economic and labour market environments have remained challenging with competition across all sectors for skilled workers. The Thames Valley Police geographical area remains one of the highest cost of living areas in the UK adding additional complexities in recruiting and retaining police officers and staff.
- 4.6 Police officer recruitment, retention and pay continue to be a challenge and a focus under the ¹National Uplift Programme. Thames Valley Police has continued to deliver, and exceed, the targets for recruiting additional police officers under the national Home Office Uplift Programme alongside additional growth from the PCC funded Neighbourhood Officers. This financial year we have recruited 356 police officers including 312 new recruits to policing and 44 trained officers. At 31st March 2025, the total headcount number of police officers, including our regional funded units, is 5,070 (this figure excludes external secondments).

Target Year End	Actual Year End	Year End Variance
5,008	5,070	62

Table 1: Uplift Officer Headcount 31 March 2025

- 4.7 Increasing levels of recruitment, training and tutoring, has continued to be challenging especially when combined with implementing and embedding new entry routes. On 31 March 2024, the College of Policing decommissioned the IPLDP+ entry pathway for student officers and TVP implemented the new Police Constable Entry Programme with the first intakes in May 2024. The PCEP offers a comprehensive programme of training, based on the national curriculum, takes two years to complete, and is delivered entirely in-house without external accreditation. In addition to PCEP, TVP offers a new Detective Constable Entry Programme (DCEP), Police Constable Degree Apprenticeship (PCDA), and a Professional Policing Degree pathway for those who already have a Professional Policing Degree.

Entry Pathway	Total Recruits	No. Ethnic Minorities ²	% Ethnic Minorities	No. Female	% Female
PCEP	233	18	7.7%	70	30.0%
DCEP	40	2	5.0%	28	70.0%

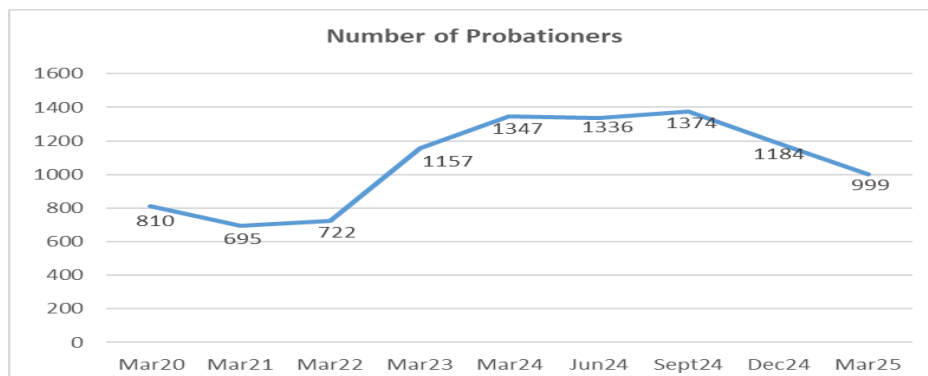
¹ 2019 Government programme to recruit additional 20,000 officers over 3 years

² Ethnic Minorities excludes Any Other White Background

PCDA	39	5	12.8%	17	43.6%
DPP	0	0	0.0%	0	0.0%
TOTAL	312	25	8.0%	115	36.9%

Table 2: Student Officer Entry Intakes 2024-25

- 4.8 The percentage of new student officers recruited that are from ethnic minority backgrounds increased to 8% (from 6.1%) when compared to the previous financial year. The percentage of new student female officers reduced at 36.9% compared to 42.1%.
- 4.9 Overall the occupancy rates for student intakes this financial year is 86.7% encompassing: PCEP 83.2%, DCEP 100% and PCDA 97.5%.
- 4.10 The number of probationers has been increasing as a result of intake plans to deliver growth (National Uplift and PCC Neighbourhood Officers) and to replace officers leaving TVP. The number of probationers peaked in September 2024 at 1,374.



Graph 1: Snapshot of TVP Probationer Numbers

- 4.11 Police Staff vacancies have reduced this year compared to the previous year-end position, for all staff groups excepting the Special Constabulary. Despite targeted attraction and recruitment campaigns, TVP has struggled to appoint to PCSO and Special Constabulary roles.

Establishment v Actuals 31 March 2025	Year End Est	Actual FTE Mar25	Actual Headcount Mar25	Variance FTE	Variance %
Police Officer	4593.00	4631.91	4691	38.91	0.8%
Staff*(excl CM & PCSOs)	2539.30	2393.90	2541	-145.40	-5.7%
Contact Mgt* (ALL STAFF)	555.45	564.37	605	8.92	1.6%
PCSO	294.00	263.79	274	-30.21	-10.3%
Specials	238	194	194	-44	-18.5%

* for Police Staff & Contact Mgt "Variance FTE" is Gross and excludes agency filling vacancies.

Note: data excludes Regional & Hosted departments and any other non-TVP funded departments

Table 3: Force Budgeted Establishment v Actuals 31 March 2025

- 4.12 TVP expects to continue to face challenges recruiting and retaining staff, particularly for bulk recruitment roles, such as officers, PCSOs, Specials and digital roles. Public perceptions of policing are key and declining public trust in the criminal justice system may deter prospective recruits. Policing has to compete for talent in an already competitive labour market, particularly for roles requiring digital skills or specialised expertise.
- 4.13 The Positive Action and Engagement Team (PAET) is a dedicated team working towards making the Force more diverse and inclusive. The focus is on Community Engagement- building trust and changing perceptions, Attraction- diverse workforce and diversity of ideas, and Progression – inclusive leadership and considered decision-making. The separate Diversity Equality and Inclusion Report provides details of their activities and outcomes.
- 4.14 Increasing the diversity of representation continues to be a challenge for TVP as it is for many organisations. Overall, this financial year female representation has increased by 0.5% and ethnicity by 0.2%.

Representation - Legal Sex and Ethnicity	Mar-24		Mar-25	
	% Female	% Ethnic Minorities	% Female	% Ethnic Minorities
Police Officer	37.7	6.1	37.9%	6.2%
Police Staff	61.8	6.8	62.2%	6.8%
PCSO	53.8	6.0	53.9%	6.7%
Specials	24.5	11.4	25.8%	14.4%
OVERALL	47.4	6.4	47.9%	6.6%
Data includes regional units, secondments and career breaks.				
*Ethnic Minorities excludes AOWB				

Table 4: Representation by Legal Sex and Ethnicity

- 4.15 Representation across all protected characteristics is shown below and there has been little change between March 2024 and March 2025. Green depicts an increase/no change and amber a decrease. In most cases the change is minimal.

Protected Characteristic	Police Officer	Police Staff	PCSO	Specials
Ethnic	6.20%	6.80%	6.70%	14.40%
Legal Sex Female	37.90%	62.20%	53.90%	25.80%
Sexual Orientation:				
Heterosexual/Straight	72.50%	63.40%	41.60%	4.60%
Bisexual	2.40%	1.50%	1.50%	0.50%
Gay/Lesbian	4.20%	2.10%	1.10%	0.50%
Disability Declared Yes	10.50%	11.60%	7.40%	3.10%
Age Range Representation:				
Under 26	15.30%	8.50%	28.60%	18.60%
26-40	47.70%	35.10%	29.40%	34.50%
41-55	35.30%	34.30%	20.10%	42.30%
Over 55	1.80%	22.10%	21.90%	4.60%
Carer for Under 18 Yes	31.20%	23.10%	13.00%	1.00%
Carer Other Yes	4.00%	6.90%	4.80%	0.00%
Decrease	Increase/No Change			

Table5: Representation by Protected Characteristics 31 March 2025

- 4.16 Despite a programme of retention initiatives TVP continues to face retention challenges in part driven by external factors such as economic issues and labour market challenges. Retention is a strategic priority and risk for the Force. Increased turnover drives demand across recruitment, training, accreditation and assessment, and impacts on resourcing and performance across the Force.
- 4.17 Total turnover for all staff groups (save for Detention Officers and externally funded unit staff) reduced as at 31 March 2025 compared to 31 March 2024. Avoidable and Non-Avoidable turnover also reduced for all staff groups save for Detention Officers and staff in regional units.

TVP Turnover includes secondments & career breaks			Mar-24					
			Avoidable %	Headcount	Non-Avoidable %	Headcount	TOTAL	Total Number
Police Officer			7.4%	348	1.9%	91	9.3%	439
Police Staff (all)			8.8%	262	2.9%	86	11.7%	348
Detention Officers			5.2%	6	7.0%	8	12.2%	14
Contact Management - Police Staff (WFP)			15.7%	71	4.9%	22	20.6%	93
PCSO			16.4%	44	7.1%	19	23.5%	63
Specials			N/A	N/A	N/A	N/A	33.5%	N/A
Externally Funded Only								
Police Officer			2.9%	14	3.1%	15	6.0%	29
Police Staff			8.5%	51	2.0%	12	10.5%	63
Increase	reduction	>1% reduction						

Table 6: TVP 12 month rolling turnover 31 March 2024

TVP Turnover includes secondments & career breaks			Mar-25					
			Avoidable %	Headcount	Non-Avoidable %	Headcount	TOTAL	Total Number
Police Officer			5.6%	266	2.2%	106	7.8%	372
Police Staff (all)			7.4%	233	2.6%	81	10.0%	314
Detention Officers			15.3%	21	5.1%	7	20.4%	28
Contact Management - Police Staff (WFP)			12.9%	61	1.3%	6	14.2%	67
PCSO			10.8%	29	6.4%	17	17.2%	46
Specials			N/A	N/A	N/A	N/A	26.1%	N/A
Externally Funded Only								
Police Officer			2.4%	11	2.9%	13	5.3%	24
Police Staff			9.4%	60	2.5%	16	11.9%	76
Increase	reduction	>1% reduction						

Table 7: TVP 12 month rolling turnover 31 March 2025

- 4.18 The National Leavers Data Return, for TVP, shows 405 officers leaving the force last year a reduction on the number in the preceding two years. Please note the national return uses slightly different measures, so this is 9 more than the total officer leavers in Table 7 above.

National TVP Uplift Leavers Data	2020/21	2021/22	2022/23	2023/24	Mar-25
Total Leavers - by Headcount	265	381	425	490	405
Average per month YTD	22.1	31.8	35.4	40.8	33.8

- 4.19 The number of police officers transferring out to other forces reduced this year and is the lowest number over a 6-year period.

Financial Year	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
FTE of Transfers Out	90.58	56.47	77.35	76.63	63.87	49.97

Table 8: TVP Officer FTE Transfers Out

- 4.20 TVP now has data to inform a clearer understanding of the drivers of retention to help mitigate and manage the risks. However, an element of turnover is unavoidable and provides opportunities for change and growth. Reducing levels of avoidable turnover at the same time as ensuring the individuals we retain are focused and positive, will help to reduce workforce-planning and L&D demands, and improve workloads and performance across teams. However, many of the factors driving turnover are external and outside the control of TVP and so progress will be subject to outside influences – management of this will in part be around mitigating and tolerating risks as well as reduction strategies.
- 4.21 The Retention Team has focused on activities to reduce police officer turnover and to improve the data and insight obtained from stay and exit interviews. Whilst retention is a force wide responsibility, the team have fast-tracked targeted force-wide activities and help to embed increased awareness and commitment by all staff. The main reasons for leaving includes pressures associated with policing, line management and lack of opportunities for career growth. The Leadership Academy implemented in April 2024 now provides clearer routes to the leadership offerings available, and there will be an ongoing focus to embed this into organisational and individual development. Career development pathways are also now more clearly defined, for officers and staff, through promotion, lateral moves, secondments or project opportunities. The PDR, aligned to TVP's Mission, Vision, Values, sets the tone for strong and trusted leadership and regular career planning and skills development conversations. PDRs are increasingly used, with a 99% completion of end of year reviews, but more work is required by the business, enabled by the People Directorate, to improve the quality of PDR content to drive and evidence personal development and performance. The introduction of TVP interviews for new officer recruits and the PCEP pathway appears to be reducing the turnover of officers in their probationary period, but it is too soon to evidence the casual links and trend.
- 4.22 The Recruitment and Retention Communications Team, continue to work closely with Workforce Planning Teams, to lead on marketing, communication and events to promote TVP as an employer of choice. Whilst the majority of their work has previously focused on police officer recruitment, this year the focus has also been on campaigns across other areas of bulk recruitment including PCSO, Contact Management, Detention Officers, Forensics and wider staff and volunteer opportunities. The [TVP Careers](#) and [Police Officer - TVP Careers](#) websites focuses on TVP as an employer of choice, promoting the wide range of roles and benefits of a career in policing.

- 4.23 **Organisational Design and People Change:** The Business Partner and advisors have continued to work closely with leaders, managers and business change leads, to provide advice and support on a wide range of change initiatives throughout the year. Examples include, but is not limited to, the Force Review and the implementation of Local Command Units across TVP. People change activities involve: supporting project teams and stakeholders; advice on structures and associated people impacts; supporting line managers in consultations, preference and appointment exercises; and, flexible working panels and appeals.
- 4.24 The proposed changes, for a more fair and transparent process, for on call has progressed to implementation. By the end of March 2026, all departments with on call facilities will be on the new payment scheme. The Shift Allowance Review is progressing, and detailed analysis is being completed, to inform an impact assessment across departments, which will then be presented back to CCMT for final agreement.
- 4.25 The pace and associated demands of national, regional and force level, changes will continue. This will require additional ongoing resources to scope, design, deliver and implement change programmes. New Programme and/or Annual Planning Process (APP) bids will be required to resource additional work streams going forward. Without this, the Directorate will not have the capacity to deliver the increased demands across service delivery areas. Associated with this is the ongoing requirement to find savings that will impact on services and service levels provided in the future.
- 4.26 **Employment Relations:** The newly elected Government has set out an ambitious programme of employment law changes that will require the Force to review existing policies and employment practices. An earlier review in 2023, into people policies identified a need to improve the content and user friendliness of policies and associated documents, to create a modern suite of policies that enable line managers to be proactive and supportive in managing individual and team performance. Competing demands and other priorities has hindered progress but our policies are compliant with legislation and regulations. This was the subject of a report to JIAC 'People Policies, Processes and Quality' in March 2025.
- 4.27 Changes this year have strengthened the oversight and management of Employment Tribunals with decision making now sitting with the Director of People. A new formal quarterly review committee is in place (includes the DCC, Director of People, Legal and Communication representatives) providing a stronger process to capture lessons learnt, and, to implement actions.
- 4.28 The OPCC independent review of diversity, inclusion and equalities policies was published in April 2025. The review has provided valuable insight and the recommendations will be used to guide the Force in the next steps, reflecting on

the learning and seeking to continue to take innovative lawful action to ensure TVP is a force that reflects the communities it serves and a workplace where everyone feels supported in their service.

4.29 A rise in sickness rates towards the end of 2023/24, specifically for psychological reasons, led to a programme of activities to raise the profile of sickness management, across TVP. Improvements were made to systems, and toolkits developed, to support managers and leaders effectively manage attendance and to ensure organisational consistency. This encompassed:

- psychological sickness management SMT/AMT roadshows completed (Sept)
- single system access to a Performance and Accountability Framework for attendance management
- expansion of access to the psychological absence toolkit
- Attendance Management Toolkit improved and rebranded
- new revised Local Health Review Group meetings for all Local Policing, Crime, FISO, Criminal Justice & JOU
- development of QUICK Guides
- improved SRP completion rates and quality
- Supportive Recovery Plans and Return to Work Interview improvements following the Service Improvement audit

Initiatives targeted towards changing the culture around attendance management included:

- ESTIP Defuse & Demobilise Train the trainer course completed with 16 officers/staff
- improved management access to wellbeing support resources
- Return to work changes for psychological absences, to improve the understanding of the causes of psychological sickness
- revised and mandatory Supportive Recovery Plan process (formally recorded one-one)
- instant identification of those with multiple episodes of psychological sickness
- New and improved Attendance/Sickness Management intranet pages

- 4.30 **Reward and Benefits:** In addition to changing expectations of the workforce, police pay reform (for officers and staff) will be increasingly important in attracting and retaining skilled staff. The Force will continue to evolve its Total Reward Strategy, which will create additional demand in the directorate, but this is an important part of TVP's offering to existing and future staff.
- 4.31 A review of TVP's Total Reward Package was completed in 2023/24. The review highlighted that TVP is very competitive in a number of areas including pension, annual leave, sickness and wellbeing initiatives. The review also identified six areas to explore possible improvements: Bonuses, Cash Bonus Payment Alternatives, Salary Sacrifice Schemes, Annual Leave entitlements, Annual Leave buying and selling and the Police Staff Pay framework. Due to continued operational and financial constraints, the majority of areas identified, as part of a Total Reward Package, have not yet been progressed.
- 4.32 A new benefits platform launched in August 2024 has over 40% of the workforce engaged. Work is ongoing with Finance to identify providers and implement Salary Sacrifice Schemes for electric vehicles, home electronics, and, gym memberships, to enhance our overall total package.
- 4.33 This year TVP awarded staff a 4.75% pay award in line with the Home Office award to police officers and the Police Staff Council award. Responding to the cost-of-living pressures and principles of fairness are important factors in individuals' considerations and choice of organisations to work for - mismatches create discord and lead to good people leaving. Targeted use of Variable Payments to support and retain officers and staff remain in place albeit reduced for 2025/26 due to budget constraints.
- 4.34 TVP submitted a Gender Pay Report in March 2025 as per the legislative requirements for the reporting period 2023-2024. As a snapshot, as at 31 March 2024, TVP had 8,947 staff/officers, 52.5% male and 47.5% female. The majority of police officers are still male (62%) and the majority of staff are female (60%).
- 4.35 TVP has a combined mean gender pay gap of 7.8% (9.1% in 2023) and a combined median gender pay gap of 15.7% (17.1% in 2023). The different police officer and staff pay structures are a contributing factor to this.
- 4.36 This is the second year TVP has undertaken an Ethnicity Pay Gap analysis. This is not a legal requirement but part of our commitment to taking forward diversity and equality initiatives. TVP has a combined mean ethnicity pay gap of 3.3% (Asian) and 4.7% (Black) compared to White as the comparator group. The combined median ethnicity pay gap is 7.8% (Asian) and 6.3% (Black), compared to White as the comparator. The data shows that white employees dominate each quartile in line with overall representation of ethnicity across officer and staff ranks and grades.

- 4.37 Although there has been an improvement in some areas compared to last year, our pay gap reports indicates that there is more work to be done to eliminate pay gaps between different groups. Further details are contained in the Diversity Equality and Inclusion Report.
- 4.38 As part of the Governments legislative changes, the Equality (Race and Disability) Bill will introduce a requirement for large employers (those with 250 or more employees) to report on ethnicity and disability pay gaps. The Government proposes to use the same set of pay gap measures for ethnicity and disability as are currently in place for gender pay gap reporting, with the addition of data relating to: the overall breakdown of their workforce by ethnicity and disability, and, the percentage of employees who did not disclose their personal data on their ethnicity and disability.
- 4.39 **Wellbeing:** The Wellbeing team has now been in place for four years and the programme of work underpinning the [Force Wellbeing Plan 2022-2025](#) has evolved as part of the maturity cycle. A new Force Wellbeing Plan will be published alongside the new Force People Strategy. The [Wellbeing Page](#) on Knowzone provides comprehensive topical content and views have increased by 30% this year.
- 4.40 The new Reasonable Adjustments Management process (RAMP), launched in January 2025, includes a revised individual application (MS teams form), individual and line manager guidance, and, informative self-help PowerPoints on reasonable adjustment conversation & implementing short term temporary adjustments. The RAMP team continue to work with ICT to automate the process, including triaging as part of a successful RPA (Robotic Process Automation) bid. There continues to be significant growth in demand across these areas, largely driven by increased awareness of Neurodiversity, in part by the newly created Neurodiversity Staff Network and Enable (Disability & Career Network). Increased demand has caused increased waiting times. Work Place Needs (WPN) has traditionally relied on a volunteer network of assessors but this model is now not fit for purpose. Of the 24-trained volunteer assessors, 20 have not undertaken sufficient assessments to maintain their operational competency & accreditation, due to pressures in their day job. As a short-term measure to address demand, additional monies have been secured to procure the services of an external provider to reduce the backlog.
- 4.41 The Force has set out clear expectations on service levels, defined new categories for WPN services, and, for prioritising individual requests against these. Lower-priority requests are now sign-posted to internal self-service resources and external guidance sites. A RAMP Support Officer, has been appointed (12 month temporary contract) to manage the demand and reduce the backlog. In three

months, the backlog reduced considerably from 244 to 82 active cases (67% completed). In the longer-term, the aim is to enable individuals to access services via self-service for low-complexity adjustments, so that the RAMP team can focus on complex cases, policy and guidance work.

- 4.42 DSE assessment, across TVP, is managed by a single resource in the directorate. The College of Policing (COP) DSE mandatory training package was implemented, in July 2024, alongside a new internally created DSE assessment. This replaces the on-line assessments previously provided by an external company saving approx. £15k a year. Assessments are a legal requirement. A backlog of 3,500 outstanding assessments has been reduced to 1,300 and will continue to reduce.
- 4.43 The COP Emergency Services Trauma Intervention Programme (ESTIP) demobilise & defuse training, has continued to be rolled out across the Force and is now embedded as business as usual in the Core Leadership Programme.
- 4.44 The Wellbeing Budget funds a wide range of force-wide and local level initiatives across the Force. The budget, for this financial year, was £508,000 and the final spend totalled £441,000, (- £67,000 underspend), mostly caused by invoice & delivery timescales. Two new bespoke operational welfare vans have been purchased and the existing van's specification enhanced, at a cost of £165,787, to support officers and staff welfare & wellbeing at scenes. Other force wide initiatives include: engagement days; Breath Connection; financial awareness sessions; Flu vaccinations; wellbeing bite size videos; funded refreshments; & the roll out of GSN frozen healthy meals across 22 stations. Local wellbeing initiatives include team activities, food and items to improve office space.
- 4.45 The latest quarterly Wellbeing Temperature Check Questionnaire (2024/25) had a 33% response rate. Overall findings showed that at least 78% of respondents felt either fair or happy in relation to their overall wellbeing, however financial & mental wellbeing continue to be the highest for unhappiness. Overall, the main negative drivers are: quality of IT systems; demand (workloads, lack of resources, attrition, long hours, work-life balance); environmental factors (temperature control, kitchen cleanliness). The main positive drivers are: leadership & management capability (skilled leadership, clear direction, good line management and team dynamics/culture; operating environment (flexible working & ability to take annual leave); and total reward (feeling valued, training provision).
- 4.46 The data has enabled a deeper dive into the findings by role, grade and location, to provide added insight into causes. This will inform our thinking and future wellbeing plans and provides a baseline to measure the impact of future initiatives. This has enabled TVP to provide evidence of good progress, to HMICFRS, on how the Force understands if the wellbeing provision meets the wellbeing needs.

Wellbeing Temperature Check Overview of Top 10 Provisions/Initiatives

Sum of Rank	Q3 (Sept 22)	Q4 (Dec 22)	Q1 (May 23)	Q2 (Sept 23)	Q1 (May 2024)
1	Blue Light Card	Blue Light Card	Blue Light Card	Blue Light Card	Blue Light Card
2	Water Coolers	Flu Vaccinations	Funded Refreshments	Funded Refreshments	Funded Refreshments
3	Funded Refreshments	Funded Refreshments	Water Coolers	Reward Gateway App	Benefits Page
4	Flu Vaccinations	Water Coolers	Benefits Page	Benefits Page	Reward Gateway App
5	Ice Creams	Benefits Page	Reward Gateway App	Water Coolers	Water Coolers
6	Benefits Page	Ice Creams	Ice Creams	Flu Vaccinations	Flu Vaccinations
7	Reward Gateway App	Wellbeing Dogs	Flu Vaccinations	Wellbeing Page	Wellbeing Page
8	Clean Work Environ.	Reward Gateway App	Wellbeing Page	Local Wellbeing Budget	Local Wellbeing Budget
9	Police Staff Your Reward	Financial Inputs	Local Wellbeing Budget	Health Assured (EAP)	Wellbeing Dogs
10	Wellbeing Dogs	Police Staff Your Reward	£10 Xmas/Boxing Day	Wellbeing Spaces	Health Assured (EAP)

Blue Light Card, Free Refreshments, Water Coolers, Flu Vaccinations, Benefits Page and Reward Gateway have consistently featured in the top 10.

All the provisions / initiatives that have featured consistently across all 4 Quarters relate to financial wellbeing.

Table 9:

4. 47 Demand for Occupational Health & Welfare Services continues to increase. Last financial year the demand was nearly 10,000 OH appointments. It is expected to be slightly higher this year. The data is not yet available, due to the changeover of the OH medical system from COHORT to Cority, the data is yet to be finalised. In 2023/24, the OHU received an average of 60 referrals per month related to Stress. The average number of days wait for an OHU appointment was 13, the informal Service Level Agreement is 15 days. The number of Did Not Attend appointments in 2024/25 has decreased slightly, but remains a concern, with on average 52 per month. In 2024/25 the number of individuals, referred to occupational physiotherapy reached the highest level since the service started in 2016. Of the 171 individuals referred, police officer specialist roles continue to be the largest job type (64%). Spinal problems continue to be a focus but the top reason is now lower limb issues.
- 4.48 Health Assured, TVP's Employee Assistance Partner, has received 1,922 calls in the past 12 months with 95% requesting counselling calls. The top reason for counselling is anxiety, followed by low mood with their partner.
- 4.49 As part of the Psychological Screening Programme a review was undertaken of current and new role risk assessments. This identified the risk level of all operational roles (graded one to four). Roles with a risk level of one and two are screened annually, and, roles with a risk level of three every two to three years. Consultation with key stakeholders took place in 2024 and the feedback has been used to change the Year 1 schedule (April 2025) and to secure £125,000 allocated from the Wellbeing Budget. The increased budget will also cover the costs of the post-screening activity (post-trauma support expected from the expanded screening programme). The outcomes of the screening will be monitored very

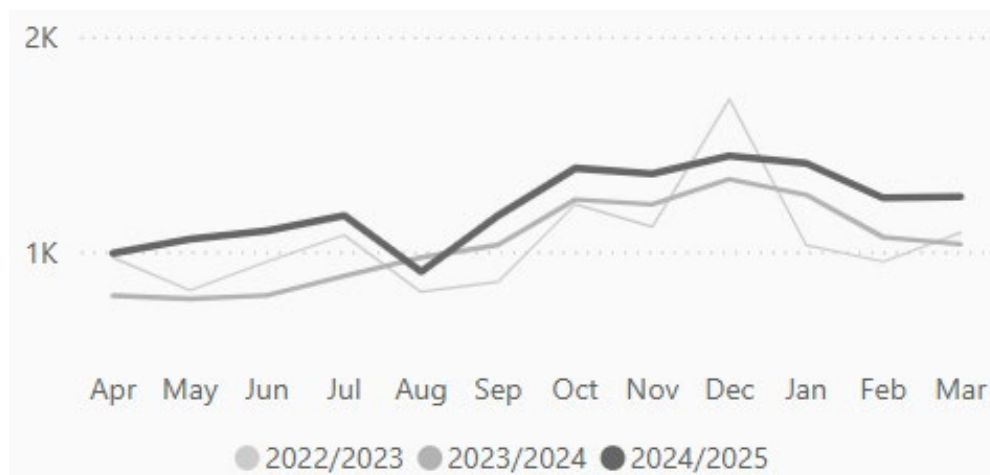
closely, and the expansion will be staggered to identify any delivery risks (financial, resource levels).

- 4.50 **Force Sickness:** Overall sickness occurrences have increased by 18% when comparing 2024/25 (11,752) to 2023/24 (9,984). The Dorset Category with the greatest increase was Respiratory (+734), with Infectious Diseases having the greatest decrease (-98).

Dorset Category	2023/24	2024/25	Volume Change	Percentage Change
Respiratory	3,334	4,068	+734	+22.0%
Digestive Disorder	1,920	2,296	+376	+19.6%
Psychological Disorders	1,115	1,291	+176	+15.8%
Headache/Migraine	760	926	+166	+21.8%
Muscular/Skeletal	609	755	+146	+24.0%

Table 10: Top Dorset Categories for 2024-25.

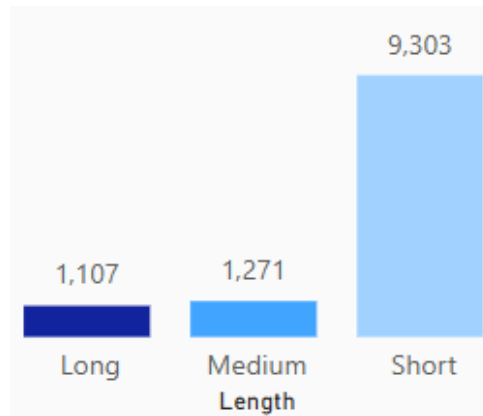
- 4.51 Respiratory is the category with the greatest volume of occurrences in both periods. Infectious Diseases (-30.9%) and Menopause (-45.5%) were the only categories to have a reduction compared to the previous period. Sickness occurrences have not reached the peak seen in December 2022, but have seen a steady increase in the 2024/25 months when compared with the previous periods. With the exception of August 2024 (908), which has a lower volume of sickness occurrences than August 2023 (973), with the greatest difference between the two months being in short term sicknesses volumes.



Graph 2: Sickness occurrences by month.

- 4.52 Short term sickness is the most commonly recorded occurrence length, in 2024/25 it accounted for 79% of sickness. Within short-term and medium-term sickness lengths, Respiratory is the most commonly recorded category accounting for 40% of short-term sickness and 28% of medium-term sickness. However, in long-term sickness Psychological Disorders and Muscular/Skeletal

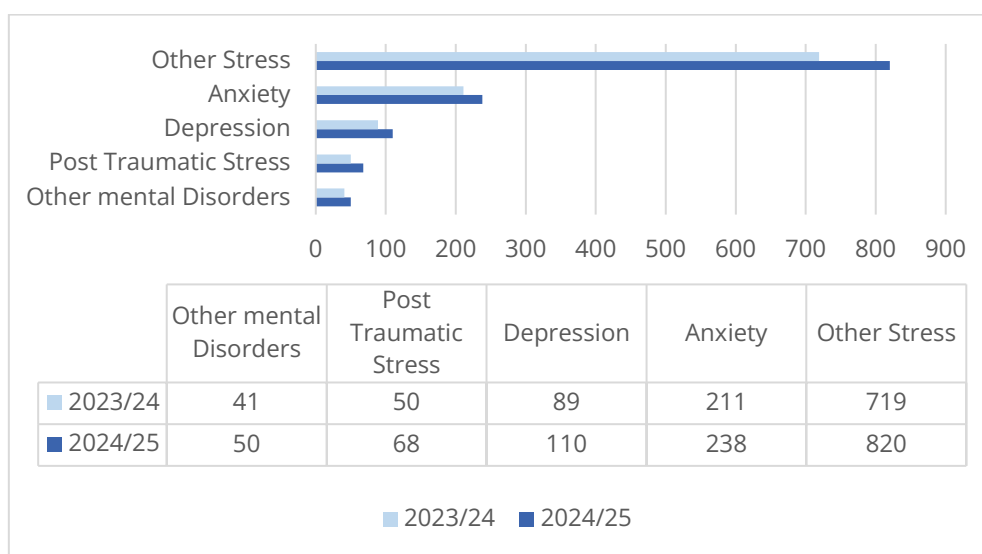
are the most commonly recorded categories accounting for 55% and 18% of long-term sickness respectively.



Graph 3: 2024/25 sickness occurrences by the length of occurrences (Short 1-7 days, Medium 8-27 days and Long 28+ days).

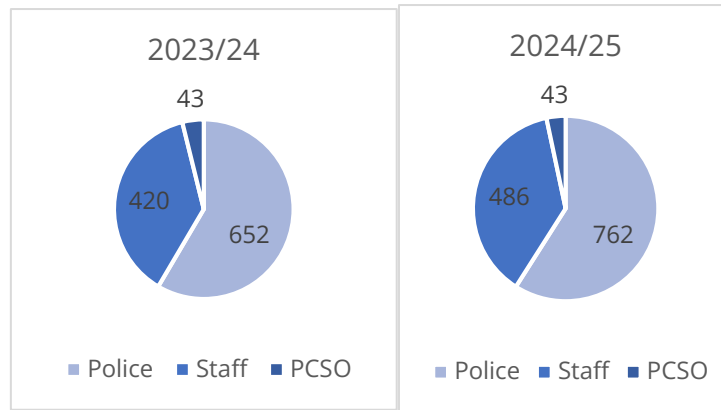
4.53 There are three staff types recorded for sickness; Police, Staff and PCSOs. Police have the greatest volume of sickness occurrences, when broken down by length. However, when broken down by category, Staff record the highest volume in a number of categories: Miscellaneous, Ear/Eye, Nervous System Disorders and Menopause. Despite Police recording the highest volume of sickness occurrences, they have the lowest number of occurrences per 100 FTE in both the current (113.1) and previous periods (98.1).

4.54 Psychological Disorders account for 11% of the total sickness in 2024/25, with the sub-category of other stress being the most frequently recorded of the five sub-categories.



Graph 4: Psychological Disorders by sub-category.

- 4.55 The volumes of psychological sickness has increased in all staff types, apart from PCSO's which has remained stable with no change in volume between 2023/24 and 2024/25. Police have had an increase of 17% and staff an increase of 16%. The occurrences of Psychological sickness are greater per 100 FTE for PCSO's (19.3) than for Staff (16.6) and Police (16.2).



Graph 5: Psychological Disorder volumes broken down by staff type.

- 4.56 **Learning and Development:** L&D teams work closely with internal and external partners to deliver high quality learning programmes that meet the changing needs of national, regional and force requirements. The Training Prioritisation Board (TPB) has reviewed, approved and overseen the implementation of new training programmes. It assists with prioritising demands on training design, training delivery and the management of officer abstractions. Blended learning is in place to ensure efficient and effective delivery. Governance remains in place for our training programmes to ensure we are meeting the business needs and prioritising demand e.g. Crime Academy & Investigation & Intelligence Capabilities Board for Investigation, Tier 1 & 2 meetings for mandatory training, Leadership Academy Strategy Group for Leadership Training etc.
- 4.57 In 24/25 L&D have delivered 5,786 classroom-based training courses across a range of 584 different course types, which resulted in 48,440 course completions. We have provided 351 different self-directed / e-learning courses, which have been completed by 120,667 individuals. Over 1,000 individuals have been assessed through accreditation programmes.
- 4.58 Twelve months ago the TVP Leadership Academy was launched and we now mark the first anniversary which is a key milestone in our commitment to developing confident, capable, and compassionate leaders across the force. Since its inception, the Leadership Academy has been instrumental in providing tailored support for both new and aspiring leaders through structured pathways, practical tools, and targeted development initiatives. Over the past year, we have achieved the following:

- created the Leadership Academy Hub: A dedicated learning and development centre to support the growth of all employees – nearly 14000 hits so far on just the landing pages.
- expanded Coaching and Psychometrics Capacity: Offering tailored development to individuals and teams, helping more than 800 individuals thrive in their leadership journeys over the last year.
- implemented PushFar: A new coaching and mentoring 'matching' platform and enabling enhanced leadership and support individual development by using the existing skills and experience across the force, embedding a coaching and mentoring culture in TVP.
- launched the Inclusive Leadership Two Day Course: A comprehensive two-day program designed to support Continuing Professional Development (CPD) for existing leaders.
- invested in Insights Discovery: A team development tool to improve leadership, communication and collaboration.
- enhanced the 360 Feedback Tool: Improving the depth and effectiveness of feedback for leadership growth.
- First Line & Midline Leaders Development Programme: Has been fully endorsed and licenced for deliver in TVP.

4.59 Plans on the horizon, include the introduction of new and improved 360 feedback questionnaires linked to COP Leadership Standards, CPD initiatives for existing leaders, the development and implementation of a TVP delivered Senior Leadership Programme, the launch of the Developing Potential initiative and DC mentoring schemes.

4.60 Over the past 12 months we have delivered CPD to front line officers on Rape & Sexual Assault, Missing, Voice of Child, Case Files, Op Vigilant, Domestic Abuse Risk Assessment and 'Conversations in Policing which included, 'Difficult Conversations' (delivered by the Negotiator cadre).

4.61 In addition, in support of the Trust & Confidence agenda, we have trained 2,539 frontline officers on 'Black History' which covered the history of policing Black and minority ethnic communities in England, aiming to improve understanding of historical legacies and their impact on contemporary policing. It stressed the importance of community knowledge and self-reflection to maintain police legitimacy.

4.62 We have also delivered Race Equity and Active Allyship training to 1,628 leaders aimed at deepening understanding of race, racism, and anti-racism and covering defining race, recognising racism, and understanding white privilege. It included activities on micro aggressions and creating inclusive workplaces, emphasising psychological safety and self-reflection. Practical tools like the CAR model and 4D's intervention toolkit were provided to address discriminatory behaviours.

- 4.63 We have rolled out the Healthy Team Culture programme more widely from just supervisors to frontline officers. The training addresses policing culture concerns, aiming to create a respectful workplace and improve understanding of police conduct issues. It covers factors affecting team culture, including social media misuse, and provides actions to support a healthy team culture. So far, 2,038 line managers and 397 non-managers have been trained.
- 4.64 In the last 12 months, we have launched the new Police Constable Entry Programme (PCEP), the new Detective Constable Entry Programme (DCEP) and the new Police Constable Degree Apprenticeship (PCDA) which involved procuring a new Higher Education Institute (the Police Education Consortium). These programmes have received positive feedback and are enabling high assessment scores.

5. Key areas of priority for 2025 - 2026

- 5.1 Looking ahead the key 'people priorities' will continue to be to deliver the strategic aims and activities in the People Strategy and [TVP's 2025/26 Strategic Plan](#). Last year TVP simplified the plan to focus on four key pillars and these will remain the cornerstones in 2025/26: Valuing our People, Serving Victims, Fighting Crime and Building Trust.

Prioritising 'Valuing our People' enables the Force to put victims at the centre of everything. The five strategic aims in this pillar are:

- prioritise the welfare and continuous professional development of TVP officers and staff
 - continue to build a workforce that protects and represents Thames Valley communities
 - improve retention of officers and staff across TVP
 - effectively manage sickness levels and ensure consistent provision of appropriate work-based support
 - support operational readiness through improved use of organisational data.
- 5.2 A review of the People Directorate Operating Model, aligned to deliver the new People Strategy 2025-2030, will change the allocation of resources within the directorate, targeted to our people priorities. At the same time, it provides an opportunity to refocus and further enable line managers to increase their ownership of and focus on developing their teams.

- 5.3 The Force Review Programme has primarily focused on evolving the models of operational policing units, and this will continue to deliver efficiencies and productivity savings through more standardised approaches.
- 5.4 The Enabling Services Review, and outputs from the Deloitte programme of work, will be considered, and inform future changes across the enabling service departments: People, Finance, Tasking & Resilience and Estates.
- 5.5 A new national vision and policing reforms to existing models (at national, regional and local levels) alongside changes to governance, technology and infrastructures, and, specialisation at local levels, will drive ongoing change management demand and resource allocations

6. Future risks and mitigation

- 6.1 The World and UK economies will continue to impact on the labour market and financial wellbeing of the Force's workforce. The Thames Valley Police geographical area continues to be one of the highest cost of living places in the UK to live and work - making it unaffordable for many. Recruitment and retention remains a risk and increasingly individuals are choosing to change roles and careers more regularly in search of more freedom to determine how where and when they work, for better pay and an improved work life balance.
- 6.2 The complexity and volume of demands on policing, in all roles but particularly front-line delivery roles, makes a career in policing rewarding but very demanding. Increased demands across all people service delivery areas continues and remains challenging set against the ongoing requirement to deliver savings and efficiencies.
- 6.3 The newly elected Government has set out an ambitious programme of employment law changes, over the next two years, which will require the Force to review existing policies and employment practices. The changes and impact will become clearer as the draft legislation passes through the legislative process to become law.
- 6.4 Changes to the Police Vetting procedure in 2024, without the necessary legal powers for Chief Officers to lawfully dismiss officers who fail vetting, created risks and a difficult position to navigate. New measures that will make passing vetting checks a legal requirement for all serving officers, will be laid before Parliament at the end of April, and come into effect in May 2025.
- 6.5 Increasing representation and closing the gender and ethnicity pay gaps continues to be a priority but takes time to achieve.

- 6.6 The succession of national high profile and deeply troubling cases in policing has affected public trust and confidence in policing. The Force will continue to work long and hard to improve trust and confidence.
- 6.7 In the next four years, new specialised entry pathways into policing will be introduced, which will require design, development and implementation programmes of work.
- 6.8 Policing roles are both rewarding and challenging and this influences the health and wellbeing of the workforce. The external pressures on NHS and health services will continue with ongoing delays in access to and treatment times. The Force will continue to provide a range of services to promote positive wellbeing interventions to help prevent and/or return people to an improved state of health and wellbeing. However, the shortfalls in the UK health market is likely to affect overall force sickness levels, with the potential knock-on impact on performance. Given the increased demands, with the existing resources available, the Force will have to continue to focus on the areas of greatest need, with services in lower-priority areas reducing. Without changes to Police Regulations, the number of adjusted officers will continue to increase and make it increasingly hard to find suitable roles to engage them in.
- 6.9 The Peoplesoft upgrade (HR Computerised Information System), due for completion in April 2025, will ensure a more stable secure platform and software support, but it will not provide enhanced functionality or drive forward efficiencies and the use of AI.
- 6.10 The pace and associated demands of national, regional and force level changes will continue. This will require additional ongoing resources to scope, design, deliver and implement change programmes. New Programme and/or APP bids will be required to resource additional work streams going forward. Associated with this is the ongoing requirement to find Force and directorate level savings that will impact on services and service levels provided in the future.
- 6.11 The work outlined in this report alongside the governance and risk management processes, will drive activity, performance and manage risks.

Nicole Cornelius
Director of People
2 May 2025
End



Joint Information Audit Committee

Annual Health & Safety Report 2024/2025

Strategic Development Department

1. In summary

- 1.1. This annual health & safety report for Thames Valley Police for the period 2024-2025 forms part of the governance arrangements for the Chief Constable's Management Team (CCMT) and for the Joint Independent Audit Committee (JIAC). The Joint Independent Audit Committee (JIAC) provides independent assurance that an adequate and effective health & safety policy and management framework are in place to discharge legal duties.
- 1.2. This report sets out:
 - The governance and accountability arrangements for health & safety.
 - The strategic direction and key areas of priority for 2025-2026.
 - A summary of the health & safety performance for 2024-2025.
 - Future risks and mitigations.
- 1.3. In 2024-2025, our efforts were directed towards fire safety compliance through the implementation of the fire safety improvement plan. We have also focused on improving the current health & safety incident reporting and investigation processes to support our risk management framework as well as our organisational learning process. Conversely, health & safety assurance activities, especially health & safety internal audits, have slowed down due to resourcing fluctuations in the Health & Safety team.
- 1.4. Health & Safety Performance in 2024/2026 remained consistent, with slight increases in the numbers of accidents (+10.6%) and assaults (+3.4%). It is worth noting, however, that the incident rate of the assaults has remained stable at 61.15 assaults per 1000 persons. Work-related illnesses have decreased by 23.6% and near misses have remained consistent. Assaults continue to be vastly under-reported and will be one of the key areas for improvement for 2025-2026 as the Health & Safety team works with relevant Product Managers to access real-time data on assaults.

- 1.5.** In 2025-2026, we will continue to focus on fire safety as well as on lithium battery safety. We will continue to develop the health & safety assurance programme to increase the number and organisational scope of the health & safety internal audits.

2. Governance & Accountability for Health & Safety

- 2.1.** The Health & Safety team consist of three Health & Safety Specialists and a Health & Safety Assurance Officer, reporting directly into a Health & Safety Lead, who reports into the Deputy Head of Strategic Governance. The team act as an enabling health & safety function, offering specialised advice and guidance across Thames Valley Police in relation to force wide health & safety matters.
- 2.2.** Although resource fluctuations within the team have prevented the team from maximising their capability, when at full establishment the structure will increase the team's capacity and will improve the resilience of the function. This will improve internal audit capabilities and plans to refresh and re-energise the assurance programme to identify best practice and areas of non-compliance are underway.
- 2.3.** The new structure also allows for a more collaborative approach between departments, which will drive the objective to embed and continually improve on strengthening the Health & Safety culture across the force.
- 2.4.** Health & Safety incident and performance data is presented and reviewed at the Health & Safety Governance Board and the team have adopted a risk management framework that reflects that of the strategic risk register.
- 2.5.** A clear Health & Safety Development Plan has been created, with actions to address each area requiring improvement. Details are provided throughout this report.

3. Health & Safety Strategic Direction

- 3.1.1.** In 2023, we have developed our health & safety strategic development plan which focuses on five critical enablers, aligned with the HSE core elements for effectively managing health & safety ([Managing for Health & Safety - HSG65](#)). Each year we have reviewed and improved the strategic development plan to ensure it remains aligned with the force's mission, vision, and strategic objectives in order to successfully integrate the

management of health & safety with the general governance system of Thames Valley Police, as recommended within the *National Police Chiefs' Council, Police Health & Safety: A Guide for Chief Officers* (2019).

3.1.2. Each critical enabler within the health & safety strategic development plan covers key aspects of our health & safety management system and aim to drive our health & safety objectives. The critical enablers are; Governance & Risk Management, Culture & Leadership, Health & Safety Competence, Consultation & Engagement, and Continual Improvement.



Figure 1: Health & Safety Critical Enablers. Source: Health & Safety Strategic Development Plan.

3.1.3. These critical enablers aim to support the full implementation of the force's health & safety operating model, focused on health & safety as an enabling function and sustained by robust governance and assurance arrangements.

3.1.4. The critical enablers also aim to enhance the governance oversight of performance of the Thames Valley Police health & safety management system as well as to strengthen our ability to manage both operational and organisational risks.

3.2. Critical Enabler 1: Governance & Risk Management

Aim: To implement a strategic risk management framework to systematically identify, manage, and prioritise risk to support the Force's vision to be an excellent police force trusted by all our communities.

3.2.1. Health & Safety Governance

3.2.1.1. Health & safety governance is essential to maintain oversight of the health & safety function and performance to ensure we remain aligned with the TVP mission, values, strategic plans, and performance expectations. Effective governance arrangements also allow us to keep aspiring towards continual improvement by promoting clear

accountability in relation to agreed outcomes and by preventing stagnation and complacency.

3.2.1.2. In 2023-2024, the TVP health & safety governance structure has also been developed to enable us to provide assurance on the adequate direction of health & safety and to ensure an adequate oversight of health & safety performance. Since then, efforts have been made to achieve consistency with the health & safety governance board meetings which are now regularly taking place every quarter and feature a management information dashboard which includes a summary of health & safety incident data, legislation updates, general health & safety performance, key health & safety issues & risks, and relevant organisational learning.

3.2.1.3. In 2024-2025, we focused heavily on the development of our data collection process to improve the accuracy and consistency of the data as well as to expand the type of data collected and the suite of key performance indicators (KPIs) to include both leading and lagging indicators. Although the collection of data has improved greatly, efforts are still being made to improve the data collection process and to address some gaps.

3.2.1.4. In April 2025, a new PeopleSoft version is being released. Health & safety have worked closely with the system developers and the Business Change Project team to streamline the health & safety incident reporting process and to enhance the quality of the data collection. We expect that these changes will positively impact the consistency of the data collected.

3.2.2. Health & Safety Risk Management

3.2.2.1. Effective and informed risk-based decision making is key to support and enable policing operations and services. In 2023-2024, we focused on the implementation of a systematic risk management process centred in the proactive identification, comprehensive assessment, and effective management of health & safety issues and risks. In 2024-2025, we developed the risk management process to align it with the force's risk framework and to support the effective escalation of issues and risks. Significant issues and risks are discussed at the health & safety governance board meetings and any decisions (to escalate, maintain, or close) are made by the chair of the board (the Director of the Strategic Development Department). The outputs of the Health & Safety

Governance Board are taken to the Risk, Improvement, and Learning (RIL) meeting, chaired by the Deputy Chief Constable (DCC) to be further discussed. Agreed changes to the health & safety issues and risks are included within the quarterly health & safety risk report to Chief Constable Management Team (CCMT).

3.2.2.2. In 2024-2025, we have also improved risk assessment reporting to increase transparency. Risk assessment compliance is reviewed quarterly at the Health & Safety Governance Board. As the health & safety performance framework evolved to include risk assessment compliance and performance was reviewed quarterly, concerns around risk assessments ownership have emerged. The Health & Safety team have been struggling to identify those responsible for the risk assessments (risk assessment “owners”) leading to a drop in compliance to 85%. There are several potential causes for this drop in compliance, including:

- Risk Assessments are completed by single “authors” and not linked to specific job roles or responsibilities nor to specific departments/areas. This leaves a gap when people either move internally (to other departments/roles) or leave the organisation.
- Lack of awareness from management and leadership in health & safety roles & responsibilities, including the requirement to manage health & safety within their areas of control (which includes ensuring risk assessments are undertaken for the roles/tasks/activities within their areas of control). This will be addressed by the introduction of the health & safety management training which has been created by Health & Safety team in conjunction with the learning & development team. The training was expected to have been trialled in 2024-2025 but due to resource prioritisation it is now expected to be trialled in 2025-2026.

3.2.2.3. This issue – including those risk assessments identified without “owners” – has been raised at the RIL meeting and “owners” for the risk assessments have been proposed. The Health & Safety team have also reviewed all risk assessments to identify those without owners and to identify which departments/areas of the force are responsible for each one to support going forward. A new risk assessment index has been published on SharePoint.

3.2.2.4. This issue has now been mostly resolved with risk assessment compliance around 91%. This issue is, however, still being monitored.

	Compliance
Outstanding	7 (4.2%)
In Progress	8 (4.8%)
Overall Conformance	95% (91%)
Total	166

Table 1: Risk assessment compliance 2024-2025. SOURCE: Data from the risk assessment index. RAG Status: Green = 80% or more; Yellow = between 70%-80% (excl.); Red = under 70%.

3.3. Critical Enabler 2: Culture & Leadership

Aim: To develop a positive health & safety culture with strong, active, and visible commitment from senior leaders who are able to demonstrate ownership and proactive risk-based decision making in health & safety matters.

3.3.1. Leadership

3.3.1.1. In 2024-2025, we have continued to embed health & safety as an enabling function by supporting TVP senior leaders and managers to own the issues and risks within their areas/departments and to effectively address them with the support and guidance of the Health & Safety team.

3.3.1.2. In 2024-2025, alongside the area/departmental changes implemented through the Force Review programme, the Health & Safety team has focused on improving the local health & safety performance data set from the local HSE committees. The changes include a bigger focus on trend analysis and risk management to support TVP senior leaders, managers, and supervisors manage key issues and risks within their areas/departments. We will continue to implement these improvements locally as the Force Review programme progresses.

3.3.1.3. In 2025-2026, we will continue to enhance our engagement efforts with senior leaders, managers, and supervisors across TVP to drive health & safety awareness across the organisation.

3.3.2. Health & Safety Culture

3.3.2.1. The Force has a long-term objective to develop and promote a culture that supports the health & safety management system and its strategic intent. In 2024-2025, a health and safety culture improvement plan has been developed to be presented at the RIL meeting. However, it was deemed that, due to the strain on resources to support the current fire safety improvement plan, it would be best to postpone until the fire

safety improvement plan is completed. However, during the course of the fire safety improvement work, there is focussed work to embed and promote the understanding around Health and safety and everyone's role within the organisation in this. Regular health and safety briefings have taken place with our Chief Constable's Management Team (CCMT) but also to senior leaders. This enables key messages and learning to be disseminated to the wider organisation.

3.3.2.2. The health and safety team will engage with the Force's Behavioural Science Unit to support with the strategies and interventions at the centre of the health and safety culture improvement plan. The plan will then focus on identifying local champions/stakeholders and on assessing the culture maturity level of each area to inform the local action plans. The health and safety culture improvement plan also aims to set up focus groups and to empower people across the organisation to raise concerns and to bring ideas for improvement.

3.4. Critical Enabler 3: Learning & Development

Aim: To inspire and support our people to develop their health & safety skills, knowledge, and awareness to enhance health & safety performance.

3.4.1. Health & Safety Training & Competence

3.4.1.1. In 2024-2025, we have focused on the analysis of PPST Incidents (please see 5.6. *Health & Safety Training*) and on the provision of bespoke training sessions to prioritise areas of risk. In 2024-2025, the Health & Safety team attended CPD events to provide training on health & safety incident investigations and have provided training to the fire safety compliance leads and the fire safety SPOCs.

3.4.1.2. In 2025-2026, we will focus on health & safety training for leaders, managers, and supervisors. The focus will be on continuous health & safety training and development instead of singular compliance events.

3.4.2. Health & Safety Information

3.4.2.1. In 2024-2025, we have continued to build the new health & safety page on SharePoint. As part of these efforts, the health & safety manual and associated processes and procedures are being reviewed and developed. In 2025-2026, we will continue our efforts of reviewing and updating the

health & safety manual and all its associated processes and procedures and improving the accessibility to health & safety information.

3.5. Critical Enabler 4: Consultation & Engagement

Aim: To achieve effective and sustained communication & engagement at all levels to enhance visibility of health & safety matters and to support the development of a positive health & safety culture.

3.5.1. Communication with the Force

3.5.1.1. In 2024-2025, we focused on enhancing health & safety communication and engagement by continuously improving the Health & Safety Governance Board meetings and the local HSE committee meetings. Outputs from the local HSE committee meetings are included within the Health & Safety Governance Board meetings and any high risks and recurrent issues are escalated within the meeting. In 2025-2026, a breakdown of local performance will be added to the Health & Safety Governance Board meetings.

3.5.1.2. The Health & Safety team has established monthly health & safety meetings to ensure that any health & safety matters (inc. issues and risks) that require attention are addressed.

3.5.2. Communication with Stakeholders

3.5.2.1. In 2024-2025, we have continued to focus on enhancing collaboration between key departments, including property services, wellbeing, and the occupational health unit who provide invaluable support to the management of health & safety within Thames Valley Police. In the past year, the Health & Safety team is working closely with Property Services to improve fire safety arrangements and agree on a collaborative approach to manage fire safety. The Health & Safety team has also been working closely with the Wellbeing team to develop a “stress and trauma at work” risk assessment to underpin the guidance created by the Wellbeing team.

3.6. Critical Enabler 5: Continual Improvement

Aim: To proactively monitor and review our health & safety management system to demonstrate compliance and to go beyond by reflecting on significant trends and lessons learnt and by focusing on continual improvement.

3.6.1. Health & Safety Assurance Programme

- 3.6.1.1.** In 2024-2025, we set out to expand our health & safety internal audit programme – by increasing the frequency of the internal audits – and to improve the nonconformities management process to become more proactive in the monitoring of actions. However, due to a member of the Health & Safety team retiring early in 2024, the audits have slowed down to enable the team to support operational policing effectively. The HSE Assurance and Incident Officer has recently also stepped down from the position and a new HSE Assurance and Incident Officer is due to start mid-May. There may need to be a prioritisation of the focus of the team based on risk and the progress of the fire improvement plan during the course of the year.
- 3.6.1.2.** As a result of the changes, a risk-based approach was implemented and the health & safety internal audits were carried out mainly in high-risk areas to assess compliance and to support continuous improvement, including audits to fire safety (inc. a gap assessment) and DSEAR (Dangerous Substances and Explosive Atmospheres Regulations 2002) which have resulted in the identification of force non-compliance. This triggered the fire safety improvement plan.
- 3.6.1.3.** In 2025-2026, we are hoping to reinstate in full the health & safety internal audit plan and to reach our yearly target of 24 audits. We will also review the health & safety internal audit plan and the nonconformity management process to enable the proactive monitoring of internal audit findings.
- 3.6.1.4.** Workplace inspections on buildings are conducted by the HSE Specialists on a regular basis to provide assurance that the health & safety management system is working as intended and to identify areas of non-compliance as well as areas for improvement. The inspections follow a risk-based approach to enable the prioritisation of resources and effective risk mitigation. Every year, all high-risk sites are inspected whilst medium-risk sites are inspected every two years, and low-risk sites are inspected every three-years. Serious health & safety incidents, recurrent issues, emerging high-risks, or findings from internal audits or inspections will trigger a workplace Inspection regardless of risk score. In 2025-2026, we will focus on improving compliance with the inspection and to introduce a shared action tracker for the inspection actions to monitor the actions until completion. The shared action tracker has been

trialled by one of the HSE Specialists in 2024-2025 and has received positive feedback from the LCU/departments.

3.6.2. Health & Safety Organisational Learning

3.6.2.1. In 2024-2025, efforts have been made to embed a health & safety organisational learning process across Thames Valley Police. Outcomes/findings from health & safety incidents, workplace inspections, and internal audits as well as outcomes/findings from external sources (inc. from other Forces) are being shared internally, as relevant, and being discussed at the Health & Safety Governance Board meetings and at the local HSE committee meetings. In 2025-2026, efforts will be made to create a formal communication of health & safety organisational learning via the SharePoint health & safety area.

3.6.2.2. In previous years, further action form improvement has been identified for the health & safety incident reporting and investigation process to improve their scope and outcome(s). In 2024-2025, we have worked closely with the PeopleSoft system developers and the Business Change Project team to develop the health & safety incident reporting process. Changes include the development of the investigation form to better guide the line managers and supervisors completing the investigation. The form addresses not only the cause of the incident but also any contributory factors, previous incidents/concerns, organisational learning, and recommendations to prevent reoccurrence.

4. Summary of Health & Safety Performance 2024-2025

4.1. The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR)

4.1.1. RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) places duties on employers, and their nominated "Responsible Person" for health & safety, to report certain serious workplace accidents, occupational diseases and specified dangerous occurrences.

4.1.2. During the 2022-2023 health & safety JIAC report meeting, a concern was raised regarding the number of RIDDORS presented as it seemed low in comparison with other forces. Following an investigation into the data, we have established that Thames Valley Police was under-reporting the "over 7 days" RIDDORS. The findings have been addressed accordingly but, as a

result, the pre-2023/24 data is not sufficiently reliable for accurate data analysis.

- 4.1.3.** In 2024-2025 there were 37 RIDDOR reports, a very slight increase (3%) from the 36 registered in 2023-2024. The distribution of RIDDOR Reports is across “accidents” (68%), with “assaults” (24%) and work-related illnesses (8%).

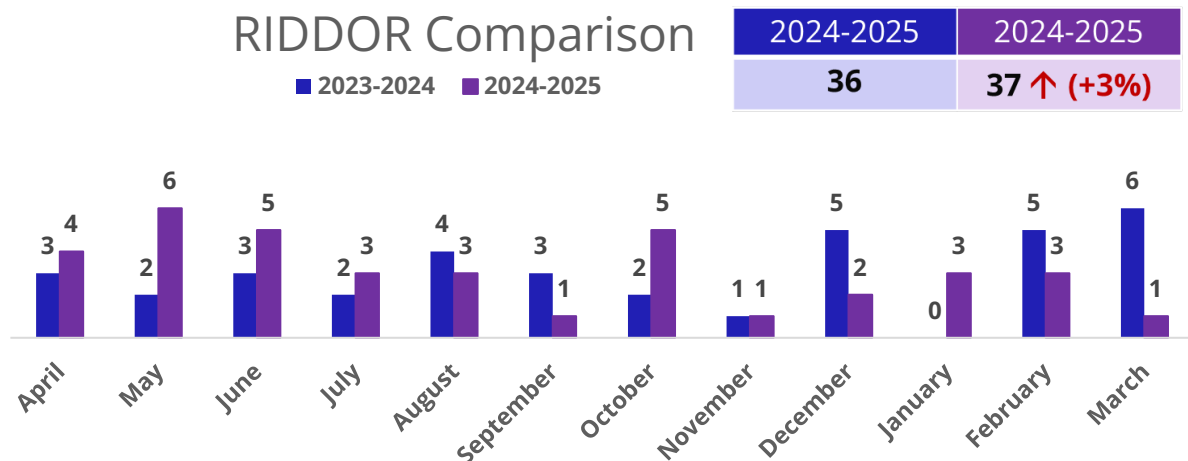


Chart 1: RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) comparison data for 2023-2024 and 2024-2025. SOURCE: Data from RIDDOR reports to HSE.

- 4.1.4.** In 2024-2025, the type of RIDDOR reports were distributed between “specified injuries” (46%) and “over 7 days” (54%). this represents a big shift from the previous year 2023-2024 where most RIDDOR reports were “over 7 days” (78%).

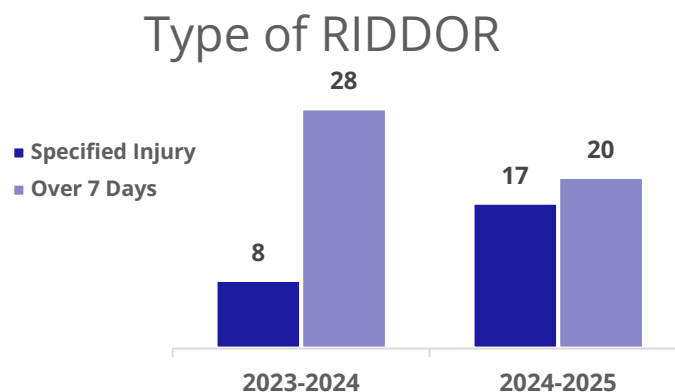


Chart 2: Type of RIDDOR Injuries for 2023-2024 and 2024-2025. SOURCE: Data from RIDDOR reports to HSE.

- 4.1.5.** The types of incidents that led to RIDDOR Reports in 2024 are distributed as per the chart 3 below. The most common type of incidents were “assaults” (27%), “training” (24%), and “police vehicle incident” (19%). Together they represent 70% of the types of incidents that led to RIDDOR

reports. In 2023-2024, “assaults” (17%) and “training” (17%) also featured in the top 3 most common types of incidents. This trend has increased.

4.1.6. In 2023-2024, “slips, trips, and falls” (22%) was the most common type of incident which features in fourth (16%) in 2024-2025. This trend has slightly decreased.

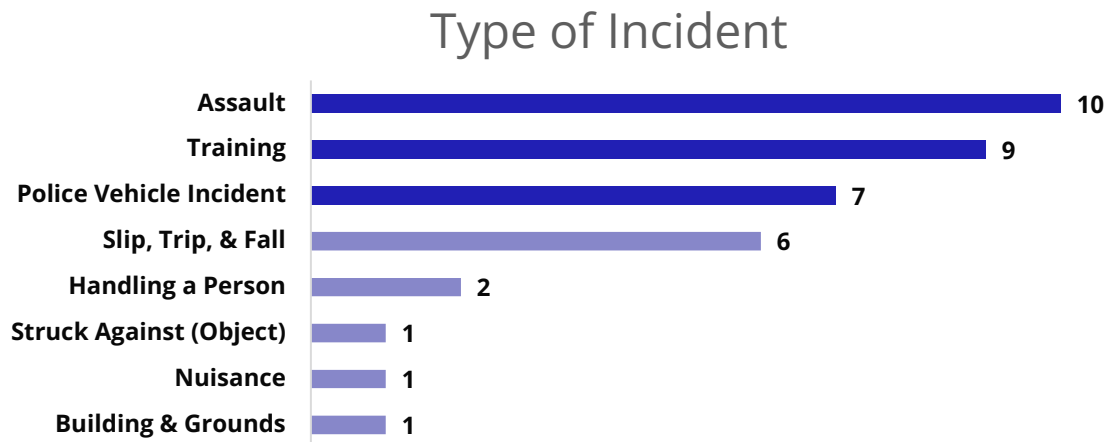


Chart 3: Type of incidents that led to RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) Injuries for 2024-2025. SOURCE: Data from RIDDOR reports to HSE.

4.1.7. The most common type of injury was “bone fracture” (38%) with “strains & sprains” (19%) as the second most common type. “Wrist” (16%), “lower limb” (14%), and “head” (14%) are the three main areas of the body where the injuries have occurred.

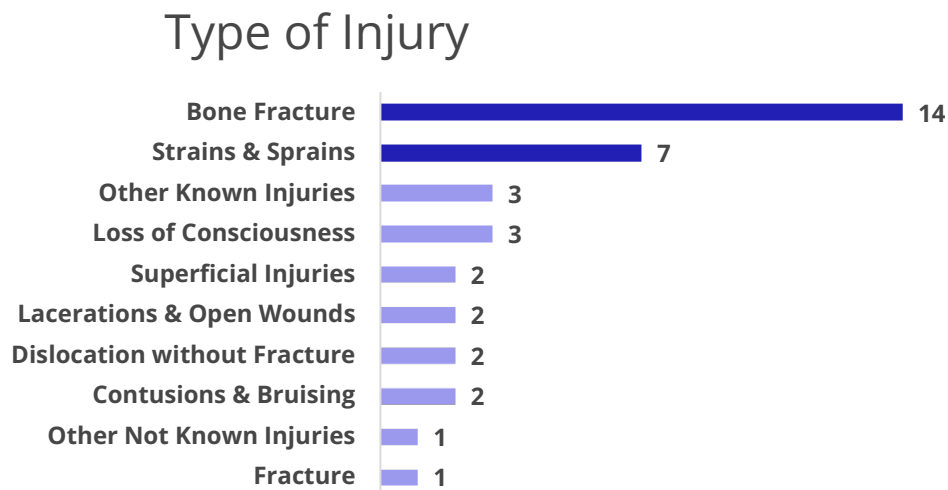


Chart 3: Type of injury (specific) for 2024-2025. SOURCE: Data from RIDDOR reports to HSE.

4.2. Health & Safety Accidents

- 4.2.1.** In 2024-2025 there were 396 accidents, a 10.6% increase from 2023-2024. The distribution per role is as follows: 296 accidents (75%) to police officers, 1 accident (0.2%) to police specials, 92 accidents (23%) to police staff, and 7 accidents to (1.7%) temporary staff. There has been an overall increase in accidents across all roles, except for police specials.

Police Officers	Police Specials	Police Staff	Temporary	Total
296 ↑ (+11.3%)	1 ↓ (-83.3%)	92 ↑ (+13.6%)	7 ↑ (+40%)	396 ↑ (+10.6%)

Accident Comparison

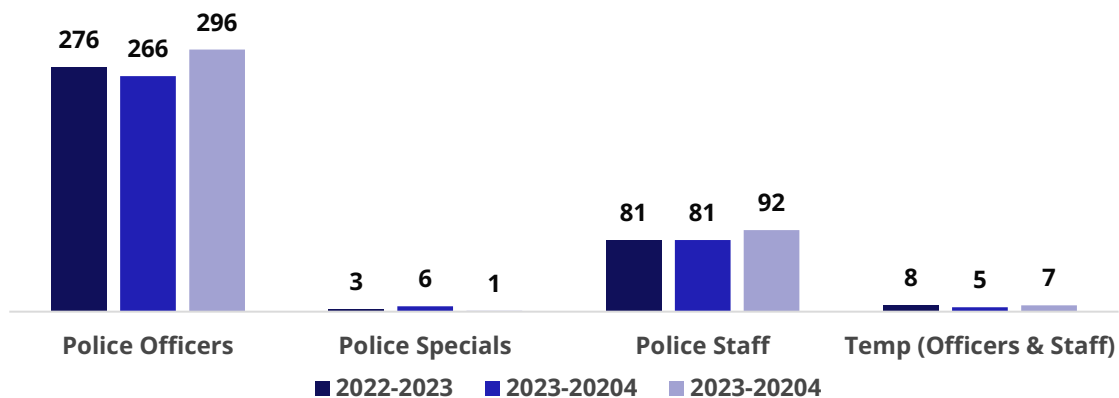


Chart 4: Number of accidents in 2022-2023, 2023-2024, and 2024-2025. SOURCE: Data from PER10 reports from PeopleSoft.

- 4.2.2.** In 2024-2025, the most common category of accident was “training injury” (26.8%), “slipped, tripped or fell - same level” (14.6%), and “injured whilst lifting/handling an object” (7.6%).

Category of Accident



Chart 5: Category of accidents for 2024-2025. SOURCE: Data from PER10 reports from PeopleSoft.

4.3. Health & Safety Assaults

4.3.1. In 2024-2025, there were 516 assaults, a 3.4% increase from 2023-2024. the distribution per role is as follows: 474 assaults (91.9%) to police officers, 4 assaults (0.8%) to police specials, 36 assaults (7%) to police staff, and 2 accidents to (0.4%) temporary staff. There has been a slight (5.8%) increase in assaults to police officers and a significant (350%) increase in assaults to police staff. Conversely, assaults on police specials have decreased by 89.7%.

Police Officers	Police Specials	Police Staff	Temporary	Total
474 ↑ (+5.8%)	4 ↓ (-50%)	36 ↓ (-7.7%)	2 ↓ (-50%)	516 v (+3.4%)

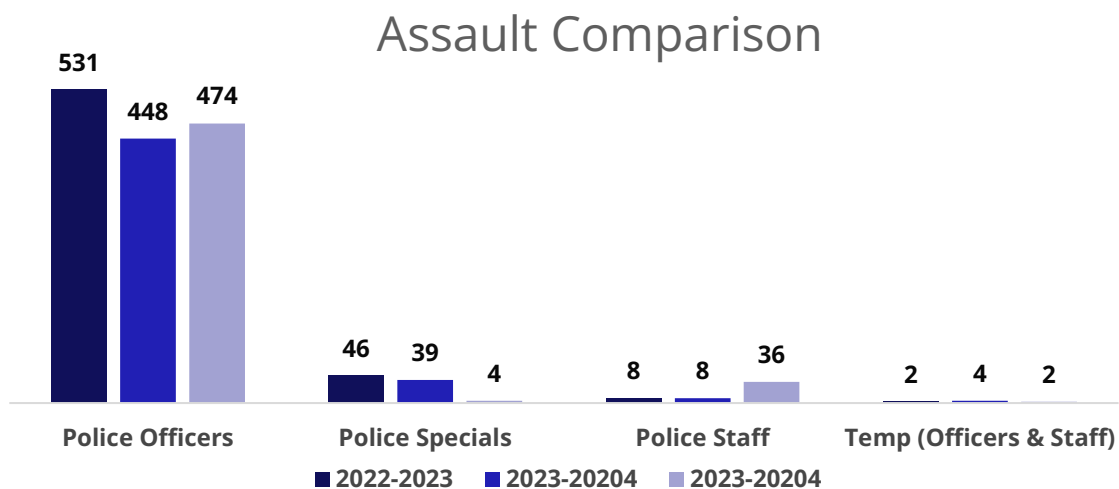


Chart 6: Assault comparison by role for 2022-2023, 2023-2024, and 2023-2024. SOURCE: Data from PER10 reports from PeopleSoft.

4.3.2. The main methods of assault were “other” (31.2%), kicked (23%), and spat at (17.4%). from the “other” methods, the most common were “pushed” (about 15%), “thrown object” (14.3%), and “grabbed” (8.7%). The main places of assault were “public - in street” (34.9%), “police premises – custody” (23.6%), and “private dwelling” (16.3%).

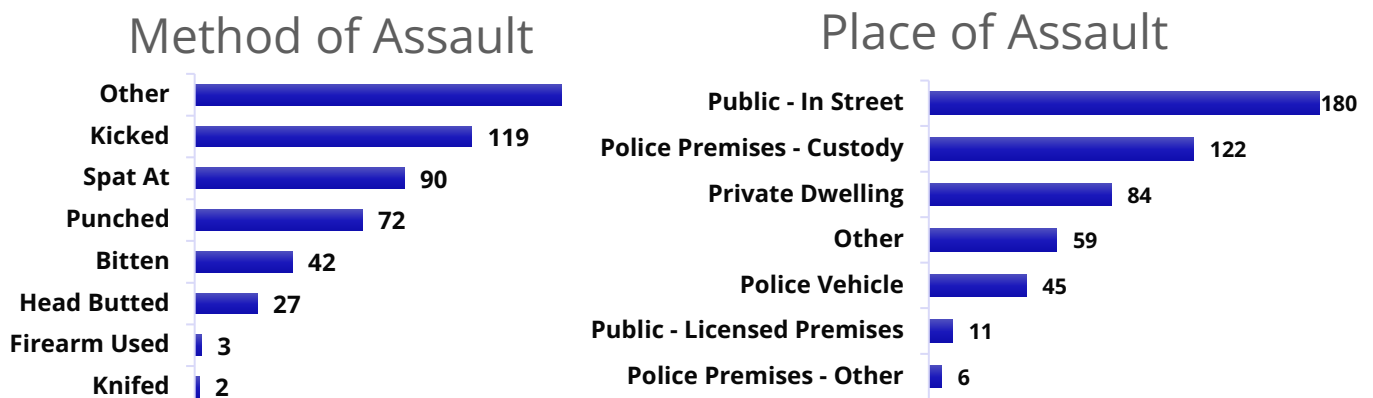


Chart 7 and 8: Method of assault and place of assault for 2023-2024. SOURCE: Data from PER10 reports from PeopleSoft.

4.3.3. Around 31% of assaults resulted in injury. The most common types of injury were “bruising of (body part)” (15.9%), “pain in (body part)” (9.4%), and “scratch on (body part)” (8%), and “cut/laceration of (body part)” (8%). The “neck” (23.9%), “face” (15.9%), “lower arm & wrists” (14.5%), and “upper arm & elbow” (14.5%) are the areas of the body with the most injuries.

4.3.4. As in previous years, there has been a discrepancy in the data collected from NICHE reports and health & safety incident reports (PER10s). In 2024-2025, only around 29.8% of all assaults (reported through niche) were reported through the health & safety incident report system (PER10s). This represents an increase in non-reporting compared to 2023-2024 where the reporting rate was around 35%.

NICHE Assault Distribution

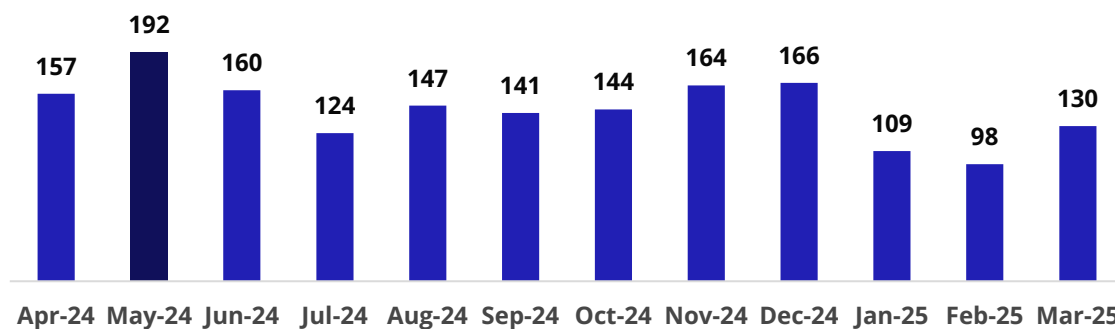


Chart 9: NICHE Assault distribution for 2024-2025. SOURCE: Data NICHE.

4.3.5. The Health & Safety team is liaising with the product lead for Pronto to find a solution for the assaults data discrepancy. Although PeopleSoft and pronto are incompatible, a potential solution to provide real-time visibility of assaults to the Health & Safety team may be an option.

4.4. Work Related Illnesses

4.4.1. In 2024-2025 there were 42 work related illnesses (WRIs), a 23.6% reduction from 2023-2024. The distribution per role is as follows: 25 WRI (59.2%) to police officers, 15 WRI (35.7%) to police staff, and 2 WRI (4.8%) to temporary staff. There has been an overall decrease in work related illnesses across all roles. The most common types of WRI are “strain” (14.3%), “pain in (body part)” (9.5%), and “infection – virus” (7.1%).

Police Officers	Police Specials	Police Staff	Temporary	Total
25 ↓ (-32%)	0 ↓	15 ↓ (-11.8%)	2 ↑	42 ↓ (-23.6%)

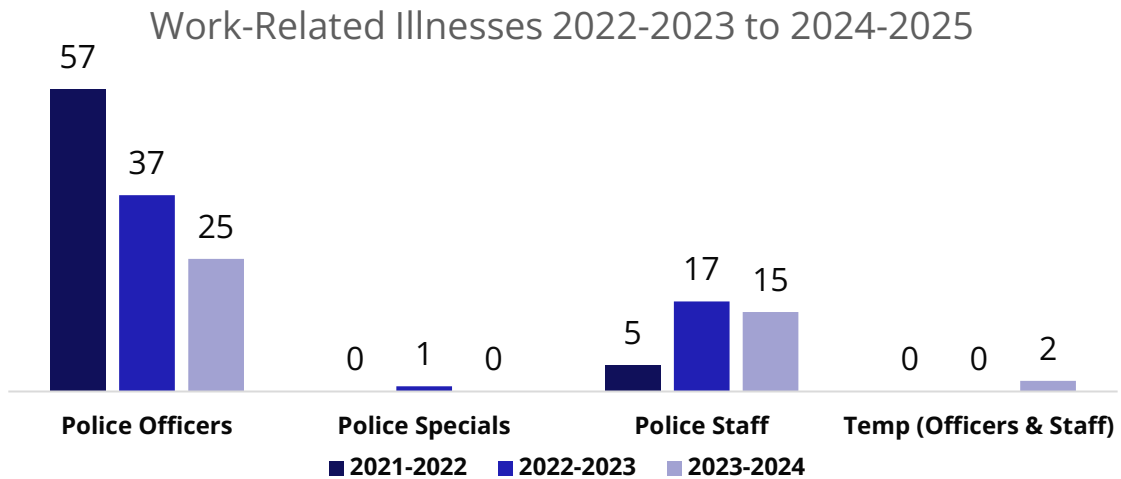


Chart 9: Work related illness comparison by role for 2022-2023, 2023-2024, and 2023-2024. SOURCE: Data from PER10 reports from PeopleSoft.

4.5. Near Misses

Police Officers	Police Specials	Police Staff	Temporary	Total
548 ↓ (+1.7)	7 ↓ (-53.3%)	141 →	5 →	701 ↓ (-0.1%)

4.5.1. In 2024-2025 there were 701 near misses, a 0.1% reduction from 2023-2024. The distribution per role is as follows: 548 near misses (78%) to police officers, 7 near misses (1%) to police specials, 141 near misses (20%) to police staff, and 5 near misses (0.7%) to temporary staff.

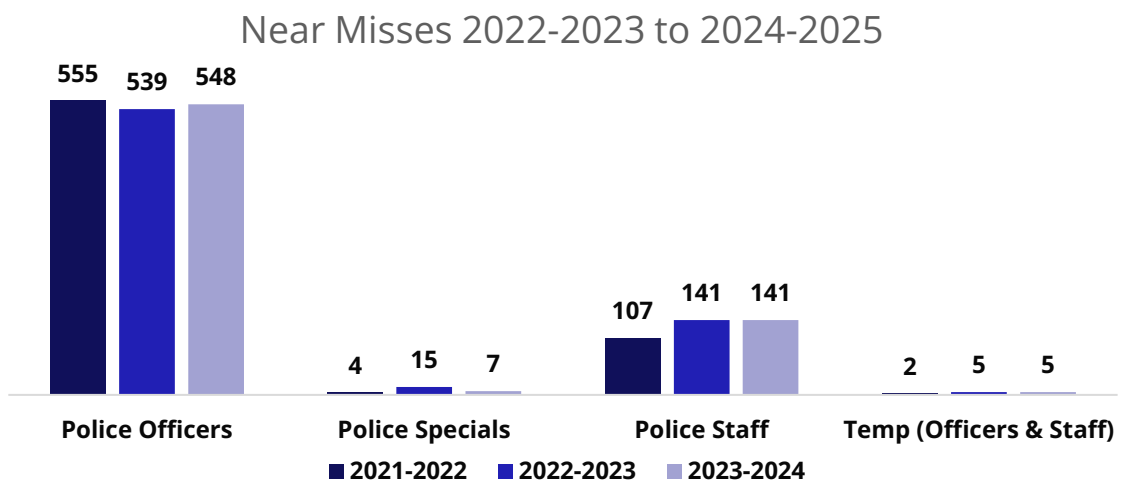


Chart 10: Near Miss comparison by role for 2022-2023, 2023-2024, and 2023-2024. SOURCE: Data from PER10 reports from PeopleSoft.

- 4.5.2.** The main types of near misses were 1) “custody incidents” (42.7%), 2) “control room procedure” (7.3%), and 3) “equipment defect” (6%).

Category of Near Miss



Chart 11: Category of Near Misses for 2024-2025. SOURCE: Data from PER10 reports from PeopleSoft.

5. Summary of Health & Safety Performance 2024-2025

5.1. Risk-Based Safety Site Inspections

- 5.1.1.** The HSE specialists and Property Services work together to ensure the safety of the TVP estate. Site inspections are conducted on all TVP owned occupied premises to identify areas of concern or improvement. During these inspections, there is a specific focus on the highest risk areas identified including fire safety and housekeeping standards. Site inspections are conducted following a risk-based approach with “high-risk” sites being inspected every year, “medium-risk” sites being inspected every two years, and “low-risk” sites being inspected every three years.
- 5.1.2.** In 2024-2025, we have improved building inspections reporting to increase transparency. Building inspections’ compliance is reviewed quarterly at the Health & Safety Governance Board.
- 5.1.3.** During the past year, the HSE specialists have raised concerns about maintaining compliance with building inspections. These concerns have been raised at the Health & Safety Governance Board and will be regularly discussed during one-to-ones and team meetings. Compliance is currently at 80% for all TVP owned and managed estate.

	Compliance
High-Risk Sites (Every Year)	100%
Medium-Risk Sites (Every 2 Years)	87%
Low-Risk Sites (Every 3 Years)	56%
Overall Conformance (TVP Owned)	80%

Table 2: Site inspections compliance 2024-2025. SOURCE: Data from the risk assessment index. RAG Status: Green = 80% or more; Yellow = between 70%-80% (excl.); Red = under 70%.

5.2. Fire Safety

5.2.1. In August 2024, the fire safety risk was raised from a medium-high (risk rating 8) to a high (risk rating 12). The main reason for this increase was a lack of confidence in the effectiveness of the force's fire safety arrangements as well as in the force's ability to comply with all applicable fire safety legal and regulatory requirements.

5.2.2. This lack of confidence has been brought by the investigation of two building evacuation incidents that occurred in the summer 2024. The investigation of the incidents triggered a fire safety audit and a fire safety gap assessment which highlighted weaknesses in the following areas:

- a) Documented Fire Safety Arrangements:** There is a lack of documented information on the force's fire safety arrangements which is a breach of paragraph 11(2) of [The Regulatory Reform \(Fire Safety\) Order 2005](#) and the section 2(3) of [The Health and Safety at Work etc. Act 1974](#).
- b) Fire Wardens:** The provision of fire wardens across the force has been affected after the implementation of the working smart programme (as a consequence of COVID-19) which has seen a rise in hybrid working arrangements across the force. This has resulted in a lack of fire warden cover across the force, particularly in buildings where predominantly office staff are present. This significantly impacts the force's ability to safely evacuate all buildings in the event of a fire and subsequently increases the risk to people.
- c) Local Emergency Plans:** The local emergency plans are neither suitable nor sufficient and require improvement. Collaborative working between Property Services and the Health & Safety team must be implemented to ensure all necessary elements (inc. those relating to the buildings and to people) are considered. The emergency plans should contain all relevant information necessary to support an emergency response and evacuation and are crucial

in identifying key roles and in determining the action(s) to follow in the event of a fire. The lack of effective emergency plans increases the risk to people and property and may significantly impact the force's operational capacity and service provision as well as the Force's reputation.

- d) Fire Safety Action Communication:** Communication on what to do in the event of a fire and during a fire alarm activation must be improved. Employers are legally required under paragraph 19 of [The Regulatory Reform \(Fire Safety\) Order 2005](#) to provide information, instruction and training to employees about fire precautions in the workplace.
- e) Fire Safety Governance:** There is a lack of fire safety governance across the force to regularly monitor and review fire safety performance.

- 5.2.3.** In November 2024, a fire safety improvement plan was created to address the findings of the fire safety audit and gap assessment. The programme allocated a risk-based rating to all force-owned buildings (high, medium, low) to support the prioritisation of the highest-risk buildings/sites.
- 5.2.4.** Simultaneously, a fire marshal procedure was devised, and a trial has started in HQ south (buildings A, B & D) to address the lack of fire warden coverage in buildings mostly affected by the introduction of hybrid working. The fire marshal procedure aims to build fire marshal stations across all buildings with a fire marshal high-vis vest and a simple set of instructions on what each fire marshal will have to do. This procedure relies on everyone across the force being trained to potentially take over the role of fire marshal at any time. A fire marshal roles and responsibilities page has been created on SharePoint and a short video explaining the procedure is being created to support force wide training.
- 5.2.5.** To drive the fire safety improvement plan at a local level, health & safety compliance leads, and health & safety SPOCs have been nominated across the force. Training for the compliance leads and the SPOCs was conducted in January, February and March 2025.
- 5.2.6.** A "fire safety gold group" – chaired by DCC Ben Snuggs and with representation from the Strategic Development Department and Property Services – has been established in November 2024 to drive

action and ensure accountability. A fire safety working group – with representation from the Strategic Development Department and from Facilities/Maintenance – has also been established in January 2025 to monitor progress on the actions from the fire safety internal audit and gap assessment, as well as new actions (inc. issues, risks, blockers and threats) arising from the implementation of the fire safety improvement plan.

5.2.7. The fire safety improvement plan is currently being rolled out across the force. To date, all “high-risk” sites/buildings have been engaged, including:

- Custody Suites (Crime and Criminal Justice):
- Labs (Forensics)
- Firing Ranges (JOU)
- Sulhamstead Training Centre (inc. Imbert Court)
- Workshops (CTC)

5.2.8. Engagement has also started on “Medium-Risk” Sites/Buildings, including:

▪ Abingdon Police Station	▪ Eynsham Hall PO
▪ Aylesbury Police Station	▪ Faringdon Police Station
▪ Banbury Police Station	▪ Henley Police Station
▪ Bicester Police Station	▪ Kidlington HQ South
▪ Bicester Traffic Base	▪ Milton Keynes
▪ Carterton Police Station	▪ Records & Evidence Centre (REC)
▪ Cowley Police Station	▪ St Aldates Police Station
▪ Didcot Police Station	▪ Thame Police Base - Unit 2
▪ East Oxford Police Office	▪ Witney Police Station

5.2.9. Challenges and blockers that have delayed the fire safety improvement plan are;

- a) Resources:** To support the fire safety improvement plan, the force has approved the budget for two agency workers for three months. However, due to vetting delays the fire safety improvement plan started in March 2025, rather than January 2025 as initially planned. One of the agency workers was then delayed until April. The H&S Assurance & Incident Officer was originally going to support the roll-out of the fire marshal procedure across the force. However, plans have changed with the H&S Assurance & Incident Officer role stepping down and reducing their hours to work only

for the region two days a week. We are currently in the process of recruiting a replacement to address the gap.

b) Governance: Based on the fire safety internal audit and gap assessment and the fire safety gold group meetings, it appeared that the key stages of the fire safety improvement plan were mainly 1) creating a force fire safety policy; 2) building the fire marshal stations across the force; 3) reviewing the current emergency plans to include fire safety procedures (what to do in the event of a fire); and 4) training all relevant person(s). However, when we started engaging with local areas, it became obvious that a lot more was missing, including site plans with the locations of all hazardous areas, fire safety equipment, fire alarm panel, etc. currently, the two agency workers are going to all buildings to create these site plans which will inform the emergency plans and the emergency response.

c) Roles & Responsibilities: There has been a few challenges in relation to the fire safety roles & responsibilities, particularly in relation to the roles of local facilities, incident controllers, and fire wardens/marshals. These are being regularly discussed and resolved at the fire safety working group. We are also liaising with the Oxfordshire, Buckinghamshire, and Berkshire fire & rescue services to better understand their expectations and to ensure that our fire safety arrangements are robust.

5.2.10. Currently, the fire safety improvement plan is being actively implemented across over 50% of the force sites. we aim to have all “high-risk” sites/buildings complete by the summer 2025, and “medium-risk” sites/buildings complete by the end of the year (December 2025), and all “low-risk” sites/buildings complete by March 2026. However, we are currently actively exploring more resourcing options to ensure that this improvement work is completed much sooner.

5.2.11. Other fire safety arrangements such as fire inspections and fire evacuation drills continue to take place as scheduled by the Facilities team. The previous fire risk assessment (FRA) external provider has ceased trading. As such, the force has put together a tender for fire risk assessment (FRA) services. The Facilities team took the opportunity to align it with a more robust public sector supplier framework. The specification is complete, and the tender documentation is due to be issued to the providers in the next few days. It is anticipated that a preferred provider is identified in early July, with assessment surveys to

begin as soon as possible thereafter, subject to TVP vetting of fire risk assessors nominated by the successful bidder. As an interim measure, the force has a vetted external supplier who can carry out fire risk assessments (FRAs) on an ad hoc basis to maintain compliance across the force.

5.3. Water Safety (Legionella Management)

- 5.3.1.** Property Services use the SMS Environmental compliance system (Opuz) to manage the legionella risk. Property Services hold monthly meetings with the water hygiene external consultant (SMS Environmental) which are attended by a member of the Health & Safety team. During these meetings, compliance is assessed against section 23 of the force health & safety manual. Meeting minutes are kept with any issues or concerns discussed as well as any actions raised to mitigate immediate risk.
- 5.3.2.** A water safety (legionella management) audit to assess legal compliance and conformance with internal processes and policies will be conducted in 2025-2026.

5.4. Asbestos Management

- 5.4.1.** Property Services manage asbestos containing materials (ACMs) which have been identified within some Thames Valley Police buildings. There is a formal contract in place with Lucion Services who provide support with managing the asbestos containing materials (ACMs) in relation to:
- Management Surveys of TVP buildings.
 - Preparation and checking of the Asbestos Management Plan.
 - Annual re-inspections of known ACM's.
 - Refurbishment and demolition surveys prior to any projects proceeding when the fabric of the buildings may be disturbed.
 - Air testing/monitoring, plus any other ad hoc services.
- 5.4.2.** All asbestos data is stored on a secure externally hosted platform (NexGen), to which access is provided for all parties who may reasonably require it. Access records are held by Property Services and confirm who has accessed the data and when.
- 5.4.3.** Property Services are in the process of migrating all Asbestos Containing Materials (ACMs) data/drawings to CIVICA. Efforts are being made to

complete this migration by the end of 2025. Priority is being given to high-risk and medium-risk asbestos management surveys.

- 5.4.4.** An asbestos audit to assess legal compliance and conformance with internal processes and policies will be conducted once the migration to CIVICA is completed.

5.5. Health & Safety Training

5.5.1. Personal and Public Safety Training (PPST)

- 5.5.1.1.** Personal and Public Safety Training (PPST) is the second leading cause of overall injuries. In November 2023, Thames Valley Police rolled out the new Public and Personal Safety Training (PPST) in line with the College of Policing national curriculum and approved professional practice. For the remainder of 2023-2024, we focused on the analysis of PPST-related incidents to establish the context of the injuries sustained and to identify potential corrective actions to prevent injuries as well as areas for improvement. Regular meetings were established between the Physical Development Manager and the Health & Safety team to analyse all PPST-related incidents, and the output of these meetings was added as a standing agenda item for the Health & Safety Governance Board.

- 5.5.1.2.** In 2024-2025, we have improved the data collection and analysis of PPST incidents. To date, November 2023-March 2025 there has been 91 injured persons from a total of 6177 persons trained (1.47%).

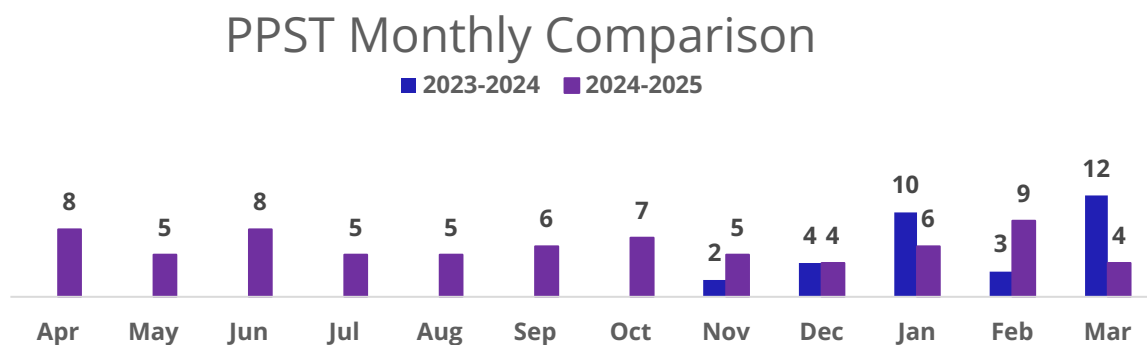
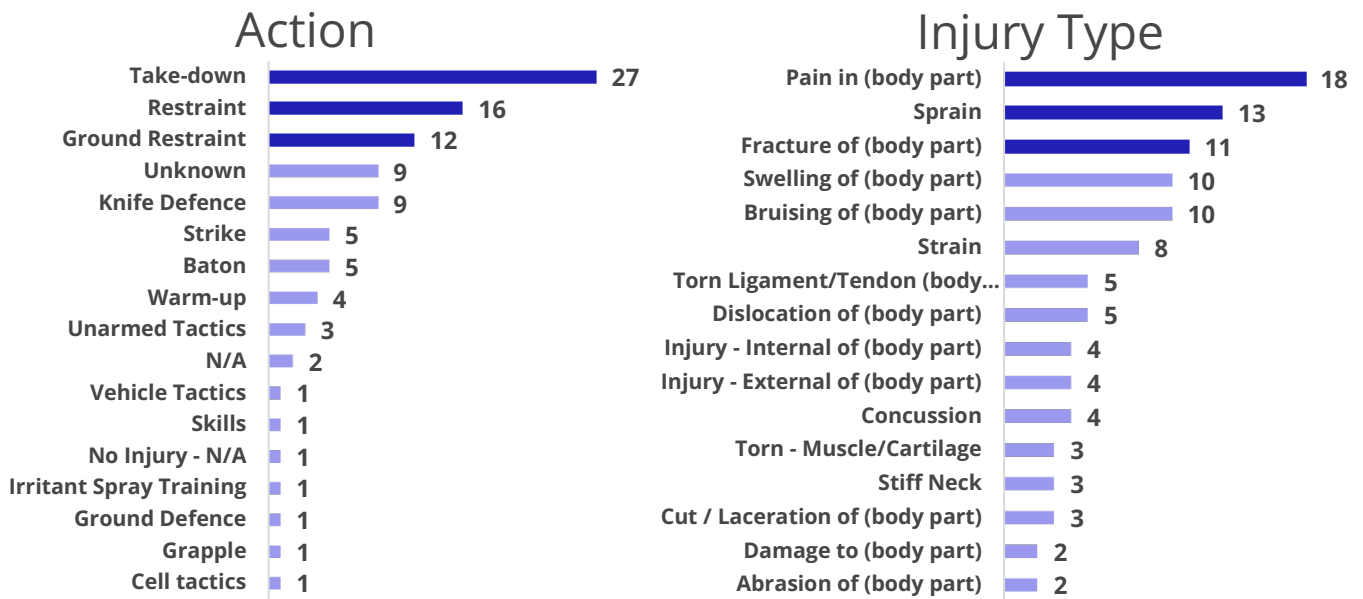


Chart 12: PPST monthly comparison from November 2023 to March 2025. SOURCE: Data from PER10 reports from PeopleSoft.

- 5.5.1.3.** Most injuries occurred when the injured person was in the role of “subject” (53%). the top 3 “actions/manoeuvres” that led to injuries were the “take-down” (29.6%), the “restraint” (17.6%), and the “ground restraint” (13.2%).



Charts 13 and 14: PPST Injury distribution by actions/manoeuvres and PPST Injury distribution by injury Type. SOURCE: Data from PER10 reports from PeopleSoft and from L&D/H&S monthly incident analysis.

5.5.1.4. The 3 most common injury types are “pain in (body part)” (19.8%), “sprain” (14.3%), and “fracture of (body part)” (12.1%). “Hands” (18.7%), “knees” (14.3%), shoulders” (14.3%), and ribs” (13.2%) where the areas of the body with the most injuries.

5.5.1.5. In 2025-2026, we will continue to focus on the data collection and analysis of PPST related incidents. We will;

- Continue to focus on identifying trends so we can assess if there are any areas that can be improved.
- Continue to improve the health & safety investigations process and their outcomes.
- Enhance our organisational learning process and our inter-departmental communication and ensuring that all relevant organisational learning outputs are considered and documented and shared at the Health & Safety Governance Board and other local health & safety committees, as relevant.

5.5.2. In 2023-2024, an issue was raised in relation to display screen equipment (DSE) compliance. The issue has been identified by the Learning & Development team as part of an audit. The Learning & Development team identified some gaps with the DSE training & assessment process (managed through the DSEasy system) and put together a list of around 3000 people who had not completed the DSE training and/or the DSE assessment. This list was not only evidence of the force’s lack of

compliance with legal and regulatory requirements but also an indicator that the potential risk to DSE users of developing DSE-related injuries such as musculoskeletal injuries (in particular to the neck, shoulders, back, arms, wrists, and hands), fatigue, and eye strain was not being effectively managed. Under *The Health & Safety (Display Screen Equipment) Regulations 1992*, employers have the duty to provide all employees "adequate health & safety training in the use of any workstation" (also known as DSE training) and "a suitable and sufficient analysis of those workstations" (also known as a "DSE assessment").

5.5.3. To address this issue, the Learning & Development team have worked closely with the Wellbeing team to create and implement an alternative DSE learning and assessment package to address the lack of monitoring and assurance (resulting from the DSEasy system being completely independent from and not able to communicate to all other systems). The result was the implementation of a new DSE training package which includes an eLearning DSE training course and a link to a DSE Assessment. Once submitted, the DSE assessment is sent to the Wellbeing team who can then take any necessary actions to mitigate key risks and link with the reasonable adjustments management process (RAMP) where necessary.

5.5.4. The list of 3000+ people who have not completed the DSE training/assessment no longer exists – all people with outstanding training have been added to the new system. The new eLearning package is fully traceable and provides full visibility to the line manager on whether their team members have completed the training or not. This allows line managers to monitor if their team members have completed all mandatory training, including the DSE training and assessment, and the force to monitor progress on overall compliance. The force is currently at around 91% compliance.

5.5.5. Compliance with other health & safety mandatory training is as follows:

	Compliance
DSE (Display Screen Equipment)	91.35%
Fire Safety	93.90%
Office Safety	94.54%

Table 3: Mandatory health & safety training compliance 2024-205. SOURCE: PeopleSoft (essential training completions). RAG Status: Green = 80% or more; Yellow = between 70%-80% (excl.); Red = under 70%.

6. Future Risks & Mitigations

- 6.1. For the near future (1-3 years horizon scanning), fire safety will remain a high priority – both for the force and at a national level. The force is undergoing a fire safety improvement plan to ensure compliance with legal and regulatory requirements whilst at a national level the UK Government plans for an [ambitious Fire Reform and significant Fire Safety Improvements](#) which will aim to put most of the Grenfell Tower inquiry recommendations into law. Emerging risks such as lithium-ion battery fires will also be prioritised in the upcoming years. The Force has established the lithium battery working group in January 2025 to identify hazards and risks across the Force and to formalise a Force response (a lithium battery safety force guidance) to proactively manage those risks whilst awaiting the anticipated [Lithium-ion Battery Safety Bill](#).
- 6.2. Global instability is another priority for the future. From global wars, large-scale (potentially) violent protests, and growing terrorist threats to worldwide pandemics and natural disasters and extreme weather events (inc. floods, storms, extreme temperatures), the force must focus on improving our emergency response to prepare for a range of crises.
- 6.3. Risks associated with violence at work are expected to persist and increase as trust and confidence in the police continues to decline, resulting in a consequent rise in assaults. To mitigate this risk, the force will continue to monitor assaults to identify trends.
- 6.4. Artificial Intelligence and increased digitalisation offer significant opportunities to enhance health & safety, as well as additional hazards and risks. Key significant opportunities include the potential to eliminate hazards to humans and to reduce the need to work in unsafe conditions and harmful environments (such as confined spaces) and to perform dangerous tasks (such as work at height or physically demanding tasks). The real-time monitoring of hazardous environments exposure (inc. exposure to hazardous substances, noise, vibration, and extreme temperatures) is another significant opportunity as is the overall enhancement of data collection to support health & safety analytics (such as trend analysis) and improve health & safety outcomes. However, to unlock these benefits and better control its associated hazards and risks, upskilling across the force and within the Health & Safety team is crucial as is the identification and assessment of new risks and opportunities associated with technological developments to effectively manage risk and promote innovation and continual improvement.

- 6.5.** Hazards to workers who perform outdoor duties and/or work in buildings without in-built cooling systems, are expected to be exacerbated by Climate Change. The rise of temperatures (excessive heat), air pollution, solar UV radiation, and extreme weather events can lead to an increase in heat stress, heatstroke, heat exhaustion, heat rashes, sunburns, cardiovascular diseases, skin and lung cancers, respiratory diseases, and other health conditions. On the back of these increased risks, potential changes or new legislation and/or Health & Safety guidance focused on setting maximum limits and enforcing adaptive control measures for climate change related risks is also expected to emerge in the near future. To mitigate these risks, the force must review the risk assessments of specific roles where people exposed to an increased risk, reviewing individual risk assessments for those more at risk (inc. vulnerable workers), and monitoring health & safety incident reports, including near-misses and workplace-related illnesses.
- 6.6.** Mental health, including stress and trauma at work, are a priority for the force. Police officers and staff face greater pressures to meet growing demands exacerbated by regular exposure to traumatic events and by social, political, and economic pressures. In 2024-2025, the Health & Safety team has been working closely with the Wellbeing team to enhance the current stress and trauma at work framework. This work will continue in 2025-2026.

Thames Valley Police Diversity, Equality and Inclusion Report 2024- 2025 for the Joint Independent Audit Committee

1. Introduction

This report, prepared for the Chief Constables Management Team (CCMT) and the Joint Independent Audit Committee (JIAC) outlines Thames Valley Police's commitment to Diversity, Equality and Inclusion (DE&I) and provides an overview of performance accounting for the period April 2024 - March 2025, and planned activity for 2025-2026.

- Diversity, Equality and Inclusion introduction, context and strategic governance
- Our strategic aims and priorities
- Context and summary of performance 2024-2025
- Key areas of priority for 2025-2026
- Future risks and mitigations.

2. Diversity, Equality and Inclusion introduction, context and future strategic governance

The Equality Act 2010 legally protects people from discrimination in the workplace and in wider society. Thames Valley Police is required to comply with the Equality Act 2010, and in particular Section 149 of the Public Sector Equality Duty (PSED), 2011, requiring public bodies to have due regard to the need to eliminate discrimination, advance equality of opportunity and foster good relations between different people when carrying out their activities.

In order to deliver an excellent police service, trusted by all our communities and support delivery of [Policing Vision 2030](#), key business activity of diversity, equality and inclusion is focused upon building trust, transparency and involvement in policing.

In policing, it is crucial we build trust and legitimacy within diverse communities. Thames Valley Police recognises that policing by consent is fundamental to maintaining legitimacy within the communities we serve. This depends on transparent operations, proactive engagement with the public, and the fair, ethical application of the law. Furthermore, societal shifts, such as the growing influence of social media, have amplified awareness of concerns including misogyny and institutional racism. We acknowledge that trust in the police service is not universally shared across all communities, and we remain committed to addressing these challenges openly and collaboratively. The police service needs to reflect the communities they serve and understand their unique needs and perspectives. Historically, and even to this day, policing has faced criticisms and come under intense scrutiny. Thames Valley Police have made considerable efforts to address these issues and in a number of areas are regarded as a trailblazer force where we have shared good practice with other forces as well as won national awards.

The 2023 Baroness Casey review and subsequent report exposed significant failings within the Metropolitan Police Service, while the Angiolini Inquiry further underscored the urgent actions required to address systemic issues within policing. In response, Thames Valley Police has taken significant steps to rebuild public trust and confidence. These efforts aim to encourage the reporting of crimes, enhance our intelligence capabilities, and attract diverse talent to ensure our workforce better reflects the communities we serve. In 2024, the revised National Code of Conduct and ethical principles were introduced, offering a clear framework to guide policing professionals in making ethical decisions for the right reasons, in the right way. To support this, we have appointed a team of ethics champions across the force, delivered courageous conversations workshops, Healthy Teams Training amongst other initiatives to drive inclusive cultural change.

The Building Trust and Confidence Programme was established under the TVP 2025 strategic objective and set out that 'By 31st March 2025 we will have significantly improved the levels of trust and confidence that the public have in Thames Valley Police overall with particular focus on Violence Against Women and Girls (VAWG) and the trust and confidence of our Black, Asian and minority ethnic communities'. Whilst a key focus for the Programme was on the successful delivery of the VAWG and Race Action Plan projects, each with their own objectives outlined, it was also important to support the development and subsequent embedding of the new governance and team structure of the Legitimacy and Public Value portfolio given the work within the scope of the programme was intrinsically linked to this. DE&I features as a delivery pillar under the Trust and Confidence programme. On 31st October 2024 Police and Crime Commissioner Mathew Barber commissioned Independent Reviewer Kerrin Wilson, QPM to conduct a review into Thames Valley Police's approach to Equality following the loss of a Race Discrimination Employment Tribunal. The review identified 51 recommendations which we have started to work on, we will agree how we will monitor progress via the Trust and Confidence governance structure.

Underpinning the work of the Trust and Confidence Strategic Board are a series of working groups focused on key priority areas of delivery such as Police Race Action Plan, Violence Against Women and Girls, Hate crime, Use of Powers, Retention and Progression, Disability and Community Mapping.

The ACC for Legitimacy and Public Value Chairs all the protected characteristics group meetings. The Business Partner chairs the quarterly Network Connect meeting for all the Chairs, Federation, Unison and Lead Chaplain.

The DE&I team is led by a Business Partner who leads the internal work and a Superintendent lead who leads the external work.

The internal D,E &I Lead has oversight of the themes, including the Police Race Action Plan, specifically Work Stream 1, retention, progression, disability, issues raised from the Staff Support Associations and workforce, Equality Impact Assessments, Trans Guidance, T&C Community Survey. The external lead has oversight of external facing issues. Key areas of work include the Police Race Action Plan, Trans Searching, implementation of the new scrutiny and advisory structure, Hate Crime and any operational issues from a DE&I perspective.

Both has a strong link with the delivery portfolios and Independent Scrutiny Oversight Board. DE&I activity that sits under the TVP 2025 Programme Structure is governed through the Force Transformation Board.

Thematic boards reporting into Trust and Confidence Strategic Board include:

- Silver and Bronze Police Race Action Plan
- Silver and Bronze Violence Against Women and Girls
- Scrutiny Advisory Chair Persons Forum

The People Directorate Strategic Workforce Board, chaired by the Director of People and ACC Legitimacy & Public Value has been refocused to streamline the governance of workforce related activities and initiatives within the Force. This is outlined in more detail in the People Directorate Performance report. Risks are being managed as part of business as usual, project, programmes and governance boards with an overview by CCMT and JIAC

3 Our strategic aims and priorities

- 3.1 Global, national and local events continue to bring into sharp focus the continued need to drive towards our vision of being an excellent police Force trusted by all communities. Nationally, legitimacy and building trust and confidence are big strategic issues for policing.
- 3.2 During 2024, The DEI/Legitimacy team has been working to develop and consult on a new TVP [Trust and Confidence Strategy](#), we are the first police force in the UK to have a strategy that is dedicated to improving trust and confidence. Our strategy seeks to bring together several existing strategies and create one strategy with key pillars of work that make it clear how we will improve trust and confidence. The strategy will be supported by our TVP/PCC newly developed community survey, which allows us to understand community sentiment down to local command level.
- 3.3 The new Trust and Confidence Strategy has five delivery pillars, internal and external, prioritising internal and external work which we will be delivering:
 - Use of Powers
 - Disproportionality in Victimisation
 - Community Cohesion and Hate Crime
 - Engagement and Reconciliation
 - Internal Trust and Confidence

We have consulted both external and internally to develop the delivery pillars and have a workshop planned for May to define this work further.

4. Context and summary of performance 2024-2025

- 4.1 As well as the larger programmes of work which includes the Police Race Action Plan and Violence Against Women and Girls the DE&I team continue to deliver on the internal tactical activities.

- 4.2 The internal DE&I team continue to carry out a positive action initiative with voluntary one to one exit interviews for leavers who have indicated that they are from Black, Asian or Minority Ethnic backgrounds. The interview questions have been reviewed to gain better evidence to help identify reason for leaving, any issues or themes, with the intention to improve attraction, recruitment, retention, progression and the overall experience of ethnic minority colleagues. Findings show no overt inappropriate behaviour towards colleagues from minority ethnic backgrounds, with most having positive experiences, however, suggestions for continued improvement were provided such as learning i.e. training on diversity, history and culture. Also, counteracting negative stereotypes, micro-aggressions and unconscious bias, celebrating difference and supporting staff with progression and development.
- 4.3 We have our DE&I Knowzone page as a central point to access key information. The page is designed to be user friendly, containing useful links and information such as upcoming events, resources, support networks, reporting inappropriate behaviour and hosts our Diversity Monitoring Questionnaire. Longer term we are planning on creating a Trust and Confidence page where all this work will feature under one umbrella.
- 4.4. The DE&I Team continue to lead and support events throughout the year with assistance from Corporate Comms and Staff Support Networks. The aim is to celebrate and promote national and special awareness days, for instance National Inclusion Week. TVP has supported and provided additional resources for the past years for in-person and on-line events such as Black History Month. Activities sharing stories from colleagues of Black heritage, Race Equality Week's 5-day challenges and an Introduction to Anti-racism webinar delivered by Inclusive Employers. Other examples include, South Asian Heritage Month, World Inter-faith Harmony Week, International Transgender Day of Visibility, LGBTQ+ History Month, Neurodiversity Celebration Week and Race Equality Week, which aims to overcome race inequality in the workplace. We have ensured a variety of stories showcasing, our position as an inclusive, supportive employer have been included on our Knowzone intranet and within the Force's Thames View publication throughout the year. The team have also promoted the support for Police Staff careers with activity around the inaugural NPCC week of celebration and recognition of Police Staff. We continue to review our events/activities with stakeholders to identify key days to celebrate including religious days to acknowledge (internally & externally) across the force.
- 4.5 The Diversity Monitoring Questionnaire (DMQ) has now been embedded in our internal system SAAMI and gives us an insight into the make-up of our workforce diversity via personal information. The questionnaire can be updated at any time and enables us to improve the support we provide in a more sophisticated manner for our D&I activity. Following the new PeopleSoft upgrade there are plans to merge systems together in order to have a system which captures diversity data in one place.
- 4.6 The DE&I Team deliver staff inductions. Inductions are two and a half hour inputs which were previously delivered in-person but are now delivered online to support accessibility. In order to facilitate the on-line group work that forms part

of the input, activities have been adjusted where necessary i.e. MS Teams is utilised to create break-out rooms for discussions. The overarching message of the Induction is that every member of staff belongs in TVP and has a responsibility to create inclusive environments for all. The Induction includes the following aims:

- Understand the importance of a culture of belonging
- Value their lived experience and that of others
- Be confident to bring your authentic self to work
- Be confident in challenging non-inclusive behaviours observed in the TVP workplace

Themes covered are inclusion, belonging, unconscious bias, difference, allyship, equality & equity, positive action and challenging inappropriate behaviour. We have currently conducted approx. 25 sessions and hope to have a mix of delivery with in-person in the future. Feedback is gathered from attendees after each session and we consistently received positive feedback with many indicating the induction has had a positive impact and would recommend to others.

- 4.7 **Staff Support Networks** – The force continues to support and value its staff support networks as they are an integral part of the organisation. The force is committed to supplying additional funding to staff development days and holds regular quarterly meetings with the network Chairs to discuss initiatives and address matters relevant to the networks. There is a focus on intersectionality and the Networks have adopted a new motto – ‘Together, Empowering Everyone’. One example of promoting intersectionality among the networks is the National Day for Staff Support Networks which holds an in-person event and two on-line panel webinars to promote the work of the Networks and to encourage membership. Other staff support network activity includes Reverse Mentoring for CCMT and PSD, 30 Day Boost programme and Public Speaking programmes for females, buddy schemes and one to one support
- 4.8 **Staff Support Networks** – The force continues to support and value its staff support networks as they are an integral part of the organisation. The force is committed to supplying additional funding to staff development days and holds regular quarterly meetings with the network Chairs to discuss initiatives and address matters relevant to the networks. There is a focus on intersectionality and the Networks have adopted a new motto – ‘Together, Empowering Everyone’. One example of promoting intersectionality among the networks is the National Day for Staff Support Networks which holds an in-person event and two on-line panel webinars to promote the work of the Networks and to encourage membership. Other staff support network activity includes Reverse Mentoring for CCMT and PSD, 30 Day Boost programme and Public Speaking programmes for females, buddy schemes and one to one support.
- 4.9 **Trust and Confidence Community Survey:** In early 2024 it was agreed that Thames Valley Police (TVP) and the Office for the Police and Crime Commissioner (OPCC) for Thames Valley would commission an annual survey of residents across the Thames Valley to measure levels of public trust and confidence in Thames Valley Police. The survey would establish a baseline for

understanding and measuring public sentiment across our communities to inform future strategy, priorities and identify gaps that need addressing. Following a sentiment survey in 2023, the first full Trust and Confidence Survey was delivered in September 2024 which has given us valuable insights from our community. We are currently working on the second survey which is planned to be delivered in September 2025.

- 4.10 We have worked with Governance and Service Improvement to review the Equality Impact Assessment process. This has now been streamlined and updated, 30 Tactical Advisors have been trained across the force by Inclusive Employers and further training workshops have been delivered by our internal DE&I team. This work is developing further to ensure that EIA's are completed and reviewed in a timely manner and we comply with the Public Sector Equality Duty (PSED).

4.11 Representation of workforce by Legal Sex and Ethnicity

In 2024-25 representation by Legal Sex and Ethnicity increased across all staff groups except ethnic minority Staff, which remained the same as 2023-24. This year female representation has increased to 47.9% overall, with an increase in each category. Ethnic minority representation has increased overall by 0.2% since 2023-24 and in each category excepting Staff, which has remained the same.

Representation by staff group	31 March 2023		31 March 2024		31 March 2025	
	% Female	% Ethnic Minority	% Female	% Ethnic Minority	% Female	% Ethnic Minority
Officers	37.4	6.4	37.7	6.1	37.9	6.2
Staff	61.4	6.3	61.8	6.8	62.2	6.8
PCSO	52.0	6.3	53.8	6.0	53.9	6.7
Specials	21.1	11.5	24.5	11.4	25.8	14.4
Total	46.7	6.5	47.4	6.4	47.9	6.6

**excludes white ethnic minorities. Data includes externally funded, secondments & career breaks.*

Table: representation by staff groups – Legal Sex and Ethnicity

- 4.12 **Attraction, Recruitment and Representation:** The Positive Action and Engagement Team (PAET) is a dedicated team working towards making the Force more diverse and inclusive.

- 4.13 **Community Engagement / Events** - Over the 2024 period the team attended 25 different engagement events across the force. These were focused in and around our most diverse areas and were a combination of invitation only and team planned events. The team continued to build upon their work in 2022 and 2023 by increasing the number of Black and African events attended which included, Iftar event MK College, Art in the Park, MK (All communities), St Paul's Catholic School, Careers Fair, MK. The PAET also delivered a number of pop-

up events in Oxfordshire, Berkshire and South Buckinghamshire. The pop-ups were evidence-led in nature using research to identify the most diverse areas of high footfall and then conducting engagements. It is also worth noting that the team attended a number of religious establishments and festivals as part of their engagement for example 'Eid in the park', Reading Mela, Vaisakhi, youth got talent, Kenyans of Reading and local Gudwarah's, Mosques, churches and Mandir's. They also engaged with new partners and communities at events such as the Philippian Independence Day and the Gospel Choir events

- 4.14 The PAET regularly attend job Fairs organised through DWP and Job Centre's across our force area with particular emphasis on opportunities to engage with those from lower socio-economic groups, those from ethnic minority communities and other under-represented groups.
- 4.15 **Candidate Support 'Application-Area'** - The team have continued to support candidates from 'application to area'. They support and maintain contact with candidates identified as ethnically diverse and the wider diversity and protected characteristics. They offer guidance in completing applications and once these are submitted, candidates are given access to an online package designed and recorded by the team which familiarises them around the National Sift Online Assessment Process. Candidates are also invited to regular in-person workshops 'Masterclasses' as well as 'consolidation sessions' online which are designed to support them ahead of upcoming Assessment processes.
- 4.16 During the latter half of 2023 the team implemented 'home visits' to candidates that have been sent formal offers of employment. This has continued into 2024 and provides key support to candidates, allays concerns relating to a career within policing and encourages families to be part of the application journey. It has been useful in supporting challenges relating to familial acceptance of policing and demonstrated TVP's commitment to valuing its workforce.
- 4.17 Leading on from home visits, the team have a well-established Meet the Family event which happens at regular intervals throughout the year. The event encourages people from underrepresented groups and protected characteristics (who have completed vetting and have a joining date) to attend a familiarisation event to meet the wider police family, usually involving a senior officer, representatives from Foundation Training, Wellbeing and Staff Support Networks. Candidates are invited to bring one or two members of their family to the events, held at various locations across Thames Valley, and they continue to prove popular and receive positive feedback.
- 4.18 Once ethnically diverse candidates become student officers the support continues during initial training. TVP Student Mentoring Programme is an 'opt-out' scheme that provides 'pastoral' advice and support via an allocated a mentor. The mentor and mentee are paired according to geographical location for accessibility and assistance with on-boarding. The number of mentors has increased since launch of the programme in 2023 and the team hopes to grow the provision across the workforce to help develop new officers. There are 73 student officers currently in the programme and 57 mentors.

- 4.19 During training, both at Sulhamstead and HQ North Training Hub, the team offer regular opportunities for catch up and interventions when specific concerns or issues are highlighted, to aid retention for those early in their policing career. They also provide tactical advice to internal departments looking to improve their own levels of representation and have delivered inputs to departments including for example Armed Response.
- 4.20 The PAET continue to support the on-boarding process by keeping in contact with student officers as they leave Foundation Training. 2024 has seen the support of our first ARAP (Afghan relocation and assistance programme) candidate who is currently being given assistance by the team.
- 4.21 **Young Persons Engagement:** Throughout the year the PAET have attended a number of different schools/colleges and Higher Education establishments. They've conducted engagements through talks on public services courses and have also attended career fairs; primarily engaging with students from Protected Services, Public Services and other police related subjects included Criminology and Forensics. The team conducted approximately two talks per month during the last year and has completed over 100 in total.
- 4.22 The PAET have developed a flexible programme comprising of 5x60 minute sessions across two school terms. The sessions are both within and outside the school timetable to generate as much interest as possible and are designed to build trust, educate young people and influence the narrative around policing. The schools that have been identified are within our most diverse communities with the initial pilot area being South Buckinghamshire.
- 4.23 The PAET have delivered 3 'Discovery Day' events in the last year aimed at young people between 16-20 years. The event now takes place over 3 days as opposed to 2. The cohort numbers have steadily increased to 30 plus being our last and largest. Young people have meaningful inputs from a variety of departments including firearms, Dog Section, Officer Safety Training and Public Order. There are discussions on important contentious issues including Stop & Search. The aim is to improve understanding of what we do (how, why), enhance perception and inspire them to consider a career in policing. They have been delivered both in the South and the North of the force and have been a great success. Following one of the events at MK, 6 students applied for roles within Thames Valley Police.
- 4.24 The PAET have supported the Police officer recruitment by assisting with trips to Portsmouth, Plymouth and Nottingham Universities.
- 4.25 **Retention:** Despite a programme of retention initiatives TVP continues to face retention challenges in part driven by external factors such as economic issues and labour market challenges. Retention is a strategic priority and risk for the Force. Further details are outlined in the People Directorate report.
- 4.26 The PAET have worked proactively with the Force Retention team to help reduce avoidable officer attrition and have attended 'Say and Stay' clinics which offer

valuable signposting and support. The People Directorate report outlines the progress and activity to support TVP retention.

- 4.27 The team have conducted internal work around supporting progression through workshops and DC recruitment events and ARV roadshows.
- 4.28 The Recruitment and Retention Comms Team (RRCT) have continued working closely with the PAET and the DE&I supporting and advising on events, publicity campaigns, media campaigns and recruitment marketing activity, along with communications work supporting the delivery of our TVP Race Action Plan. Our people are at the heart of our recruitment marketing activity; highlighting the diversity of people within the force; where possible we look to feature people from different ethnicities and genders to highlight the growing diversity within the force. The force has never been more representative, although we still have much work to do, to truly reflect the communities we serve. Our recruitment pipelines have become more diverse because of this activity over the past seven years.

	Workforce size	Ethnic Minorities (excl. AOWB)	Female
March 2018	8,600	5.7%	44%
Sept 2024	9,500	6.5%	48%

The Corporate Communications department has undergone a full force review and as a result is restructuring from April 1st, 2025. The work of the Recruitment & Retention Comms Team (RRCT) will continue within the newly formed Organisational Communications Team.

- 4.29 **Promoting Accreditations and Awards:** Throughout the year RRCT and wider Corporate Communications have been involved in announcing new accreditations, support network activity, teams and award wins which reinforces our commitment to DE&I. This activity helps reinforce our employer brand to external audiences whilst also ensuring our people feel recognised, valued and inspired. Activity has included announcing the launch of the new TVP Women of Colour in Policing group (with two dedicated roles for women of colour), new National Dyslexia Association, our own new Neurodiversity Network, Women's Development Days and new Women's Football Team.

The TVP Careers website also features a range of employee stories and news highlights, showcasing initiatives and events such as the TVWN Development Day, SAME Development Day, Wheelchair Rugby event, HeForShe campaign, Women's Netball Team, Black History Month reflections, and a Special Constable story. [TVP People - TVP Careers](#) [News - TVP Careers](#)

Thames Valley Police has been widely recognised for its commitment to diversity, inclusion, and the wellbeing of its people, key accolades include:

- **Oscar Kilo Awards 2024** – *Personal Resilience Award* for our partnership with Breath Connection. [Thames Valley Police wins Oscar Kilo Award for Personal Resilience 2024](#)

- **Menopause Friendly Awards 2024** – Winner of *Most Inclusive Employer*. <https://tvpcareers.co.uk/tvp-celebrates-third-consecutive-menopause-friendly-award/>
- **Armed Forces Covenant – Gold Status** – Gold accreditation retained following this year's review; originally awarded in 2021
- **White Ribbon Accreditation** – In recognition of our ongoing commitment to ending male violence against women
- **Race Equality Matters 2024** – Achieved *Silver Trailblazer* status. [TVP Achieves Race Equality Matters Trailblazer Silver Status](#)
- **GG2 Leadership & Diversity Awards 2024** – Winner of *Police Force of the Year*. TVP
- **National Diversity Awards 2024** – Shortlisted in recognition of our diversity and inclusion initiatives.

There has been significant recognition for women in the force this year including ACC Katy Barrow-Grint as runner up in the International Inspiring Female Officer award at the World Police Summit. DCI Laura Corscadden named National Investigator of the Year at the National Police Federation awards and Community & Diversity Officer Neelam Shiraz achieving Community Impact Award at the TV Criminal Justice Awards. Most recently Police Staff Supervisor Jennifer Lamboll from Contact Management has been awarded a British Empire Medal for services to policing and the community.

4.30 Pay Gap Reporting: Our calculations follow the legislative requirements published on the [Gov.uk website](#). The most recent submission was submitted in March 2025 for the accounting period 2023/24. For the purpose of this report all police officers and police staff are considered as employees.

4.31 Summary of Gender Pay Gap Mean / Median

Thames Valley Police has a combined mean gender pay gap of 7.84% (9.15% in 2023) and a combined median gender pay gap of 15.77% (17.10% in 2022).

The combined median figure of 15.77% is the difference between the median pay point per hour for males of £22.96 (£21.58 in 2023) and the median pay point for females of £19.34 (£17.89 in 2023) as shown in the table below. The different police officer and police staff pay structures are a contributing factor to this high percentage.

For Police Staff, the changes are minimal with the mean down 0.80%, and the median up 0.18%. Police Officer changes also remain minimal with the mean down 0.70%, and median down 0.17%.

4.32 Summary of Gender Bonus Pay Gap Mean & Median

The proportion of females receiving a bonus payment has increased again this year. Targeted Variable Payments made to Detective Constables and Police Staff Investigators continue to have higher numbers of females in post. Additionally, a new Targeted Variable payment (TVP) was introduced within Contact Management. The eligible roles for this payment attract a much higher number of females (65%) than males (35%).

The combined mean bonus pay gap has decreased again for this reporting period. In 2023 it decreased by 13.24% to a gap of 21.27%, and for 2024 it has decreased a further 7.58% to a gap of 13.69%.

The mean bonus pay gap for police officers has decreased from 11.8% in 2023 to 2.01% for 2024 (decrease of 9.79%). The median gap has closed since 2023 and is now -5.58% (-24.64% in 2022), still in favour of females but a much smaller gap. The main contributing factor towards this continues to come from the Detective Constable TVP where there are a higher number of females in post.

The mean and median bonus pay gap for police staff has changed as a result of the Contact Management TVP as mentioned above. The roles eligible for payment are police staff dominant. The mean bonus pay gap is now in favour of females at -1.26% (11.02% in 2023). The median had decreased by 14.62% from 16.67% to 2.04%.

4.33 Summary of Ethnicity Pay Gap Mean & Median

Hourly Pay		White	Asian	Black	Mixed	Other Ethnic Group	Prefer Not to Say	Unknown
Mean	Combined	£21.13	£20.42	£20.13	£21.04	£19.11	£23.34	£19.76
	Pay Gap	n/a	3.33%	4.71%	0.42%	9.55%	-10.48%	6.45%
	Officer	£21.89	£21.13	£22.36	£21.60	£20.48	£24.52	£20.61
	Pay Gap	n/a	3.47%	-2.17%	1.29%	6.43%	-12.03%	5.85%
	Staff	£20.11	£19.69	£18.42	£19.96	£17.47	£21.40	£19.74
	Pay Gap	n/a	2.10%	8.41%	0.77%	13.16	-6.42%	1.83%
Median	Combined	£20.78	£19.15	£19.46	£21.88	£17.41	£23.50	£20.78
	Pay Gap	n/a	7.84%	6.35%	-5.29%	16.22%	-13.09%	0.00%
	Officer	£23.50	£20.33	£23.50	£23.50	£19.47	£23.50	£20.61
	Pay Gap	n/a	13.49%	0.00%	0.00%	17.15%	0.00%	12.30%
	Staff	£19.15	£18.95	£13.70	£22.10	£17.40	£20.19	£18.85
	Pay Gap	n/a	1.04%	28.46%	-15.40	9.14%	-5.43%	1.57%

Pay gap figures explained:

- A negative percentage indicates that the hourly rate is higher than white for this group.
- A positive percentage indicates that the hourly rate is higher for white.

- The pay gap for white shows as n/a as white is the comparator and therefore cannot be compared against itself

The data shows that white employees dominate each quartile as expected due to the low representation of non-white employees throughout the force.

The overall increase of non-white employees since the March 2023 snapshot date is 0.62%, with white employees increasing by 4.18%. As a result of this we have seen minimal change to the pay gaps.

4.34 Summary of Ethnicity Bonus Pay Gap Mean & Median

Bonus Payments		White	Asian	Black	Mixed	Other Ethnic Group	Prefer Not to Say	Unknown
Mean	Combined	£664.48	£649.50	£485.80	£700.36	£1,036.66	£716.50	£490.97
	Pay Gap	n/a	2.25%	26.89%	-5.40%	-56.01%	-7.83%	26.11%
	Officer	£815.79	£720.7	£646.3	£796.45	£1,093.99	£852.71	£1,350.00
	Pay Gap	n/a	11.65	20.77	2.37%	-34.10%	-4.53%	-65.48%
	Staff	£437.20	£558.37	£252.27	£424.64	£750.00	£495.16	£412.88
	Pay Gap	n/a	27.72%	42.30%	2.87%	-71.55%	13.26%	5.56%
Median	Combined	£450.00	£450.00	£250.00	£450.00	£1,019.36	£500.00	£400.00
	Pay Gap	n/a	0.00%	44.44%	0.00%	-126.52%	11.11%	11.11%
	Officer	£500.00	£400.00	£306.25	£437.50	£1,288.72	£425.00	£1,350.00
	Pay Gap	n/a	20.00%	38.75%	12.50%	-157.74%	15.00%	-170.00%
	Staff	£400.00	£500.00	£150.00	£450.00	£750.00	£500.00	£275.00
	Pay Gap	n/a	25.00%	62.50%	12.50%	-87.50%	25.00%	31.25%

The large mean and median pay gaps under 'Other Ethnic Group' are a result of a very small number within this group receiving a bonus payment.

For officers, the largest number of bonus payments made to non-white employees continues to be the Detective Constable bonus which during this period made annual payments of up to £2,000.

The majority of staff bonus payments made to non-white employees have been awarded through the rewards and recognition scheme.

4.35 Disability – the ACC for Legitimacy and Public Value chairs the Disability Matters Board which sits under the Trust and Confidence Portfolio.

The Disability Matters Board invites a number of key stakeholders from across the Force to discuss and take action on key matters facing individuals who have a disability or neurodiversity and may need support. Enable is the staff support network and continues to support individual on matters as well as escalate these up to the Disability Matters board for further discussion accordingly. Detail of the activity will feature in the People Directorate report.

- 4.36 The People Directorate report outlines the detail of the Reasonable Adjustments Management Process (RAMP) and the Workplace Needs Support activity.
- 4.37 **Learning and Development** – Positive Action Programme: L&D teams work closely with internal and external partners to deliver high quality learning programmes that meet the changing needs of national, regional and force requirements. The Training Prioritisation Board (TPB) has reviewed, approved and overseen the implementation of new training programmes. It assists with prioritising demands on training design, training delivery and the management of officer abstractions. Blended learning is in place to ensure efficient and effective delivery.
- 4.38 To improve workforce diversity and representation the Learning and Development team deliver a variety of programmes and share opportunities for underrepresented individuals.
- 4.39 A full review of all our positive action programmes took place in 2024 which confirmed that all under-represented groups across all ranks and grades are being offered positive action support.
- 4.40 All positive action programmes are now available via the Leadership Academy Hub, which also includes programmes and opportunities via the College of Policing and the NPCC – the landing pages for the Leadership Hub now exceed 13,000 hits.
- 4.41 The four-day ‘Inclusive Leadership’ course has now been fully licensed by COP as part of our first and mid-level leaders’ programme and has been delivered to 634 leaders with very positive evaluation feedback. The course focuses on values emphasising the importance of understanding and respecting individual values. Participants learn how differing values can impact team dynamics and the importance of aligning leadership styles to accommodate these differences. Practical tools and strategies are provided such as the CAR (Context, Action, Result) model and MSR (Motivation, Skills, Resources) framework which help leaders create supportive and inclusive environments by addressing the specific needs and motivations of their team members. The course covers role modelling and reflection, participants are encouraged to reflect on their own leadership styles and consider how they could be more inclusive in their approach. The course includes discussions on the impact of exclusion and how to prevent it and participants learn about the subtle ways in which people can feel excluded and the importance of creating an environment where everyone feels included and valued.

- 4.42 Over the past 12 months, Thames Valley Police (TVP) has delivered 'Black History' training to frontline officers. This course encompassed the history of policing Black and minority ethnic communities in England, aiming to enhance officers' understanding of the historical legacies impacting contemporary policing, particularly within TVP. The training emphasised the importance of in-depth knowledge of the communities being policed for effective policing. It also encouraged self-reflection on the role of all police employees in maintaining and improving police legitimacy with the public. To date, 2,539 officers have received this training.
- 4.43 In the last year we have also delivered Race Equity and Active Allyship training which was designed to deepen leaders' understanding of race, racism, and anti-racism, empowering them to become proactive allies and advocates for equity and inclusion. The course covered topics such as defining race and racism, recognising various forms of racism, and understanding the concept of white privilege. Participants engaged in activities and discussions that highlighted the impact of micro-aggressions and the importance of creating inclusive workplaces. The training emphasised psychological safety, encouraging leaders to reflect on their own biases and privileges. It provided practical tools and strategies, such as the CAR (Context, Action, Result) model and the 4D's intervention toolkit (Direct, Distract, Delegate, Delay), to help leaders address and challenge discriminatory behaviours effectively. To date, 1945 people have completed this training, a Moodle on line package has been designed to capture anyone who is required to complete the training.
- 4.44 In 2023, we launched the Healthy Team Culture programme for all supervisors and in 24/25 we have commenced rolling the same training out to frontline officers. The training explores concerns around policing culture and aims to implemented changes to ensure a respectful workplace. It aims to improve understanding of ongoing concerns regarding police conduct and the need for change, as well as factors contributing to an unhealthy or healthy team culture. The programme examines how misuse of social media and instant messaging can lead to an unhealthy team culture and identified actions to improve police conduct and support a healthy team culture. The original programme was rolled out to 2,038 line managers, and 397 non managers are trained so far (18% of the target audience).
- 4.45 We have continued to deliver on other priorities, including internal positive action development programmes, Professional Action Learning Sets (PALS) for officers and staff from minority ethnic groups and a Women's Development Programme (WDP) for female police officers seeking progression in senior ranks. We have around 12 individuals on both programmes.
- 4.46 We continue to offer Executive Coaching with Amanda Cooper as a positive action initiative to support development, progression and retention for female and ethnic minority officers and staff within TVP, and we continue to offer internal coaching with level 7 qualified coaches on areas such as career discussions and promotion support. As part of the implementation of the Leadership Academy we are now collecting data on number of coaching interventions, since June 2024

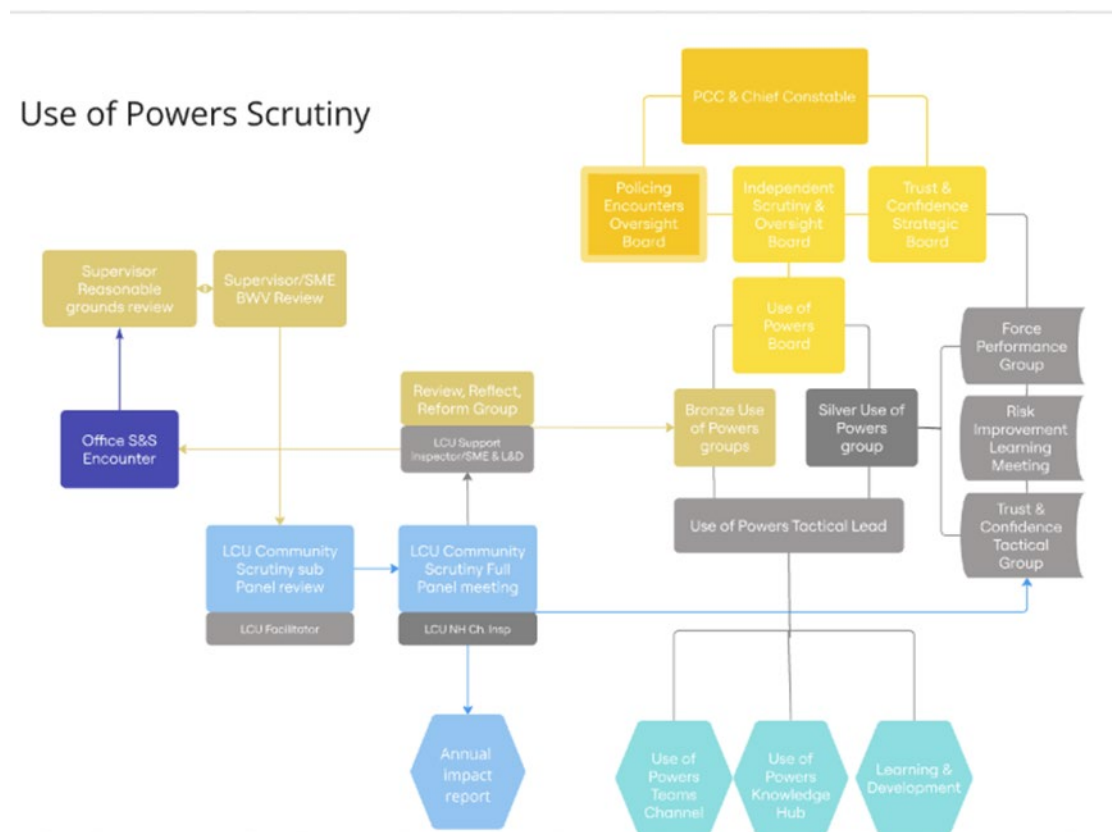
we have offered 344 interventions with 16.2% of these being taken up by non-white officers and staff.

- 4.47 We continue with our ongoing evaluation of all leadership interventions. Findings from our evaluations have all been very positive.

5.0 Operational Diversity, Equality and Inclusion: Work continues to deliver against the Use of Powers strategy approved in March 2024 by the strategic lead Chief Superintendent Clark:

1. Implement effective governance and scrutiny
2. Embed a data and evidence based approach to use of Powers
3. Improve the quality of our encounters (procedural justice)
4. Create a culture of legitimacy

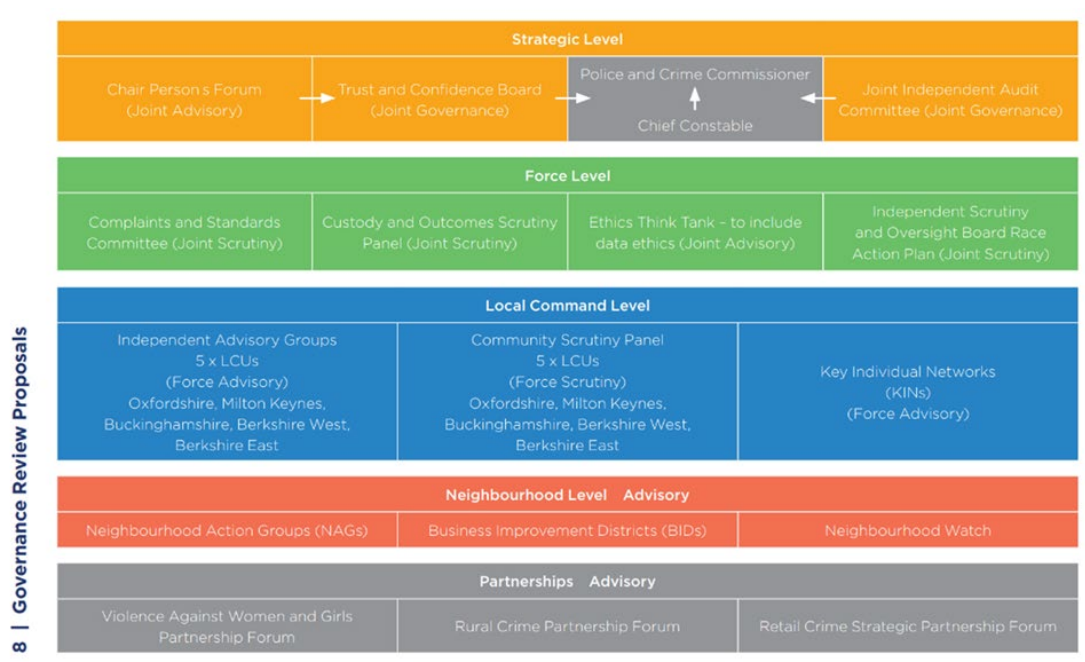
Significant progress has been made against the 4 key strategic themes and the governance structure continues to evolve as we establish new scrutiny processes and align use of powers governance with a refreshed Trust & Confidence governance structure that will support TVP new Trust & Confidence Strategy (see 3.2)



- 5.1 Key changes to the structure from 2024 include the establishment of LCU Community Scrutiny Panels (emanating from the OPCC governance review detailed below) that review and consider key stop and search disproportionality themes identified through criminological and philosophical literature and analysis of TVP data. These panels consider disproportionality and disparity to improve

legitimacy and ensure learning from encounters is reflected back into the Organisation, training curricula and continuous professional development.

- 5.2 In order to strengthen governance of Use of Powers a new Use of Powers Strategic Board has been established. This board will ensure improved strategic oversight of Officer Safety, training and operational learning and continues to oversee Stop and Search (S&S), S.163 Road Traffic Act stops and use of force (UoF) performance.
- 5.3 Introduction of a Policing Encounters Oversight Board has also been included within the governance structure and is currently in development stage. This will ensure that the Force is able to provide oversight, support and scrutiny of use of powers which have contributed to a critical incident (both nationally and locally). The board will be convened on an exceptional basis and comprise of independent community members, representatives from the TVP Police Federation, subject matter experts and senior stakeholders. The ISOB and members from the existing governance structure currently perform this function but as the Race Action Plan programme comes to an end during 2025/26 there will be a need to assess the role of the ISOB and transition arrangements.
- 5.4 Work continues to deliver the recommendations of the OPCC governance review (published 4th March 2024) of scrutiny and advisory groups across the Thames Valley to provide scrutiny and challenge to policing and greater accountability to the public. This has involved the development of new terms of reference that, inter alia, introduce tenure of post, Chair remuneration, removal of member vetting requirements and provision of member and workforce guidance on the role and use of advisory and scrutiny groups.



- 5.5 Independent Chair and member appointment at Strategic and Local Command Until level is complete and continues to take shape at Force Level with the only outstanding area being the establishment of Custody and Outcome

scrutiny. This area of scrutiny will be developed over the next quarter with the plan for all panels to be operating from September 2025 (see 5.11 and 5.12).

- 5.6 To support secure information sharing and facilitate collaboration within and across the new governance structure, work is ongoing to commission and develop a non-corporate M365 Teams tenancy that will provide an independent digital platform for scrutiny and advisory functions and support accessible, flexible and secure participation by communities.
- 5.7 **HMICFRS PEEL 2023-25** inspection assessed TVP use of police powers and public treatment as “Good” and acknowledged the existing involvement of community members in the scrutiny of how it uses police powers and good use of S&S with a higher “find” rate than any other force in England and Wales.
- 5.8 Over the past 12 months Thames Valley Police has completed a number of outstanding HMICFRS ‘Areas for Improvement’ (AFIs) relating to disproportionality in the use of police powers of stop and search (S&S) and use of force and the PEEL 25/27 inspection cycle will continue to assess use of powers for all forces using a refreshed performance assessment framework that will broadly examine the following:
 - Officers’ knowledge and confidence in S&S and effective reviews by supervisors, then the “so what” following this the feedback loop to improve their performance
 - The use of Body Worn video and how forces use it to improve interactions with the public
 - How forces engage with external scrutiny and importantly how the feedback is used to improve how officers use stop and search and use of force powers
 - How forces use safeguarding interventions when children are stopped and searched
 - Examining governance structures to ensure the use of S&S powers are fair and proportionate and that forces have adequate data and analysis regards this

The improved governance and oversight relating to use of powers sets out clear activity to support improvement in these areas and TVP Strategic Plan 2025 – 26 further sets out the requirement to maintain high Stop & Search outcome rates, embed supervisory oversight and increase the completion of use of force forms to an average of 1.2 forms per arrest. Further improvement activity that will support the refreshed HMICFRS will be developed through the Use of Powers delivery pillar of the TVP’s new Trust & Confidence Strategy.

- 5.9 **HMICFRS, College of Policing and the Independent Office for Police Conduct (IOPC) report in response** to a super complaint by the Criminal Justice Alliance (CJA) on Section 60 of the Criminal Justice and Public Order Act 1994 (CJPOA) resulted in a TVP programme of work throughout 2024 to review, develop and implement improved Force processes relating to S.60 ‘suspicion-less’ S&S powers. TVP now have an automatic syncing process between our incident and crime recording system to record all S.60 authorisations and a range of templates to document decision making, briefings and Partnership meeting

records to support evaluation and scrutiny of S.60. Work is also ongoing to provide an improved S&S receipt that outlines the subjects' rights and entitlements under S.60.

- 5.10 The new LCU scrutiny panels will review the quality of S.60 S&S encounters through conducting BWV reviews and LCU Independent Advisory Groups will review the decision-making relating to the authorisation to support evaluation of the use of this 'suspicion-less' power.
- 5.11 **HMICFRS report on Race and policing: An inspection of race disparity in police criminal justice decision-making - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services** (Aug 2023) recommends forces gather, analyse and scrutinise race disparity in police criminal justice decision-making. The implementation of the recommendations of the OPCC governance review include the establishment of TVP Custody and Outcome scrutiny but a key enabling strand to this work is data collection and performance management and the focus within TVP, throughout 2024, has therefore been the development of a new criminal justice custody dashboard to support improved collection, monitoring and understanding of race disparity ahead of the formation of the Custody Detention Scrutiny Panel.
- 5.12 Existing Out of Court Resolution Panels have amended their TOR to require panel consideration of race and gender disparity in police decision making and TVP has agreed to pilot a deferred prosecution scheme commencing in April 2025 across the whole Force area. The transition to the new OOCR panel arrangements will support the evaluation of this pilot and continue to develop work against this outstanding AFL.
- 5.13 TVP's new Trust & Confidence Strategy (see 3.2) includes a priority strand relating to disproportionality in victimisation with key areas of focus determined, following a needs assessment, to include race disparity in hate crime, knife enabled crime and violence against women and girls and how this impacts the policing and partner response. This will support continued focus on victims needs and, through driving improved data collection and recording, TVP understanding of vulnerability to victimisation.
- 5.14 **HMICFRS 2018 report: Understanding the difference – The initial Police response to hate crime** said forces don't gather and use intelligence about hate crime consistently enough. This means forces don't have enough information to understand fully how different groups are victimised and make sure that officers make effective decisions about how to respond.
- 5.15 The work of TVP neighbourhood teams over the past year and the introduction of a new neighbourhood policing App has enabled officers to better capture and record their engagement and patrol activities, creating a central repository to better understand our communities and capture patrols and engagement activity relating to minority communities. This engagement has enabled our workforce to develop, record and act upon intelligence and THRIVE and vulnerability assessments at point of contact further supports our understanding of victimisation.

5.16 Recent events (including Southport related riots, protests involving EDL supporters and high profile police incidents) have required the implementation of regular structured intelligence returns relating to elevated tensions, particularly but not limited to, hostility from far-right groups and disaffected sections of society which are aimed at Muslims (and those mistakenly identified as Muslims) asylum seekers and, 'migrants'. This has supported the closure of this AFI but planned work to prioritise community cohesion and TVP's response to hate crime will continue to be progressed throughout 2025/26 under the Race Action Plan and TVP's new Trust & Confident Strategy as a dedicated delivery pillar.

5.17 **HMICFRS report: An Inspection into activism and impartiality in policing (September 2024)** recognised the link between the policing approach to diversity equality and inclusion and building trust and confidence, while outlining some of the complexities and challenges to achieve it. It made several recommendations relating to the recording, assessment and analysis of hate crime and non-crime hate incidents (NCHI) detailed below.

5.18 Key recommendations include the need for forces to:

- update and implement their policies and guidance for NCHI to provide clear direction to officers and staff for the assessment and recording of, and response to, these incidents.
- ensure their recording processes for hate-related incidents allow them to analyse data relating to hate crimes and non-crime hate incidents
- have effective and efficient processes for assessing and reviewing hate incidents
- clearly define in policies the requirements for recording personal data for non-crime hate incidents.

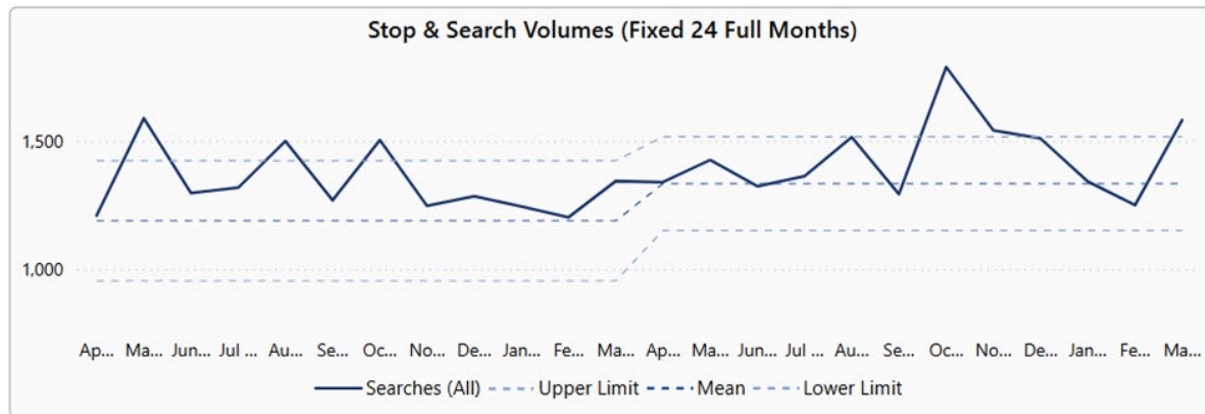
5.19 TVP has utilised a task and finish group over the past 18 months (that includes the NPCC advisor for hate crime) to develop the Force response to implementation of the NCHI APP and 'Codes of Practice on the Recording and Retention of Personal Data' (June 2023). This group continues to evaluate the effectiveness of incident recording and process but has identified that systems change is required to accurately report upon and analyse data relating to hate crimes and non-crime hate incidents.

5.20 In January 2025 TVP Chief Constable ratified the decision not to make any further changes to existing NCHI recording and incident classification processes pending the outcome of an NPCC and COP led review to determine whether the current police approach to reporting and recording NCHI is fit for purpose. The NPCC has agreed to TVP's position which is like that of other Forces.

6.0 Performance, review and improvement

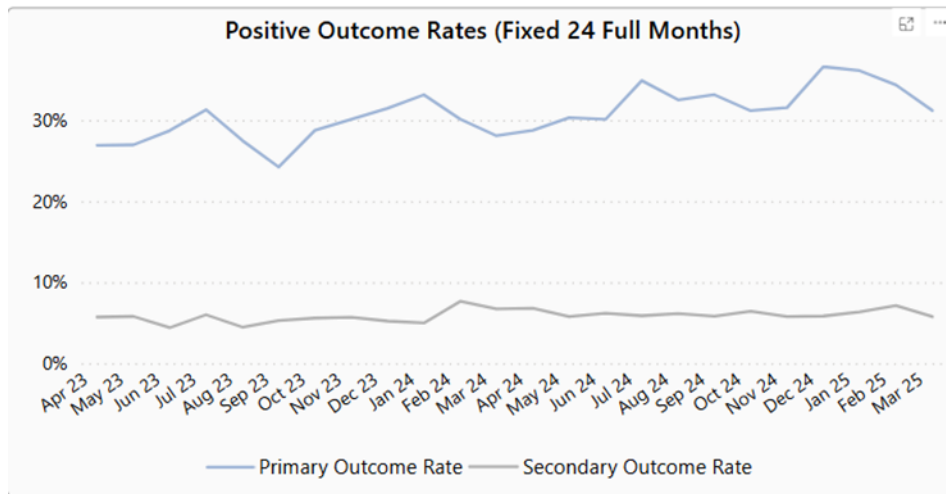
A key focus of building and maintaining public trust and confidence in policing is the reporting and accounting for disproportionality in police powers and development of a police service that is perceived by our communities to be fair, respectful and equitable in all it says and does.

- 6.1 The below figure shows TVP stop and search volume over the past 24 months and the upper and lower bounds of the range in which we would anticipate the number of searches falling into based on the previous financial year. This allows for increased scrutiny where the number of searches is significantly above the expected range to understand the reason for the searches.

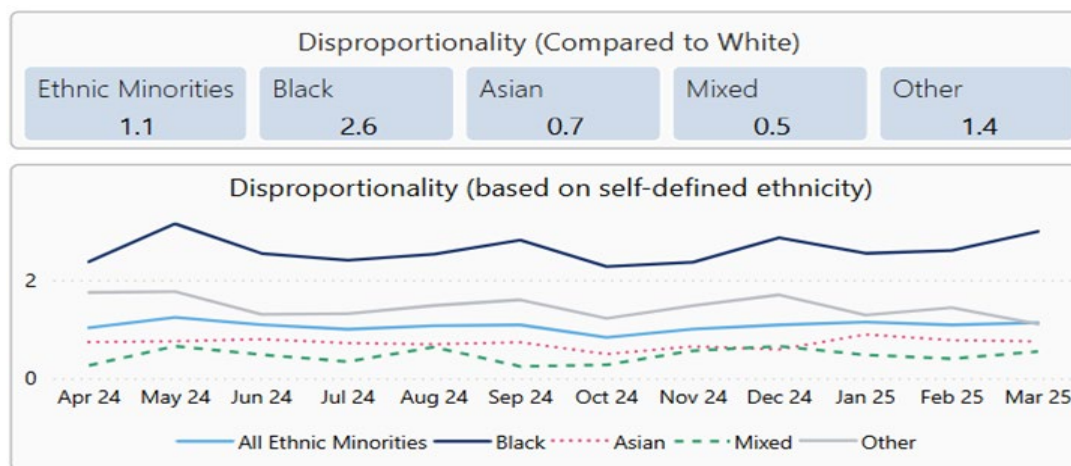


- 6.2 Stop and Search (S&S) recording continues to increase year on year and TVP 2024/2025 data shows S&S volume of 17,264 searches compared to ONS data of 16,259 searches during 2023/24.
- 6.3 Work to improve data quality is a continuing priority and a question has been raised to the national Minerva group about the possibility of changing Niche to allow for functionality of linking group searches which would provide greater understanding of stop and search incidents.
- 6.4 Whilst awaiting such national changes, regional Pronto changes are being introduced which will allow officers to select if a stop and search was undertaken as part of a group search and record secondary outcomes. The recording of secondary outcomes will allow for a better understanding of where a search may not have found an object searched for, but where another positive outcome may have come about because of the search such as finding a different object or identifying and safeguarding a vulnerable individual. The below figure provides an overview of TVP positive outcome rates over the past 24 months.

Volumes and Outcomes				
Stop Searches	Primary Positive	Primary Positive Rate	All Positive	All Positive Rate
17,264	5,611	32.5%	6,671	38.6%



- 6.5 Further improvements to data collection, automated safeguarding referrals and supervisory oversight are in development through adjustments to how TVP and HIOW S&S records are created within niche. These will support better understanding of TVP's use of S&S and the development of a use of powers narrative; including simplified data for external publication.
- 6.6 Data insights are conducted by a legitimacy analyst to highlight priority themes/ risk areas and review disproportionality and disparity to improve legitimacy by understanding where a higher relative rate index may suggest bias versus being disproportionate but having a legitimate reason for the disproportionality. Current S&S disproportionality data for 24/25 is shown below.

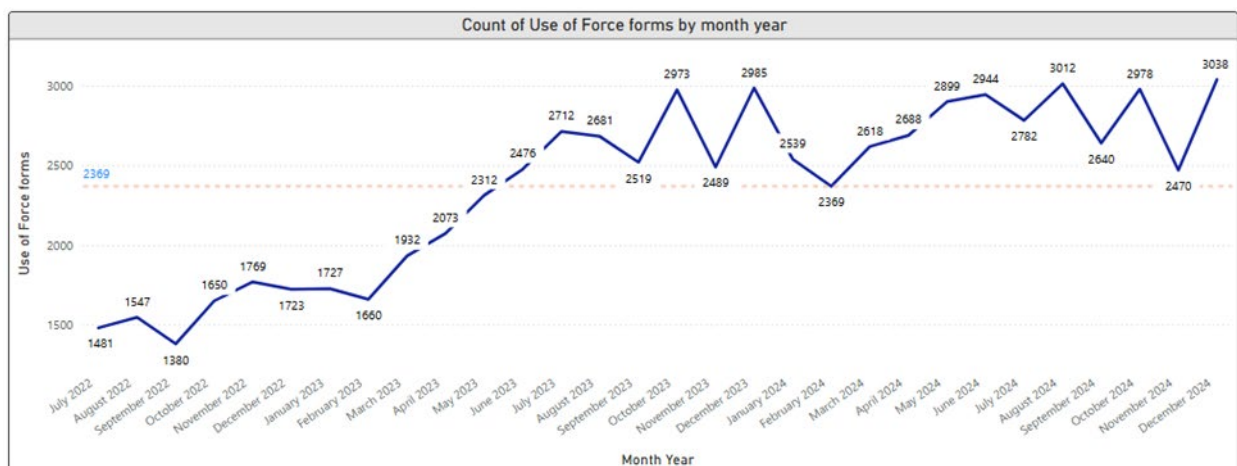


- 6.7 Delivery of new College of Policing S&S national policing curriculum (Oct 24) ensures TVP adopts a continued focus upon trauma informed practice, Child first principles and an explain or reform approach to racial disparities in S&S.
- 6.8 TVP Tactical Use of Powers Lead participates in regional and national working groups that are supporting the review of S&S APP (anticipated Autumn 2025), implementation of annual S&S CPD module/certificate to practice and COP pilots relating to Body-worn video toolkits to support Supervisor reviews of S&S.

6.9 In light of the **Judgement For Women Scotland Ltd (Appellant) v The Scottish Ministers (Respondent) 16/04/25** work is also continuing to review TVP policies and procedures related to transgender searching, crime recording, and data categorisation following the outcome that the legal definition of a woman is based on biological sex.

6.10 TVP performance dashboard data April 2023/24 highlights the number of unique use of force occurrences at 19,125 compared to most recent ONS use of force data 2022/23 of 18,001 and 21/22 of 11,751. There were 33,585 total arrests and 30,242 use of force forms (90%). Disproportionality data recorded a rate of 1.76 for black individuals and 1.33 for mixed.

6.11 The introduction of mandatory reporting can be seen in the increase in the number of forms in the below figure. Review and scrutiny of Use of Force (UoF), which includes looking at the type of force used and the reasons given, is monitored through local health checks and S&S BWV reviews where force is used. There are plans to develop improved oversight and scrutiny of UoF during 2025/26, through a new Use of Powers Strategic Board, to support Officer Safety, training and operational learning.



6.12 For use of force forms, TVP are currently sitting at 95% which is a significant improvement on previous years. The Force is moving towards hitting the 120% HMICFRS target for UoF forms.

6.13 The Serious Violence Reduction Order (SVRO) pilot that commenced in April 2023 has now come to an end (18/04/25). This pilot enabled TVP Officers to conduct suspicion-less searches of knife/offensive weapon carriers (18 and over) with an SVRO, to ascertain if they have a bladed article or offensive weapon with them and to detain them for the purpose of carrying out that search, provided that person is in a public place. TVP were successful in securing 56 orders and now await the conclusion of a Home Office impact evaluation and Ministerial decision as to the future of the orders.

7.0 The Race Action Plan

Following a detailed consultation process involving engagement with local communities, our own workforce and relevant stakeholders, in the spring and

summer of 2023, Thames Valley Police have developed their own iteration of the Police Race Action Plan, following the structure and format of the national PRAP. The local plan was launched in October 2023 internally, followed by an external launch for our communities in February 2024.

Measurable engagements are now available through both the engagement app and our new communications campaign, which allows for data to be analysed in relation to engagement activity, reach and outcomes. Roadshows have been completed with all LPAs/LCUs (depending on where they were in the transition process, exploring local activity to support the PRAP.

Work has been progressing in the four workstream areas identified, with updates from the workstream below.

7.1 Workstream 1: Represented: *Creating a police service that is representative of ethnic minority communities and supports its ethnic minority officers and staff.*

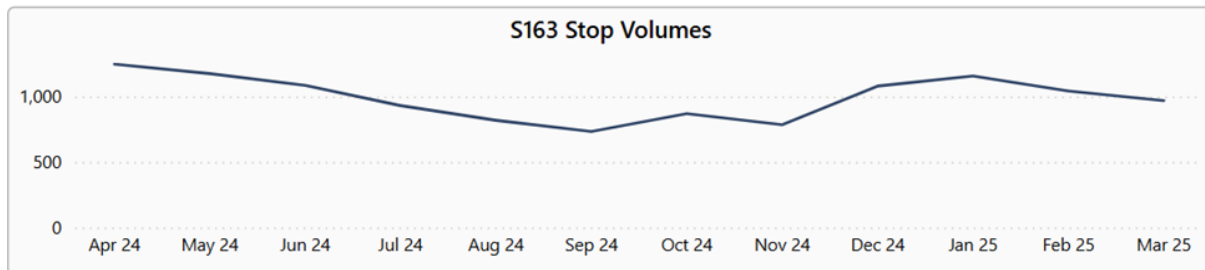
As part of the internal work, the main priority has been on training and awareness-raising. Two products have been delivered in collaboration with the Open University. The first product, focusing on Black history and its contemporary legacies for policing, has been delivered to all front-facing officers and staff. The second product, titled Race Equity and Allyship, was aimed at all supervisors and line managers, but has also been delivered to several additional departments. Both products have been positively received, albeit some learning was identified from the Black history package, allowing for a greater success of the Race Equity training. An evaluation has been completed of the first product, with the second one currently being finalised.

Other work in this strand has included working with PSD on disproportionality in misconduct, recruitment, progression and retention, as well as aligning our work with other areas, such as healthy team cultures and courageous conversation initiatives.

7.2 Workstream 2: Respected: *'Black people and communities are respected and treated in a fair and equitable way'* strengthens the governance and oversight of police powers and introduces recording and assessment of vehicle stops under S.163 of the Road Traffic Act. TVP is an "icebreaker" Force for the recording of S.163 Road Traffic Act vehicle stops, which has now been embedded and tracked regularly through relevant governance structures.

The image below highlights the continued progress TVP has made; performance predominantly driven by TVP Roads Policing Unit. The priority during 25/26 is to ensure that ethnicity data collection is embedded within Local Command Unit healthchecks and performance sustained within Roads Policing and JOU departments. This will require a targeted awareness campaign and improved accountability through the Use of Powers governance structure and community scrutiny panels.

S163 Stop Volumes by Month														
	Apr 24	May 24	Jun 24	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	Total
S163 Stops	1,248	1,175	1,086	931	819	733	870	785	1,080	1,157	1,042	969	673	25,172
Positive Outcomes	820	771	708	579	527	423	520	521	567	752	771	717	481	15,447
Positive Outcome Rate	65.7%	65.6%	65.2%	62.2%	64.3%	57.7%	59.8%	66.4%	52.5%	65.0%	74.0%	74.0%	71.5%	61.4%
Arrests	75	97	67	51	45	53	56	46	78	74	55	41	34	1,514
Arrest Rate	6.0%	8.3%	6.2%	5.5%	5.5%	7.2%	6.4%	5.9%	7.2%	6.4%	5.3%	4.2%	5.1%	6.0%



7.3 Embedding a data and evidence-based approach to use of powers and improving the quality of our encounters has led to the development and launch (Feb 2025) of a new S&S BWV review tool. This tool, for use by TVP supervisors and LCU Community Scrutiny Panels (CSP), aims to improve the volume of supervisor S&S scrutiny, identification and dissemination of learning, raise the quality of encounters and embed of a consistent structured force scrutiny mechanism. It is intended to build an evidence base for S&S procedural justice perceptions and “in scope” teams/departments are required to complete 2 BWV reviews per month. To support implementation of this initiative a new Use of Powers “Hub” has been developed for our workforce and Use of Powers MS Teams channel to share guidance, learning insights, progress and “top tips”. This single Sharepoint site will support the continued delivery of the strategic themes and improved awareness of legitimate use of powers

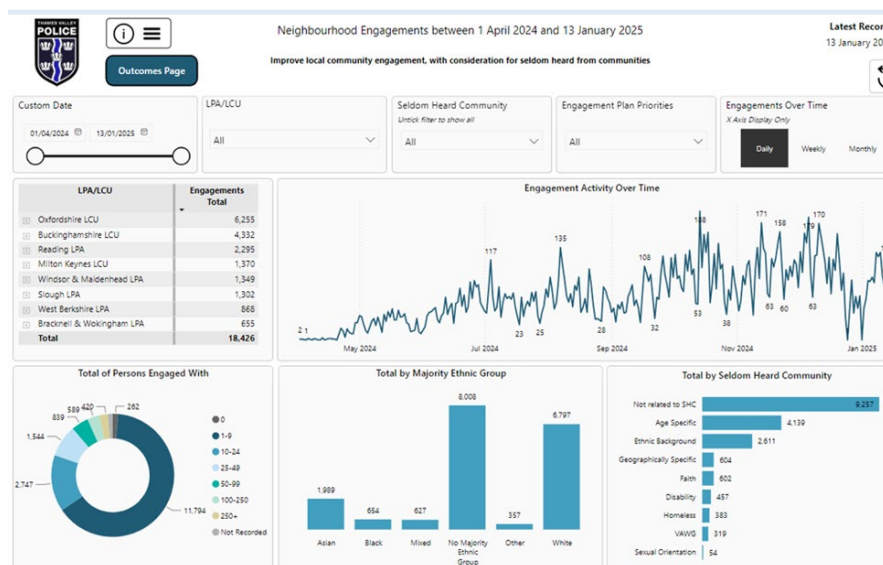
7.4 Each LCU now has an IAG and Community Scrutiny Panel and the launch of the Force scrutiny review tool enables use of powers thematic reviews to be coordinated across the force through the introduction of a scrutiny programme that includes S&S, use of handcuffs, S.163 Road Traffic Act encounters, group searches and repeat S&S data subjects. Since 01/03/25 140 BWV reviews have been assessed and feedback documented. Learning themes are discussed at the force Review Reflect Reform meeting and LCU scrutiny panels (on a quarterly basis) with key learning and risk themes escalated to the use of powers and Trust & Confidence governance structure. A mid-year review of the scrutiny review tool will allow discussions with TVP service improvement team to determine opportunities to build a performance dashboard to deliver performance reporting tools and improved data insight. It is also anticipated that the ability to develop a use of powers narrative will be supported by improved understanding of encounters and police legitimacy.

7.5 Workstream 3: Involved: ‘Black people and communities are routinely involved in the governance of policing’ is developing channels of communication with local communities to promote participation in policing. 2024 saw the forcewide roll out of the Neighbourhood Policing App which enables officers to better capture and record their engagement and patrol

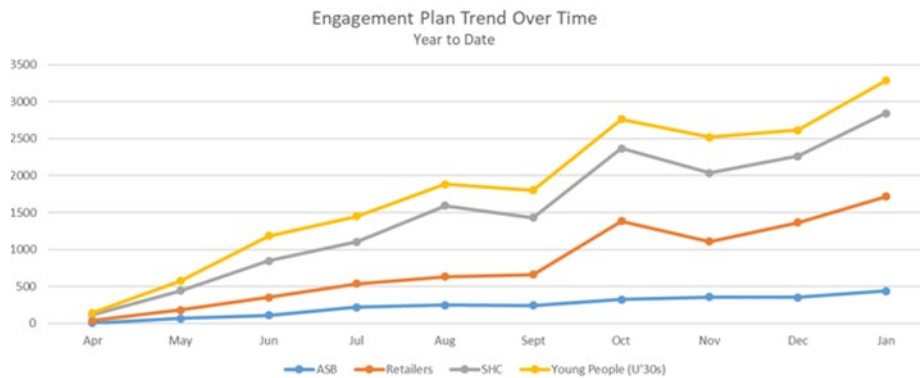
activities, record neighbourhood abstractions and sign-up and maintain contact with Key Individual Networks (KINS).



- 7.6 A secondary part of this work is now focused on the development of the Key Individual Networks (KIN's) database and the use of TV Alert functionality. This is to show improved TVP awareness of communities and share meaningful communications that meet and support their needs. There will be a centralised repository of KIN details that will be used to secure and share community insights on policing and provide feedback and updates to support TVP's commitment to listen and learn. As our KIN grows, we hope to be able to demonstrate the diversity of community involvement within TVP, to encourage and support engagement pathways, map them and identify potential gaps
- 7.7 Monthly engagement activity features at Force Performance Group and is presented in the image below. Activity can be searched by engagement and patrol themes, area and officer and provides outcome data as well as volume of engagement.



Engagement Plan – Year to Date



7.8 The neighbourhood tactical engagement plan for 25/26 will continue to focus on seldom heard communities with the goal of enhancing community reconciliation and strengthening trust and cooperation between the police and local communities and this will form one of the delivery plans within TVP Trust & Confidence Strategy

7.9 **Workstream 4: Protected: ‘Black people are protected and properly supported as victims of crime and as vulnerable groups’** is developing interventions in critical risk areas such as victimisation, missing persons, and hate crime. An end-to-end review of missing persons has been completed, including the implementation of improved risk assessment questions and early risk grading within contact management to improve our response to missing person investigations.

7.10 A significant area of work under this workstream has been the improvement of our ethnicity recording to be able to identify which crimes disproportionately impact on Black and ethnic minority communities. Focus groups have been undertaken with contact management staff by our behavioural science unit to identify the barriers to better ethnicity recording and a working group is progressing the recommendations.

7.11 Delayed progress in the necessary national systems change to support improved ethnicity and protected characteristic recording have hampered wider progress within workstream 4 relating to monitoring of victim experience data in ethnic minority victimisation and analysis of disproportionality

7.12 A delivery plan of TVP Trust & Confidence Strategy will prioritise disproportionality in victimisation and how this impacts the policing and partner response to hate crime, violence against women and girls and knife enabled crime.

7.13 Activity to conduct an end-to-end review of hate crime commenced in 2024 and was predominantly focused on TVP’s approach to non-crime hate incidents and scoping of the priority delivery themes. The result is the commitment to develop a Community cohesion and hate crime delivery plan within TVP new Trust & Confidence strategy which will be launched in May 2025. Support of the NPCC Hate Crime coordinator has been secured to develop and peer review our work

and TVP will host the national hate crime conference in autumn 2025, in collaboration with the Open University, to further demonstrate its commitment to strengthening communities and monitoring and understanding the impact of hate crimes and incidents on individuals and communities.

7.14 Independent Scrutiny and Oversight Board (ISOB)

TVP launched a bespoke Independent Scrutiny and Oversight Board (ISOB) in October 2022, receptive to the rationale that prompted the national Race Action Plan's ISOB's creation (the lack of representativeness of existing institutions and the need to apply fresh oversight to achieve the objectives of the Race Action Plan), convening a core leadership from the Black community. A new chair came into role in the fall of 2024, and an increase in recruitment has resulted in a more representative ISOB.

- 7.15 The ISOB has held themed meetings, focusing on each of the workstreams, as well as additional key areas, such as data. The ISOB has been invaluable in providing advice and guidance on specific areas of the plan and its progress, as well as communicating this to our communities.

8.0 Key areas of priority 2025-2026

- 8.1 Embed the new Trust and Confidence Strategy and develop the activity which sits under the five delivery pillars. Align this work to the national Culture and Inclusion Strategy 2025-30, the new standard to measure performance and the PRAP Maturity Matrix.
- 8.2 Work to ensure the recommendations from the OPCC DE&I review are completed and that they are reported and updated via the Trust and Confidence governance structure
- 8.3 Priority focus in public-facing DEI includes improved data collection and recording across the system, continued development of high-quality scrutiny and assurance processes and accessible outward-facing communication products to report and account for disproportionality in the criminal justice system and use of police powers. This is crucial to build public trust and confidence. The planned end to end review of hate crime will also build stronger connections with marginalised communities and the confidence to report intelligence and criminality which pose a threat to community cohesion.

9.0 Future risks and mitigation

- 9.1 Legitimacy, Public Trust & Confidence - The succession of national high profile and deeply troubling cases in policing has affected public trust and confidence in policing. The Force will continue to work long and hard to improve trust and confidence via the new Trust and Confidence Strategy and promote a culture whereby inappropriate behaviours are challenged and dealt with swiftly.
- 9.2 Policies and Procedures - Numerous policy areas are subject to current innovation/improvement plans. Key examples for 2025/26 include stop & search

powers (including search activity relating to transgender individuals, trauma informed practice and procedural justice), use of force, hate crime (as detailed below) and policies/guidance that include or relate to the Equality Act 2010.

- 9.3 Hate Crime - Engagement plans to listen, hear and understand the needs of seldom heard communities have been prioritised and a comprehensive review of hate crime is underway. This seeks to implement improved operational guidance relating to community tension assessments to measure and understand community tensions and the impact of hate crime on individuals and wider communities. Work is also ongoing to improve compliance with non-crime hate incident policies and procedures.
- 9.4 Communications - External communication in terms of raising public awareness and listening and responding to public feedback is inherent in the Force's Race Action Plan Workstream 3. TVP's 2025/26 Neighbourhood Engagement Plan includes the priority of enhancing community reconciliation, particularly within seldom heard communities and TVP's new Trust & Confidence Strategy includes this same priority focus area and commits to maintaining meaningful communications with our communities and workforce.
- 9.5 Training and Opportunities – In terms of the OPCC DEI Review recommendations training for 2025/26 to look at learning and development in relation to the Equality Act 2010 to ensure workforce understanding of their responsibilities in relation to the Act (especially across the nine protected characteristics) and hate crime priority areas identified through the end-to-end review.
- 9.6 Building a Representative Workforce - Workforce representation remains key to the service we provide. The dedicated Positive Action and Engagement team and Retention team continue to deliver on their key areas of activity, working with internal and external stakeholders. Focus on retention and progression outlining proactive activity on both these key areas, especially of under-represented groups.
- 9.7 Workforce Behaviours and Culture – The force is committed to changing the culture of policing and in order to work towards an inclusive workforce we will continue to drive activity as part of the Internal Trust and Confidence pillar under the new Trust and Confidence strategy. The recommendations from the OPCC DE&I review will also be an important part of this work, GS&I will have oversight of this work, governed through the Trust and Confidence Silver Board. The Leadership Academy places an integral part in this and has a range of resources which supports this.

Joint Internal Audit Committee

Annual Environmental and Sustainability Report

2024/2025

Property Services

1. Introduction and context

1.1. This report, prepared for the Chief Constables Management Team (CCMT) and the Joint Independent Audit Committee (JIAC), provides an overview of performance against the Environmental Sustainability strategy (2022-2032) through 2024-2025.

The report covers:

- Governance and accountability
- Summary of performance
- Priority areas
- Risks and mitigation

2. Governance and accountability

2.1. An internal audit of the strategy has been completed. The audit has established awareness and clarity about the current principal gaps in the delivery of the strategy.

2.2. The audit identified the following areas of improvement; governance, resourcing and communication. The audit findings are considered to stem from two underlying factors:

- The first is the continued maturation of what remains a relatively new work stream for TVP.
- The second reflects issues with resourcing of the strategy. During 2024 this was compounded by restricted availability of the sustainability lead due to prolonged period of reduced hours and absence.

- 2.3. Work has now commenced to address the resourcing short falls and an additional support role has been agreed. This role once recruited will increase delivery capacity for a range of sustainability decarbonisation projects. A Fleet Support Manager's role has also been appointed, which is now supporting related aspects of strategy delivery.
- 2.4. At this time resourcing a specific governance structure for sustainability cannot be sustained. Embedding of sustainability governance into existing structures is underway. The Strategic Estates Group is one of the first structures to be amended to clarify the inclusion of sustainability and the degree to which it is covered.
- 2.5. A closer working relationship is being sought with GS&I to aid the profile and the visibility that sustainability has.

3. Summary of performance

JIAC is asked to note that data may be adjusted post report as utility accounts continue to be settled. The impact will be minor and will not impact the overall findings but will impact the actual figures. Some data is not yet available and therefore estimates have been applied.

- 3.1. The performance against targets for which metrics are tracked show an increase from last year but remain down on the baseline.
- 3.2. TVP's gas and electricity usage both increased from the previous year but remains down from the baseline. The variation of electricity is considered to reflect weather, increase of in-person events, the commissioning of Atlantic House the new main police base for reading. Running Atlantic House and Reading Police station, two large stations, simultaneously for the last quarter of this reporting year has increased consumption.

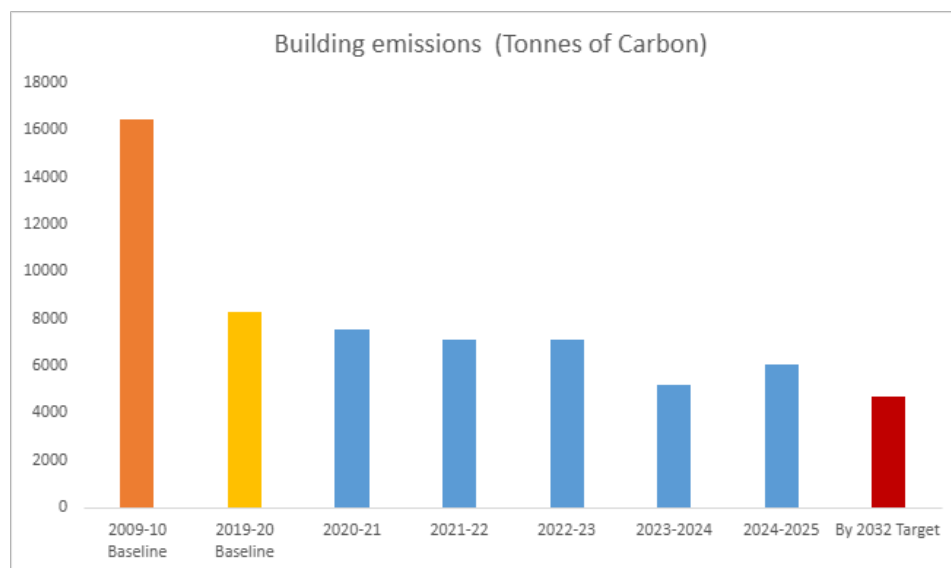
	2009-10 Baseline	2019-20 Baseline	2020-21	2021-22	2022-23	2023-24	2024-25
Electricity (kWh)	21,290,703	17,765,083	17,165,970	16,155,044	16,374,782	13,142,759	14,180,942

- 3.3. Gas consumption often reflects weather as it is used for heating and hot water. However, the winter of 2024/25 was mild, though very changeable, with storms

and cold snaps occurring. The gas consumption is likely to reflect challenges in controlling heat within buildings when weather and occupation is variable.

	2009-10 Baseline	2019-20 Baseline	2020-21	2021-22	2022-23	2023-24	2024-25
Mains gas (kWh)	26,907,724	17,363,546	17,366,373	17,303,314	16,980,693	12,281,617	15,634,014

- 3.4. Carbon from buildings increased reflecting the higher usage of electricity and gas. In 2022/23 carbon emissions from buildings were 10% away from the 2032 target, that increased by 18% to 28% in 24/25.

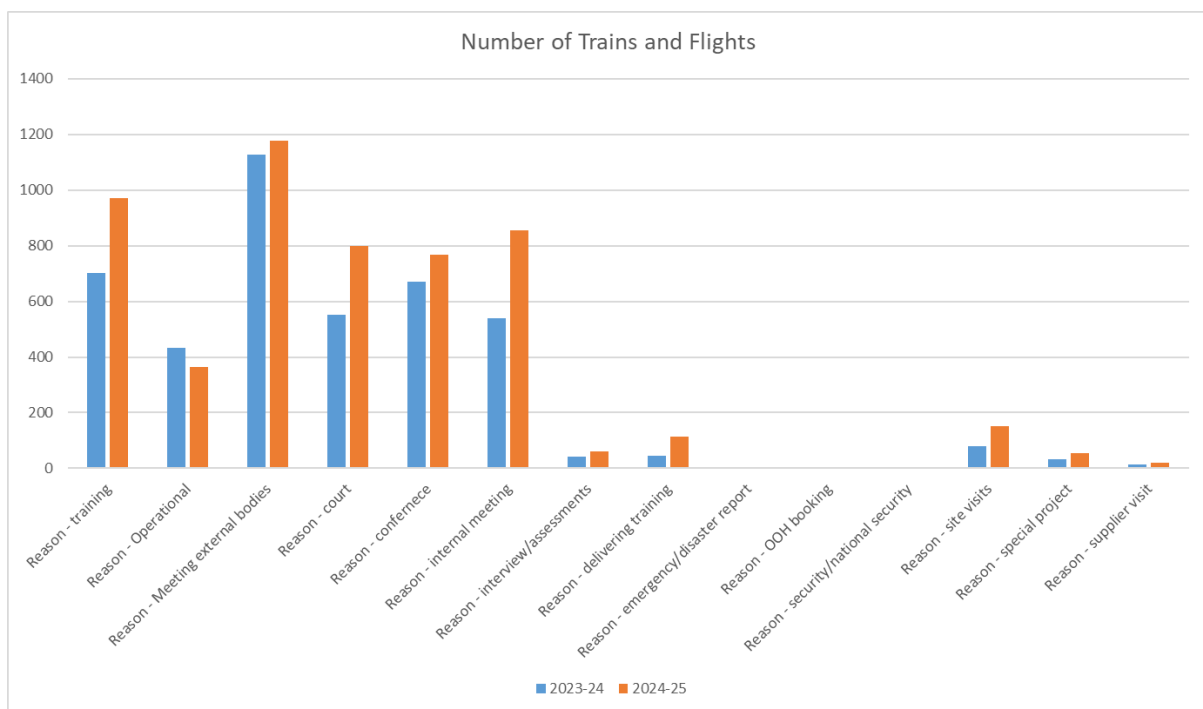


- 3.5. Capital projects continue to work towards BREEAM as required by planning permissions. Buildings are currently on track to achieve the BREEAM level targeted; Very Good at Atlantic House and Excellent at Forensics Unit.
- 3.6. TVP applied for £2.75 million of funding via Salix's CAPEX funding programme to join Milton Keynes District Heat network. The Milton Keynes bid was successful, but on receipt of the business case, the financial risk and costs likely to be incurred by TVP over the operating period was too great to make the proposal financially viable. The funding offer was declined but the funding body has encouraged TVP to apply again for future bidding rounds.
- 3.7. Fleet data is not yet available for this reporting period, in line with other transport emissions an increase is expected. Reflecting greater attendance of in-person events such as meetings.

A consultancy piece of work was completed with CTC to support TVP to understand and develop a pathway to decarbonise its fleet. The report provided valuable insights and further draw down of information is required.

Reduction in fleet emissions will be supported both by fleet rationalisation and introduction of electric vehicles.

3.8. Analysis of business travel through expenses including own vehicle, trains and flights has occurred and there is an upturn in all these areas. The reasons given for travel by public transport are outlined below, with all reasons except for 'operational' purposes showing an upturn.



3.9. Water consumption closely tracks with the level of building users and increased consumption reflects increased in-person activities following the long-term shift to normalised working patterns post-Covid.

Final year water data is not yet available but estimated data indicates consumption to be on par or slightly higher than the previous year. The 2023/24 year saw an increase in consumption. The last few years have been impacted by a few significant leaks at three sites which have been challenging to identify and then rectify.

TVP set a target to reduce total water consumption across the force by 25% by 2032, against a baseline of 2019/20. This target was met in 2022/23

though is not expected to be sustained. However, it remains achievable for TVP to meet it again.

Retendering of the water contract has commenced and is expected to impact positively on reporting and identification of leaks.

An addition to existing software packages will support TVP to improve monitoring of consumption, identify anomalies and respond more readily to consumption changes allowing the cause to be dealt with more promptly.

4. Priority areas

Looking ahead the key priorities are as follows:

4.1 Governance and resourcing

A governance structure was established in 2023 on an interim basis, resourcing it over the last year has proved challenging.

As referenced in section 2, work has commenced and will continue this year to ensure sustainability becomes embedded into the force's wider governance framework.

A wider issue for governance and resourcing is where TVP is the lead force there is a risk that the organisations concerned, which may have different sustainability demands, do not have appropriate strategies and/or are not resourced to deliver their specific requirements. Where TVP have a lead role the sustainability lead will undertake a high-level assessment of requirements. This will enable discussions to be had regarding appropriate approaches and suitable resourcing. This will aid appropriate delivery and understanding of risks and impacts retained by each functional area which may differ from TVP's.

The support and prioritisation of sustainability considerations within other supporting departments is also being clarified so programmes can be better planned.

4.2 Strategy and methodology

Ensuring the strategy is more relevant to the core purpose of TVP and has a greater focus on spend to save as part of the resource efficiencies aspects of

sustainability will be key to supporting it to becoming more embedded and being delivered effectively.

A key part of the strategy is confirming and documenting the methodology for reporting. The wider blue light service approach was finalised in 2024. TVP will apply this work to its methodology.

Supporting the strategy review are action to improve data and data access which will result in a stronger methodology. This data access has been delayed due to competing procurement demands from Property initiatives.

JAC should note that the action to review the strategy was due for delivery last financial year and is therefore delayed.

4.3 Communication

Communication and engagement have a significant impact on future delivery and success

Following the restructure of TVP's communications department and with support of the new Organisational communication team from June 2025 a communications plan will be developed and resourcing assessed, and it is now anticipated that a campaign and engagement programme can be delivered this year.

The restructure in the communications team is anticipated to provide additional internal resource for initiatives such as sustainability and this is in the early stages of being considered.

5. Risks and mitigation

Geopolitical uncertainty in global and local policy changes, the economy and local climatic changes will continue to influence pathways, timelines and expectations regarding sustainability delivery.

5.1 Fleet transition

Policy and legislative changes require TVP to transition its fleet away from fully traditional fuelled vehicles. National policy and vehicles manufacturers have a

direct impact on the delivery and pace of the transition. The transition impacts all areas of TVP with a range of barriers as well as opportunities present.

TVP have delivered a consultancy piece covering CTC to understand and aid modelling of choices for transition of the fleet and to understand the key areas of risk and opportunity.

Work to develop and agree a pathway for TVP is required this year.

5.2 Climate change

TVP is exposed to climate change through these routes:

- Physical assets
- People
- Operations
- Community
- Supply Chain

Consultancy work will be done in stages with a focus on physical assets to inform estates strategy. The information will aid long-term strategic planning.

JIAC should note that consultancy work to assess climatic impacts is delayed from the previous reporting year due to resourcing.

5.3 National electrical grid

Each commercial building which meets a certain demand level is allocated with an amount of energy it can draw down at any one time, this is to ensure the local network is not overloaded. Charges are incurred based on the agreed allocation. Further charges are levied for exceeding the agreement. The grid is managed regionally by Distribution Network Operators (DNO). TVP has several DNO's within its area of operations, the main one being Scottish and Southern Electricity Networks (SSEN).

In TVP's area of operation some locations lack grid capacity, delaying the DNO in being able to deliver requests for an increase in the available load. An increase in load may be required due to higher electrical demand from equipment, a move away from gas heating, use of renewables, or for electric vehicles. There may be expenses incurred by TVP. In some cases, capacity upgrades can take several years for the grid to complete. Grid availability will continue to impact TVPs efforts to transition the fleet and decarbonise buildings.

An initial light touch site review was conducted. Upgrades or new supplies with sufficient capacity have been provided for two sites, and a further two sites have agreed upgrades, but these are yet to be delivered by the DNO. Exploratory discussions have been held with DNO's for a further three sites, with two sites moving on to more detailed discussions as part of a Major Capital Programme.

Further consultancy work and applications to DNO's will be undertaken to fully assess remaining buildings and develop a programme of upgrades. This tightly aligns with work regarding the fleet.

5.4 Utility costs

Global gas and electrical utility markets remain volatile, influenced by demand variation caused by climate changes and supply issues caused by conflict. TVP's purchasing strategy smooths out some of this volatility.

Water is particularly likely to see price increases due to the issues faced by regional infrastructure providers such as Thames Water which covers a significant part of TVP's sites.

Pricing variation across all utilities has an impact on cost benefit analysis for sustainability projects, and how impactful in terms of financial savings projects become.

Regular reassessment of TVP's overall utilities purchasing strategy as well as close financial monitoring of actual expenditure will assist to manage the risk. These actions coupled with cost benefit analysis of carbon reduction projects will ensure that savings are realised wherever possible.



Joint Information Audit Committee

Fire Safety Briefing note – June 2025

Strategic Development Department

The overall fire safety improvement plan is being actively implemented across over 50% of our estates footprint as we speak. We are on track to deliver the improvements to give compliance on

1. all high risk sites/buildings by the end of August 2025, but Custody, Firearms and Labs by the end of June 2025
2. all remaining sites/buildings by the end of December 2025, providing the remaining resources we have, remain in place

In more detail:

- We continue to make good progress and have established a number of the foundations to enable us to make the progress we need to, providing a far better sight picture of our practices force-wide, rather than them being held in distinct pockets of the organisation.
- The highest priority actions were determined based on risk, including articulating the competent roles related to fire safety and what CPD is needed to ensure compliance. Our Head of Facilities is due to complete his NEBOSH qualification and Facilities staff are due to complete fire risk assessment training. CPD options are being discussed in relation to our senior leaders force-wide.
- We have developed an incident controller video to educate colleagues about roles and responsibilities which will be rolled out in a targeted way to those who need it in their role by the end of June.
- On fire safety arrangements, work has focussed on our assessed high risk sites where we have sleeping accommodation (Sulhamstead, and custody suites), where we have animals, (Sulhamstead), Firearms, Labs and evidence units. The Fire and Rescue Service has agreed to support us at all our sites to provide an independent view.
- Draft plans are in place for Custody and the JOU and all areas are engaged, with our current focus on developing site maps with exit points for each building.

- Sulhamstead remains the most challenging site to map owing to its particularly complex environment, multiple buildings and range/ type of accommodation. Once these maps are developed, emergency plans then follow based on prioritised risk.
- To support this activity, our Strategic Development Dept. had sourced 2 temporary staff (although one has unfortunately left). We have recruited into our second competent person role in our small HSE team following the retirement of a colleague and they have now started in role. Additionally, we have secured support from across the organisation to expedite this activity. One risk to us delivering on this timescale is the resignation of our current Lead H&S Competent person and we are actively trying to mitigate any impact.
- We intend to provide appropriate performance data to the HSE Governance Board when the dashboard has been developed, which Claire Widdison chairs (reporting to the DCC Risk, Improvement and Learning Board), to enable us to track key fire safety diagnostics.

In the meantime, the DCC continues to track progress through the Fire Safety Gold Group and reporting to CCMT and the Strategic Estates Board (SEG) on related items and to JIAC.

Ali Nicholls

Head of Strategic Governance



Joint Independent Audit Committee (JIAC) – Agenda Items quarterly meetings (*Forward Plan*).

Meeting	Heading	Agenda Items
19.09.25	Accounts & Finance	EY Audit Results Report
19.09.25	Regular Updates	Internal Audit Plan
		Internal Audit Actions
		TVP Risk and Continuity
		OPCC Risk Register
		Fire Safety
19.09.25	Substantive Items	OPCC Scrutiny of Performance

Meeting	Heading	Agenda items
12.12.25	Accounts & Finance	EY Audit Report (if required)
12.12.25	Regular Updates	Internal Audit Plan
		Internal Audit Actions
		TVP Risk and Continuity
		OPCC Risk Register
		Fire Safety
12.12.25	Annual Reports	JIAC Annual Assurance Report

Meeting:	Agenda Heading	Agenda Items
06.03.26	Accounts & Finance	EY Audit Plan
		Budget & Financial Plans
		Treasury Management Strategy Statement
06.03.26	Regular Updates	Internal Audit Plan
		Internal Audit Actions
		TVP Risk and Continuity
		OPCC Risk Register
		Fire Safety
06.03.26	Annual Reports	Draft Annual Governance Statement

Meeting:	Agenda Heading	Agenda items
June 2026	Accounts & Finance	Draft statement of accounts
		EY Audit Plan Update
June 2026	Regular Updates	Internal Audit Plan
		Internal Audit Actions
		TVP Risk and Continuity
		OPCC Risk Register
		Fire Safety
June 2026	Annual Reports	Internal Audit
		Treasury Management
		PCC Annual Report
		CTC
		Health and Safety
		EDI
		Environmental Policy