



Protecting Our Communities



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Date: 05 December 2025

Dear Member

## JOINT INDEPENDENT AUDIT COMMITTEE

You are requested to attend the Joint Independent Audit Committee meeting on Friday 12 December 2025 at 13:00-17:00hrs in the CCMT Meeting Room, 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**

[Join the meeting now](#)

Meeting ID: 348 997 801 810

Passcode: YUSiBC

Yours sincerely

Gillian Ormston  
Chief Executive

Ben Snuggs  
Deputy Chief Constable

To: Members of the Joint Independent Audit Committee

### Agenda Item

Timings Page No.

### PRELIMINARIES

1. Apologies  
(Dr Stephen Page - Chair)

13:00-13:05 -

2. Minutes & Actions Part I of the JIAC Meeting on 19/09/2025  
(Dr. Stephen Page – Chair)

13:05-13:10 5-11

### REGULAR UPDATES

3. Progress on Delivery on 2025/26 Internal Audit Plan  
(Neil Shovell)

13:10-13:20 17-26



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## Agenda Item

## Timings

## Page No.

4. Progress on Delivery of Agreed Actions in Internal Audit Report  
(*Gillian Ormston & Martin Thornley – OPCC verbal update*)  
(*Ali Nicholls – TVP*)

13:20-13:30

27-48

5. TVP Risk & Business Continuity update  
(*Ali Nicholls*)

13:30-13:45

49-86

6. OPCC Risk Register  
(*Gillian Ormston*)

13:45-13:55

87-96

7. Fire Safety  
(*Claire Widdison & Ali Nicholls*)

13:55-14:00

97-98

## SUBSTANTIVE ITEMS

8. Update on the TVP Estates Strategy  
(*DCC Snuggs – verbal update*)

14:00-14:10

-

## FINAL ACCOUNTS & FINANCIAL POSITION

9. Statement of accounts  
(*Martin Thornley & Linda Waters*)

14:10-14:20

99-321

EY Final Audit Report Result  
(*Andrew Brittain & Alison Kennett*)

14:20-14:30

321-396

## BREAK 10 MINS

14:30-14:40

## UPDATES & REQUESTED BRIEFINGS

10. Abolition of PCCs, impact upon the OPCC and TVP  
(*Gillian Ormston and DCC Snuggs – verbal update*)

14:40-14:45

-



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11. OPCC approach to risk management  
(*Gillian Ormston*)

14:45-14:55 397-430

12. Local Resilience Forum highlighted risks  
(*DCC Snuggs – verbal update*)

14:55-15:05 -

13. Use of AI tools as part of the Digital Strategy  
(*Mike Lattanzio*)

15:05-15:15 431- 466

14. Volunteer Strategy including Special Constables  
(*Nicky Cornelius*)

15:15-15:25 467-472

15. JIAC Annual Assurance Report  
(*Dr Stephen Page – Chair*)

15:25-15:40 473-478

16. Any Other Business  
(*Dr Stephen Page – Chair*)

15:40-15:50 -

**Date of next meeting: Friday 06 March 2026 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 19 SEPTEMBER 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, L Rafellini

**Present:**

J Hogg (Chief Constable, Thames Valley Police TVP)  
G Ormston (Chief Executive, OPCC)  
M Thornley (Chief Finance Officer, OPCC)  
R Martinig (Corporate Accountant, OPCC)  
V Waskett (Head of Governance, OPCC)  
L Waters (Head of Finance, TVP)  
M Lattanzio (Chief Digital & Information Officer, TVP)  
C Widdison (Head of Governance and Change, TVP)  
A Nicholls (Head of Strategic Governance, TVP)  
A Brittain (Associate Partner, EY)  
A Kennett (Audit Manager, EY)  
N Shovell (Chief Internal Auditor, TVP & OPCC)  
A Shearn (Principal Auditor, TVP & OPCC)  
P Bailey (Head of Learning and Development, TVP)  
A Lygo (Head of Strategy and Architecture, TVP)  
E Buttar (Inspections and Strategy Manager, TVP)  
J Katouzian (Governance Manager, OPCC)

**Observers:** None

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**PRELIMINARIES**

**1. Apologies and Introductions**

B Snuggs (Deputy Chief Constable, TVP)  
N Cornelius (Head of HR Services, People Directorate, TVP)  
S South (Head of IT Business Services, TVP)

## 2. Minutes & Actions of the JIAC Meeting held on 13.06.25 (Part I)

The Chair, Stephen Page (SP) reviewed the minutes and actions of the JIAC meeting held on 13 June 2025

The following actions are complete and can be removed from the Action Log:

**JIAC 020 – JIAC 021 – JIAC 022 – JIAC 023 – JIAC 024 – JIAC 025 – JIAC 026**

## REGULAR UPDATES

### 3. Progress on Delivery of 2025/26 Internal Audit Plan. (Neil Shovell – NS).

The Committee reviewed the report submitted. (SP) noted a lot of thorough good work and a helpful self-assessment.

**No Actions**

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

Kay Taylor (KT) – noted the review of mileage and expense claims (P.25) sounds very early on into addressing this issue, yet the completion date is 30.09? Completion dates need more robustly reviewed and to be accurate. (SP) noted that there is a tendency to create completion dates shortly after the JIAC meeting and this is not the best way to manage business. Linda Waters (LW) accepted that the completion dates require updating and are more likely to be the end of October.

JIAC Committee members asked for greater *specificity* and *accuracy* in the action target and completions dates. This needs to be forthcoming in future reports. **Noted for all attendees.**

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

(SP) the Committee noted that there are two different methods of judging the risk appetite between TVP and the OPCC. Gillian Ormston (GO) responded that TVP and the OPCC are 2 different corporate soles and therefore this is to be expected. However, the OPCC will look at this point when assessing the rationale in assigning risk.

Chris Westcott (CW) highlighted that on page 37 there is lacking a definition of the *Force Level Chronic Risk* in the report. Claire Widdison (CWI) advised that it was provided to the previous JIAC meeting and will ensure it is included in future reports.

Melissa Strange (MS) noted that the MASH has returned to the risk register. (CWI) TVP have received more referrals during the school holidays and this does vary due to geographic areas and the volume of referrals from schools and other agencies. Jason Hogg (JH) replied that the MASH set-up is quite inefficient with 6 MASHs in Berkshire alone and different local authorities working in different ways. TVP are trying to take more of a lead role to improve this.

(MS) noted some of the referral data is combined, showing both adults and children, presumably some referrals are about members of the same family? Please can this be clarified?  
(CWI) advised that they will review this outside the meeting and look at providing the data.

(SP) the committee has noted that forensic demand on page 50, has increased substantially and is now a red risk. Is forensic demand forecasting operating well? (AN) gave an update regarding the service improvement review, which is underway and will help TVP understand the demand and any impact on investigations. A lot of demand has come from accreditation work that was required. Kay Hannam (KH) added that the majority of the demand is from the challenges in the forensics market place which is unstable and TVP are trying to manage through outsourcing controls and assessing the impact on work load demands. In addition there are other challenges in resourcing in this area.

Action: Reassess the risk appetite of the OPCC vs TVP – GO (JIAC 027).

Action: Include Force Level Chronic Risk definition in future reports – CWI (JIAC 028).

Action: Provide JIAC with a breakdown on MASH referrals adult vs children – CWI (JIAC 029).

## 6. OPCC Risk Register. (Gillian Ormston – GO).

The Committee reviewed the OPCC Risk Register.

Luca Raffellini (LR) requested clarification as to whether riot compensation is in the control of the OPCC? (GO) advised it is not in the control of the OPCC as the UK government decides if a disorder incident is classified as a riot - after the event. At that point claims can be submitted to the PCC for consideration.

No Actions

## FINAL ACCOUNTS & FINANCIAL POSITION

### 7. EY Audit report result. (Andrew Brittan – AW & Alison Kennett AK).

(AK) presented the paper. EY have revised their materiality figures and the audit is still in progress, EY will share the audit results once the audit is complete.

(MS) and (SP) raised the issue of blank journal entries, does TVP know how many blank journal records there are? (LW) responded that the number is not known at the moment and the first push-back is against the data system in order to make inputting the data a mandatory field. (SP) requested an action to inform the Committee of the size/scale of the issue of blank journals, what is the impact and what are the actions to address this? (KT) also requested that the action includes the number of entries and their value.

Action: Provide updated materiality figures when the audit is complete – AK (JIAC 030).

Action: Supply data regarding the size/scale of blank journal entries, impact upon the business, their numbers, values and the actions to address this – LW (JIAC 031).

### 8. Comprehensive spending review implications. (Linda Waters – LW & Martin Thornley – MT).

The Committee reviewed the report submitted, there was some discussion regarding the Police Pay Award and the Police Grant from the Home office.

(JH) and (LW) updated the Committee with regard to the procedures in seizing, converting and redistribution of Crypto Currently confiscated by the Serious Organised Crime Unit.

(SP) suggested that the Internal Audit Team submit a paper or provide confirmation to the Committee that there is adequate audit (internal and external as appropriate) cover re: Crypto Currency seizure, holding, and disposal.

**Action: Provide the Committee with confirmation of adequate audit cover for Crypto Currency activities under POCA – NS (JIAC 032).**

## **9. Fire Safety written update. (Ali Nicholls – AN & Claire Widdison – CWI)**

(CW) queried that the sites listed in the report are *compliant*, though the report does not confirm that fire drills have taken place? How is it possible to report compliance prior to the fire drills being completed? (AN) Responded that the fire drills are scheduled and due to be completed by the end of September.

**No Actions—JIAC will revisit this topic at the next meeting**

## **10. Update JIAC Terms of Reference TOR. (Jim Katouzian – JK).**

The TOR were updated to include that confidential and sensitive information is discussed in the Part II section of the main quarterly meeting. It is not the aim of the JIAC to have many such items on the agenda, nor to make the meeting top heavy with confidential and sensitive matters. The new TOR were accepted.

**No Actions**

## **BREAK 10 MINS**

## **11. Forensic Building Project in Bicester. (CC Jason Hogg & Kay Hannam – KH)**

- **Project update**
- **Use of the new building**

The Chair (SP) noted that the paper submitted was very helpful and clearly stated the size and complexity of the challenge in building such a large facility.

Some questions were posed by the Committee:

1) Why is the project not on the risk register? Reply from (LW), the risk is being managed separately as a financial risk. The main issue is the electric and energy supply. (CWI) advised that the project is a Red Risk on the Forensic Improvement Board, rather than a separate risk on the Force Risk Register and that the Forensic Improvement Project is listed on the Force Risk Register. A separate entry would cause confusion.

(GO) added that in terms of risk mitigation for the energy supply, the PCC is in touch personally with the Head of the Energy company over this.

2) Has it been a challenge in moving staff to a new location in Bicester?

(KH) – Yes it has been a challenge, the main issue is to avoid losing a lot of staff in one go – there are some staff excited by the move and others resistant to it. The project of moving staff and facilities to a new location in Bicester has been as large an undertaking as building the actual premises.

3) How many people will not move to the new facilities?

(KH) advised that around half a dozen have stated they will use the move as a natural opportunity to retire, which does include some highly skilled members of staff.

No Actions

## SUBSTANTIVE ITEMS

### 12. PCC Annual Report. (Gillian Ormston – GO).

(SP) noted that the PCC's report highlighted a goal of preparedness for civil emergencies, but this is not referenced in the action plan that follows. He asked how we could gain assurance that TVP and the OPCC are doing enough, noting that managing "readiness" requires a different approach from managing "response". Both (GO) and (JH) replied that they are satisfied both organisations are firmly involved. (JH) advised that TVP are part of the Local Resilience Forum LRF, which is currently chaired by the Deputy Head of the Ambulance Service. (GO) confirmed that the Victims First Hub is part of the LRF, so the OPCC is well involved and in addition the senior team of the OPCC are being trained in critical incident handling.

(SP) the Mediation Service is a highlight in the PCC Annual Report, how do you measure the performance? (GO) advised that the OPCC Director of Performance is looking into the evaluation of the OPCC projects and services and we will look at this and report back.

Action: Update the Committee with details of the review of the performance re: OPCC funded Mediation Service – GO (JIAC 033).

### 13. OPCC Scrutiny of Performance (Gillian Ormston – GO).

The Committee noted that there are 50 KPIs in the report and requested that this is condensed. (GO) confirmed it is a work in progress and the OPCC are condensing and managing the number of KPIs.

No Actions

### 14. Saving and Efficiency Governance (Linda Waters – LW & ACC Murray – DM).

The Committee reviewed the paper submitted.

(LW) highlighted the point that savings and efficiency will inevitably result in reductions in service and whilst this is often something to be avoided, it will have an impact on service delivery.

(DM) is conducting the Enabling Services Review and Force efficiency. TVP have identified the savings for Year 1. This means no easy decisions and whilst TVP will try to minimise the reductions in service, it will require TVP to do some things differently and make choices as to what services are provided in the long term. TVP are currently working on identifying the savings in Years 2 and 3, with an overall total of £12 million.

No Actions

## 15. Talent Management. (Paul Bailey – PB).

(PB) presented a paper regarding the Talent Management Strategy of the People Directorate Department, designed to maintain and keep staff. This strategy includes the use of AI tools in predicting career moves and business areas that may need resourcing. Noting though it is new technology and requires more focus and development in the future.

**No Actions.**

## 16. Key emerging themes of the 10 year TVP Strategy (CC Jason Hogg).

(JH) presented the report to the meeting. (JH) advised that the government has not provided a 3 year budget and the police grant and budget is communicated year by year. Furthermore, politics and politicians change at a national level and priorities shift, this results in the danger that policing remains reactive. Hence, TVP have created a Force Strategies Framework consisting of 5 strands:

- *Mission, Vision and Values*
- *Aspirational*
- *Transformational*
- *Enabling*
- *Core Policing Principle*

The presentation slides will be shared with the JIAC Committee:

**Action: Share presentation slides for the 10 year Force Strategy with the JIAC Committee members – CWI (JIAC 034)**

## 17. Any Other Business

The Committee updated the meeting on their familiarity visits conducted recently, such as a ride-along with the Rural Crime Team in South and Vale and a visit to a Custody Suite with the Independent Custody Visitors. Further visits, meetings and 1-2-1s are planned in the future with Officers and staff in TVP and the OPCC.

(MT) reviewed the agenda items to be included for discussion at the next meeting, other than standing and regular items. These include:

- JIAC Annual Report
- An update on the Estates Strategy
- OPCC Risk Management approach
- Local Resilience Forum risks
- AI use/tools within the Digital Strategy

The meeting concluded at 15:58 hrs.

**Date of next meeting: Friday 12 December 2025 at 1300-17:00hrs to be held in the CCMT Conference Room, HQ South/MS Teams**



| ID      | Date of Entry | Summary of agreed action                                                                                                                        | Person responsible for action | Status      | Deadline | Date complete - Update on Action   |
|---------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------|----------|------------------------------------|
|         |               |                                                                                                                                                 |                               |             |          |                                    |
| 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 | 12.12.25 | TBC                                |
| JAC 017 | 31.03.25      | Update re: Fire Safety for the next JAC meeting.                                                                                                | Ali Nicholls                  | Complete    | 12.12.25 | Included in 12.12.25 report to JAC |
| JAC 019 | 16.06.25      | Include column to show dates that a risk is added to the OPCC Risk Register.                                                                    | Gillian Ormston               | Complete    | 12.12.25 | completed                          |
| JAC 027 | 29.09.25      | Reassess the risk appetite of the OPCC vs TVP.                                                                                                  | Gillian Ormston               | Complete    | 12.12.25 | info passed to Chair 30.10.25      |
| JAC 028 | 29.09.25      | Include Force Level Chronic Risk definition future reports                                                                                      | Claire Widdison               | In progress | 12.12.25 | TBC                                |
| JAC 029 | 29.09.25      | Provide JAC with a breakdown on MASH referrals adult vs children.                                                                               | Claire Widdison               | In progress | 12.12.25 | TBC                                |
| JAC 030 | 29.09.25      | Provide updated materiality figures when the audit is complete.                                                                                 | Alison Kennett                | In progress | 12.12.25 | TBC                                |
| JAC 031 | 29.09.25      | Supply data regarding the size/scale of blank journal entries, impact upon the business, their numbers, values and the actions to address this. | Linda Waters                  | Complete    | 12.12.25 | info passed to committee 03.11.25  |
| JAC 032 | 29.09.25      | Provide the Committee with confirmation of adequate audit cover for Crypto Currency seizure under POCA                                          | Neil Shovell                  | Complete    | 12.12.25 | Committee update 12.12.25          |
| JAC 033 | 29.09.25      | Update the Committee with details of the review of the performance re: OPCC funded Mediation Service                                            | Gillian Ormston               | Complete    | 12.12.25 | info passed to Chair 01.12.25      |
| JAC 034 | 29.09.25      | Share presentation slides for the 10 year Force Strategy with the JAC Committee members                                                         | Claire Widdison               | In progress | 12.12.25 | TBC                                |
|         |               |                                                                                                                                                 |                               |             |          |                                    |







## **JIAC – Actions Updates for the quarterly meeting 12.12.25**

JIAC 027 = Reassess the risk appetite of the OPCC vs TVP.  
Action owner Gillian Ormston:

Hi Stephen

I hope you are well. I am writing with some clarification of the following question raised at the last JIAC meeting.

*(SP) the Committee noted that there are two different methods of judging the risk appetite between TVP and the OPCC. Gillian Ormston (GO) responded that TVP and the OPCC are 2 different corporate soles and therefore this is to be expected. However, the OPCC will look at this point when assessing the rationale in assigning risk.*

I thought it would be helpful to set out in detail our thinking and rationale, which I hope helps JIAC's understanding of our approach. I am awaiting the first draft of our risk management strategy, which I am told will be with me next week to review. My aim is to table this at the next JIAC meeting for information and any clarification for JIAC members that might be required.

### **Distinct roles - distinct approaches**

As you noted, the OPCC and TVP are separate corporate entities with different statutory responsibilities. This naturally leads to differing approaches to risk appetite:

- **The OPCC's appetite** reflects its strategic oversight, commissioning role, and statutory duties.
- **TVP's appetite** is operationally focused, supporting frontline policing and tactical decision-making.

### **OPCC Risk Management Strategy – Proportionate and Strategic**

The OPCC's **new Risk Management Strategy** has been fully drafted and is expected to be released in due course, subject to final internal review. It builds on the current framework and introduces a more structured, proportionate, and relevant approach to risk appetite. It is explicitly aligned in **Management of Risk (MoR) principles** and the **Orange Book**, which are the recognised standards for public sector governance. These provide a robust foundation for strategic risk oversight.

Key features include:

- A **domain-specific appetite matrix** (e.g. low for finance, moderate for innovation and partnerships)
- A **4x4 scoring matrix** aligned to MoR guidance
- Integration with **horizon scanning, strategic issues, and business case assurance**

- A **RACI-based governance model** clarifying ownership and escalation

This approach ensures risk appetite is applied meaningfully across OPCC functions and supports assurance to JIAC and SLT. It also represents a clear enhancement of the current appetite framework, which remains sound but will benefit from greater structure and transparency.

### **Force Strategy Comparison**

TVP's Risk Management Strategy is based on ISO 31000:2018, and also references MoR and the Orange Book. It rightly focuses on operational, departmental, and strategic policing risks, including acute, chronic, and future risks.

Whilst both strategies share a foundation in recognised standards, their application is tailored:

- TVP's strategy supports risk-informed operational decision-making
- The OPCC's strategy supports strategic assurance and governance

Both are proportionate to their respective roles and contribute to a coherent risk environment.

### **Strategic Planning Collaboration**

It's also worth reaffirming that Strategic Planning within the OPCC works closely with our colleagues in the Force's Strategy Team - not only on risk, but also on areas such as Health & Safety and Fire Regulations. This ongoing collaboration helps ensure alignment and mutual understanding across both organisations, even where approaches differ due to distinct statutory roles.

**Summary** - The OPCC's risk appetite:

- Is strategically focused, aligned to the Police and Crime Plan
- Is proportionate and relevant, tailored to risk domains
- Is MoR-compliant, supporting public sector best practice
- Is distinct but complementary to the Force's operational approach

This differentiation is appropriate and expected. The new OPCC strategy strengthens this position and provides a clearer framework for assurance and decision-making.

Please do feel free to get in touch with any further questions once you have had time to review the above. I hope it offers the reassurance needed that our differing approaches are intentional, proportionate and focussed on our distinct roles.

**End.**

JIAC 031 = Supply data regarding the size/scale of blank journal entries, impact upon the business, their numbers, values and the actions to address this.

Action Owner Linda Waters:

1. **Blank Transaction narrative:** This is coming from Stores system interface files (one per month) and has been the case for 7 years. We are working to see if there is anything we can do but it's not new. It does not cause us a problem.
2. **Blank Journal reference (not narrative):** This makes it difficult to locate a journal when a transaction is selected for sampling. This is something we have acted on and for 25/26 we have only seen 5 instances (2 of which were reversals for 23/24) and none since June 25.

For 24/25 the blank journal reference was seen on 26 journals across the year, representing 2.3% of the journals. It did make Audit difficult for EY and for us but has now stopped. Appreciate the journal could have 1 line or 100 lines but still it's a small %.

Clear guidance has been given to the team to include the journal reference and we are seeing if we can make this a mandatory field. For now, we have changed the template so that it won't accept a blank but APTOS would still post blank.

**End.**

J1AC 033 Update the Committee with details of the review of the performance re: OPCC funded Mediation Service.  
Action Owner Gillian Ormston:

### **OPCC Funded Mediation Service – Performance Update (November 2025)**

The commissioned service delivered by Alternatives to Conflict (formerly Mediation Bucks) provides impartial, confidential mediation to help individuals and communities navigate disputes in a fair and constructive way, reducing tensions and strengthening local relationships. The service is sourced through an external contract with the charity, drawing on their trained staff and specialist expertise rather than in-house provision, ensuring independence and credibility in how conflicts are managed. It is funded at £60,000 per year from April 2024 to March 2027, with the option of a two-year extension subject to performance and reporting. Demand is managed by prioritising cases where mediation offers the greatest potential for resolution and community benefit, with the charity working closely with partners to balance capacity against need and ensure the service remains accessible and effective.

The mediation service continues to provide valuable support across Thames Valley, with strong levels of referrals and positive feedback from both officers and clients.

#### **What is going well**

Referrals have increased this quarter, with 104 cases referred compared to 81 in the previous quarter. This represents the highest quarterly figure since the start of the contract. Over the last 12 months there have been 348 referrals in total, showing consistent demand. Feedback from clients remains very positive, with 85 per cent saying they would recommend the service to others. Officers also continue to report that the service reduces demand on policing and provides a useful tool for managing disputes.

#### **Identified issues**

The number of survey responses from referring officers has been low in recent quarters, which makes it harder to measure longer term impact. There has also been a reduction in the proportion of closed cases where mediators were directly involved, falling from 51 per cent in April to June to 43 per cent in July to September.

#### **How issues are being resolved**

The survey form has been updated to explain why responses are important, which has

already led to an increase in returns in October. The new Case Management System is close to completion and will allow officers to input referrals directly. This should improve accuracy, reduce workload and enhance the client journey. Work is also ongoing to encourage greater engagement with mediation at the triage stage.

### Activity and Key Performance Indicators

- End Q2 referral figures: 104 (highest to date)
- Total referrals in last 12 months: 348
- Cases closed this quarter: 47
- Percentage of closed cases with mediators involved: 43%
- Client satisfaction: average scores between 8.1 and 9.1 out of 10 across key measures
- Recommendation rate: 85% of clients would recommend the service
- Officer feedback: 100% of respondents said they would use the service again

### Additional developments and impact

Alongside these outcomes, the service has been working with social housing partners and Thames Valley Police officers to address anti-social behaviour in older persons' schemes, improving living environments for residents. A consultant has also provided pro bono support to measure the wider social value of the service. Conservative estimates suggest savings of £168,000 in police resources and a broader social value of £594,000, including reductions in anti-social behaviour, improvements in wellbeing, mitigation of housing impacts, and fewer GP appointments. The service is now firmly embedded within neighbourhood policing, with referrals coming from across Thames Valley and cases being referred earlier, helping to prevent escalation more effectively.

Overall, the service continues to deliver strong outcomes and remains a valued resource for both the public and the police.

**End.**

**JIAC 019 Include column to show dates that a risk is added to the OPCC Risk Register.**

**Action Owner Gillian Ormston:** Completed for 12.12.25 meeting.

**JIAC 017 Update re: Fire Safety for the next JIAC meeting:**

**Action Owner Ali Nicholls:** Completed for 12.12.25 meeting.

**JIAC 032 Provide the Committee with confirmation of adequate audit cover for Crypto Currency seizure under POCA.**

**Action Owner Neil Shovell:** Update to be provided at pre-meet on 12.12.25



## JOINT INDEPENDENT AUDIT COMMITTEE



**Title:** 2025/26 Joint Internal Audit Plan Delivery

**Recommendation:** The Committee is requested to note the report.

**Officer's Approval:**

PCC Chief Finance Officer (OPCC)

Date: 21 November 2025

Director of Finance (TVP)

Date: 21 November 2025

### 1. Introduction and Background

- 1.1 The report provides details on the progress made in delivering the 2025/26 Joint Internal Audit Plan for TVP and the OPCC and any findings arising from the audits that have been completed.

### 2. Audit Resources

- 2.1 There have been no changes to the Joint Internal Audit Team's resource plan for 2025/26, with the plan being delivered by the Chief Internal Auditor, Principal Auditor and TIAA Ltd (ICT audit provider). For continuity, the same team of TIAA Ltd Auditors are being used for 2025/26.

### 3. 2025/26 Audit Plan Status and Changes

- 3.1 The following changes have been made to the 2025/26 Joint Internal Audit Plan since the September JIAC meeting:

Replace

| Audit                                      | Rationale                                                                                                                                                                                                                                                   | Resource |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Enabling Services Programme Implementation | As the programme is currently going through its design phase in terms of options, the audit has been removed and placed on the potential list for the 2026/27 Joint Internal Audit Plan.                                                                    | 12 days  |
| Repeat Offender Management                 | The Force are currently reviewing their approach to repeat offender management in terms of process and governance. It was agreed that this review should take place first, with an audit being considered as part of the 2026/27 Joint Internal Audit Plan. | 11 days  |
|                                            | <b>Resource</b>                                                                                                                                                                                                                                             | 23 days  |

Include

| <b>Audit</b>                         | <b>Rationale</b>                                                                                                                       | <b>Resource</b> |
|--------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Bail Management (Pre-charge and RUI) | The audit will review the procedures, application and oversight in applying pre-charge bail and release under investigation decisions. | 11 days         |
| Covert Assets                        | The audit will review SEROCU's process for checking and monitoring the use of covert assets.                                           | 12 days         |
|                                      | <b>Resource</b>                                                                                                                        | 23 days         |

- 3.2 The changes above have been discussed and agreed with the relevant Force CCMT / OPCC SMT Lead, as well as the Internal Audit Oversight Group.
- 3.3 The progress made in delivering the 2025/26 Joint Internal Audit Plan is detailed in Appendix A. This includes the status of each review, the high level scope (where agreed) and the assurance outcome (where reported). Since the September meeting, the following audits have been completed:

Substantial / Reasonable Assurance

- Change of Circumstances (Flexi-Working / Acting Up) (reasonable assurance): The audit reviewed the process to act on changes in circumstances to flexi-working arrangements and acting up roles. The audit focussed on the process from People Services, through to Corporate Finance. Both processes received a reasonable assurance rating.

Limited / Minimal Assurance

- Anti-Social Behaviour (limited assurance): The audit focussed on the risk assessment and case review processes for anti-social behaviour. Both processes received a limited assurance rating.
  - Organisational Leadership Management (limited assurance): The audit focussed on the Force's assurance mechanisms for meeting the Strategic Policing Requirement (SPR), their statutory responsibilities and leaders following the key governance processes. Assurance on the SPR and statutory responsibilities aspects was limited, whilst the key governance process assurance was reasonable assurance.
- 3.4 Copies of the Final Audit Report (Executive Summary) for all completed audits have been circulated to the JIAC members, in advance of the meeting.

**4. 2025/26 Performance Indicators**

- 4.1 Local performance indicators are used by the team to ensure audits are completed promptly and to an acceptable standard. See Appendix B for the team's current Performance Dashboard 2025/26.

**5. International Standards for the Professional Practice of Internal Auditing**

- 5.1 At the September meeting, a comprehensive update on the revised International Standards for the Professional Practice of Internal Auditing (IPPF), which includes the Global Internal Audit Standards (GIAS), was provided. This included a summary of the Joint Internal Audit Team's (JIAT) conformance with the revised standards and any areas for improvement.

- 5.2 Standard 8.3 (Quality) of the GIAS requires the team to maintain a Quality Assurance and Improvement Programme, which includes the outcome of any internal assessment. See Appendix C for the programme, action and status.

## **6. Fraud**

- 6.1 The data matches for the 2024/25 NFI have been received. Force teams continue to review the matches, with no initial concerns being noted.
- 6.2 The Joint Internal Audit Team have liaised with the Professional Standards Department (PSD) and Corporate Finance and there have not been any instances of fraud that have needed to be notified to the team since the previous JIAC meeting in September. As noted previously, these matters are discussed at the quarterly Fraud Group, which is attended by PSD, Corporate Finance, Internal Audit and the OPCC.

## APPENDIX A

2025/26 Joint Internal Audit Plan

| Org. | Force CCMT / OPCC SMT Lead  | Audit Review                                      | Status          | Scope                                                       | Assurance         | Overall Assurance | Days |
|------|-----------------------------|---------------------------------------------------|-----------------|-------------------------------------------------------------|-------------------|-------------------|------|
| TVP  | DCC                         | Corporate Communications Approach                 | Testing         | Corporate Communications Strategy                           | TBC               | TBC               | 11   |
|      |                             |                                                   |                 | Risk Management Approach                                    | TBC               |                   |      |
|      |                             | <b>Organisational Leadership Management</b>       | <b>Complete</b> | <b>Strategic Policing Requirement</b>                       | <b>Limited</b>    | <b>Limited</b>    | 11   |
|      |                             |                                                   |                 | <b>Statutory Responsibilities</b>                           | <b>Limited</b>    |                   |      |
|      |                             |                                                   |                 | <b>Key Governance Processes</b>                             | <b>Reasonable</b> |                   |      |
|      |                             | Fire Safety Arrangements                          | Scoping         | TBC                                                         | TBC               | TBC               | 10   |
|      |                             | Estates Maintenance                               | Exit Meeting    | Reactive, Preventative and Planned Maintenance Arrangements | TBC               | TBC               | 11   |
|      |                             |                                                   |                 | Risk Management and Governance                              | TBC               |                   |      |
|      | Legitimacy and Public Value | <b>Enabling Services Programme Implementation</b> | <b>Removed</b>  | <b>N/A</b>                                                  | <b>N/A</b>        | <b>N/A</b>        | 0    |
|      |                             | Trust and Confidence                              | Testing         | Strategy Delivery and Performance                           | TBC               | TBC               | 11   |
|      |                             |                                                   |                 | Governance and Reporting                                    | TBC               |                   |      |
|      | Crime and Criminal Justice  | Evidence Management Unit                          | Exit Meeting    | EMU Accommodation                                           | TBC               | TBC               | 11   |
|      |                             |                                                   |                 | Property Retention Arrangements                             | TBC               |                   |      |
|      |                             | <b>Repeat Offender Management</b>                 | <b>Removed</b>  | <b>N/A</b>                                                  | <b>N/A</b>        | <b>N/A</b>        | 0    |
|      |                             | Bail Management (Pre-charge and RUI)              | Testing         | Procedures, Guidance and Training                           | TBC               | TBC               | 11   |
|      |                             |                                                   |                 | Use of Pre-charge Bail and RUI                              | TBC               |                   |      |
|      |                             |                                                   |                 | Governance and Oversight                                    | TBC               |                   |      |
|      | Local Policing              | <b>Anti-Social Behaviour</b>                      | <b>Complete</b> | <b>Risk Assessment Process</b>                              | <b>Limited</b>    | <b>Limited</b>    | 11   |
|      |                             |                                                   |                 | <b>Case Review Process</b>                                  | <b>Limited</b>    |                   |      |
|      |                             | <b>Domestic Abuse Investigation Unit</b>          | <b>Complete</b> | <b>Scope, Responsibilities and Resources</b>                | <b>Reasonable</b> | <b>Reasonable</b> | 11   |
|      |                             |                                                   |                 | <b>Processes, Demand and Performance Management</b>         | <b>Limited</b>    |                   |      |
|      |                             |                                                   |                 | <b>Oversight, Governance and Partnership Arrangements</b>   | <b>Reasonable</b> |                   |      |
|      |                             | Local Community Engagement                        | Scoping         | TBC                                                         | TBC               | TBC               | 11   |
|      |                             | Vehicle Crime                                     | Exit Meeting    | Roles, Responsibilities and Guidance                        | TBC               | TBC               | 11   |
|      |                             |                                                   |                 | Governance and Oversight                                    | TBC               |                   |      |
|      | Operations                  | Armouries Management                              | Testing         | Asset Storage, Management and Recording                     | TBC               | TBC               | 11   |
|      |                             |                                                   |                 | Management Oversight                                        | TBC               |                   |      |



| Org.                             | Force CCMT / OPCC SMT Lead                     | Audit Review                                        | Status                                             | Scope                                                             | Assurance                           | Overall Assurance | Days        |    |
|----------------------------------|------------------------------------------------|-----------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------------|-------------------------------------|-------------------|-------------|----|
|                                  | Regional Counter Terrorism and Organised Crime | TVP Financial Investigations                        | Exit Meeting                                       | Performance and Outcomes                                          | TBC                                 | TBC               | 11          |    |
|                                  |                                                |                                                     |                                                    | Future Developments and Risk Management                           | TBC                                 |                   |             |    |
|                                  |                                                |                                                     |                                                    | Governance and Oversight                                          | TBC                                 |                   |             |    |
|                                  |                                                | Covert Assets                                       | Testing                                            | Audit Review Process                                              | TBC                                 | TBC               | 12          |    |
|                                  |                                                |                                                     |                                                    | Oversight and Monitoring                                          | TBC                                 |                   |             |    |
|                                  |                                                |                                                     |                                                    |                                                                   |                                     |                   |             |    |
|                                  | Finance                                        | Key Financial Controls                              | Scoping                                            | TBC                                                               | TBC                                 | TBC               | 13          |    |
|                                  |                                                | Change of Circumstances (Flexi-Working / Acting Up) | Complete                                           | Flexi-Working (Changes to Hours and Shifts)                       | Reasonable                          | Reasonable        | 11          |    |
|                                  |                                                |                                                     |                                                    | Acting Process                                                    | Reasonable                          |                   |             |    |
|                                  |                                                | Procurement and Discreet Cards                      | Exit Meeting                                       | Approval / Issuing of Cards                                       | TBC                                 | TBC               | 10          |    |
|                                  |                                                |                                                     |                                                    | Review of Transactions                                            | TBC                                 |                   |             |    |
|                                  | Digital and Information                        | Freedom of Information                              | Scoping                                            | TBC                                                               | TBC                                 | TBC               | 10          |    |
|                                  |                                                | Cyber Security (Operating Model)                    | Scoping                                            | TBC                                                               | TBC                                 | TBC               | 10          |    |
|                                  |                                                | End User Device Management                          | Draft Report                                       | Property Retention Arrangements                                   | TBC                                 | TBC               | 10          |    |
|                                  |                                                |                                                     |                                                    | Procurement of Assets                                             | TBC                                 |                   |             |    |
|                                  |                                                |                                                     |                                                    | Asset Lifecycle Management                                        | TBC                                 |                   |             |    |
|                                  |                                                |                                                     |                                                    | Monitoring and Reporting                                          | TBC                                 |                   |             |    |
|                                  |                                                | Joiners, Leavers and Movers Process                 | Testing                                            | JML Process (Domain / Network Level Access)                       | TBC                                 | TBC               | 10          |    |
|                                  |                                                |                                                     |                                                    | JML Process (Application Level Access)                            | TBC                                 |                   |             |    |
|                                  |                                                |                                                     |                                                    | Service Now Process                                               | TBC                                 |                   |             |    |
|                                  |                                                |                                                     |                                                    | Systems / Role Data                                               | TBC                                 |                   |             |    |
|                                  |                                                | People                                              | Police Constable Entry Programme Training Delivery | Complete                                                          | Course Delivery and Content         | Reasonable        | Substantial | 11 |
|                                  |                                                |                                                     |                                                    |                                                                   | Course Outcomes and Student Support | Substantial       |             |    |
|                                  | Governance and Assurance                       |                                                     |                                                    |                                                                   | Substantial                         |                   |             |    |
| Recuperative and Adjusted Duties | Scoping                                        |                                                     | TBC                                                | TBC                                                               | TBC                                 | 11                |             |    |
| OPCC                             | OPCC                                           | OPCC Performance Management Framework               | Draft Report                                       | Internal Performance Framework                                    | TBC                                 | TBC               | 10          |    |
|                                  |                                                |                                                     |                                                    | External Performance Framework                                    | TBC                                 |                   |             |    |
|                                  |                                                | Victims Hub / Model                                 | Scoping                                            | TBC                                                               | TBC                                 | TBC               | 11          |    |
| N/A                              | General                                        | Limited / Minimal Assurance Follow Up               | To Start                                           | Follow up of Actions from 2024/25 Limited Assurance Audit Reports | N/A                                 | N/A               | 10          |    |
|                                  |                                                | Sources of Assurance                                | Testing                                            | Additional Sources of Assurance                                   | N/A                                 | N/A               | 4           |    |
| TOTAL                            |                                                |                                                     |                                                    |                                                                   |                                     |                   | 285         |    |

**Substantial**

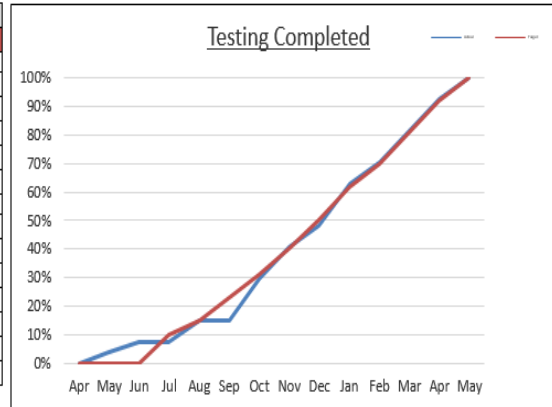
A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

|                   |                                                                                                                                                                                                                                                          |
|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Reasonable</b> | 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.                     |
| <b>Limited</b>    | 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.                       |
| <b>Minimal</b>    | 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. |

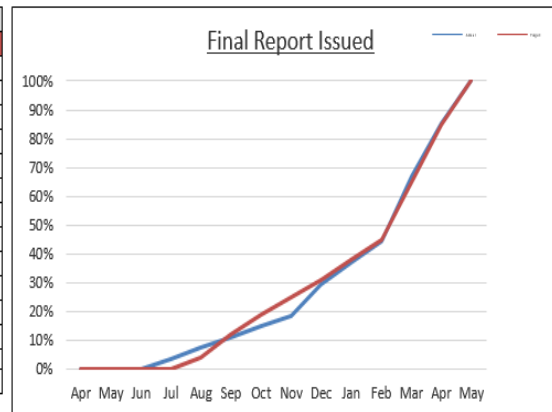
## APPENDIX B

## Joint Internal Audit Service: Performance Dashboard 2025/26

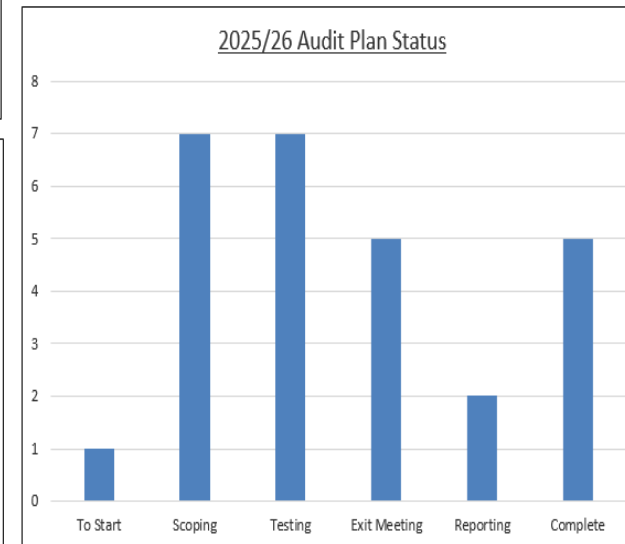
| Ref.                                                                                                                                                                         | 1                 | Audits | Testing Completed |          |          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------|-------------------|----------|----------|
| PI                                                                                                                                                                           | Testing Completed | 27     | Actual No.        | Actual % | Target % |
| Target                                                                                                                                                                       | By July: 10%      | Apr    | 0                 | 0%       | 0%       |
|                                                                                                                                                                              | By November: 40%  | May    | 1                 | 4%       | 0%       |
|                                                                                                                                                                              | By February: 70%  | Jun    | 2                 | 7%       | 0%       |
|                                                                                                                                                                              | By May: 100%      | Jul    | 2                 | 7%       | 10%      |
| Comments                                                                                                                                                                     |                   | Aug    | 4                 | 15%      | 15%      |
| The plan is currently on track to be delivered by April 2026.                                                                                                                |                   | Sep    | 4                 | 15%      | 23%      |
|                                                                                                                                                                              |                   | Oct    | 8                 | 30%      | 31%      |
|                                                                                                                                                                              |                   | Nov    | 11                | 41%      | 40%      |
|                                                                                                                                                                              |                   | Dec    | 13                | 48%      | 50%      |
| Of the eleven audits where testing is complete, seven were within target (i.e. 4 x the day allocation). The four that were outside target were over by an average of 3 days. |                   | Jan    | 17                | 63%      | 62%      |
|                                                                                                                                                                              |                   | Feb    | 19                | 70%      | 70%      |
|                                                                                                                                                                              |                   | Mar    | 22                | 81%      | 81%      |
|                                                                                                                                                                              |                   | Apr    | 25                | 93%      | 92%      |
|                                                                                                                                                                              |                   | May    | 27                | 100%     | 100%     |



| Ref.                                                                                                                  | 2                   | Audits | Final Report Issued |          |          |
|-----------------------------------------------------------------------------------------------------------------------|---------------------|--------|---------------------|----------|----------|
| PI                                                                                                                    | Final Report Issued | 27     | Actual No.          | Actual % | Target % |
| Target                                                                                                                | By July: 0%         | Apr    | 0                   | 0%       | 0%       |
|                                                                                                                       | By November: 25%    | May    | 0                   | 0%       | 0%       |
|                                                                                                                       | By February: 45%    | Jun    | 0                   | 0%       | 0%       |
|                                                                                                                       | By May: 100%        | Jul    | 1                   | 4%       | 0%       |
| Comments                                                                                                              |                     | Aug    | 2                   | 7%       | 4%       |
| In issuing reports, the plan is currently on target to have all reports issued by April 2026.                         |                     | Sep    | 3                   | 11%      | 12%      |
|                                                                                                                       |                     | Oct    | 4                   | 15%      | 19%      |
|                                                                                                                       |                     | Nov    | 5                   | 19%      | 25%      |
|                                                                                                                       |                     | Dec    | 8                   | 30%      | 31%      |
|                                                                                                                       |                     | Jan    | 10                  | 37%      | 38%      |
| Of the five audits where the final report has been issued, these were within target (i.e. 40 days from exit meeting). |                     | Feb    | 12                  | 44%      | 45%      |
|                                                                                                                       |                     | Mar    | 18                  | 67%      | 65%      |
|                                                                                                                       |                     | Apr    | 23                  | 85%      | 85%      |
|                                                                                                                       |                     | May    | 27                  | 100%     | 100%     |



| Ref.                                                                                                    | 3                                                                                     | Audit Status | No. | %    |
|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------|-----|------|
| PI                                                                                                      | Joint Internal Audit Plan Delivered                                                   | To Start     | 1   | 4%   |
| Target                                                                                                  | Each audit review completed, excluding any agreed changes (i.e. removed audits): 100% | Scoping      | 7   | 26%  |
|                                                                                                         |                                                                                       | Exit Meeting | 5   | 19%  |
|                                                                                                         |                                                                                       | Reporting    | 2   | 7%   |
|                                                                                                         |                                                                                       | Complete     | 5   | 19%  |
| Comments                                                                                                |                                                                                       | TOTAL        | 27  | 100% |
| The current status of each audits is noted above, with the plan on track to be delivered by April 2026. |                                                                                       |              |     |      |



| Ref.     | 4                                                                                                                          |
|----------|----------------------------------------------------------------------------------------------------------------------------|
| PI       | Annual Internal Audit Quality Questionnaire Outcome                                                                        |
| Target   | Responses who agree or tended to agree with the statements (excluding "unable to comment" answers): 95%                    |
| Comments | The Annual Internal Audit Quality Questionnaire will be issued in May 2026 with the results included in the Annual Report. |

| Ref.     | 5                                                                                                                                                             |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PI       | Conform with the Global Internal Audit Standards                                                                                                              |
| Target   | Complete an annual self-assessment and ensure conformance with the standards, with any non-conformance being endorsed by the necessary governance forum: 100% |
| Comments | An annual self-assessment is conducted in February each year with the outcome being reported as part of the Audit Strategy and Joint Internal Audit Plan.     |

## APPENDIX C

### Quality Assurance and Improvement Programme

#### Conformance Key

|                   |
|-------------------|
| Conform Fully     |
| Conform Partially |
| Non Conformance   |
| N/A               |

#### Status Key

|          |
|----------|
| Complete |
| Ongoing  |
| To Start |

- Global Internal Audit Standards

| Standard                                            | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Conformance   | Action                                                                                                                                           | Owner | Date    | Status   |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------|----------|
| Standard 1.1<br>Honesty and Professional<br>Courage | Internal auditors must perform their work with honesty and professional courage.                                                                                                                                                                                                                                                                                                                                                                                 | Conform Fully | The JIAT will review its ethical approach, training and induction to ensure full conformance to the GIAS.                                        | NS    | 30.6.25 | Complete |
| Standard 2.1<br>Individual<br>Objectivity           | Internal auditors must maintain professional objectivity when performing all aspects of internal audit services. Professional objectivity requires internal auditors to apply an impartial and unbiased mindset and make judgments based on balanced assessments of all relevant circumstances.                                                                                                                                                                  | Conform Fully | The JIAT will conduct a team session to further review the processes and procedures to ensure full conformance to the GIAS.                      | NS    | 30.6.25 | Complete |
| Standard 6.2<br>Internal Audit<br>Charter           | <p>The chief audit executive must develop and maintain an internal audit charter that specifies, at a minimum, the internal audit function's:</p> <ul style="list-style-type: none"> <li>• Purpose of Internal Auditing. Commitment to adhering to the Global Internal Audit Standards.</li> <li>• Mandate, including scope and types of services to be provided, and the board's responsibilities and expectations regarding management's support of</li> </ul> | Conform Fully | The JIAT will review and update their Audit Charter ensuring the content conforms with the GIAS and the new Internal Audit Mandate requirements. | NS    | 31.3.25 | Complete |

| Standard                                                                      | Summary                                                                                                                                                                                                                                                                                                                                                                                                     | Conformance       | Action                                                                                                                                                                                                                                                                                                                                                                                                       | Owner | Date    | Status   |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------|----------|
|                                                                               | <p>the internal audit function. (See also Standard 6.1 Internal Audit Mandate.).</p> <ul style="list-style-type: none"> <li>Organizational position and reporting relationships. (See also Standard 7.1 Organizational Independence.).</li> </ul>                                                                                                                                                           |                   |                                                                                                                                                                                                                                                                                                                                                                                                              |       |         |          |
| Standard 9.1 Understanding Governance, Risk Management, and Control Processes | To develop an effective internal audit strategy and plan, the chief audit executive must understand the organization's governance, risk management, and control processes.                                                                                                                                                                                                                                  | Conform Fully     | The JIAT will review its Internal Audit Strategy and Joint Internal Audit Plan to ensure the content conforms with the GIAS and the new Internal Audit Mandate requirements.                                                                                                                                                                                                                                 | NS    | 28.2.25 | Complete |
| Standard 10.1 Financial Resource Management                                   | The chief audit executive must manage the internal audit function's financial resources.                                                                                                                                                                                                                                                                                                                    | Conform Fully     | The Chief Internal Auditor has no budget responsibilities, but there are separate processes in place to ensure the team has access to the necessary level of resources to deliver the service (i.e. human, training and technology).                                                                                                                                                                         | NS    | N/A     | Complete |
| Standard 10.3 Technological Resources                                         | The chief audit executive must strive to ensure that the internal audit function has technology to support the internal audit process. The chief audit executive must regularly evaluate the technology used by the internal audit function and pursue opportunities to improve effectiveness and efficiency.                                                                                               | Conform Partially | The team is a paperless function and has access to the necessary internal technology to deliver the service. As a small team, we use the Office365 suite to deliver the service and not a separate audit management tool. The use of data analytics and AI are currently being investigated.                                                                                                                 | NS    | 31.1.26 | Ongoing  |
| Standard 11.3 Communicating Results                                           | Themes: The findings and conclusions of multiple engagements, when viewed holistically, may reveal patterns or trends, such as root causes. When the chief audit executive identifies themes related to the organization's governance, risk management, and control processes, the themes must be communicated timely, along with insights, advice, and/or conclusions, to the board and senior management. | Conform Partially | The Chief Internal Auditor's Annual Report and Conclusion includes a section on audit themes. This is for both organisations to consider, as although not necessarily reflective of a fundamental issue, may provide insight into areas that may require further consideration or areas for improvement. Further development of insight work will be investigated with a relevant methodology being applied. | NS    | 31.1.26 | Ongoing  |
| Standard 13.6 Work Program                                                    | The chief audit executive must review and approve the engagement work program before it is implemented and promptly when any subsequent changes are made.                                                                                                                                                                                                                                                   | Conform Fully     | As the team consists of two qualified and experienced auditors, the Testing Programmes are not signed off before the audit commences. Any issues in the Testing Programme deviating from the Audit Brief will be highlighted as part of the file review and addressed retrospectively and for future                                                                                                         | NS    | N/A     | Complete |

| Standard                                | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Conformance       | Action                                                                                                                                                                                                                                                                                                                                     | Owner | Date    | Status  |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------|---------|
|                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                   | audits.                                                                                                                                                                                                                                                                                                                                    |       |         |         |
| Standard 14.3<br>Evaluation of Findings | <p>Internal auditors must determine whether to develop recommendations, request action plans from management, or collaborate with management to agree on actions to:</p> <ul style="list-style-type: none"> <li>Resolve the differences between the established criteria and the existing condition.</li> <li>Mitigate identified risks to an acceptable level.</li> <li>Address the root cause of the finding.</li> <li>Enhance or improve the activity under review.</li> </ul> | Conform Partially | <p>The Observations and Risk Exposure document details the observations, risks, potential root causes and any management action. During the Exit Meeting, these are discussed and agreed with the customer.</p> <p>Some work is done on root cause analysis, but this will be investigated further and a relevant methodology applied.</p> | NS    | 31.1.26 | Ongoing |

- Global Internal Audit Standards in the UK Public Sector (CIPFA Application Note)

| Standard | Summary | Conformance | Action | Owner | Date | Status |
|----------|---------|-------------|--------|-------|------|--------|
| N/A      | None    | N/A         | None   | N/A   | N/A  | N/A    |

- CIPFA Statement on the Role of the Head of Internal Audit (2019)

| Standard | Standard | Conformance | Action | Owner | Date | Status |
|----------|----------|-------------|--------|-------|------|--------|
| N/A      | None     | N/A         | None   | N/A   | N/A  | N/A    |

- Effectiveness of Internal Audit - Year End Questionnaire

| Ref | Issue                                                                  | Conformance | Action | Owner | Date | Status |
|-----|------------------------------------------------------------------------|-------------|--------|-------|------|--------|
| N/A | No issues raised as part of the year end questionnaires from May 2025. | N/A         | N/A    | N/A   | N/A  | N/A    |

- External GIAS Assessment

| Ref | Standard                                                        | Conformance | Action | Owner | Date | Status |
|-----|-----------------------------------------------------------------|-------------|--------|-------|------|--------|
| N/A | All suggestions addressed from the May 2022 external assessment | N/A         | N/A    | N/A   | N/A  | N/A    |

**Disclaimer:** Any matters arising as a result of the audits are only those which have been identified during the course of the work undertaken and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that could be made. It is emphasised that the responsibility for the maintenance of a sound system of management control rests with management and that the work performed by the Joint Internal Audit Team on the internal control system should not be relied upon to identify all system weaknesses that may exist. However, audit procedures are designed so that any material weaknesses in management control have a reasonable chance of discovery. Effective implementation of management actions is important for the maintenance of a reliable management control system.



## JOINT INDEPENDENT AUDIT COMMITTEE

12<sup>th</sup> December 2025

### Audit Actions

Progress on delivery of agreed actions in Internal Audit reports

#### 1 Introduction and background

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

#### 2 Issues for consideration

##### Appendix 1

Shows the overdue audit actions, by audit, in relation to audits conducted during the years 2021/22 to 2025/26. It shows that in total there were 67 overdue actions at 31<sup>st</sup> October, arising from 26 separate audits.

- The first and second charts show the total outstanding actions for each audit, including the breakdown of P1s and P2s of audits that have a **Limited** Report Rating, open and complete.
- The third and fourth charts show the total outstanding actions for each audit, including the breakdown of P1s and P2s of audits that have a **Reasonable** Report Rating, open and complete.
- The fifth and sixth charts show the total outstanding actions for each audit, including the breakdown of P1s and P2s of audits that have a **Substantial** Report Rating, open and complete.

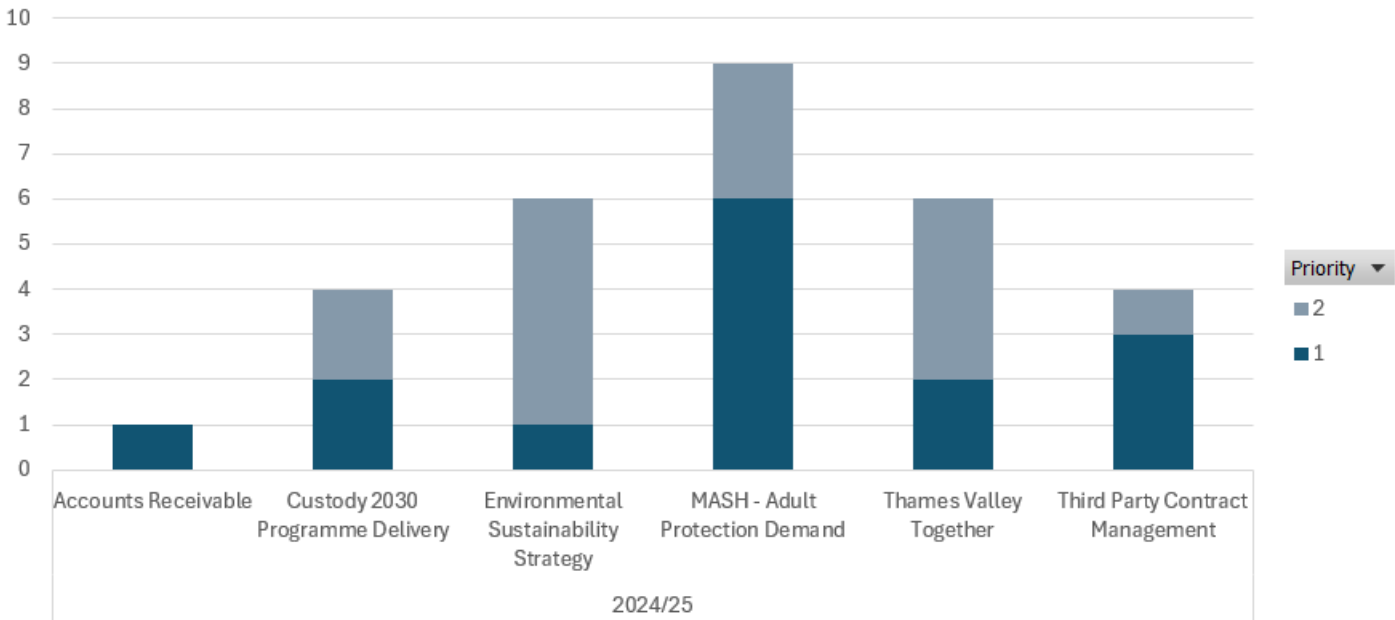
##### Appendix 2

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 31<sup>st</sup> October. The information is based on responses from managers received up to and including 31<sup>st</sup> October.

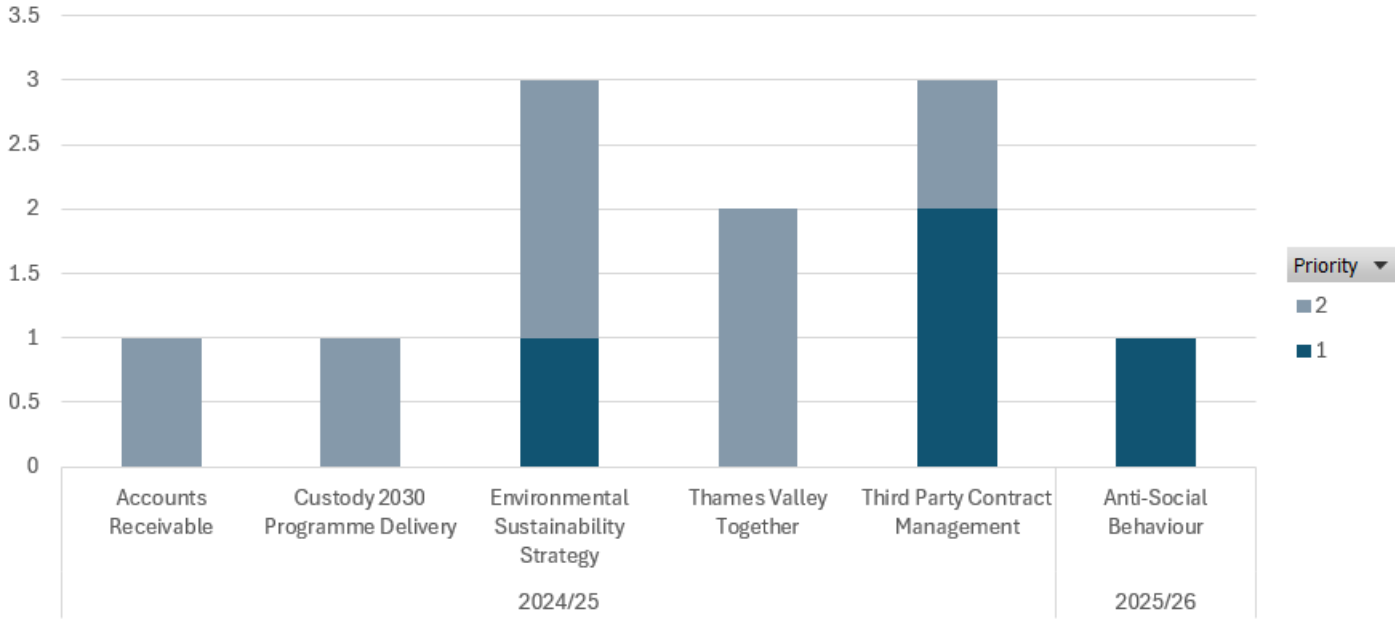
Appendix 1 – Overdue actions as at 31<sup>st</sup> October

Report Rating - Limited

Open



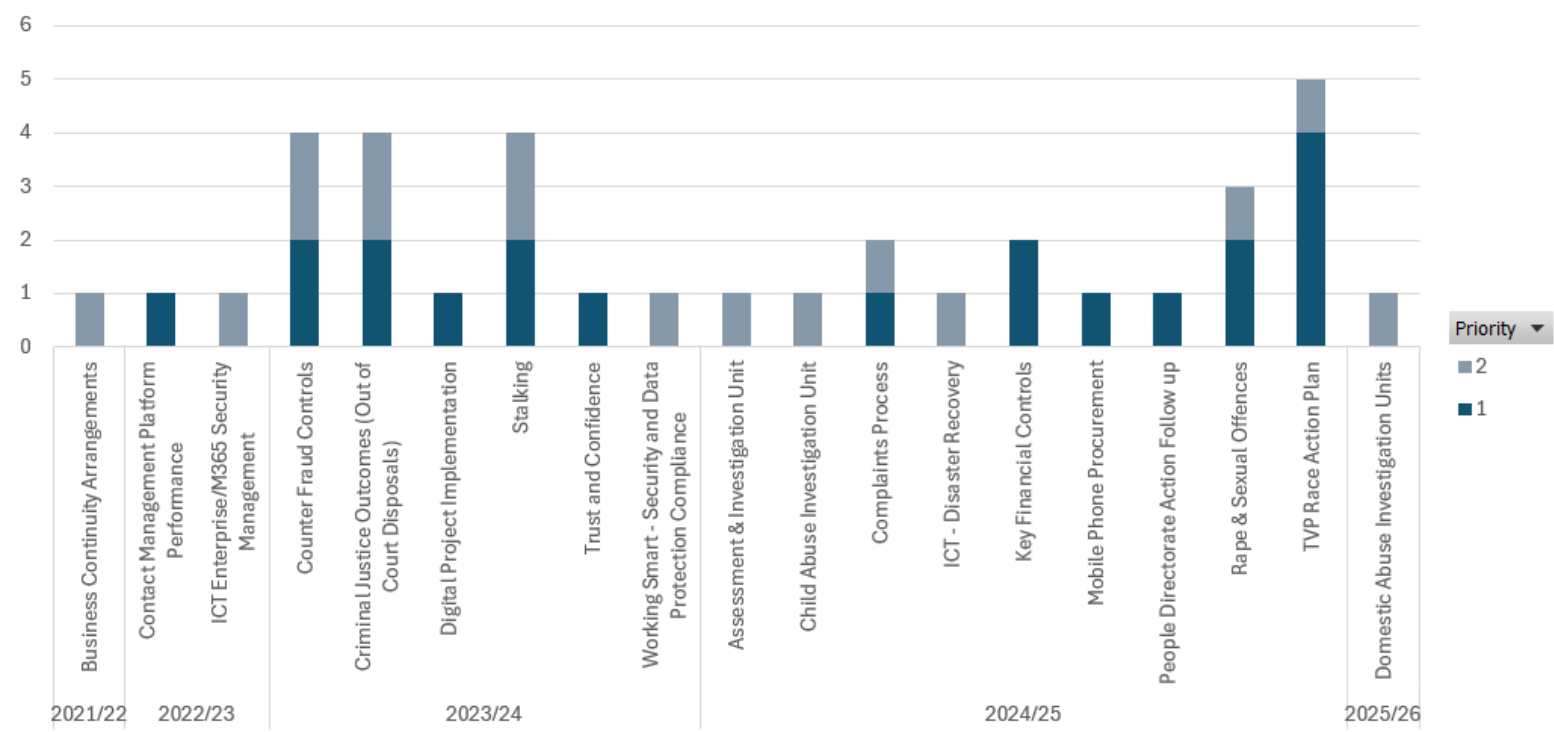
Complete



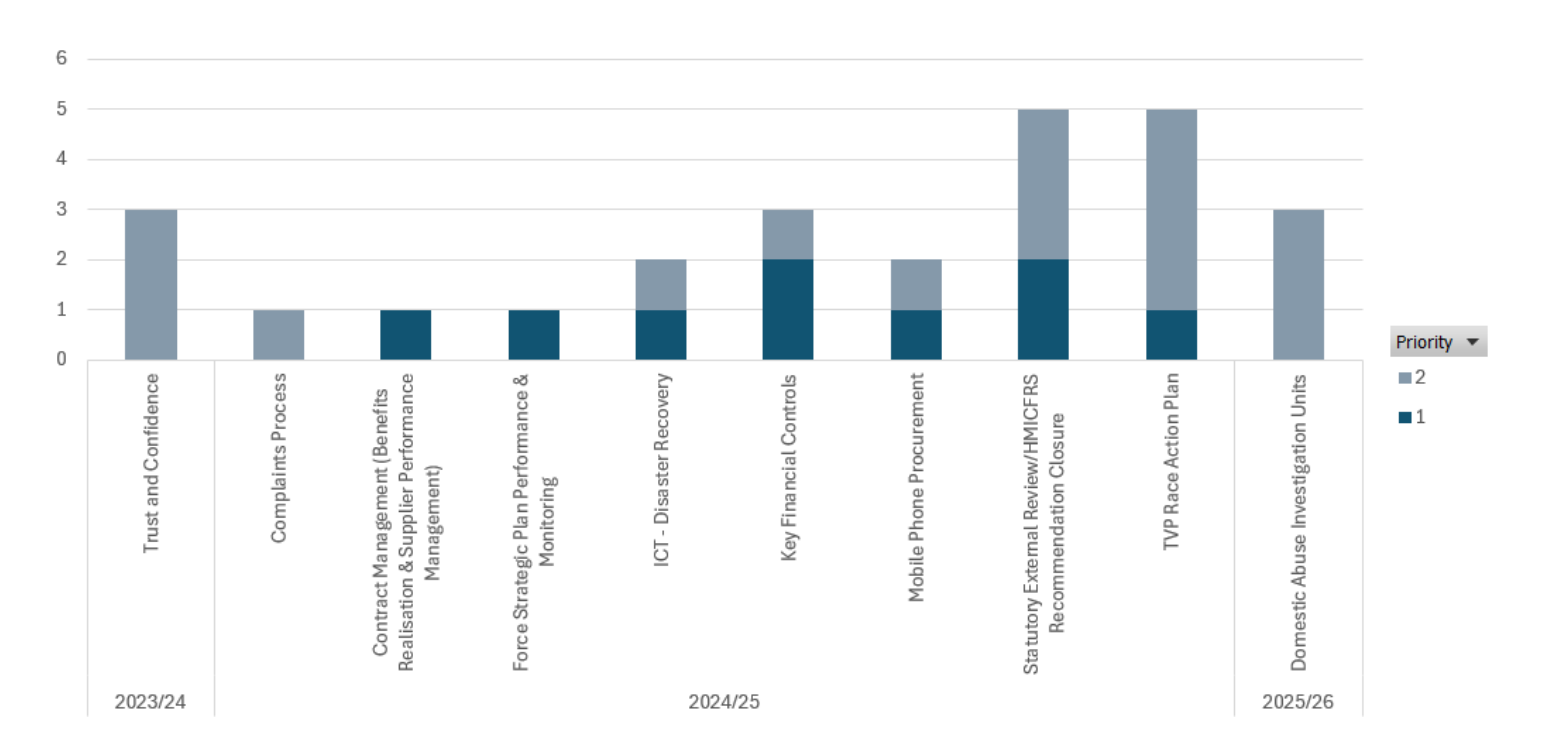


Report Rating - Reasonable

Open

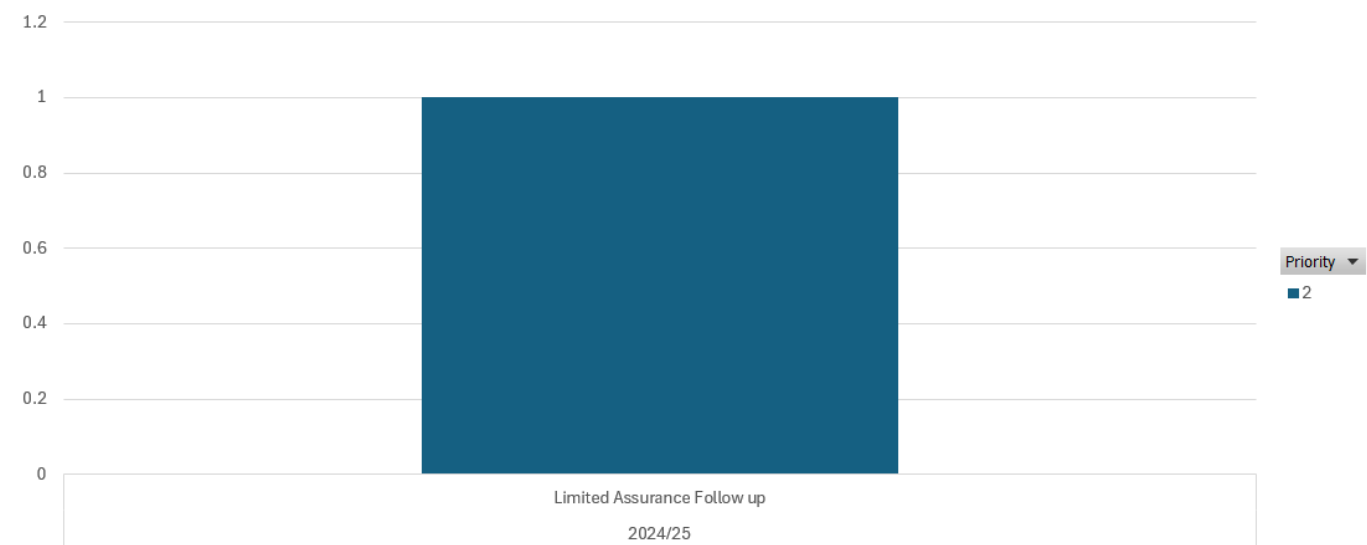


Complete

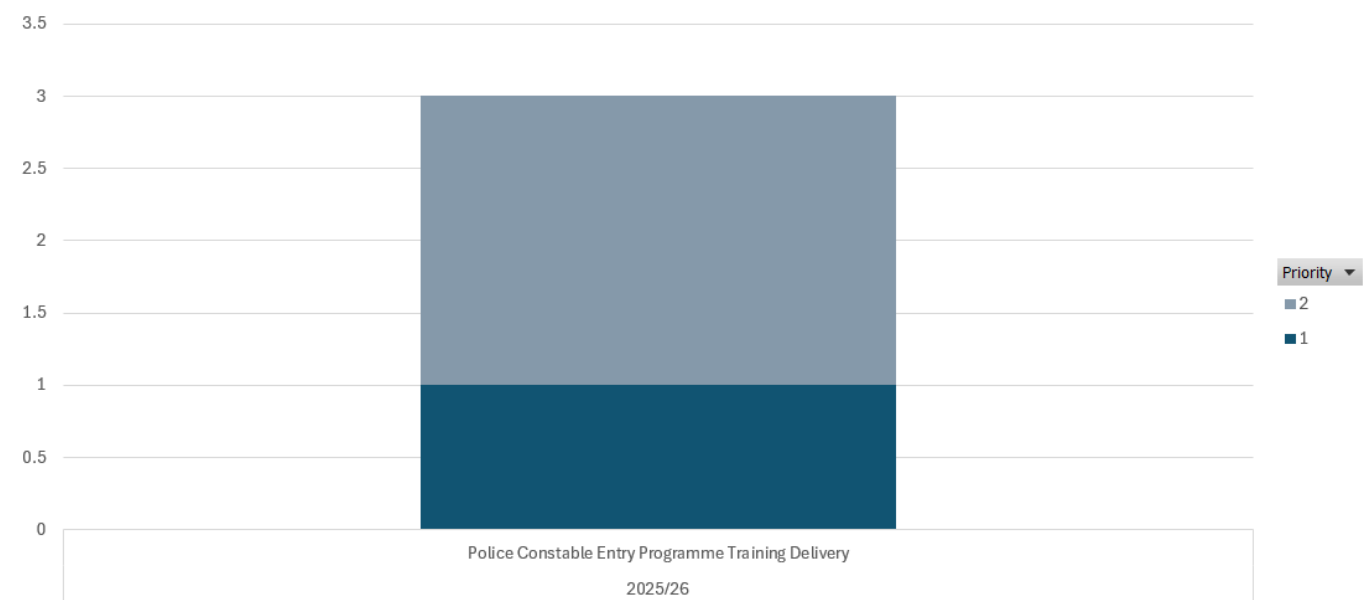


Report Rating - Substantial

Open



Complete



## Appendix 2 - Update on progress in delivering overdue agreed actions as at 31<sup>st</sup> October

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

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Agreed Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                 | Revised Date |
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| <b>Accounts Receivable</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                     |          |                                                                                                                                                                                                                                                                                                                                                        |              |
| <b>19. Management information and reporting</b><br>Historically there has been some KPIs/management information produced but this has not been completed for some time.<br>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.<br><br><b>Risk:</b> Lack of management information leads to ineffective oversight of the levels of debt and where significant individual debts are building up.                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 19.1 The aged debtor report is produced on a monthly basis.<br>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.                                                                                                                                                                                                                                                                                                                                                                                                                  | 31/12/2024          | 1        | Awaiting new fields to be added to SSAMI in order to be able to pull useful data for the MI.                                                                                                                                                                                                                                                           | 31/12/2025   |
| <b>Assessment &amp; Investigation Unit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                     |          |                                                                                                                                                                                                                                                                                                                                                        |              |
| <b>5. AIU Learning and Improvement Processes</b><br>As part of the audit, the AIU's learning and improvement processes were reviewed. Testing observed the following:<br>- There are no Standard Operating Procedures (SOPs) in place for all the learning and improvement processes, to ensure consistency and continuity.<br>- In reviewing the Criticality and Complaints Logs and processes, testing found that the arrangements are working well, although there are planned changes including a centralised source of organisational learning via a SharePoint folder. This will enable the team to circulate timely briefings and put certain aspects into focus at any specific time.<br>- It was also commented that a review process of any learning and changes is due to be implemented to ensure there have not been any negative consequences of any changes.<br><br><b>Risk:</b> The unit's learning and improvement processes lack procedures and internal assurance processes of their effectiveness, leading to any developments not being identified.                                 | 5.1 SOPs to be initiated and Learning Logs to be fully established.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 01/12/2024          | 2        | Final Approval pending, SOP will be signed off by mid-December. Process continues to be followed and learning shared in the interim.                                                                                                                                                                                                                   | 31/10/2025   |
| <b>Complaints Process</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                     |          |                                                                                                                                                                                                                                                                                                                                                        |              |
| <b>6. Complaints Performance</b><br>During the audit, the systems used to oversee and manage complaints demand and performance were reviewed. As part of the recent OPCC review, there have been discussions about collating a "live" performance dashboard to assist in the joint oversight of complaints by the OPCC and the Force. This is an option, but would need to be agreed by both organisations in terms of its content and resources to collate the dashboard.<br>On a related point, testing observed the following:<br>- The database TVP use to manage complaints is the Centurion system. However, the system is a case management tool and not a performance management system and does not provide management reports or data analysis.<br>- The Force has the Power BI tool, but this is not compatible with Centurion.<br>- Externally, Centurion might be developing a performance dashboard, which would provide daily information on case management. There is a current pilot entitled "Forces Insight". TVP could consider purchasing the system, if this is deemed beneficial. | 6.1 In terms of options going forward, the following will be considered:<br>- As noted, Centurion is not compatible with the Power BI tool.<br>- Discussions will take place with the OPCC to agree the information they require on a regular basis to provide assurance and oversight on the effectiveness of the complaints process within TVP.<br>- Should Forces Insight be rolled out to all Forces, a Business Case for procuring the system will be considered, based on affordability and added value.<br>- Should Forces Insight not be available, an alternative mechanism will be considered to maintain oversight of the complaints process, potentially via a live dashboard, if | 31/08/2025          | 1        | FIS, as the owner of Centurion, continue to develop an analytical tool which should provide a performance dashboard. Timelines for the introduction of this tool are such that FIS are currently waiting for a secure server to be set up to allow the product to go to pilot. Unfortunately we do not have a timescale in terms of the secure server. |              |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Agreed Action                                                                                                                                                                                                                                                                                                                   | Implementation Date | Priority | Update                                                                                                                                                                                                       | Revised Date |
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| <b>Risk:</b> Timely performance monitoring of the complaints processes may not be taking place, potentially leading to a lack of organisational assurance and areas for improvement not being applied.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | this can be developed.<br>- Any performance dashboard will also be shared with departments and areas to assist in them overseeing progress in resolving any complaints.<br>- The dashboard will also be used to provide the Force with corporate assurance on the effectiveness of the processes.                               |                     |          |                                                                                                                                                                                                              |              |
| <b>Contact Management Platform Performance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                 |                     |          |                                                                                                                                                                                                              |              |
| <b>2. CMP – MOPI Compliance</b><br>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.<br><br>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.<br><br><b>Risk:</b> The Forces do not fully comply with legal MOPI requirements, leading to potential sanctions or reputational damage.                                                                                                               | 2.1 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.<br><br>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. | 31/12/2023          | 1        | Remains on track as the RRD Phase 2 work is mobilised to meet the requirement.                                                                                                                               | 31/12/2026   |
| <b>Counter Fraud Controls</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                 |                     |          |                                                                                                                                                                                                              |              |
| <b>AB1. Knowzone Mileage and Expenses Guidance</b><br>The audit reviewed the available policies, procedures and guidance on the Knowzone. Testing found the details were generally up to date, with the following observations:<br>- The Travel and Vehicle Use Policy is dated January 2017, so would benefit from a review.<br>- There is an Essential User Lump Sum guide, but as the process is currently subject to a review, this guide will potentially need to be updated based on any new arrangements.<br>- The Expenses and Other Ad Hoc Payments Policy is dated August 2018, so would benefit from a review.<br>- The "Guidance on what employee can claim for expenses" link does not work on the Knowzone.<br>In terms of the Knowzone guidance, there is a significant amount available to guide staff through the processes, but it may benefit from a review to ensure it is clear and consistent.<br><br><b>Risk:</b> Out of date guidance, leading to officers and staff applying incorrect procedures. | AB1.1 The following actions will be taken:<br>- The Travel and Vehicle Use Policy is currently being reviewed and updated.<br>- The Expenses and Other Ad Hoc Payments Policy will be reviewed.<br>- There will be a general review of the mileage and expenses guidance to ensure it is up to date and easy to use.            | 31/10/2024          | 2        | Still on course for this, policy, examples and new pages are part of the project plan and work has commenced. Comms will start to be released in December                                                    | 31/01/2026   |
| <b>AB6. Review of Mileage and Expense Claims – Corporate Finance</b><br>The audit reviewed the structure of management oversight and review of mileage and expense claims. Testing found the following:<br>- 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 daily level will be investigated with the individual concerned and appropriate action taken as required."<br>- 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                                                                                                                                                               | AB6.1 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.<br><br>Where enhancements are agreed, these will be introduced as business as usual.                                                          | 31/12/2024          | 1        | Guidance received from HMRC about the checks they expect to be completed. Work is progressing to determine what and how we will do this. Tweaking the process, it will be fully up and running by end of Jan | 31/01/2026   |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Agreed Action                                                                                                                                                                                                                                                     | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Revised Date |
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| <p>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.”</p> <p>- 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.”</p> <p>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.</p> <p><b>Risk:</b> Claims are not subject to regular dip checking or review, leading to process issues not being identified and resolved.</p>                                                                                            |                                                                                                                                                                                                                                                                   |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |
| <p><b>AB2. Mileage and Expenses Communications</b></p> <p>The audit tested the variety of communications that are issued, including payroll deadlines and expense claim dates / deadlines issued early in 2023.</p> <p>One area where it might be beneficial to issue additional communications is around reminding managers of the System Support and Management Information (SSAMI) Team View page and their responsibility to review mileage and expense claim details in general.</p> <p><b>Risk:</b> Line managers are unaware of their responsibilities, leading to claims not being reviewed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>AB2.1 Once the Force’s policies and guidance have been reviewed, communications will take place promoting the policies, guidance and support pages.</p>                                                                                                        | 31/12/2024          | 2        | <p>ACO Finance has engaged Corp Comms as part of the savings work. Comms will start to be released in December</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 31/01/2026   |
| <p><b>D5. Fuel Card Reporting and Investigation</b></p> <p>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.</p> <p>The CTC’s Fuel Card Procedure document details the following in relation to “Management Information”:</p> <p>“5.1 Management Information</p> <p>- The CTC will receive computer data compatible with Tranman (the fleet management software) to maintain the individual fleet vehicle fuel consumption records.</p> <p>- 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.</p> <p>- 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.</p> <p>5.2 Financial Monitoring</p> <p>- Fuel usage at a Force level will be monitored monthly by the Finance dept.</p> <p>- Fuel usage by LPA/Dept will be monitored by the Finance dept on a quarterly basis and any substantial movements investigated further.</p> <p>- 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.”</p> | <p>D5.1 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.</p> <p>Where enhancements are agreed, these will be introduced as business as usual.</p> | 31/12/2024          | 1        | <p>The following actions have been implemented aimed at introducing a business as usual risk-based monitoring approach:</p> <p>The CTC quarterly report on fuel card purchases, which includes details of spending on inappropriate fuel types, is to be shared with Fleet Support Manager in addition to Finance. This will enable proactive monitoring of transaction types and usage patterns, particularly focusing on the use of preferred fuel sites (Discount Diesel/Supermarket) versus premium brands.</p> <p>Future reports will include a breakdown of overall spend by fuel site, allowing us to track the percentage of preferred site usage month-on-month. This will support the identification of genuine savings, especially as operational demand—and therefore fuel spend—is expected to rise over the summer.</p> | 31/10/2025   |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Agreed Action                                                                                                                                                                                                                                       | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Revised Date |
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| <p>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.</p> <ul style="list-style-type: none"> <li>- 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.</li> <li>- LPAs / departments: Management of fuel cards, but no real checking of individual transactions, unless highlighted in the fraud reports.</li> <li>- Corporate Finance / Accountancy: Processing of invoice payments and monitoring of overall budget spend, but no review of specific transactions.</li> <li>- PSD: Occasional review if a specific issue is reported for investigation.</li> </ul> <p>This aspect is potentially something that could be reintroduced, on a risk basis, following the work of the STOG Task &amp; Finish Group.</p> <p><b>Risk:</b> A lack of management oversight and review of transactions, leading to specific risks or issues not being addressed.</p> |                                                                                                                                                                                                                                                     |                     |          | <p>Fraud reports will also be included in the pack based on specific parameters, particularly focusing on patterns of inappropriate fuel purchases and deviations from preferred site usage. This dual approach—reactive fraud alerts and proactive data analysis—will help ensure that risks are identified and addressed in a timely and consistent manner.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |              |
| <b>Criminal Justice Outcomes (Out of Court Disposals)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                     |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |
| <p><b>8. Force Wide Governance Arrangements</b></p> <p>The audit tested the Force wide governance arrangements that will be applied to monitor OOCDC risks and issues. At the end of the review, it was commented that these arrangements are yet to be agreed.</p> <p>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 OOCDC Performance Framework focussing on compliance, breaches, reoffending and national standards of readiness. Additionally, the data collated by the OOCDC Centralised Team will also be utilised to provide an overall picture on demand, risks and issues.</p> <p>The aim is for the new governance and performance framework to go live in quarter one or two of 2024/25.</p> <p><b>Risk:</b> Lack of an effective governance or performance framework, leading to OOCDC risks and issues not being overseen or addressed</p>                                                                                                                                                               | <p>8.1 The Force wide governance arrangements to monitor OOCDC risks and issues will be agreed and implemented. Additionally, the necessary performance framework and measurements for overseeing OOCDC aspects will be agreed and implemented.</p> | 30/09/2024          | 1        | <p>The OOCDC Case Workers (x6) have now been in post for nine months. The OOCDC Case Worker handbook is still a work in progress but will support any potential vacancies that may occur in the team once complete, estimate this will be complete by 31/12/2025. The handbook can be used to performance measure, currently mitigating this by reviewing Cautions whose outcomes have been declined (officer and Case Worker issued Cautions).</p> <ul style="list-style-type: none"> <li>- With regards to the Central Team (Administration), we now have a permanent Team Leader recruited. From the 2.47FTE vacancies left within the administration cohort itself, we have recruited into 2 posts and the individuals are currently in Vetting. We are trying to resolve the 0.47FTE vacancy and is under discussion in our Custody Resilience meetings. When the 2 individuals have commenced proper employment, we can test the OOCDC Administrator Handbook that has been prepared on brand-new entrants.</li> <li>- As the team is still not at full capacity it has been difficult to completely finalise a measurable performance framework, but will be eased when the vacancies are filled.</li> </ul> <p>Estimate this is to be by the end of February 2026.</p> | 28/02/2026   |



| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Agreed Action                                                                                                                                                                                                                                                                           | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Revised Date |
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| <b>9. OOCR Partnership Scrutiny Panel</b><br>The audit tested the arrangements for the OOCR 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.<br>Once the outcome of the OPCC's review is communicated, the future of the OOCR Partnership Scrutiny Panel will be agreed.<br><br><b>Risk:</b> Lack of an effective scrutiny panel process, leading to ineffective oversight and assurance on the Force's arrangements.                                                                                                                                                                                                                                                                                                                 | 9.1 Once the outcome of the OPCC's governance review is known, the future arrangements for the OOCR Partnership Scrutiny Panel will be agreed. The option for the panel to not be chaired by the Force will also be considered.                                                         | 31/12/2024          | 1        | The Independent Chair for the Adult OOCR Scrutiny Panel has been recruited and will sit in on the Youth Panel on 08/01/2026 to get an idea of the process. Next step will be to convene TVP Panel after this date and gather the appropriate stakeholders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 08/02/2026   |
| <b>Digital Project Implementation</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                         |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |
| <b>2. Digital Operating Model, Resources and Capacity</b><br>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.<br>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.<br>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.<br><br><b>Risk:</b> Lack of an effective Digital Operating Model, leading to initiatives not being resourced or delivered. | 2.1 The overall Operating Model for digital services and programmes is currently being reviewed.<br>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 | 30/09/2024          | 1        | The digital team is now operating at establishment with all vacancies in progress to be filled. A revised digital operating model has now been designed and is in the process of going through a higher level of due diligence to refine the operating practices and processes. This has been aligned with the draft digital strategy which is pending approval by the DCCs and the PCCs as well as with the Roles and Responsibilities work conducted with the Force Change Teams. This operating model will be rolled out incrementally with the People Directorate as we deliver change involving the adoption of BWV and DEMs into ISS within the coming months and then roughly half way through the next financial year when the digital teams financial savings are due to be delivered. In conjunction with this, an S22 for digital is being reviewed which will bring all staff and officers under the same departmental structure, budget and governance. | 30/04/2026   |
| <b>Environmental Sustainability Strategy</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                         |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |
| <b>2. Communications and engagement approach</b><br>There is no communications plan in place currently, and it is understood that there is no designated Corporate Comms representative for environmental comms (although some comms have been drafted these have not been sent out). There is also no comms representation on the Environmental Management Governance Board.<br>A video has been created with the Deputy Chief Constable (DCC) promoting/highlighting the environmental scheme but this has not yet been published/used.<br>There is an Environment and Sustainability Management intranet page in place. However on the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2.3 The Green Light programme will be introduced, in conjunction with the Communications Team, as time and resources allow.<br>See action 4.1 with regard to additional team resource.                                                                                                  | 30/09/2025          | 1        | No additional resource. Action remains on hold. Options continue to be explored but no end date at this time.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Agreed Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Revised Date |
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| <p>entry page it states that it is currently being refreshed and updated and on review of the site there are a number of pages which are under development. The intranet page also includes a Policy Statement dated 2019 and signed by the previous Chief Constable and PCC, which it was confirmed during the audit is now obsolete.</p> <p>An engagement programme/platform, referred to as Green Light, has also been developed and this will be used to promote both the ESS and policy. It will include branding, posters, stickers, press (external comms), etc. However the launch of this has been held up due to finalisation of the branding/logo.</p> <p><b>Risk:</b> Lack of an effective approach to communications and awareness raising, leading to poor awareness of environmental sustainability, and a lack of buy in and support from the organisation to deliver the objectives and aims of the ESS.</p>                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |
| <b>ICT Enterprise/M365 Security Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |
| <p><b>4. Legacy Operating Systems Use</b></p> <p>Legacy operating systems, including Windows XP (out of support since 2014) and Windows 7 (out of support since January 2020) 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.</p> <p><b>Risk:</b> 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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>4.1 There are plans in place to remove any legacy Windows 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.</p> <p>There are high-level trackers documents that are managing this process.</p>                                                                                                                              | 30/04/2024          | 2        | <p>Windows update:</p> <ul style="list-style-type: none"> <li>-Windows XP 2 machines remaining – due for removal by Jan 2026</li> <li>- Windows 7- 3 devices remaining- due for removal by Jan 2026</li> <li>- Windows0 8- 32 devices remaining- majority to be removed by Feb 2026 with 1 long tail scheduled for Oct 2026</li> </ul> <p>Server Updates:</p> <ul style="list-style-type: none"> <li>- 5 XP servers remaining- due for removal by Jun 2026</li> <li>- 23 windows servers 2008- most due by Feb 2026 with long tail for Dec 2026</li> <li>- 155 windows servers 2012- over 50% will be removed by via CMP-re-platform remaining due by Jun 2026</li> <li>- 362 windows servers 2016- multiple plans in place, targeted removal by Aug 2026.</li> </ul> | 30/04/2026   |
| <b>Key Financial Controls</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |
| <p><b>5. Journal processing and documentation</b></p> <p>A sample of 15 journals, across Corporate Finance and the OPCC Finance Team, were reviewed and the following observations arose:</p> <p>a) The £10k deminimus limit had not been adhered to in two sampled cases (£5.6k and £750 respectively) and in a third case there was an overall month journal that included individual items under the limit.</p> <p>b) In four cases the backing documentation had not been saved within the central journal folder (three of these cases related to SEROCU). It was commented that the journal folder is going to be moved onto SharePoint in the future so that all teams can save their backing documents directly into this area as one regional team cannot do this at present.</p> <p>c) There were cases where the Openlink upload/import files had not been saved and documents were not hyperlinked to the journal template where this had been used/saved.</p> <p>d) There was a lack of full backing documentation available in some cases to enable the reason, amount and coding to be verified and to identify who requested the amount to be journaled</p> | <p>5.1 (a-h) In conjunction with action 1.1, comms will be sent out emphasising the need to comply with processes in relation to each of these points.</p> <p>In particular, emphasis will be put on approvers ensuring that full backing documentation is being provided in every case, which they then fully review before approving journals. This will also ensure there is a clear rationale and documentation that can be easily accessed at a later date to verify the journal if necessary.</p> | 31/07/2025          | 1        | <p>HLOWC PCC is leading on the QA for TVP, taking a random sample so will naturally pick up all areas.</p> <p>Journal template is being updated, will move to just the one journal template following the implementation of the auto-reversing journal functionality.</p> <p>Journal QA will kick off in Jan 26 as part of our operating model. Improvements have been made to the blank references picked up by EY.</p>                                                                                                                                                                                                                                                                                                                                              | 31/01/2026   |



| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Agreed Action                                                                                                                                                                                                      | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Revised Date |
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| <p>(where there were multiple different items included).</p> <p>e) The backing document requirements set out as sufficient backing were not being met in every case e.g. they did not reflect the name of the person collating the documentation, the date it was created, the need to highlight the relevant tab and the file name conventions.</p> <p>f) There were a number of instances of backing documentation that is not a third party document (stated as preferred both internally and by external audit).</p> <p>g) There were errors identified in two journals which had not been picked up as part of the authorising process.</p> <p>h) The total lines on APTOS did not match to the total lines in the journal upload document in one case.</p> <p>i) For the income upload journals, there were instances where the coding is unknown so it is based on amount, description or professional judgement in order to post the journal in a timely manner. This can then cause the need for adjustments via a second journal process at a later date. It was commented that a discussion would be helpful with Corporate Finance to determine if there is a better way to deal with this process and any additional information they may be able to share. It was also commented that there is work underway to automate this journal which will reduce the input involved.</p> <p><b>Risk:</b> Journal processing and documentation does not follow the documented process or meet the stated requirements, leading to an inability to confirm the appropriateness of journals undertaken and process inefficiencies.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>Consideration will also be given to a journals workshop for all relevant staff after year end.</p>                                                                                                              |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |              |
| <p><b>7. TVP Proposed Fees and Chargeable Rates document</b></p> <p>On an annual basis, TVP release a 'Proposed Fees and Chargeable Rates' document, based on the National Police Chiefs' Council (NPCC) National Policing Guidelines on Charging for Police Services. These documents usually run across a financial year, although the current version came into effect on 1st January 2025.</p> <p>There was some delay in publishing the TVP document, which was circulated to all of the Finance Business Partners (FBP) in mid-February 2025. The FBPs were asked to ensure that all the departments were aware of and using the 2025 rates, however:</p> <ul style="list-style-type: none"> <li>- One sample FBP contacted confirmed they had not shared it with one of the departments under their remit.</li> <li>- One department contacted confirmed that they are now charging the 2025 rates. However, during the 2024/25 Accounts Receivable internal audit it was identified that the rate being charged at that time was from 2022/23 and this was not revised, despite yearly increases to the TVP schedule, until the 2025 rate came into effect in January 2025.</li> </ul> <p>It was also noted that the 2025 document could not be located on the TVP website and the version on the OPCC website is for 2023/24.</p> <p>In reviewing the TVP document the following observations were made:</p> <ul style="list-style-type: none"> <li>- The TVP schedule does not include several areas covered by the NPCC guidance (namely Vehicle Costs for Escorting Abnormal Loads and Removal, storage and disposal of motor vehicles (amendment) regulations 2023).</li> <li>- The Special Services rates do not appear to match those published by the NPCC. For example the Commercial Events Constable normal hourly charge is shown as £91.10 in the NPCC document and £90.28 in the TVP document.</li> </ul> <p><b>Risk:</b> If the TVP document is not comprehensively updated in line with the NPCC schedule, and widely publicised and shared, there is an increased risk of incorrect rates being charged by the teams responsible for making those charges.</p> | <p>7.2 The Special Services rates will be reviewed to ensure the correct rates have been included within the TVP document. The document will then be added to the TVP website and updated on the OPCC website.</p> | 31/07/2025          | 1        | <p>The Special Services and mutual aid rates, and charges for services have been updated and are currently being reviewed to ensure consistency prior to their publication on TVP and PCC internal and external sites in December. TVP will no longer rely on one individual getting it right but will instead put in place a 4-eye check by an individual unrelated to ensure that all rates are included and have been updated corrected, this will mitigate the risk of incorrect amounts, typos and incomplete rates. The Rates currently shown on the OPCC website &amp; TVP Intranet sites are correct for this year.</p> | 31/12/25     |
| <b>MASH - Adult Protection Demand</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                    |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |              |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Agreed Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Revised Date |
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| <b>6. Adult Protection Processes</b><br>As part of the audit, the overall adult protection process was reviewed. The following observations were made:<br>- Adult protection referrals are made to local authority Adult Social Care teams. It was commented that the current child protection template is very effective, however, the adult protection template lacks clarity in terms of detail, background, additional information and why the referral is being made. It could be beneficial to update the template, and if any changes are made, the necessary adult protection training within the MASHs will need to be updated.<br>- Adult protection queues within Niche are currently separate, by MASH area. It could be beneficial to combine all four adult protection queues to manage overall Force demand and focus resources on the highest priority referrals / demand.<br>- Analysis of repeat adult demand does not currently take place.<br><br><b>Risk:</b> An effective adult protection process may not be applied, potentially leading to risks and issues not being managed.                                                                      | 6.1 The following actions will be taken:<br><br>- There has previously been a recommendation from a Serious Case Review to update the adult protection template and form that is shared with Adult Social Care. This recommendation will be implemented, considering any wider learning from partners.<br>- There is a Niche change request to have all adult protection referrals in one queue. This should hopefully be applied in the coming months.<br>- See action 4 in relation to the link with the HRUs and high generators of repeat demand (i.e. domestic abuse). Within the current RPA process, there is an option to identify and report on repeat demand. This functionality will be replicated, as it is with child protection referrals and repeat demand. | 30/09/2025          | 1        | New MASH AP niche workflow queue will be in place by February 2026. Delays caused by CMP update schedule. Template will be updated once new proposals have been confirmed. Will look to learn from SCAS.<br>Repeat demand will be considered in line with review of AP flags, markers and RPA.                                                                                                                                                                                                                                                                                                          | 28/02/2026   |
| <b>8. Duty Supervisor Reviews</b><br>The Adults at Risk / Safeguarding / Vulnerable Adults Operational Guidance states that Duty Supervisors should review adult protection referrals. It was commented that these reviews are not taking place on a consistent basis.<br>As part of the audit, a sample of 12 adult protection occurrences on Niche were reviewed. Testing found a Supervisor Review had only been completed for six occurrences.<br><br><b>Risk:</b> Local oversight and review of adult protection referrals may not be taking place, potentially leading to initial concerns not being addressed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 8.1 A decision will be made to either remove the Duty Supervisor review from the Operational Guidance / process or adopt a process to reinforce the requirement. If retained, a reporting and oversight process will be adopted to provide assurance on the Duty Supervisor reviews.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 30/09/2025          | 1        | As adult protection incidents are not crimes they do not require a full Supervisory review (using the CMF template). Instead there is an expectation that Supervisors are satisfied that all safeguarding issues have been identified, the risk grading is accurate and that crimes (if alleged) have been recorded. A request was made to the Operational Effectiveness Unit to change the guidance. This needs to be checked to ensure it's completed.                                                                                                                                                | 31/12/2025   |
| <b>11. Performance Data</b><br>The audit reviewed the approach to overseeing adult protection demand. The MASH currently use two main Power BI tools to track demand and progress (Daily Demand and RPA Tasks). Oversight of these tools and the data included takes place at the Specialist Safeguarding Performance Group.<br>However, although this performance information exists, it was commented during the review that there is a lack of a coordinated approach to extracting adult protection demand and performance data which can be presented in a consistent way. There is also a lack of a consistent process to analyse the data and understand the risks and issues, as well as the overall quality of adult protection referrals, which may need to be escalated to the Adults at Risk Board or the Vulnerabilities Strategic Group for oversight and action.<br>It was also commented that a more robust process for auditing adult protection referrals will take place in the future.<br><br><b>Risk:</b> An effective and robust performance management process may not be in place, potentially leading to a gap in oversight of any risks or issues. | 11.1 The performance data, and any related risks or issues, required by the Adults at Risk Governance Board will be agreed and presented at each meeting for discussion.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 30/09/2025          | 1        | There are a couple of pieces of work ongoing which will help to address adult protection demand. The main one (which has just been approved for the data work to be done) is an automated process which will recognise when an individual has been the subject of repeat adult protection templates and a task will be created for the NHPT's to attend. The intention then is that local officers or PCSO's will attend and signpost the individual to local services or charities that may be able to support them. This should improve outcomes for vulnerable adults and also reduce repeat demand. | 31/03/2026   |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Agreed Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Revised Date |
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| <p><b>7. Adult Protection Template Completion</b></p> <p>The main mechanism to capture and refer adult protection concerns is the adult protection template within Niche. In relation to the use and oversight of the template, the audit observed the following:</p> <ul style="list-style-type: none"> <li>- Overall monitoring of officer completion rates of adult protection templates, including timeliness and quality, does not currently take place.</li> <li>- Due to a lack of capacity within the MASH teams, there is no consistent feedback loop of learning at an individual officer level or Force wide learning and training.</li> <li>- Comments were made that the quality of adult protection template content varies greatly. Whilst some officers consider the detail, others include only the basic detail or even submit a referral when there is no need and it is unclear what the concerns are.</li> <li>- There has been a lot of analysis of child protection template referrals, but less in relation to adult protection referral quality, compliance and risk levels.</li> </ul> <p>As part of the audit, a sample of 12 adult protection occurrences on Niche were reviewed. Testing found one instance where an adult protection template had not been completed as it was commented the Neighbourhood Policing Team were aware of the individual and previous templates had been completed. This occurrence was not tasked to the MASH Team for review.</p> <p><b>Risk:</b> The use of the adult protection template may not be as effective as possible, potentially leading to issues or risks not being addressed.</p> | <p>7.1 There has recently been an agreement that greater quality assurance is needed in relation to adult protection referrals. This will be applied, which may result in a change to the training and communications approach.</p> <p>Local and strategic mechanisms to feedback on template quality issues will also be introduced.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 30/10/2025          | 1        | <p>Progressing a change in processes first. Quality assurance to follow. Supervisor sign offs will be implemented in to AP templates to bring them in line with other OCC types.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 28/02/2026   |
| <p><b>1. Adult Protection Demand</b></p> <p>Adult protection demand is currently increasing and local authorities have commented that too many referrals are being made by the Force. The audit found that TVP are making referrals based on their internal risk grading process and 2014 Care Act requirements. However, there is a lack of an agreed operational / risk framework between TVP and the local authorities for referrals.</p> <p>In terms of how the demand is being managed by the Force, this is mainly via overtime within the MASHs. Operation Yearn was introduced during 2023 to manage MASH demand on the back of observations raised by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services.</p> <p><b>Risk:</b> An agreed referral framework may not be in place, potentially leading to excessive demand or issues not being managed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>1.1 There are two main aspects that need resolving:</p> <ul style="list-style-type: none"> <li>- Clarification in what adult protection referrals are required from officers.</li> <li>- A consistent agreement between the Force and all nine Adult Social Care services on what should be referred, as per the requirement of the Care Act 2014.</li> </ul> <p>A new Chief Inspector role will hopefully be in place in the coming months who will be a safeguarding partnerships co-ordinator. Part of this role will be the link between Adult Social Care and the Force on approaches to ensure consistent arrangements are applied for referrals. However, the issue will continue to be that the work relating to children will far exceed that of adults.</p> <p>Processes and data flows will be created to ensure the future arrangements are effective.</p> | 31/10/2025          | 1        | <p>Safeguarding Partnership coordinator role was advertised twice, and despite some tweaks to the job description and job title to attract the right candidate, renamed the Associate Director for Safeguarding Partnerships, has not been successful. Further recruitment is now paused.</p> <p>A MASH manager has been assigned as the new thematic lead in MASH and started an end to end review of the AP processes. This includes an audit on the quality of MASH referrals to partners, and a presentation to the Specialist Safeguarding Performance meeting and AP board on future plans.</p> <p>A proposal is being drafted to separate out the five strands of AP referrals, and find an alternative, more direct process for health referrals. This work is being scoped with GPs and other forces in the region.</p> <ul style="list-style-type: none"> <li>• Hub of hope app being explored for officers to direct health and social needs referrals to the correct team while on scene</li> <li>• TIA day with ASC in Bucks / MK complete</li> <li>• New training for MASH staff in AP</li> </ul> | 31/12/2025   |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Agreed Action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Revised Date |
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| <p><b>12. Adult Protection Governance and Oversight</b></p> <p>The review tested the governance arrangements for overseeing adult protection demand. The audit identified the following meetings:</p> <p>MASH Manager Meeting<br/>A daily meeting where MASH adult protection demand and queues are discussed.</p> <p>MASH Operational Group<br/>The Terms of Reference for the MASH Operational meeting does not appear to refer to any adult protection responsibilities or have any attendance from Adult Social Care. However, the December 2024 minutes have attendees from Adult Social Care and an update was discussed, but mainly referred to mental health issues, not adult protection.</p> <p>MASH Strategic Group<br/>A monthly meeting reviewing performance and quality assurance across the MASH working streams. This meeting focuses on specific demand across each month and quarter, including adult protection demand.<br/>However, there is no Terms of Reference for this meeting.</p> <p>Specialist Safeguarding Meeting<br/>The Terms of Reference refers to the meeting's role in overseeing adults at risk as well as the governance structure and reporting lines.<br/>Although there were no references to adults, adult protection or Adult Social Care in the October 2024 agenda, the minutes did have discussions and actions relating to adult referrals. The Quarter 2 Performance Presentation also has a slide relating to adult protection demand.</p> <p>Adults at Risk Governance Board<br/>Under the Vulnerabilities Strategic Board structure there are three sub-boards. One of these is the Adults at Risk Governance Board. Although the vulnerabilities governance structure has been in place since early 2024, the first meeting of the Adults at Risk Governance Board only took place in December 2024 due to a lack of clarity over ownership.<br/>The main focus of the initial meeting was:</p> <ul style="list-style-type: none"> <li>- Defining the scope of focus of this governance structure.</li> <li>- Defining areas for assurance. Discussion with the group to establish which areas TVP need to prioritise first, what else needs to be considered, what work needs to be commissioned.</li> <li>- Meeting our responsibilities for the Safeguarding Adults Board.</li> </ul> <p>The minutes for the meeting are not yet available, although future meetings have been arranged for 2025.</p> <p>Vulnerabilities Strategic Board<br/>Historically, it was commented that the Vulnerabilities Strategic Board did not really discuss adult protection issues, although it is noted within their Terms of Reference.<br/>In reviewing the September 2024 papers, the audit found that agenda item 1 was an update on Adults at Risk and the change in portfolio lead. The supporting papers did note a number of areas of risk that required further work, including:</p> <ul style="list-style-type: none"> <li>- Representation at the Safeguarding Adults Boards (SABs) and Safeguarding Adults Reviews (SARs) is inconsistent.</li> </ul> | <p>12.1 The following actions will be taken:</p> <ul style="list-style-type: none"> <li>- The Terms of Reference for the MASH Operational meeting will be reviewed and updated.</li> <li>- A Terms of Reference for the MASH Strategic Group will be collated.</li> <li>- The minutes from the December Adults at Risk Governance Board meeting will be collated. The future direction, Terms of Reference and reporting requirements for the board will also be agreed.</li> <li>- The issues raised at the recent Vulnerabilities Strategic Board will be taken forward and addressed.</li> <li>- Regular adult protection demand updates will be provided to the LCU Commander Board Meeting.</li> </ul> | 31/10/2025          | 1        | <p>This is a huge action, including other areas already covered. The majority of it is probably better answered by the MASH.</p> <p>Chief Superintendent, LCU Commander, Berkshire West now chairs the Adults at Risk Governance Board. Meetings are held quarterly, there are regular invitees and those invited on an ad-hoc basis.</p> <p>There is a TOR and agenda for each meeting and minutes / actions are taken.</p> <p>There is a SharePoint folder that includes details of all the ongoing (and completed work), there is also an action plan. There is now also a 4P's plan for adults at risk that has not existed before.</p> | 31/03/2026   |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Agreed Action                                                                                                                                                                                                                                                                                 | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                    | Revised Date |
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| <p>- A lack of clear governance about how TVP are meeting their obligations under the Care Act 2014 about appropriate membership of SABs and SARs.</p> <p>- Demand remains high, across all areas is up 17% year to date (as at September 2024). However, an increase in staffing and training has meant demand is now being met.</p> <p>- Regular audits of adult protection referrals being needed to measure quality and feed into training.</p> <p>- Review the current training of front line staff to recognise, record and refer risk.</p> <p>It was also commented that there are different approaches to strategy meetings across the MASHs, with some local arrangements being adopted. This is an area that needs further work.</p> <p>LCU Commander Board Meeting</p> <p>During November 2024, and for the first time, an adult protection demand presentation was discussed at the meeting. It was agreed that a MASH representative would attend monthly to present on adult protection demand / performance.</p> <p><b>Risk:</b> Effective governance and oversight of adult protection demand may not be in place, potentially leading to risks and issues not being managed.</p> |                                                                                                                                                                                                                                                                                               |                     |          |                                                                                                                                                                                                                                                                                           |              |
| <b>Mobile Phone Procurement</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                               |                     |          |                                                                                                                                                                                                                                                                                           |              |
| <p><b>2. EUD Procedures</b></p> <p>Although there are certain policies in place as well as the new four year EUD Financial Plan (2024 – 2028), the business as usual process for managing device lifecycle has not previously been documented, which would be particularly important should any key staff leave the organisation.</p> <p>The Joint ICT's EUD Technical Lead is developing a Roadmap, which will be core to the ongoing lifecycle management process.</p> <p><b>Risk:</b> An agreed and current Force process on managing the lifecycle of end user devices may not be documented, potentially leading to incorrect or inappropriate processes being applied and key activities being missed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2.1 The EUD Roadmap document which details the lifecycle management process will be finalised.                                                                                                                                                                                                | 31/07/2025          | 1        | Roadmap has been created and now drafting how delivery will be achieved. Planning session arranged with the architect in the new year.                                                                                                                                                    | 30/03/2026   |
| <b>People Directorate Action Follow up</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                               |                     |          |                                                                                                                                                                                                                                                                                           |              |
| <p><b>11. Health and Safety courses</b></p> <p>New H&amp;S courses are being designed which will replace HSA21/24 (HSA8 is no longer needed). Target audiences and completion rates will be addressed as part of the introduction of these new courses.</p> <p>Current status</p> <p>The three out of date courses (HSA24/21/8) have now been removed from the Essential Training Completions screen.</p> <p>The new 'Managing Safely' package, which will be for all Managers/Supervisors, is due to be submitted for sign off imminently.</p> <p><b>Risk:</b> Lack of appropriate H&amp;S training, which is completed in a timely manner by the required audiences, leads to increased risk of H&amp;S incidents.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>11.1 Once the 'Managing Safely' package has been signed off, there will be a pilot in early 2025 within the Assessment and Investigation Unit.</p> <p>When the training is ready for wider roll out the target audiences will be set up and completion monitoring arrangements agreed.</p> | 31/07/2025          | 1        | A managing safety course has been designed and due to be piloted by the Health & Safety Lead, supported by L&D. This has been postponed due to workload, the Health & Safety Lead requested this be converted to an eLearning package. New Health & Safety lead in place who will review. | 01/04/2026   |
| <b>Rape &amp; Sexual Offences</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                               |                     |          |                                                                                                                                                                                                                                                                                           |              |
| <p><b>3. Measuring NOM Success</b></p> <p>The aims and principles of the NOM translate into specific objectives that show what good looks like for the following:</p> <ul style="list-style-type: none"> <li>- RASSO investigators.</li> <li>- Investigations.</li> <li>- Engagement with victims.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>3.1 A further Self-Assessment is expected to be finalised by September 2025.</p> <p>A longer term process and mechanism for measuring impact and success is still to be identified. Once this has been defined, the necessary arrangements will be applied.</p>                            | 30/04/2025          | 1        | Self-Assessment feedback now received and being acted upon. KPI data is in place and will be adjusted once final national tweaks are made. Soteria continues to be implemented in force through early 2026.                                                                               | 30/04/2026   |



| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Agreed Action                                                                                                                                                                                                                                                                                                            | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Revised Date |
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| <p>- Force corporate support.</p> <p>The NOM includes three specific aims, with supporting objectives and Key Performance Indicator and Assurance Mechanisms under the following:</p> <ul style="list-style-type: none"> <li>- Outcome justice for all victims.</li> <li>- Procedural justice for all victims and all suspects.</li> <li>- Reduction and prevention of RASSO.</li> </ul> <p>The audit discussed the Force's approach to measuring success. It was commented that certain aspects are going to be challenging to monitor and certain aspects are being queried with the Soteria Joint Unit in terms of their clarity. Meetings are taking place within the Force to agree how and what is going to be tracked to evidence the added value of the NOM work.</p> <p><b>Risk:</b> NOM added value may not be tracked or evidenced, potentially leading to a lack of assurance on performance or identification of areas for improvement.</p> |                                                                                                                                                                                                                                                                                                                          |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |
| <p><b>4. NOM Product Position Statement</b></p> <p>The NOM includes 75 products that are to be implemented by each Force. The audit discussed TVP's approach to adopting each of the products, which is being managed by the NOM Project. The audit found that once work has been completed to evaluate each product, a policy statement will be collated for approval by the T/Assistant Chief Constable (Crime and Criminal Justice) confirming TVP's approach to implementing each aspect. This will be the Force's position if they are inspected by the Soteria Joint Unit or HMICFRS.</p> <p><b>Risk:</b> The Force may lack a formal position statement on each product, potentially leading to a risk of challenge or non-action on all of the NOM products.</p>                                                                                                                                                                                 | 4.1 A police statement will be collated for approval once the products are fully available and can be properly assessed.                                                                                                                                                                                                 | 30/06/2025          | 1        | RASO Hub and updated Operational Guidance needed to be completed first and will allow for documentation of the decision making around use or lack of use of the products to be completed. Work still in progress, expected to conclude before end of December 2025                                                                                                                                                                                                                                                                                                 | 31/12/2025   |
| <b>Stalking</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                          |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |              |
| <p><b>Recommendation 25</b></p> <p>Consideration of a SPO is not explicitly covered in either the DOM5 or the STA1, although it should be picked up through the Stalking DS review.</p> <p><b>Risk:</b> Lack of action to review and address recommendations, leading to potential process improvements not being realised</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <p>9.1 This is not something that can be changed at present, although the DOM5 is under review and likely to change.</p> <p>However, this will be addressed via current discussions regarding including a link within the Crime Management Framework to details of what orders are available / should be considered.</p> | 30/06/2024          | 2        | Consideration of SPOs is included in the plans for the introduction of DARA. DARA has been significantly delayed due to issues with Minerva making the necessary changes to NICHE. Resolution found. Plan is to roll out training for DARA in mid September with launch of DARA in October/November 2025. Stalking DS's continue to review cases for suitability for SPO. Process may be superseded by introduction of DAPOs if current pilot is successful. This will make applications for SPOs easier and cut out the need to go through Force Legal each time. | 30/11/2025   |
| <p><b>Recommendation 1</b></p> <p>Whilst work has been undertaken to standardise response, in particular through the reviews performed by the Stalking Detective Sergeants, there is still some variation and lack of consistency in approach. Changes are imminent under the Force Review, with the introduction of Local Command Units (LCUs) and Harm Reduction Units (HRUs), and it was commented that a 're-launch' of stalking is likely to be required when the LCUs/HRUs are introduced to ensure consistency of approach and understanding (e.g. Stalking Panels, Stalking Protection Order (SPO) management).</p>                                                                                                                                                                                                                                                                                                                              | <p>1.1 We will draw up a clear definition of a standardised approach. This will then be reviewed against the new landscape following the introduction of the LCU/HRU structure and action will be taken as necessary to address any issues.</p>                                                                          | 31/03/2025          | 1        | All areas, bar Oxfordshire have a Stalking panel, adapted from the Bucks LCU model. Oxfordshire are about to implement to fall in line with the other HRU's which actively monitor and enforce SPO's. This product will be reviewed alongside SPO data at a monthly PP&S performance meeting and fed back into                                                                                                                                                                                                                                                     | 31/12/2025   |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Agreed Action                                                                                                                                                   | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                           | Revised Date |
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| <b>Risk:</b> Lack of action to review and address recommendations, leading to potential process improvements not being realised.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                 |                     |          | the DA leads meeting to highlight best practices.                                                                                                                                                                                                                                                                                                                |              |
| <b>Recommendation 31</b><br>There are mixed approaches to Stalking Panels across the LPAs at present:<br>- Six LPAs have a Stalking Panel, although one of these is more a Performance meeting.<br>- One LPA has an At Risk meeting that considers Stalking.<br>- Four LPAs do not have a panel, with one considering stalking via Performance health checks/meetings and one having a Detective Inspector lead.<br>Where there are panels, it was commented that they are well linked in to the Stalking DSs with them/the Stalking DCI attending each meeting (wherever possible).<br>With the upcoming introduction of LCUs and HRUs (see recommendation 1) it was commented that this would be an opportune point at which to review the set-up of these panels with a view to having a more consistent approach across the Force within the new LCU structure.<br><br><b>Risk:</b> Lack of action to review and address recommendations, leading to potential process improvements not being realised.                                                                                                                                                                        | 11.1 We will review the situation in a year and, depending on changes under the LCU structure, further action may be considered if deemed necessary.            | 31/03/2025          | 1        | All areas, bar Oxfordshire have a Stalking panel, adapted from the Bucks LCU model. Oxfordshire are about to implement to fall in line with the other HRU's which actively monitor and enforce SPO's. This product will be reviewed alongside SPO data at a monthly PP&S performance meeting and fed back into the DA leads meeting to highlight best practices. | 31/12/2025   |
| <b>Thames Valley Together</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                 |                     |          |                                                                                                                                                                                                                                                                                                                                                                  |              |
| <b>4. Communications Approach</b><br>As part of the audit, the TVT's communications approach was reviewed. A few observations were made with regard to this area:<br>- 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.<br>- TVT has no formal Communications Strategy.<br>- 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.<br>- Consideration is being given to collating a regular TVT Newsletter. A draft template is being collated for future use.<br>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.<br><br><b>Risk:</b> 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. | 4.2 Ownership of the Communications Plan will be agreed, whether this will be developed by TVP Communications Team or the existing VPP Communications resource. | 31/10/2024          | 1        | Work has been paused to ingest partner data following the withdrawal of the active partner (Buckinghamshire Council). Awaiting further clarification on the future direction of travel of the project. No review has therefore taken place at this time.                                                                                                         | 31/01/2026   |
| <b>5. Website Content</b><br>As part of the review TVT's internal and external website content was reviewed. Most pages were up to date, but there was a page on the Force's Knowzone for TVT where the content is quoted as "coming soon".<br>The audit also discussed the overall approach to website visibility. In general, it was commented that the information worked well, although some content would benefit from a review and refresh, including attaching a summary version of the 2024/25 TVT Strategy and the updated Privacy Notices.<br><br><b>Risk:</b> TVT website content and details are not up to date, leading to a lack of current information on the work and detail of TVT.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 5.1 Review the information provided on the existing TVT pages on the VPP website for suitability, making updates as required.                                   | 31/10/2024          | 2        | Work has been paused to ingest partner data following the withdrawal of the active partner (Buckinghamshire Council). Awaiting further clarification on the future direction of travel of the project. No review has therefore taken place at this time.                                                                                                         | 31/10/2025   |
| <b>5. Website Content</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 5.2 Create a new page for the Together Programme within the new Data Centre of                                                                                  | 30/11/2024          | 2        | Work has been paused to ingest partner data following the withdrawal of the                                                                                                                                                                                                                                                                                      | 31/12/2025   |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Agreed Action                                                                                                                                                                                                       | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Revised Date |
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| <p>As part of the review TVT's internal and external website content was reviewed. Most pages were up to date, but there was a page on the Force's Knowzone for TVT where the content is quoted as "coming soon".</p> <p>The audit also discussed the overall approach to website visibility. In general, it was commented that the information worked well, although some content would benefit from a review and refresh, including attaching a summary version of the 2024/25 TVT Strategy and the updated Privacy Notices.</p> <p><b>Risk:</b> TVT website content and details are not up to date, leading to a lack of current information on the work and detail of TVT.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>Excellence (CoE) intranet pages that are available across both Forces (TVP and Hampshire and Isle of Wight Constabulary (HIOWC)) which explains more about the programme and how it can support both Forces.</p> |                     |          | <p>active partner (Buckinghamshire Council). Awaiting further clarification on the future direction of travel of the project. No review has therefore taken place at this time.</p>                                                                                                                                                                                                                                                                                                      |              |
| <p><b>4. Communications Approach</b></p> <p>As part of the audit, the TVT's communications approach was reviewed. A few observations were made with regard to this area:</p> <ul style="list-style-type: none"> <li>- 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.</li> <li>- TVT has no formal Communications Strategy.</li> <li>- 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.</li> <li>- Consideration is being given to collating a regular TVT Newsletter. A draft template is being collated for future use.</li> </ul> <p>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.</p> <p><b>Risk:</b> 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.</p> | <p>4.3 Work with the identified resource to create a formal Communications Strategy for TVT, to include partnership and external engagement and communications.</p>                                                 | 31/12/2024          | 1        | <p>Work has been paused to ingest partner data following the withdrawal of the active partner (Buckinghamshire Council). Awaiting further clarification on the future direction of travel of the project. No review has therefore taken place at this time.</p>                                                                                                                                                                                                                          | 31/01/2026   |
| <p><b>7. ICO Regulatory Sandbox Report Recommendations</b></p> <p>As part of the audit, the recommendations raised as part of the Information Commissioner's Office (ICO) Regulatory Sandbox Report were reviewed to ensure that they had all been addressed and the related risks mitigated. The report included 13 recommendations. 11 appear to have been addressed, with the other two being worked on during 2024/25. These two were:</p> <p>See report for table</p> <p>Progress in addressing the recommendations will be tracked and updates reported to the necessary governance forum (i.e. TVT Programme Board).</p> <p><b>Risk:</b> Recommendations raised by the ICO are not adequately mitigated, leading to the wider partnership withdrawing from TVT.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>7.1 Complete the first six-monthly data review and ensure additional sessions are booked in at the right frequency, once the platform goes live.</p>                                                             | 31/12/2024          | 2        | <p>No data has been forthcoming from a 3rd party this month. Currently targeting Buckinghamshire Council, however they have advised that in the last couple of weeks that are unable to supply data to us, until they undertake a wider internal review. This means that the Together platform continues to contain no 3rd party data, with there currently being no reasonable prospect of any being provided. There is therefore no current requirement for a review of data held.</p> | 31/12/2025   |
| <p><b>13. Product Added Value</b></p> <p>As noted above, product development will be tracked and reported to the necessary governance forums. However, as the products are only at discovery and development stages, the effectiveness and added value of the products was yet to be evaluated and reported. It was commented that once a Business Analyst is in place, they will be responsible for analysing product outcomes and building any learning back into TVT's Product Lifecycle Process.</p> <p><b>Risk:</b> The effectiveness and added value of TVT products is not captured, reviewed or reported, leading to a lack of assurance over product outcomes.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <p>13.2 Ensure that as products are delivered, information on cost / benefit is shared across the partnership</p>                                                                                                   | 31/12/2024          | 2        | <p>Work has been paused to ingest partner data following the withdrawal of the active partner (Buckinghamshire Council). Awaiting further clarification on the future direction of travel of the project. No review has therefore taken place at this time.</p>                                                                                                                                                                                                                          | 31/10/2025   |



| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Agreed Action                                                                                                                                                                                                                                                                                                                                                                                        | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Revised Date |
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| <b>Third Party Contract Management</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                      |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |
| <b>6. External Out of Hours ICT Cover</b><br>The Force procures out of hours service cover from the Police Digital Service's National Management Centre (NMC). The NMC are given high level privilege access to the Azure environment.<br>No monitoring is done to see who at the NMC is being granted access to the systems, data and quality of service. The NMC also sub-contracts its services, which the IT Security Team have raised as a risk. Work is currently in progress to understand the full arrangements in place. The NMC currently has access to around 60% of the Force's estate, but it is planned for more access to be granted going forward.<br><br><b>Risk:</b> Lack of secured access may be in place, potentially leading to inappropriate access to data, systems or information being used incorrectly.                                                                                                                                                                                                                                                                                                                           | 6.1 The Police Digital Service are classed as 'policing'. A discussion has taken place with the service lead and there has been an agreement to setting up a formal annual assurance process, which they are taking away and are positive about.                                                                                                                                                     | 31/10/2025          | 1        | An action is ongoing to look at providing the NMC access to identity tables, so they can triage incidents more effectively out of hours, by having access to data on all users (including roles, names, contact etc). This generates a risk with CTPSE for covert staff being exposed, hence why most of this work channels via IT Security as the internal conduit between NMC and front line teams. This will not be turned on until CTPSE are in agreement or a risk accepted. Conversation scheduled for 2nd week in December and output will provide direction with this audit action. |              |
| <b>Trust and Confidence</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                      |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |
| <b>9. Performance Framework</b><br>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.<br>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.<br>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.<br><br><b>Risk:</b> Related trust and confidence performance aspects are not defined or monitored, leading to timely changes or improvements not being made.                                                                                                                                                                                                                                                      | 9.1 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.<br><br>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.). | 31/10/2024          | 1        | Nita Pankhania is on leave until the 22/12, an update will be sought on her return. Revised date given for March already noted.                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 31/03/2026   |
| <b>TVP Race Action Plan</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                      |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |
| <b>1. Training</b><br>To date, two sets of training have been put in place as part of the Race Action Plan (RAP). The first, 'Race, Ethnicity and the Contemporary legacies of historic policing', is now considered delivered.<br>The second training package, Race Equity and Active Allyship Training, has been attended by 81.22% of the target audience (as at 07/03/25). Whilst it is understood that individual feedback has been positive, there has been an issue with the planned evaluation approach and an alternative evaluation process to determine the impact of the training is being devised. Consideration is also being given around how to feed the learning from both sets of training into Leadership Training sessions, or potentially as Moodle or Teams in Action (TIA)/Team briefing content. There is the possibility of including some content in the TIA day in September 2025 but this is yet to be agreed.<br><br><b>Risk:</b> Lack of evaluation and integration of training on key elements related to the RAP, may lead to lack of awareness and less effective embedding of RAP aims and themes within the organisation. | 1.1 In terms of integration of the training content, this is part of our phase 2 recommendations for the Trust and Confidence structure.<br>The 'Represented' Workstream Lead and PRAP Co-ordinator are working on the plans for what this looks like as it will sit under the 'represented' strand of the T&C strategy.                                                                             | 30/09/2025          | 1        | The evaluation of training products under the PRAP is included in some of the actions within the wider consolidated tracker (as updated by the Head of L&D). The evaluations have been complete.                                                                                                                                                                                                                                                                                                                                                                                            |              |
| <b>3. Local activities / plans</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3.1 LPAs were asked to bespoke the Race Action Plan so it was fit for purpose to their                                                                                                                                                                                                                                                                                                               | 30/09/2025          | 1        | A decision has been made not to require individual LCU plans for the T&Cs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |              |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Agreed Action                                                                                                                                                                                                                                                                                                                                                                                       | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Revised Date |
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| <p>During the audit it was stated that there is no requirement for LPAs/LCUs to have written local RAPs, but LPAs/LCUs should have considered what the Force RAP means for their LPA/LCU, how they are implementing the Force RAP on their areas and whether locally there is understanding of what is being driven under the RAP and the purpose of the RAP.</p> <p>On speaking to a sample of LPA/LCU Commanders:</p> <ul style="list-style-type: none"> <li>• One LCU has a draft local RAP which is under development. Activities and meetings are in place which relate to elements of the Force RAP, although whilst some elements have gone live there are others that need attention.</li> <li>• One LCU does not have a local RAP, but has various activities and meetings in place which relate to elements of the Force RAP, although some areas do need further consideration.</li> <li>• One LPA has a written local RAP in place, although it has lacked attention/focus in some areas and work has fallen off more recently with the planned move to LCUs. A new LCU plan is under discussion, and is included within the LCU Delivery Plan, to bring the LCU up to speed once introduced.</li> <li>• One LPA has a written local RAP, although progress had been hampered by some lack of consistency due to a number of changes of role holder. In terms of the move to the LCU and a LCU plan, this had not yet been discussed.</li> </ul> <p>There were also a number of other relevant comments and observations made during discussions with the sample LPAs/LCUs and key individuals:</p> <ul style="list-style-type: none"> <li>• All LPAs were asked to have a local written RAP.</li> <li>• At the sample LPAs/LCUs, where local plans were in place they were being monitored at management team meetings, although this had fallen off in some cases due to focussing on the move to LCUs.</li> <li>• Whilst actions are taking place, finding the time/resource to translate action and progress into updates within the RAP can be an issue.</li> <li>• There is duplication and overlap, both within the local and Force plans, as elements of the RAP also fall under other Force programmes of work e.g. the Professionalising Neighbourhood Policing Project, meaning workstream leads are not always leading on new work but instead are looking at capturing progress made through work that is already underway as part of other programmes/initiatives.</li> <li>• Attention, focus and progress on the local plans dropped after the initial push to get the plans in place and there were several comments around uncertainty of how well embedded local plans were (see below).</li> <li>• Local progress and focus tended to be more apparent where key individuals also had a designated role within the central RAP/Trust and Confidence (T&amp;C) work.</li> <li>• It was commented that under the Violence Against Women and Girls (VAWG) work there were no local plans, but instead there was auditing undertaken to look at whether aims were being met which seemed to be a more effective approach.</li> </ul> <p><b>Risk:</b> Where locally relevant activity is not occurring routinely, there is the potential of failure to embed the strategic aims of the TVP plan into 'business as usual' at a local level.</p> | <p>local community. This means that many have developed a localised paper copy of their tailored plan.</p> <p>Local activities and plans will form part of the next set of RAP roadshows, although these will need to be looked at in terms of what this looks like under the new T&amp;C Strategy and structure, and whether this becomes something wider rather than PRAP-specific long-term.</p> |                     |          | <p>following learning from the PRAP. LCU plans were developed and tailored to LCU requirements but lacked central oversight. The approach for the T&amp;Cs will be to communicate expectations relating to key priorities under the T&amp;Cs and hold to account via the T&amp;C governance structure. Delivery plans support key activity and will be updated and monitored to ensure oversight of progress with escalation through existing governance structures.</p> |              |
| <p><b>11. Trust and Confidence Board</b></p> <p>There is a ToR for the T&amp;C Board dated September 2023, although it states that an annual review will take place at the end of Year 1 of the new meeting structure. It was commented that the ToR are due to be reviewed in early 2025.</p> <p>As part of the introduction of the new T&amp;C Strategy, and the closing of the RAP Project and the T&amp;C Programme in March 2025, there will also be a review of the workstream roles, reporting and oversight structure, and there are conversations taking place about how the RAP work feeds into and is monitored as part of the overall T&amp;C structure.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>11.1 As stated in the observation, the roles, reporting and oversight structure and how the RAP work feeds into this, is being reviewed as part of the new T&amp;C structure.</p>                                                                                                                                                                                                                | 30/09/2025          | 1        | <p>The governance structure for T&amp;C has been ratified and ToR for the boards are in place. The move from the PRAP to T&amp;Cs requires amendments to the ToR for the ISOB. These are under review to support the transition of the ISOB to a body responsible for the oversight of the T&amp;C Strategy. This will be discussed at</p>                                                                                                                               |              |

| Observation & Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Agreed Action                                                                                                                                                                                                                                             | Implementation Date | Priority | Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Revised Date |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <p><b>Risk:</b> Lack of up to date or available terms of reference, leading to meeting roles and responsibilities not being agreed or captured.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                           |                     |          | the next meeting scheduled for January with a view to finalisation of the TOR.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |              |
| <p><b>13. Independent Scrutiny and Oversight Board</b><br/> A number of observations arose when discussing the role, remit and operation of the ISOB:</p> <ul style="list-style-type: none"> <li>• There is a ToR in place, although this is currently being updated to reflect some minor changes.</li> <li>• It is unclear whether the Force or the OPCC are responsible for taking meeting minutes.</li> <li>• The ToR, mentions ‘establishing a shared baseline of data ... from which progress can be measured ... with the PRAP board and ISOB agreeing an evaluation, data and information framework from which both will work to enable evidenced assessments of progress and areas requiring further focus .... Once agreed with the Chair, the PRAP will set clearly defined measures by which progress can be assessed and achieved, and change communicated to the police and the public.’ This framework is not yet in place, and needs to be linked into the drawing up of the internal performance framework mentioned above.</li> <li>• The ToR also mentions requirements around transparency: ‘The membership, work and reports of the ISOB will be made public in a way which enables those outside of the PRAP to follow it and assess progress.’ It was commented that there needs to be decisions about this to determine what is to be published and where, which links into the point above regarding the Scrutiny and RAP Comms Plans.</li> </ul> <p><b>Risk:</b> The responsibilities for/of the Board, and the performance framework against which the Board should measure and challenge the Force, are unclear leading to less effective oversight and scrutiny by the Board.</p>                                                               | <p>13.3 The defined measures, and requirements around transparency, are being developed in conjunction with the OPCC Trust and Confidence Support Officer, although consideration is needed as to what this looks like post-PRAP as a plan.</p>           | 30/09/2025          | 1        | <p>The Minutes for the ISOB are delivered by ACC L&amp;PV's PA. This board is owned by the PCC as a Scrutiny group but facilitated by the T&amp;C portfolio. The ToR are complete. In terms of establishing a baseline of data, this is a work in progress where the ISOB ask for data as they identify issues. For example they have requested disproportionality data for sec 60 which we didn't hold. The analysts have therefore started developing a data set to support the ISOB.</p>                                                                                                                                                                                                                                                    |              |
| <b>Working Smart - Security and Data Protection Compliance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                           |                     |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |              |
| <p><b>4. Working Smart Guidance and Intranet page</b><br/> There is a WS intranet page/portal in place although this does not contain any WS focussed security and data protection information as standalone information.<br/> However, the plan is to develop the portal, possibly with a presence on the Knowzone front page, to ensure that all relevant guidance and information can be easily located in one place. This will include signposting to key documentation, which could include security and data protection related documentations (for example the Remote &amp; Home Working Procedure). The portal will then be publicised and promoted, as part of the comms plan, as the ‘go to’ place for any WS related guidance, policies, etc.<br/> As part of this work, clear ownership will be set out for all WS documents so that there is clear responsibility for ensuring documents remain current. This should help to avoid the current situation where documents are out of date e.g.:<br/> - The Working Smart Policy on the intranet is dated April 2022 and requires updating including addressing a number of links which do not work (note - within the WS Workstyles Briefing (May 2022) v2 there is also a version dated June 2022).<br/> - The Working Smart Procedures and Guidance, which are sent out to new starters, are out of date.<br/> An Information Assurance (IA) Knowzone page is also being developed by the IA Team, which will include elements of WS, and to which signposting to the WS portal could also be considered.</p> <p><b>Risk:</b> Policies and guidance which are out of date, or which are not easily accessible and publicised, lead to individuals being unaware of requirements and appropriate practices.</p> | <p>4.1 Both the WS Policy and the WS Procedures and Guidance document will be updated and made clearly visible on the portal as key documentation.<br/> Any relevant content on other Departments' pages can be linked, as advised by content owners.</p> | 30/09/2024          | 2        | <p>Following the departure of the Head of HR Services, this action has been passed over to Fiona Billings as the action owner. Work is ongoing.</p> <p>Progress previously made:</p> <ul style="list-style-type: none"> <li>- drafted updated wording to insert into the Working Smart Principles</li> <li>- Met with stakeholders to discuss, such updates would need to be made across other policies and guidance as well (such as the Limited Attendance Policy).</li> <li>- Conclusion is that there are too many policy, guidance and principle documents touching on working from home / working arrangements etc.</li> <li>- Consolidation is needed. Realistically that will take a few months given capacity constraints.</li> </ul> | 31/12/2025   |





## 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 2025); and the Risk Management Policy (July 2025).

As covered in previous reports, we have decided to implement improvements to our risk/issue management approach, risk assessment, and risk recording. Readers will see enhanced tabular information and heat map charts (pages 4 to 6) for the first time in this report.

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 Risk, Improvement & Learning Board (chaired by the Deputy Chief Constable). The role and responsibilities of the former CCMT Force Risk Management Group (FRMG) have been assigned to the RIL Board. This group meets on a monthly basis and makes corporate decisions in relation to Force level risks/issues 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.

## Risk Assessment Strategic Context

On 22 October 2025, the Home Secretary (Shabana Mahmood) commented on a report from 2022 leaked to The Times newspaper concluding serious general failings at the Home Office and referring to a culture of defeatism on immigration and failures making it harder to tackle crime and small boat crossings. The Home Secretary has declared: "The Home Office is not yet fit for purpose and has been set up for failure. Things are now changing. I will work with the new permanent secretary to transform the Home Office so that it delivers for this country." The general concerns are not new – the question is whether significant improvements can actually be made in practice whilst the Home Office has to deal with multiple concurrent challenges – grooming gangs, domestic abuse, illegal immigration and asylum, protests, organised crime, cyber-attacks, etc.

A mixed economic picture had persisted for the UK over the months preceding the recent Budget Statement (delivered by the Chancellor on 26 November 2025). It is widely understood that the UK has a significant productivity problem, but what has been uncertain is the extent of headroom in public finances to support growth initiatives – growth being perhaps the single biggest area of focus for the short, medium, and long term. Unusually, the Chancellor publicly announced some elements of her financial proposals prior to the official publication and presentation to Parliament. The Chancellor has again proposed a substantial increase in taxes of various types to fund a substantial increase in welfare spending. A consequence of both the Chancellor apparently misleading people as to the state of public finances and the OBR erroneously publishing their report on the Chancellor's Budget ahead of the Chancellor's delivery to Parliament is that public trust and confidence in the Government has fallen significantly.

The latest UK inflation rate data, released by the ONS on 19 November 2025, showed that CPI inflation had been 3.6% for the 12 months to October (a small reduction on 3.8% for the previous three months) – persisting above the Bank of England's 2.0% target. One of the significant contributors to the higher rate is the impact of increased employer National Insurance Contributions. Worryingly, UK inflation is the highest among the G7 group of





nations. The MPC and Bank of England justifiably remain cautious for the UK economic outlook for the short-term (considering both inflation and unemployment rates) and reductions to the current 4.0% Bank rate will be small and slow in coming. However, it is currently considered likely that the Monetary Policy Committee (MPC) will decide to reduce the Bank Rate slightly in December 2025.

In respect of the global scene, the US (and Donald Trump in particular) has been active on two fronts. Firstly, continuation of the “Tariff War” that aims to support the “Make America Great Again” strategy: the average effective US tariff rate has risen from under 2.5% at the start of 2025 to over 18% (the highest average tariff rate since 1934); many tariffs are still subject to ongoing trade talks; the US has threatened additional tariffs, including on rare earth minerals from China – although some of the threatened changes have been suspended. Secondly, interventions to seek resolutions to conflicts (especially Israel-Gaza and Russia-Ukraine).

Whilst agreement has been reached recently by Israel and Hamas to a process and initial steps, it is far from clear as to what, when, and how a sustainable solution will be achieved. It was reported by CNN on 15 November 2025 that *“Scores of Hamas militants, split up into independent cells, are trapped in tunnels underground behind Israeli lines, as mediators try to find a solution that doesn’t collapse the month-old ceasefire in Gaza.”* On 15 August 2025, Donald Trump met Vladimir Putin in person to discuss a peace deal in Ukraine; however, no apparent progress was made, and, if anything, the likelihood of an early cessation of military action has reduced. Increased sanctions by the US and Western nations are seemingly having limited impact on Russia, which to date has been able to reach sufficient markets elsewhere to keep its exports, imports, and economy going.

In our previous report, we referred to the Neighbourhood Policing Guarantee (NPG) and proposed performance framework as part of the Government’s Agenda for Reform (AFR) in respect of UK policing. On 13 November 2025, the Home Secretary announced that Police & Crime Commissioners (PCCs) will be abolished, *“saving the taxpayer at least £100 million and helping to fund frontline officers to cut crime. Other key measures already announced by the government that will be in the white paper include a new National Centre of Policing, which will make the best use of taxpayer money by bringing together crucial support services such as IT and forensics, and a police performance unit to drive up standards. More detail on these, and a raft of other measures, will be announced for its publication. This ambitious reform programme will run alongside the Neighbourhood Policing Guarantee, which has seen named and contactable officers for every community, guaranteed police patrols in busy areas at peak times and will put 3,000 neighbourhood officers on our streets by spring next year.”*

Several risks on the NPCC’s Strategic Risk Register relate to aspects of the AFR (including policing landscape, role, and expectations). While currently still uncertain, the AFR is likely to pose major challenges for police forces over the coming years (including funding, transformation, and rebuilding public trust and confidence).





## Overview of Strategic Risks and Issues

The table below shows the latest Force-level Strategic Issue scores, the direction of travel, the tolerable ranges, and targets (where agreed) along with the considered issue appetites. Issues SI 12 (Criminal Justice disposals), SI 13 (Criminal Justice System outcomes), and SI 14 (Firearms licensing) have been added to the risk register since our last CCMT report, following due consideration and approval by CCMT. In addition, issues SI 1 (ESMCP) and SI 5 (Court adjournments) have been closed from the issue register since our last report.

| Strategic Issue |                           | Previous Impact Score | Latest Impact Score | Trend    | Maximum Tolerable Impact Score | Optimal Impact Score | Target Impact Score | Target Date (if decided) | Issue Owner   | Date First Raised (either as a Strategic Risk or Issue) | Issue Appetite | Issue Action |
|-----------------|---------------------------|-----------------------|---------------------|----------|--------------------------------|----------------------|---------------------|--------------------------|---------------|---------------------------------------------------------|----------------|--------------|
| SI 12           | CJ disposals              |                       | 4                   | new      | 4                              | 2                    | 2                   |                          | ACC Wright    | Aug-25                                                  | minimalist     | manage       |
| SI 13           | CJ System outcomes        |                       | 3.5                 | new      | 3.5                            | 2                    | 2                   |                          | ACC Wright    | Aug-25                                                  | minimalist     | manage       |
| SI 3            | Transport                 | 3                     | 3                   | stable   | 3                              | 2                    | 2                   | 30-Sep-25                | ACC Murray    | May-23                                                  | minimalist     | manage       |
| SI 7            | Student Officer attrition | 3                     | 3                   | stable   | 3                              | 2                    | 2                   | 31-Mar-26                | ACO Cornelius | Sep-24                                                  | cautious       | manage       |
| SI 11           | Forensic demand           | 3                     | 3                   | stable   | 3                              | 2                    | 2                   | 31-Mar-27                | ACC Wright    | Jun-25                                                  | cautious       | manage       |
| SI 14           | Firearms licensing        |                       | 3                   | new      | 3                              | 2                    | 2                   |                          | ACC Wright    | Sep-25                                                  | cautious       | manage       |
| SI 8            | Over-recording of crime   | 3                     | 2                   | reducing | 2                              | 1                    | 1                   | maintain                 | DCC Snuggs    | Sep-24                                                  | minimalist     | manage       |
| SI 4            | Unestablished posts       | 2                     | 2                   | stable   | 2                              | 1                    | 2                   | maintain                 | ACC Murray    | Sep-23                                                  | cautious       | manage       |

The table on the following page shows the latest Force Strategic Risk scores, the direction of travel, the tolerable ranges, and targets (where agreed) along with the considered risk appetites. Risks SR 137 (EV transition) and SR 141 (Project Vigilant continuation) have been added to the risk register since our last CCMT report, following consideration and approval by CCMT. In addition, risks SR 69 (Inadequate funding), SR 121 (Switching off the PSTN), and SR 124 (GIS – Gazetteer) have been closed from the risk register since our last report. For noting, SR 133 (MASH queues) will be proposed for closure be re-categorised as a Force Strategic Issue at the November 2025 RIL Board meeting, this is yet to be endorsed by CCMT.



| Strategic Risk |                               | Previous Risk Score | Latest Risk Score | Trend      | Max Tolerable Risk Score | Optimal Risk Score | Target Risk Score | Target Date (if decided) | Risk Owner                 | Date First Raised (either as a Strategic Risk or Issue) | Risk Appetite | Risk Action |
|----------------|-------------------------------|---------------------|-------------------|------------|--------------------------|--------------------|-------------------|--------------------------|----------------------------|---------------------------------------------------------|---------------|-------------|
| SR 133         | MASH queues                   | 12                  | 16                | increasing | 9                        | 4                  |                   |                          | ACC Wright                 | May-25                                                  | minimalist    | treat       |
| SR 111         | Custody premises projects     | 12                  | 12                | stable     | 9                        | 6                  |                   |                          | DCC Snuggs                 | Sep-22                                                  | cautious      | treat       |
| SR 113         | Police support carrier fleet  | 12                  | 12                | stable     | 9                        | 6                  | 9                 | TBD                      | ACC France / ACO Waters    | May-23                                                  | cautious      | treat       |
| SR 131         | GIS - CMS                     | 12                  | 12                | new        | 6                        | 4                  | 9                 | 31-Dec-25                | ACO Lattanzio              | May-25                                                  | cautious      | treat       |
| SR 130         | CSAM referrals                | 9                   | 12                | increasing | 6                        | 4                  | 6                 | TBD                      | ACC Wright                 | Mar-25                                                  | minimalist    | treat       |
| SR 86          | Attrition                     | 11                  | 11                | stable     | 9                        | 4                  | 6                 | 31-Mar-26                | ACO Cornelius              | Oct-17                                                  | minimalist    | treat       |
| SR 119         | Business Objects              | 9                   | 9                 | stable     | 4                        | 1                  | 4                 | 31-Mar-26                | DCC Snuggs                 | Sep-23                                                  | minimalist    | treat       |
| SR 123         | Psychological Sickness        | 9                   | 9                 | stable     | 6                        | 4                  | 6                 | 31-Mar-26                | ACO Cornelius              | May-24                                                  | cautious      | treat       |
| SR 127         | Intelligence Queues           | 9                   | 9                 | stable     | 6                        | 4                  | 6                 | 31-Dec-25                | ACC Wright                 | Jul-24                                                  | cautious      | treat       |
| SR 137         | EV transition                 |                     | 9                 | new        | 4                        | 1                  | 2                 | 31-Mar-26                | ACC Murray                 | Oct-25                                                  | averse        | treat       |
| SR 141         | Project Vigilant continuation |                     | 9                 | new        | 12                       | 4                  | TBD               |                          | ACC Wright                 | Oct-25                                                  | cautious      | treat       |
| SR 118         | Forensic Accreditation        | 8                   | 8                 | stable     | 6                        | 1                  | 2                 | 31-Dec-25                | ACC Wright                 | Sep-23                                                  | minimalist    | treat       |
| SR 125         | Disability Compliance         | 8                   | 8                 | stable     | 6                        | 2                  | 6                 | 31-Dec-25                | ACO Cornelius              | May-24                                                  | cautious      | treat       |
| SR 132         | Cyber Security                | 8                   | 8                 | stable     | 8                        | 4                  | 8                 | 31-Mar-26                | ACO Lattanzio              | May-25                                                  | minimalist    | treat       |
| SR 136         | Justice Gateway               | 6                   | 7                 | increasing | 12                       | 4                  | 4                 | TBD                      | ACC Wright                 | Jul-25                                                  | minimalist    | treat       |
| SR 97a         | Missing                       | 6                   | 6                 | reducing   | 9                        | 4                  | 6                 | maintain                 | ACC Wright                 | Nov-20                                                  | cautious      | treat       |
| SR 116         | IPCO Compliance               | 6                   | 6                 | stable     | 4                        | 2                  | 4                 | 31-Mar-26                | ACO Lattanzio              | Sep-23                                                  | minimalist    | treat       |
| SR 134         | EIA Compliance                | 6                   | 4                 | reducing   | 4                        | 2                  | 4                 | 31-Dec-25                | ACC Murray                 | Mar-25                                                  | minimalist    | treat       |
| SR 122         | Organisational Policies       | 4                   | 4                 | stable     | 4                        | 2                  | 4                 | maintain                 | DCC Snuggs                 | Feb-24                                                  | minimalist    | treat       |
| SR 97b         | Exploitation                  | 4                   | 4                 | stable     | 9                        | 4                  | 4                 | maintain                 | ACC Wright                 | Nov-20                                                  | minimalist    | treat       |
| SR 107         | Contractor Tax Compliance     | 4                   | 4                 | stable     | 4                        | 1                  | 2                 | 31-Dec-25                | ACO Waters / ACO Cornelius | Feb-22                                                  | minimalist    | treat       |

Appendix 2 provides a table showing the specific impact and likelihood scores for the above risks.



## Risk Heat Map

The charts below provide a graphical representation of the risk scores of the Strategic Risks – the latest scores, the scores as previously reported to CCMT (in May 2025) and target scores. Risks shown in **red** have been added to the register since the last CCMT report.

|            |                               | last period risk scores |                   |                                |                   |
|------------|-------------------------------|-------------------------|-------------------|--------------------------------|-------------------|
|            |                               | Impact                  |                   |                                |                   |
|            |                               | 1                       | 2                 | 3                              | 4                 |
| Likelihood | 4<br>Probable<br>(80% +)      |                         |                   | 113<br>131<br>136<br>133       |                   |
|            | 3<br>Likely<br>(50% to 80%)   |                         | 116<br>134        | 119<br>130<br>86<br>123<br>127 | 111<br>130        |
|            | 2<br>Possible<br>(10% to 50%) |                         | 97b<br>107<br>122 | 136<br>97a                     | 118<br>125<br>132 |
|            | 1<br>Unlikely<br>(0 to 10%)   |                         |                   |                                |                   |

SR 86 Attrition  
SR 97a Missing  
SR 97b Exploitation  
SR 107 Contractor tax compliance  
SR 111 Custody premises projects  
SR 113 Adequacy of Police Support Carrier Fleet  
SR 116 IPCO compliance

|            |                               | latest risk scores |                          |                                       |                   |
|------------|-------------------------------|--------------------|--------------------------|---------------------------------------|-------------------|
|            |                               | Impact             |                          |                                       |                   |
|            |                               | 1                  | 2                        | 3                                     | 4                 |
| Likelihood | 4<br>Probable<br>(80% +)      |                    |                          | 113<br>131<br>130                     | 133               |
|            | 3<br>Likely<br>(50% to 80%)   |                    | 116                      | 137<br>141<br>86<br>119<br>123<br>127 | 111               |
|            | 2<br>Possible<br>(10% to 50%) |                    | 97b<br>107<br>122<br>134 | 97a<br>136                            | 118<br>125<br>132 |
|            | 1<br>Unlikely<br>(0 to 10%)   |                    |                          |                                       |                   |

SR 118 Forensic accreditation  
SR 119 Business Objects  
SR 122 Organisational policies  
SR 123 Psychological sickness  
SR 125 Disability compliance  
SR 127 Intelligence queues  
SR 130 CSAM increase in referrals

|            |                               | target risk scores |            |                          |                   |
|------------|-------------------------------|--------------------|------------|--------------------------|-------------------|
|            |                               | Impact             |            |                          |                   |
|            |                               | 1                  | 2          | 3                        | 4                 |
| Likelihood | 4<br>Probable<br>(80% +)      |                    |            |                          |                   |
|            | 3<br>Likely<br>(50% to 80%)   |                    | 86<br>123  | 131<br>111               |                   |
|            | 2<br>Possible<br>(10% to 50%) | 118                | 134<br>136 | 116<br>119<br>122<br>97b | 97a<br>127<br>125 |
|            | 1<br>Unlikely<br>(0 to 10%)   |                    | 107<br>137 |                          |                   |

SR 131 GIS functionality - CMP  
SR 132 Cyber security  
SR 133 MASH queues  
SR 134 EIA compliance  
SR 136 Justice Gateway (formerly SI 10)  
**SR 137 EV transition**  
**SR 141 Project Vigilant continuation**



## Strategic Risk Summary

This report contains updates and statistical information for the period 1 September 2025 – 31 October 2025, the nearest month-end to the November 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.

Scoring of a TVP Strategic Risk or Issue is based on a 4x4 matrix (see Appendix 1), 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.

As noted earlier, the following risks and issues have been included on the Strategic Risks and Strategic Issues registers, following CCMT approval:

- **SR 137 (EV fleet transition)** – the risk that the Force is unable to effectively transition to alternative fuelled vehicles at the required pace and budget to maintain or improve operational levels, response rate and strategic aims, and affect public confidence in our ability to modernise.
- **SR 141 (Project Vigilant continuation)** – the risk that temporary Home Office funding (until March 2026) to sustain Project Vigilant and the wider RASO delivery framework will not extend beyond the existing timeframe. Without further investment options, the force is therefore at risk of losing a flagship project and wider sustainable improvements seen in RASO.
- **SI 12 (CJ disposals)** – the increase in workload for CJ Disposals team substantially exceeds the current capacity of the team.
- **SI 13 (CJ system outcomes)** – the Criminal Justice system remains under significant pressure and that this will continue to have a wider impact on policing, including, but not limited to; court adjournments, trial delays and backlogs, victim reporting, victim welfare, public trust and confidence, attrition rates and welfare of our staff.
- **SI 14 (Firearms licensing)** – TVP is not able to comply with the revised statutory guidance pursuant to section 55A of the Firearms Act 1968 and effective August 2025, due to capacity limitations.



In addition, CCMT has approved closure of the following risks and issues from the Strategic Risks and Strategic Issues registers:

- **SR 69 (Inadequate funding)** – on the basis that the current year's position is clear and well-managed and any remaining risks are best managed through command/departamental governance under ACO Waters.
- **SR 121 (Switching off the PSTN)** – this was noted in our previous report, this risk shall continue to be managed at departmental level under ACO Lattanzio.
- **SR 124 (GIS – Gazetteer)** – an upgrade of the Gazetteer system module was implemented successfully in September, so the risk has been fully mitigated.
- **SI 1 (ESMCP programme)** – as the national programme is now seen to be making adequate progress towards a viable solution, TVP has decided that risk oversight within the programme itself is sufficient.
- **SI5 (Court adjournments)** – it has been agreed that the new SI 13 (CJ system outcomes) is a better overall expression of the main issue at this time – court adjournment being one of various system outcomes.

### Areas to note for risks and issues

The table below provides summary updates, by exception, provided on strategic risks and issues covered in this report. Detailed descriptions for all risks and issues are available separately.

| Risk/Issue    | Previous risk/issue score | Current risk/issue score | Risk Owner/Lead | Latest Status Update                                                                                                                                                                                                                                |
|---------------|---------------------------|--------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 97a - Missing | 6                         | 6                        | ACC Wright      | The Missing action plan went live at the start of July across the Force. In order to assess the compliance with this plan, a period of 3 months will follow of monitoring with a view to review this at the end of October to assess any amendments |



| Risk/Issue              | Previous risk/issue score | Current risk/issue score | Risk Owner/Lead | Latest Status Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------|---------------------------|--------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                         |                           |                          |                 | that may need to be made. Oversight of this currently sits with Fiona Didcock who is currently the MIST manager. Further updates and progress will be reported on in November.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| SR116 – IPCO compliance | 6                         | 6                        | ACO Lattanzio   | <p>At the time of writing, testing of the Charter System Records Product Management (RPM) module is well under way. There are elements where attention is being given to sensitivity and system tuning to enable efficient usage for auto-deletion purposes. Once the RPM module has been concluded as fit-for-purpose and signed-off, work on case deletion can progress further. As reported previously, on the latest reckoning, cases dated 1986-1995 are targeted for completion by the end of 2025 and cases dated 1996-2000 are targeted for completion in early 2026. IPCO is being apprised on TVP's progress on a regular basis. TVP had previously been assessed by IPCO as 'critical non-compliance', but this has reduced to 'priority non-compliance' in light of TVP's remediation programme and progress.</p> <p>In respect of IPCO inspections, TVP is in a reasonable position at this time, as concluded from a debrief in October with IPCO regarding their Communications Data RPM Inspection. IPCO shifted its approach in this inspection from identifying non-compliance to issuing recommendations, which are now graded by priority. Both TVP and HOIWC have been assessed as having a high level of compliance</p> |



| Risk/Issue                     | Previous risk/issue score | Current risk/issue score | Risk Owner/Lead | Latest Status Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------|---------------------------|--------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                |                           |                          |                 | <p>with Chapter 12 of the Codes of Practice. It is worth noting that this assessment is not directly comparable to ICO inspections, as IPCO focuses specifically on compliance with their Codes of Practice.</p> <p>IPCO has made several recommendations and observations. A DPIA needs to be completed, and both forces must have an Information Asset Register (IAR) covering systems used to manage communications data. It's important to ensure that the Record of Processing Activities (ROPA) and IAR are aligned and feed into each other. The last ROPA review was in 2022, and IPCO suggests conducting data mapping exercises more regularly, given the rapid pace of system and process changes.</p> <p>There are concerns around access to legacy systems, which may lack appropriate audit controls, potentially impacting oversight and compliance. In respect of Charter and SharePoint, whilst access is removed for leavers, we should strengthen processes to ensure staff moving between departments have their permissions updated appropriately.</p> |
| SR118 – Forensic Accreditation | 8                         | 8                        | ACC Wright      | The FIU successfully transitioned over to Code Version 2 on 2 <sup>nd</sup> October 2025, with no UKAS findings. The findings from the recent CSI hub assessments have been submitted to UKAS, therefore a step closer to grant of accreditation. The cell site activity performed at TVP now falls under the Code. The teams are able to tick 4 out of the 5 mitigations and the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |





| Risk/Issue             | Previous risk/issue score | Current risk/issue score | Risk Owner/Lead | Latest Status Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------|---------------------------|--------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                        |                           |                          |                 | FIU Quality Team will continue to work closely with them as we aim for all 5 mitigations and watching the national landscape/direction to determine if the future could involve a national framework, or if we have to consider working towards full ISO17025 accreditation. We have a number of regulatory assessments coming up, including the Home Office visit with the aim of gaining a drugs licence for the Drugs Laboratory, the UKAS assessment of the new case management system in Digital (NIMBUS) and the FIU annual UKAS assessment in January 2026. |
| SR130 - CSAM referrals | 9                         | 12                       | ACC Wright      | Recruitment into the additional posts is taking longer than expected and the number of referrals received continues to be very high. We are receiving around 40-50 per week but are unable to process more than 15, so the backlog is growing. It currently sits at 357 whereas in April 2025 it was 216 and only 150 in January. CCMT have approved the use of overtime and funds have been allocated to offer overtime to increase capacity in the short-term pending the additional posts coming on-stream. Scoring has been increased accordingly.             |
| SR 131 – GIS - CMS     | 12                        | 12                       | ACO Lattanzio   | A plan to upgrade the CMS module has been completed. A request to proceed on this basis and agree the necessary funding has been submitted to the P&CC. It is hoped that approval can be obtained in November/December                                                                                                                                                                                                                                                                                                                                             |



| Risk/Issue                  | Previous risk/issue score | Current risk/issue score | Risk Owner/Lead | Latest Status Update                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------|---------------------------|--------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SR 132 – Cyber security     | 8                         | 8                        | ACO Lattanzio   | Generally, progress has been made in line with the plan, but with a few exceptions and the overall risk scoring is considered to be unchanged. Security patching work has been delayed due to the key person being on sick leave. The work to review and update Disaster Recovery plans is taking longer to complete than planned, but we should have a good understanding by end-December. The Cyber Threat Response Plan has been refreshed, but as we have chosen to seek review and comment from the JNMC, finalisation is taking slightly longer than planned. The question of whether and how training (including refresher) on cyber security should become mandatory is under consideration. Internal Audit have been requested to undertake an assessment of JML, IDAM, and RBAC security arrangements – terms of reference expected to be agreed by end-December. |
| SR127 – Intelligence queues | 9                         | 9                        | ACC Wright      | There has been significant reduction in the Intel queues over the last 12 months the introduction of overtime and the incoming ICT project of the Dorset protocol has seen this figure go from 10,000+ to under 400. This figure is considered BAU and is manageable back at departmental level. The request has been to remove this strategic risk back into departmental level risk register at the upcoming RIL in November 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                        |



| Risk/Issue               | Previous risk/issue score | Current risk/issue score | Risk Owner/Lead | Latest Status Update                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------------------|---------------------------|--------------------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SR 136 – Justice Gateway | 6                         | 7                        |                 | Service levels broadly continue to be met, with only marginal delay in priority cases during September. Incoming work has increased in this period, and whilst competed work has also increased, a gap has arisen and the score has been increased slightly to reflect this. The supporting Sergeant posts remain in place and are contributing considerably to maintaining service levels as individuals become more experienced and skilled. |

## Risk Radar

As a reminder of what was noted 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. The latest Future Risk assessment has been prepared and was put to the RIL Board for its consideration and oversight in November.

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, Strategic Development) and accept higher risks...and in consequence things such as robustness in defence against cyber threats may decrease. We continue to develop our understanding of the new Government's policies and plans to inform our future risk outlook and scenarios, but as noted earlier, the Home Office has yet to publish details of the Government's Agenda for Change in respect of policing.



## Risk Management Function

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

As covered in our previous report, the Corporate Governance team has continued to work on improvements in TVP's Risk Management approach – including introducing risk appetites, explicit risk tolerances, and clearer targeting of mitigation at departmental level.

Further work on Chronic Risks is under way but is taking longer than anticipated. As a reminder, 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.*

A draft register of Chronic Risks applicable at Force level and command/departmental level is provided in Appendix 3 along with a summary of how the information will be populated and the risk assessment process will be developed. Further analysis will be provided in our next report to the committee.

An additional Corporate Governance Officer has joined the team on a temporary basis to help fill capacity that has reduced due to one team member remaining on maternity leave and another reducing their regular hours. This will help to make effective progress on Business Continuity work (especially Business Impact Assessments) and Risk Management improvements. In addition, several internal volunteers are attached to the Corporate Governance team, intended to provide a mutually beneficial experience – tasks that could be delegated and opportunities to learn more about the business continuity management, risk management, and governance processes of the Force. These individuals are offering their time and attention in addition to their routine TVP roles and commitments. It is still early days, but the indications are quite positive for this initiative.



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

### Health & Safety Risk Heat Map

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

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

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



## Overview of Strategic Risks and Issues

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. 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    |
| Vehicle Maintenance (POWDEERSS Checks) | 3            | ↔     | ACC Murray    | Jan 2025    |
| 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)<br>12              | ↔     | DCC Snuggs | Dec 2023    | TREAT               |
| Fatigue Whilst Driving | 9                           | (3 x 3)<br>9               | ↔     | ACC Murray | Oct 2024    | TREAT               |
| Lithium Batteries      | 8                           | (4 x 2)<br>8               | ↔     | DCC Snuggs | Dec 2023    | TREAT               |
| First Aid & AEDs       | 6                           | (3 x 2)<br>6               | ↔     | DCC Snuggs | Feb 2024    | TREAT               |
| Lone Working           | 6                           | (3 x 2)<br>6               | ↔     | DCC Snuggs | Apr 2024    | TREAT               |



## Key Health & Safety Issues:

The four key issues are 1) High Number of Assault Injuries, 2) High Number of Training Injuries, and 3) Vehicle Maintenance (POWDEERSS Checks), 4) 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) Vehicle Maintenance (POWDEERSS Checks)



- This issue was raised in December 2024 and reviewed in April 2025.
- There is an issue that due to vehicle check procedures (POWDEERSS) not being carried out by staff coupled with TRAKA cabinets not being utilised properly ("hot" key handovers), Force vehicles are not being presented for routine servicing in a timely manner.
- The key immediate cause of this recurring issue is that internal procedures and guidance are not being followed. As a result, regular checks (inc. POWDEERSS checks) not carried out and "hot" key handovers are taking place. There is also a lack of assurance and governance for the equipment inside the vehicles.
- The consequences of Force vehicles not being presented for routine servicing in a timely manner include compromised vehicle safety which can have an impact on service delivery/vehicle availability (in the event of breakdowns) and on public safety (in the event of a PVI).
- The consequences of having equipment not fit for use are very high as illustrated by a recent incident where a member of the public was seen face down in the water floating and when Officers have tried to rescue the person, the throw line was faulty (cut in half). Members of the public with a boat have gotten the female out of water and started CPR. As Officers saw the boat coming towards them, Officers retrieved the first aid kit and AED (defibrillator) from their van to assist but have noticed that the wire for the pads was not the correct one and would not attach and the pads were missing (and no replacement pads available). Although Officers and the Member of the Public are all ok, the failings associated with the equipment (Throw Lines and AEDs) have endangered the safety of the Officers and the Member of the Public in an incident that could have resulted in fatalities as well as an immense impact to the Force's reputation.
- These maintenance issues represent not only a deviation from Thames Valley police Policies, Procedures and Guidance but also lack of compliance with Health & Safety law. The Provision and Use of Work Equipment Regulations 1998 (PUWER) states that all equipment provided for work must be maintained in an efficient state, in efficient working order, and in good repair (Regulation 5) and must be inspected at suitable intervals when exposed to conditions causing deterioration liable to result in dangerous situations (Regulation 6).
- This issue was brought forward to the Strategic Transport Oversight Group (STOG) chaired by ACC Dennis Murray.
- Peter Jardine is working on solutions to address "Hot Key Handovers" and lack of POWDEERSS Checks.

#### **4) 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 trialed 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.



- There had been some improvement in this area however, a change in H&S management, and a short gap between the outgoing manager leaving and the incoming manager starting, has seen a slight drop in numbers. Risk assessments are being prioritised as part of the wider H&S Improvement Plan and a new framework is being developed to improve compliance in this area.

## 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.
- 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, with the majority of “high-risk” sites/buildings complete. We are on track to complete “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 approved a budget for two agency workers for three months. We have now secured funding for one agency worker to continue with TVP until the end of the financial year. This has contributed significantly to the progress we are making. However, there is still a large number of lower risk sites to progress therefore, we are utilising other resources within the Health & Safety and the wider Strategic Governance teams to help drive this forward and meet our deadline of the end of the calendar year.
- 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. Significant progress has been made in this area, as detailed in point 1.
- 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.
- 4) Training: Fire Marshal training is now a mandatory E-Learning package for all TVP employees, with weekly reviews to confirm compliance. As of the end of October 58% of employees have completed the training. Further comms will be shared to encourage the rest of the force to complete.
- 5) An external training provider has now also been secured to deliver training to all senior leaders. This will focus on their roles and responsibilities in relation to fire and will be rolled out from November 5<sup>th</sup> to all Superintendents and above and staff equivalents.

## 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 26<sup>th</sup> 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 9<sup>th</sup> 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 Security and resilience — Business continuity management systems”, and ISO 23313 Guidance to the BCMS. We also follow the NPCC APP (2013) and NPCC BC Management Guidance v1.1 (October 2024).

Oversight of the management of Business Continuity (BC) was previously provided by a Strategic Business Continuity Co-ordinating Group which included senior members from Property Services, ICT, Corporate Communications, HQ Operations, Health and Safety, and the Corporate Governance Officers. However, events such as the pandemic, a high turnover of staff and the resulting lack of capacity within departments, 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. 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. In addition, Business Impact Analysis (BIAs) are in the process of being created for our most critical activities across the force.

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 2 teams within the Forensic department: CSI and DFH. **The exercise focussed on an ICT outage** caused by a fire within the building housing our servers and some fridges used for the storage of forensic evidence. The exercise encouraged participants to consider the impact to their teams and to explore mitigations available. This triggered a number of discussions around the difficulties this could cause in terms of access to key documentation, security and protection of vital evidence (which may require transporting to alternative locations) and the impact on accreditation (UKAS). This produced a number of action points for the team to consider and complete. A debrief document is available.

There have been no significant incidents within Q2. The only issue of mention is that in July 2025 there was a 1 hr CMP outage which caused a backup of administrative work for our call takers to catch up. The impact was not felt outside of CM staff and calls to service from the public was not affected. The issue was caused by a server being inadvertently removed from the CMP system during a planned change. It was promptly identified and the server rebuilt and re-integrated, restoring service. Intermittent performance issues continued, which were diagnosed and resolved with the help of Microsoft.

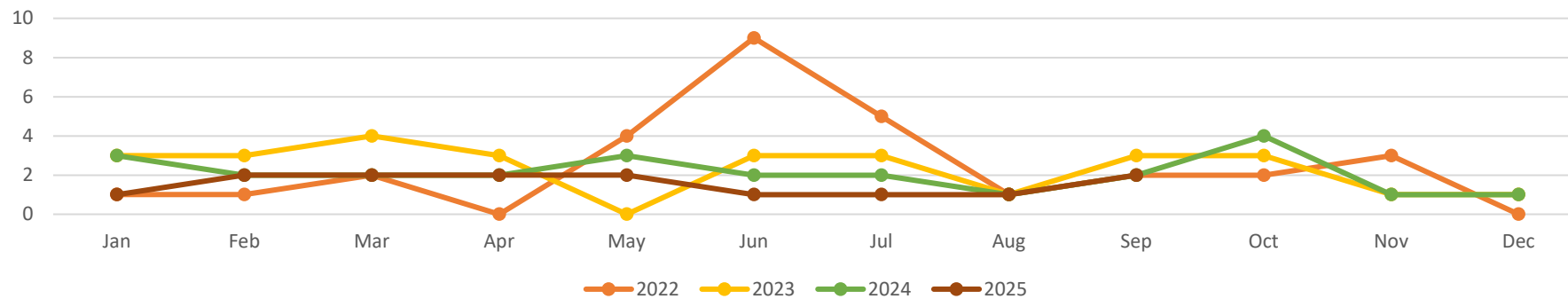
## ICT Priority Incidents

For the purposes of ICT incident reporting, a Priority 1 (P1) incident is defined as “an ICT event which impacts the whole force, with a fix time required of less than 4 hours.” Whilst not all ICT events impact the whole Force, they are captured in this report because they involve a system which has been identified as critical by the Force.

ICT P1 Incident Volume Trend: Data for this report is collected **from the period 1<sup>st</sup> July 2025 to 30<sup>th</sup> September 2025**. Between this time period, **ICT recorded 4 x P1 incidents**.



ICT Priority 1 Incident Volumes



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

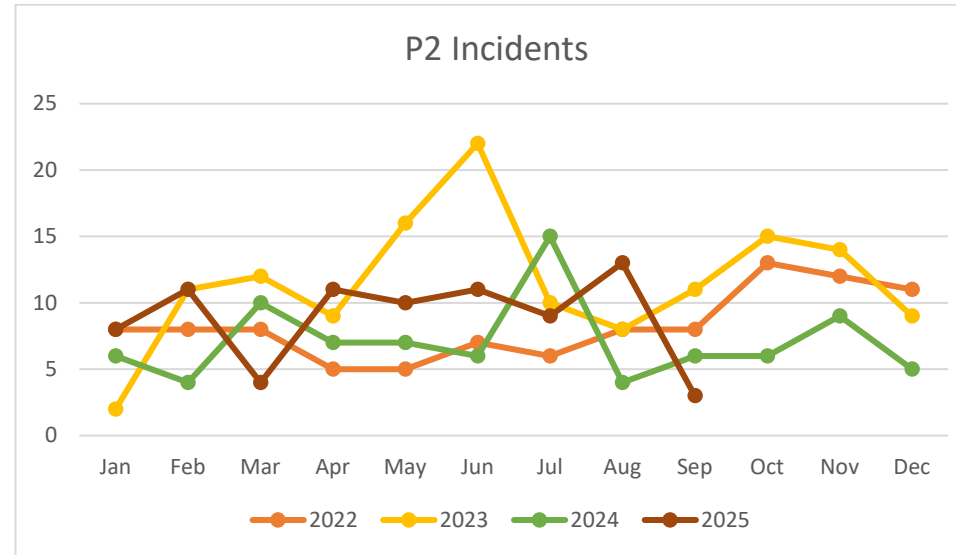
| Date & Time | P1 Incident Summary            | Affected Force | Business Impact & Action Taken                 | Root Cause & Learning                                                 | Time to Restore | Resolved |
|-------------|--------------------------------|----------------|------------------------------------------------|-----------------------------------------------------------------------|-----------------|----------|
| Force-wide  |                                |                |                                                |                                                                       |                 |          |
| 15/7/25     | CMP intermittently unavailable | Both           | CMP unavailable affecting logging of incidents | Planned engineering change had an unplanned effect due to human error | 1hr 42 mins     | Yes      |



|                           |                                                        |      |                                                                                                                                                           |                                                                                                          |                |     |
|---------------------------|--------------------------------------------------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|----------------|-----|
| 20/8/25                   | Network availability affecting internet based services | Both | Users unable to access internet and internet-based services in MS 365 impacting productivity                                                              | Planned Network conditional access change incorrectly applied and had to be re-applied                   | 2 hrs 43 mins  | Yes |
| 4/9/25                    | External secure access (ASA) unavailable               | Both | Remote workers making new connections unable to access services due to secure access (ASA) being unavailable. Mobile and networked connections unaffected | A test policy was mistakenly applied to a production group.                                              | 18 hrs 50 mins | Yes |
| <b>Contact Management</b> |                                                        |      |                                                                                                                                                           |                                                                                                          |                |     |
| 6/9/25                    | CMP availability                                       | Both | Several brief CMP outages affecting call handling intermittently over a 48hr period                                                                       | Log file growth exceeded preset values due to demand increase, suspending services. Values reconfigured. | 46 mins        | Yes |

**ICT P2 Incident Volume Trend:** During the period 1<sup>st</sup> July 2025 – 30<sup>th</sup> September 2025, **ICT recorded 25 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 decreased vs previous period. However, in September the force hosted a state visit by President Trump and therefore no major changes were applied, which may account for the lower number of P2s compared to previous quarter. All incidents were resolved within service levels.



## Business Continuity activities

Strategic Governance Unit (SGU) continues to strive to improve our force's preparedness in the case of a significant incident or disruption occurring. We have identified areas of improvement and development of our Business Continuity Management System (BCMS) and are working with teams across the organisation with an aim to better identify the impact of such disruptions on our critical activities.

Work on Business Impact Analysis (BIA) documents continues. Progress is slow, due to resources / demand on those teams responsible for our critical activities, but we will strive to achieve completion / sign-off of **19 BIAs** by the **end of Q3 / beginning of Q4**. These BIAs will cover our most critical activities (business processes), and better link dependencies / criticality across the force.

In October we, alongside all forces, were asked by the NPCC BC lead to complete a BC Maturity Assessment. This has been requested by the NPCC and Home Office for reassurance that all forces are mature in terms of their approach to BC and are compliant with the NPCC BC Guidance circulated in October 24 (the guidance aligns with ISO Standards 22301 and 22313). Due to our lack of BIAs and associated risk assessments, we scored 54% in terms of our BC maturity. The work on BIAs will ensure our score will rise and we will continue to improve. Results from all forces will be shared at the BC conference at the end of October.

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

### 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:





## Appendix 1 – Risk and Issue Scoring Matrix

| likelihood banding | Score | guidance                                                    |
|--------------------|-------|-------------------------------------------------------------|
| Probable           | 4     | 80% or higher chance this will happen / Is already an issue |
| Likely             | 3     | 50-80% chance this will happen                              |
| Possible           | 2     | 10 – 50% chance this will happen                            |
| Unlikely           | 1     | Less than 10% chance this will happen                       |

| Impact Band and Scoring |   | Financial                                                                                 | Safety & Security                                                      | Infrastructure & Estate                                       | Legitimacy, Trust & Confidence                                           | Operational, Service Delivery & People                                         | Justice                                                          | Technology & Data                                               | Change, Programmes & Projects                                            |
|-------------------------|---|-------------------------------------------------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------|--------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------------|
| Acceptable              | 1 | Limited (<£1m) - Routine financial fluctuations within expected parameters.               | Minor safety/security issues with no operational impact.               | Minor infrastructure issues with no operational impact.       | Strong public trust, minor reputation fluctuations.                      | Minor disruptions with no lasting impact on service delivery or personnel.     | Minor procedural inefficiencies with no legal or ethical impact. | Minor tech issues with no operational impact.                   | Projects progressing as planned with minimal risk exposure.              |
| Manageable              | 2 | Moderate (£1m to £2m) - Budget constraints requiring adjustments but no immediate threat. | Risks requiring mitigation but not immediate escalation.               | Risks requiring mitigation but not immediate escalation.      | Moderate trust concerns requiring proactive management.                  | Risks requiring mitigation but not immediate intervention.                     | Risks requiring mitigation but not immediate intervention.       | Risks requiring mitigation but not immediate escalation.        | Risks requiring adjustments but not immediate intervention.              |
| High                    | 3 | Major (£2m to £5m) - Financial instability or resource shortages.                         | Events that could cause serious harm or security threats.              | Issues posing operational distribution or security concerns.  | Significant reputational challenges affecting institutional credibility. | Significant disruptions affecting efficiency, morale, or service delivery.     | Risks posing procedural failures or ethical concerns.            | Significant tech failures or security breaches.                 | Significant obstacles affecting project viability or strategic outcomes. |
| Severe or Critical      | 4 | Critical (£5m+) - Immediate financial crisis or failure to meet essential obligations.    | Threats with catastrophic consequences (loss of life, major breaches). | Major infrastructure crises threatening safety or operations. | Major legitimacy crisis undermining force integrity.                     | Major crisis impacting operational stability and public service effectiveness. | Major legal or ethical crises throughout judicial integrity.     | Major system failures or data breaches compromising operations. | Major failures jeopardising programme success or strategic alignment.    |

## Appendix 2 – Latest and Previous Scoring Analysis of the Strategic Risks

| Strategic Risk |                               | Previous Risk Score |            |       | Latest Risk Score |            |       | Trend      |
|----------------|-------------------------------|---------------------|------------|-------|-------------------|------------|-------|------------|
|                |                               | Impact              | Likelihood | Score | Impact            | Likelihood | Score |            |
| SR 133         | MASH queues                   | 3                   | 4          | 12    | 4                 | 4          | 16    | increasing |
| SR111          | Custody premises projects     | 4                   | 3          | 12    | 4                 | 3          | 12    | Stable     |
| SR113          | Police support carrier fleet  | 3                   | 4          | 12    | 3                 | 4          | 12    | Stable     |
| SR131          | GIS - CMS                     | 3                   | 4          | 12    | 3                 | 4          | 12    | New        |
| SR130          | CSAM referrals                | 3                   | 3          | 9     | 3                 | 4          | 12    | increasing |
| SR86           | Attrition                     | 3.5                 | 3          | 10.5  | 3.5               | 3          | 10.5  | Stable     |
| SR119          | Business Objects              | 3                   | 3          | 9     | 3                 | 3          | 9     | increasing |
| SR123          | Psychological Sickness        | 3                   | 3          | 9     | 3                 | 3          | 9     | Stable     |
| SR127          | Intelligence Queues           | 3                   | 3          | 9     | 3                 | 3          | 9     | Stable     |
| SR 137         | EV transition                 |                     |            |       | 3                 | 3          | 9     | new        |
| SR 141         | Project Vigilant continuation |                     |            |       | 3                 | 3          | 9     | new        |
| SR118          | Forensic Accreditation        | 4                   | 2          | 8     | 4                 | 2          | 8     | Stable     |
| SR125          | Disability Compliance         | 4                   | 2          | 8     | 4                 | 2          | 8     | Stable     |
| SR132          | Cyber Security                | 4                   | 2          | 8     | 4                 | 2          | 8     | Stable     |
| SR136          | Justice Gateway               | 3                   | 2          | 6     | 3.5               | 2          | 7     | increasing |
| SR97a          | Missing                       | 3                   | 2          | 6     | 3                 | 2          | 6     | Stable     |
| SR116          | IPCO compliance               | 3                   | 2          | 6     | 3                 | 2          | 6     | Stable     |
| SR134          | EIA Compliance                | 2                   | 3          | 6     | 2                 | 2          | 4     | reducing   |
| SR122          | Organisational Policies       | 2                   | 2          | 4     | 2                 | 2          | 4     | Stable     |
| SR97b          | Exploitation                  | 2                   | 2          | 4     | 2                 | 2          | 4     | Stable     |
| SR107          | Contractor Tax Compliance     | 2                   | 2          | 4     | 2                 | 2          | 4     | Stable     |



## Appendix 3 – Draft Register of Chronic Risks

| risk |                                                                                                                                                                                                         | previous risk rating (H/M/L) | latest risk rating (H/M/L) | risk trend (↑ ⇔ ↓) | CCMT risk owner | applicability of each risk |                |                      |                  |                          |                           |        |         |                       |                   |           |                        | risk appetite |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------|--------------------|-----------------|----------------------------|----------------|----------------------|------------------|--------------------------|---------------------------|--------|---------|-----------------------|-------------------|-----------|------------------------|---------------|
|      |                                                                                                                                                                                                         |                              |                            |                    |                 | Force level                | Local Policing | Special Constabulary | Joint Operations | Crime & Criminal Justice | Legitimacy & Public Value | People | Finance | Digital & Information | Property Services | Transport | Professional Standards |               |
| ref  | description<br><i>there is a risk that....</i>                                                                                                                                                          |                              |                            |                    |                 |                            |                |                      |                  |                          |                           |        |         |                       |                   |           |                        |               |
| CR1  | ...policing demands exceed levels anticipated and planned for on a sustained basis                                                                                                                      |                              |                            |                    |                 | ✓                          | ✓              | ✓                    | ✓                | ✓                        | ✓                         |        |         |                       |                   |           |                        |               |
| CR2  | ...the Force does not secure adequate funding to support its plans and budgetary requirements for the next year and/or beyond                                                                           |                              |                            |                    |                 | ✓                          |                |                      |                  |                          |                           |        | ✓       |                       |                   |           |                        |               |
| CR3  | ...the Force does not have adequate people resources (effective capacity, capability, experience, etc.) to support its business requirements and objectives                                             |                              |                            |                    |                 | ✓                          | ✓              | ✓                    | ✓                | ✓                        | ✓                         | ✓      | ✓       | ✓                     | ✓                 | ✓         | ✓                      |               |
| CR4  | ...the Force does not have adequate property, premises, vehicles, and facilities to support its business requirements and objectives (including custody cells, forensic lab facilities, vehicles, etc.) |                              |                            |                    |                 | ✓                          | ✓              | ✓                    | ✓                | ✓                        | ✓                         | ✓      | ✓       | ✓                     | ✓                 | ✓         | ✓                      |               |
| CR5  | ...the Force's back-up power generators fail to operate as required                                                                                                                                     |                              |                            |                    |                 | ✓                          |                |                      |                  |                          |                           |        |         |                       | ✓                 |           |                        |               |
| CR6  | ...the Force does not have effective processes, systems, and controls                                                                                                                                   |                              |                            |                    |                 | ✓                          | ✓              | ✓                    | ✓                | ✓                        | ✓                         | ✓      | ✓       | ✓                     | ✓                 | ✓         | ✓                      |               |
| CR7  | ...the Force does not achieve acceptable public outcomes [trust & confidence, public protection, detection, charging, conviction, etc.]                                                                 |                              |                            |                    |                 | ✓                          |                |                      |                  |                          | ✓                         |        |         |                       |                   |           |                        |               |
| CR8  | ...the Force does not achieve acceptable internal outcomes [development, enabling functions, etc.]                                                                                                      |                              |                            |                    |                 | ✓                          | ✓              | ✓                    | ✓                | ✓                        | ✓                         | ✓      | ✓       | ✓                     | ✓                 | ✓         | ✓                      |               |
| CR9  | ...there is significant loss or damage to property, premises, facilities, vehicles, equipment, etc.                                                                                                     |                              |                            |                    |                 | ✓                          |                |                      |                  |                          |                           |        |         |                       | ✓                 | ✓         |                        |               |
| CR10 | ...there is significant loss, theft, or impairment of critical data and/or records                                                                                                                      |                              |                            |                    |                 | ✓                          |                |                      |                  |                          |                           |        |         | ✓                     |                   |           |                        |               |
| CR11 | ...there is significant loss, impairment, or injury to people resources                                                                                                                                 |                              |                            |                    |                 | ✓                          |                |                      |                  |                          |                           | ✓      |         |                       |                   |           |                        |               |
| CR12 | ...there is an unacceptable level of efficiency and value-for-money, waste, or failure to exploit opportunities                                                                                         |                              |                            |                    |                 | ✓                          |                |                      |                  |                          |                           |        | ✓       |                       |                   |           |                        |               |
| CR13 | ...the Force is unable to meet its long-term environment and sustainability goals                                                                                                                       |                              |                            |                    |                 | ✓                          |                |                      |                  |                          | ✓                         |        |         |                       | ✓                 |           |                        |               |
| CR14 | ...the Force does not materially comply with its regulatory and legal obligations (including Data Protection/ICO, IPOD, FSR, HMRC, Health & Safety/HAS, etc.)                                           |                              |                            |                    |                 | ✓                          | ✓              | ✓                    | ✓                | ✓                        | ✓                         | ✓      | ✓       | ✓                     | ✓                 | ✓         | ✓                      |               |
| CR15 | ...the Force has an ineffective approach and/or implementation in respect of corporate governance, risk management, and operational resilience/business continuity management                           |                              |                            |                    |                 | ✓                          |                |                      |                  |                          |                           |        |         |                       |                   |           |                        |               |
| CR16 | ...the Force has an ineffective approach and/or implementation in respect of succession planning and organisational development                                                                         |                              |                            |                    |                 | ✓                          |                |                      |                  |                          |                           |        |         |                       |                   |           |                        |               |
| CR17 | ...the Force experiences an unacceptable and/or avoidable level of serious misconduct amongst officers and staff                                                                                        |                              |                            |                    |                 | ✓                          |                |                      |                  |                          |                           |        |         |                       |                   |           | ✓                      |               |
| CR18 | ...the Force has insufficient resilience or response plans in respect of major loss to supplies of water, waste services, electricity supply, fuel supply (for the Force's generators)                  |                              |                            |                    |                 | ✓                          |                |                      |                  |                          |                           |        |         |                       |                   | ✓         |                        |               |
| CR19 | ...the Force fails to receive contracted goods and services to significant extent as a consequence of supplier failure or major disruption to supply chains                                             |                              |                            |                    |                 | ✓                          |                |                      |                  |                          |                           |        | ✓       |                       |                   |           |                        |               |



A Force level appetite shall be agreed (and reviewed and revised in appropriate from time to time) for each risk – the appetite categories shall be the same as used for Strategic Risks:

- **Averse** (a zero appetite for taking risks)
- **Minimalist** (risks can be taken in limited or low scale circumstances)
- **Cautious** (tendency to stick to the status quo but with considered risk-taking)
- **Open** (innovation is supported, receptive to taking risks where perceived benefits outweigh costs)
- **Eager** (strong focus on innovation and willingness to accept failures on occasion)

A member of the CCMT shall be the overall accountable owner at Force level for each risk. Owners of the command/departmental level elements of each risk shall be determined and agreed.

A simple risk assessment basis will be adopted (High, Medium, Low). The assessment of each risk will be a judgement based on key risk indicators measured routinely at lower levels and then aggregated.

If we take CR1 (sustained excessive demand relative to plan/expectation), for example,

- we would develop measures/risk indicators (however simplistic) for each LCU, for the Special Constabulary, for JOU, for each department within Crime & Criminal Justice, etc.; so there would be possibly 20 to 30 risk indicators; the Corporate Governance Unit shall work with the business to determine an efficient way of extending their local risk management practices and records to include Chronic Risk assessment.
- these risk indicators would be RAG-rated – say, Green would be where our forward view of demand on a sustained basis is in line with plan/expectation, Amber could be where our forward view of demand is, say, up to 10% above plan, and Red is where our forward view of demand exceeds 10% above plan
- the aggregate assessment of risk CR1 as a whole would then be made having regard to the 20 to 30 component assessments in the context of the agreed risk appetite; for example, we might accord CR1 as High where 10 or more of the components are rated Red.

The Force level Chronic Risk register and risk analysis shall be included within the quarterly Risk Management reports produced for CCMT and JIAC consideration.



## OPCC Strategic Risk Register - Summary

| Ref | Title                                           | Description                                                                                                                                      | Impact | Likelihood | Score (I x L) | Trend/Prev |
|-----|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|--------|------------|---------------|------------|
| 1   | Collaboration                                   | Interforce collaborations become ineffective in delivering PCC outcomes                                                                          | 4      | 1          | 4             | ↓ 8        |
| 2   | Abolition of PCCs                               | Confirmed abolition of PCCs by May 2028; uncertainty on transition arrangements pending White Paper and LGR outcomes.                            | 4      | 3          | 12            | New        |
| 3   | Commissioning services & monitoring performance | Not effectively spending public funds                                                                                                            | 2      | 1          | 2             | ↑ 2        |
| 4   | Devolution - Mayoral                            | Devolution proposals across England could reshape policing governance in Thames Valley, impacting the PCC's role and oversight.                  | 4      | 2          | 8             | → 8        |
| 5   | 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             | → 9        |
| 6   | 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             | → 6        |

| Risk Heat Map |               | Impact       |               |            |               |
|---------------|---------------|--------------|---------------|------------|---------------|
|               |               |              |               |            |               |
|               |               | 1<br>Minimum | 2<br>Moderate | 3<br>Major | 4<br>Critical |
| Likelihood    | 4<br>Probable |              |               |            |               |
|               | 3<br>Likely   |              |               | ↔5↔        | ↔2↔           |
|               | 2<br>Possible |              |               | ↔6↔        | ↔4↔           |
|               | 1<br>Unlikely |              | ↔3↔           |            | ↔1↔           |

| 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                                                                                                                                                                            | 1          | 4             | ↓ 8         | Sharing       | GO              |
| Background                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                   |                                                                         |                                                                                                                                                                              |            |               |             |               |                 |
| Date Risk Added: May 2023                                                                                                                                                                                                                                                                                                                                                                          |                                                                                   |                                                                         |                                                                                                                                                                              |            |               |             |               |                 |
| 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                                                                                                                                                                                                                                                                                                                                                                               |                                                                                   |                                                                         |                                                                                                                                                                              |            |               |             |               |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                   |                                                                         |                                                                                                                                                                              |            |               |             | Owner         |                 |
| 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 |                                                                         | The S22 agreement negotiations have almost concluded and the final document is now due to be submitted to the Joint Collaboration Governance Board on the 16th December 2025 |            |               | Oct-25      | GO/ VW        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                   |                                                                         |                                                                                                                                                                              |            |               |             |               |                 |

| Ref                                                                                                                                                                               | Title                                                                                                     | Description                                                                                                           | Impact                                                                              | Likelihood | Score (I x L) | Trend/Prev | Risk Appetite          | Strategic Owner |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------|---------------|------------|------------------------|-----------------|
| 2                                                                                                                                                                                 | Abolition of PCCs                                                                                         | Confirmed abolition of PCCs by May 2028; uncertainty on transition arrangements pending White Paper and LGR outcomes. | 4                                                                                   | 3          | 12            | New        | Reduction (Mitigation) | GO              |
| <b>Background</b>                                                                                                                                                                 |                                                                                                           |                                                                                                                       |                                                                                     |            |               |            |                        |                 |
| <b>Date Risk Added: December 2025</b><br>Confirmed abolition of PCCs by May 2028; uncertainty on transition arrangements pending White Paper on Policing reforms and LGR outcomes |                                                                                                           |                                                                                                                       |                                                                                     |            |               |            |                        |                 |
| <b>Potential Consequences</b>                                                                                                                                                     |                                                                                                           |                                                                                                                       |                                                                                     |            |               |            |                        |                 |
| Disruption to governance and statutory duties.<br>Risk to PCC Plan delivery and organisational resilience.                                                                        |                                                                                                           |                                                                                                                       |                                                                                     |            |               |            |                        |                 |
| <b>Mitigations in place</b>                                                                                                                                                       |                                                                                                           |                                                                                                                       |                                                                                     |            |               |            |                        |                 |
| Horizon scanning of government announcements.                                                                                                                                     |                                                                                                           |                                                                                                                       |                                                                                     |            |               |            |                        | PG              |
| Engagement with APCC and Home Office.                                                                                                                                             |                                                                                                           |                                                                                                                       |                                                                                     |            |               |            |                        | GO              |
| Initial SLT briefing on implications.                                                                                                                                             |                                                                                                           |                                                                                                                       |                                                                                     |            |               |            |                        | GO              |
| <b>Actions underway</b>                                                                                                                                                           |                                                                                                           |                                                                                                                       |                                                                                     |            |               |            |                        |                 |
| Date Added                                                                                                                                                                        | Action Description                                                                                        |                                                                                                                       | Action Update                                                                       |            | Target Date   | Owner      |                        |                 |
| Dec-25                                                                                                                                                                            | COG meeting to review strategic risks and transition approach.                                            |                                                                                                                       | Scheduled for 02/12/2025.                                                           |            | Dec-26        | GO         |                        |                 |
| Dec-25                                                                                                                                                                            | Scenario modelling to take place once more detail is available (White Paper and LGR outcomes).            |                                                                                                                       | Current work limited to high-level risk list; awaiting clarity to avoid conjecture. |            | Mar-26        | PG         |                        |                 |
| Dec-25                                                                                                                                                                            | Monitoring devolution developments to ensure continued compliance with policing reforms (links to Ref.10) |                                                                                                                       | Awaiting White Paper (Dec 2025) and LGR decision (Mar 2026).                        |            | Mar-26        | GO         |                        |                 |



| Ref                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Title                                           | Description                           | 90 | Impact                                                                                                                                                             | Likelihood | Score (I x L) | Trend/Prev  | Risk Appetite          | Strategic Owner |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|---------------------------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------|-------------|------------------------|-----------------|
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Commissioning services & monitoring performance | Not effectively spending public funds |    | 2                                                                                                                                                                  | 1          | 2             | ↓ 4         | Reduction (Mitigation) | HW              |
| Background                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                 |                                       |    |                                                                                                                                                                    |            |               |             |                        |                 |
| <b>Date Risk Added: September 2023</b><br>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<br>Loss of future funding during 2023-2025<br>Commissioned services fail to deliver due to lack of robust monitoring<br>Benefits from commissioned services not delivered                                                                                                                                                                                                                     |                                                 |                                       |    |                                                                                                                                                                    |            |               |             |                        |                 |
| Mitigations in place                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                 |                                       |    |                                                                                                                                                                    |            |               |             |                        |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                 |                                       |    |                                                                                                                                                                    |            |               |             | Owner                  |                 |
| 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/PG               |                 |
| 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-25                                                                                                                                                                                                                                                                                                                                                                                                                                              | Assessment of benefits of restructure           |                                       |    | Review of benefits of restructure in planning phase with proposed reporting of review to take place in October 26 to give the benefits a year to bed in            |            |               | Oct-26      | PG/HW                  |                 |
| Aug-25                                                                                                                                                                                                                                                                                                                                                                                                                                              | Review of process                               |                                       |    | New processes are being embedded within the Strategy Team and Delivery teams to ensure that strategic decisions are being made in relation to all areas of funding |            |               | Mar-26      | MT/PG/HW               |                 |

| Ref                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Title                                                                                        | Description                                                                                                                     | Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                | Likelihood | Score (I x L) | Trend/Prev | Risk Appetite          | Strategic Owner |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------|------------|------------------------|-----------------|
| 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Devolution - Mayoral and Local Authority                                                     | Devolution proposals across England could reshape policing governance in Thames Valley, impacting the PCC's role and oversight. | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2          | 8             | → 8        | Reduction (Mitigation) | MB / GO         |
| <b>Background</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                              |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |               |            |                        |                 |
| <b>Date Risk Added: March 2025</b><br>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.                                                                                                                                                                                                                                                                                                                |                                                                                              |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |               |            |                        |                 |
| <b>Potential Consequences</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                              |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |               |            |                        |                 |
| Changes to policing oversight and PCC accountability.<br>Funding realignments impacting crime prevention and partnerships.<br>Governance fragmentation, affecting strategic policing priorities.<br>Delays in implementing Policing Reform due to oversight uncertainty.<br>Localised devolution models may lead to fragmented or inconsistent partnership arrangements across the Thames Valley.<br>Confusion over statutory responsibilities could weaken joint delivery with CSPs and safeguarding partnerships.<br>Reduced OPCC influence in shaping strategic priorities at LA level.<br>Risk to coherent delivery of the Police and Crime Plan due to misaligned governance or funding streams. |                                                                                              |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |               |            |                        |                 |
| <b>Mitigations in place</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                              |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |               |            |                        |                 |
| Active engagement with local authorities and national bodies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                              |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |               |            |                        | Owner           |
| Scenario modelling to assess governance and accountability options.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                              |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |               |            |                        |                 |
| Regular monitoring of devolution developments impacting policing.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                              |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |               |            |                        |                 |
| <b>Actions underway</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                              |                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |            |               |            |                        |                 |
| 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.           |                                                                                                                                 | MB is now actively discussing proposals with Council Leaders to identify potential direction of travel                                                                                                                                                                                                                                                                                                                                                |            | Mar-26        | GO/ MB     |                        |                 |
| Aug-25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Meetings with LA Chief Executives                                                            |                                                                                                                                 | Meetings have commenced with LA Chief Executives and an invite to the public sector reform workstream of the TV devolution programme is expected from Susan Halliwell at Bracknell Forest - once received this will mitigate this risk significantly<br><br>GO is also briefing the Deputy Chief Constable on the outputs of meetings with LA CEOs to enable TVP to plan for potential impacts to policing strategy                                   |            | Dec-25        | GO         |                        |                 |
| Aug-25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Planning for Devolution Changes                                                              |                                                                                                                                 | Current intelligence is that the potential changes to a Mayoral Authority will not take place until May-28. GO is already briefing COG on potential impacts and also holding discussions in the national APACE Exec meeting to understand the potential risks and impacts for planning purposes                                                                                                                                                       |            | May-28        | GO         |                        |                 |
| Nov-25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Proposals being submitted to Govt                                                            |                                                                                                                                 | Latest intelligence is the Oxfordshire County Council was planning to submit a bid for a Berks / Oxfordshire mayoralty at the same time that their Local Government Review Proposals were being submitted<br><br>GO will contact Oxon Chief Exec - Martin Reeves for an update in January when the LGR decision is expected                                                                                                                           |            | May-28        | GO         |                        |                 |
| Nov-25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Abolition of PCCs                                                                            |                                                                                                                                 | The govt announcement to abolish PCCs from May 2028 may increase the appetite within local authorities to negotiate an overall Thames Valley Mayoralty<br><br>GO has booked a meeting with all LA Chief Execs in Jan 2026 to discuss what is known so far about the abolition of PCCs and likely outcome for Thames Valley i.e. Police and Crime Board or Mayoralty<br><br>Please see risk number 8 for a more detailed risk around abolition of PCCs |            | May-28        | GO         |                        |                 |

| Ref                                                                                                                                                                                                                                                                                                           | Title                                                                                                     | Description                                                                                                                                      | Impact                                                                                                                                                             | Likelihood | Score (I x L) | Trend/Prev | Risk Appetite          | Strategic Owner |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------|------------|------------------------|-----------------|
| 5                                                                                                                                                                                                                                                                                                             | 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             | ➔ 9        | Reduction (Mitigation) | GO              |
| <b>Background</b>                                                                                                                                                                                                                                                                                             |                                                                                                           |                                                                                                                                                  |                                                                                                                                                                    |            |               |            |                        |                 |
| <b>Date Risk Added: March 2025</b><br>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. |                                                                                                           |                                                                                                                                                  |                                                                                                                                                                    |            |               |            |                        |                 |
| <b>Potential Consequences</b>                                                                                                                                                                                                                                                                                 |                                                                                                           |                                                                                                                                                  |                                                                                                                                                                    |            |               |            |                        |                 |
| Additional operational and resource demands on Thames Valley Police.<br>Delays or conflicts in implementation if devolution changes policing governance.<br>Public and political pressure to demonstrate compliance with new requirements.                                                                    |                                                                                                           |                                                                                                                                                  |                                                                                                                                                                    |            |               |            |                        |                 |
| <b>Mitigations in place</b>                                                                                                                                                                                                                                                                                   |                                                                                                           |                                                                                                                                                  |                                                                                                                                                                    |            |               |            |                        |                 |
| Aligning the Police and Crime Plan with the Bill's priorities.                                                                                                                                                                                                                                                |                                                                                                           |                                                                                                                                                  |                                                                                                                                                                    |            |               |            |                        | Owner           |
| Engagement with the APCC/Home Office to track legislative developments                                                                                                                                                                                                                                        |                                                                                                           |                                                                                                                                                  |                                                                                                                                                                    |            |               |            |                        |                 |
| Strategic planning to address governance-related uncertainties                                                                                                                                                                                                                                                |                                                                                                           |                                                                                                                                                  |                                                                                                                                                                    |            |               |            |                        |                 |
| <b>Actions underway</b>                                                                                                                                                                                                                                                                                       |                                                                                                           |                                                                                                                                                  |                                                                                                                                                                    |            |               |            |                        |                 |
| Date Added                                                                                                                                                                                                                                                                                                    | Action Description                                                                                        |                                                                                                                                                  | Action Update                                                                                                                                                      |            | Target Date   | Owner      |                        |                 |
| Feb-25                                                                                                                                                                                                                                                                                                        | Reviewing internal plans/policies to prepare for new legal requirements.                                  |                                                                                                                                                  | No further work can be done on this risk until the Police and Crime Bill white paper is submitted to parliament which is expected before the 2025 Christmas recess |            | Mar-26        | GO         |                        |                 |
| Feb-25                                                                                                                                                                                                                                                                                                        | Assessing resource impacts and training needs for new powers.                                             |                                                                                                                                                  | No further work can be done on this risk until the Police and Crime Bill white paper is submitted to parliament which is expected before the 2025 Christmas recess |            | Mar-26        | GO         |                        |                 |
| Feb-25                                                                                                                                                                                                                                                                                                        | Monitoring devolution developments to ensure continued compliance with policing reforms (links to Ref.10) |                                                                                                                                                  | See action updates on risk 5.                                                                                                                                      |            | Mar-26        | GO         |                        |                 |
| Aug-25                                                                                                                                                                                                                                                                                                        | Links into National Developments                                                                          |                                                                                                                                                  | GO is attending national meetings into Police Reform.<br><br>The latest one is planned to discuss the SPR on 14/8 at 16:00                                         |            | Mar-26        | GO         |                        |                 |
|                                                                                                                                                                                                                                                                                                               |                                                                                                           |                                                                                                                                                  |                                                                                                                                                                    |            |               |            |                        |                 |

| Ref                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Title                                                                                              | Description                                                                                                             | Impact                                                                                                                                            | Likelihood | Score (I x L) | Trend/Prev  | Risk Appetite          | Strategic Owner |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------|-------------|------------------------|-----------------|
| 6                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 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             | → 6         | Reduction (Mitigation) | HW              |
| <b>Background</b>                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                    |                                                                                                                         |                                                                                                                                                   |            |               |             |                        |                 |
| <b>Date Risk Added: September 2025</b><br>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 |                                                                                                    |                                                                                                                         |                                                                                                                                                   |            |               |             |                        |                 |
| <b>Potential Consequences</b>                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                    |                                                                                                                         |                                                                                                                                                   |            |               |             |                        |                 |
| If the funding is reduced or does not continue this would result in significant reduction in services available to victims and 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.                                           |                                                                                                    |                                                                                                                         |                                                                                                                                                   |            |               |             |                        |                 |
| <b>Mitigations in place</b>                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                    |                                                                                                                         |                                                                                                                                                   |            |               |             |                        |                 |
| Engagement with both MoJ and Home Office to ensure impact of funding uncertainty is understood and to highlight benefits of support provision                                                                                                                                                                                                                                                                                                         |                                                                                                    |                                                                                                                         |                                                                                                                                                   |            |               |             |                        | HW/JN           |
| Continuous review of current service provision to ensure that any future funding is utilised where it will have the most impact                                                                                                                                                                                                                                                                                                                       |                                                                                                    |                                                                                                                         |                                                                                                                                                   |            |               |             |                        | JN              |
| Engagement with the APCC and other PCCs to track development                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                    |                                                                                                                         |                                                                                                                                                   |            |               |             |                        | HW/JN           |
| <b>Actions underway</b>                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                    |                                                                                                                         |                                                                                                                                                   |            |               |             |                        |                 |
| Date Added                                                                                                                                                                                                                                                                                                                                                                                                                                            | Action Description                                                                                 |                                                                                                                         | Action Update                                                                                                                                     |            |               | Target Date | Owner                  |                 |
| Sep-25                                                                                                                                                                                                                                                                                                                                                                                                                                                | Meet with the Home Office to seek clarity on the funding of DA perpetrator funding from April 2026 |                                                                                                                         | The Home Office have confirmed funding for the DRIVE Programme for 26/27. At this stage they are not able to confirm if COBI will receive funding |            |               | Sep-25      | HW/JN                  |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Continue liaison with Home Office re-funding for COBI programme                                    |                                                                                                                         | We have had no update from the Home Office re future funding of COBI - the OPCC continues to seek clarity on this as a matter of urgency.         |            |               | Nov-25      | HW/JN                  |                 |

## 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.<br>Picked up in the national media.                                      | Financial impact over £10m        | Potential corporate manslaughter charge. HSE brings charges or serves a Prohibition Notice.<br>Home Office intervention.<br>Loss/disclosure of information marked TOP SECRET and/or resulting in sustained reputational damage to the Force.<br>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.<br>Loss of technology which impacts on critical public facing services (long-term P1 system failure).                                                           | No existing processes in place to manage the risk.<br>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.<br>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.<br>Adverse external audit report prompting immediate action.<br>Highlighted in the local media. | Financial impact from £5m to £10m | Temporary HSE intervention or an improvement Notice issued due to a major incident.<br>Force or PCC prosecution with significant financial cost.<br>Intervention by the PCC.<br>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.<br>Prevention of access to intelligence placing prosecutions, placing front line officers and staff at risk.<br>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.<br>Long-term planned investment in resources required to manage future risks.                          |
| 2            | Moderate impact (less than 1 day) on non-critical public facing services.<br>Impact on central services across more than one area.                                      | Failure to meet a series of operational targets or a critical target.<br>Adverse internal audit report prompting timed improvement/action plan.                                                   | Financial impact from £1m to £5m  | HSE involved in investigating a significant incident.<br>Civil litigation receiving adverse publicity and financial cost to the Force or PCC.<br>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.<br>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.<br>Minor contravention of internal policies.                                                                                                      | Financial impact up to £1m        | Local incident - local review.<br>No legal or regulatory breaches.<br>Small scale loss or disclosure of information marked OFFICIAL.                                                                                                                                                                                                             | Short-term loss of non-critical ICT locally.<br>Short-term impact on local and departmental staffing levels.                                                                                                                                                                     | Risk can be managed using existing processes.<br>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*)

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

[illegible]



## Joint Information Audit Committee

### Fire Safety Briefing note – December 2025

Strategic Development Department

In September, an update was provided to JIAC with regards to progress against the Force fire safety improvement plan. Commitment was given to deliver the improvements to give compliance on

1. all high risk sites/buildings by the end of August 2025
2. all remaining sites/buildings by the end of December 2025, providing the remaining resources we have, remain in place

#### **High risk sites:**

Local emergency procedures and site plans in place for all high risk sites / buildings and assurance has been given that all scheduled fire drills have been completed. Regulations require annual fire drills however, we exceed this and complete them every 6 months.

#### **Medium / Low risk sites:**

Considerable focus has been given to the 99 buildings which are classified as medium and low risk across the estate. Priority has been to complete the medium risk sites, however, considerable progress has also been made with our low risk sites. The figures below relate to the biggest element of the work, which is the development of site maps, these now need to be developed into sweep plans and a plan is underway to push these back to sites to finalise the process. Progress is being made daily, so up to date assurance can be provided in the JIAC meeting.

#### **Medium risk:**

Total no of buildings: 54

Total in progress: 44

Total outstanding: 4

#### **Low risk:**

Total no of buildings: 44

Total in progress: 38

Total outstanding: 2

In more detail:



- We continue to have a dedicated Project Support Officer working on the emergency plans and site plans in conjunction with H&S and the senior responsible person for each site / building
- 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 has completed his NEBOSH qualification and Facilities staff have completed fire risk assessment training. Fire training for Senior Leaders has been agreed and the first training session was run in November for Chief Officers. This mandatory training is now being rolled out to the target audience of Superintendent / staff equivalent and above.
- Our new HSE Manager joins Thames Valley Police with considerable training in fire. As such, we are assured that the team has sufficient competence to advise the organisation and audit our diverse estate in relation to fire
- We have developed an incident controller video to educate colleagues about roles and responsibilities which was rolled out at the end of June. Mandatory Fire Marshall training was rolled out to the organisation in August and completion rates are being monitored to provide assurance to the Gold group – this currently sits at over 70% completion.
- Some maintenance remediation work is required in Sulhamstead, for which the budget has been identified. Dates for completion of this work is in discussion.
- Some performance data and assurance is now provided to the HSE Governance Board, which Claire Widdison chairs (reporting to the DCC Risk, Improvement and Learning Board), to enable us to track key fire safety diagnostics. This is iterative and continues to improve over time
- We are continuing to mobilise support from across the organisation to mitigate any delays with this work and oversight and assurance continues to be provided to the Fire Gold Group.

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



**Report for Consideration: 13<sup>th</sup> December 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 1<sup>st</sup> 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 started w/c 30<sup>th</sup> June and is now in the concluding stages.

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.

These accounts reflect the corrected misstatements highlighted by EY during the audit and reported by EY in their draft audit results report. These misstatements are internal adjustments and accounting adjustments, therefore have not affected our outturn position.

### **Recommendation:**

1. That the Committee:
  - Delegates authority to the Chair, to approve and sign the statement of accounts before the next JIAC, ensuring no material misstatements have been highlighted.
  - CONSIDERS and NOTES the amended Draft Statements of Accounts.



# Draft Chief Constable statement of accounts 2024/25

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## PREFACE

### Introduction to the 2024/25 Statement of Accounts by Jason Hogg, Chief Constable of Thames Valley Police

I am pleased to present the Annual Statement of Accounts for Thames Valley Police for the financial year spanning April 2024 to March 2025.

This document provides a detailed account of how we have managed public funds to ensure the effective and efficient delivery of policing services to all our communities across Berkshire, Buckinghamshire, Milton Keynes and Oxfordshire and to those who work and visit the Thames Valley.

Financial sustainability is always a key priority, and we work closely with the Police and Crime Commissioner to ensure we deliver value for money while maintaining and improving our policing services.

Despite the challenging public finances, we have continued to make strategic investments in key areas. In community policing, we have increased the number of neighbourhood officers and taken action to address anti-social behaviour, as well as rural and retail crime. We have enhanced how the public can contact us - improving both emergency and non-emergency call handling and expanded our online services. Over the past year, we have maintained a strong focus on tackling crime, from knife crime to serious and organised offences, while prioritising the safeguarding of vulnerable people. Building and strengthening public trust and confidence in policing has also remained central to our work.

Looking ahead, we will continue to protect our communities while maintaining financial resilience. I encourage our stakeholders and our communities, to engage with this report and provide feedback as we strive to improve the services we deliver.

Finally, I would like to take this opportunity to express my thanks to our communities across the Thames Valley for their ongoing support. Our officers, staff, and volunteers are committed to serving and protecting our communities. It is at the heart of what we do, and with your continued support, we will enable them to continue fighting crime, supporting victims, and building trust.

Jason Hogg  
Chief Constable. Thames Valley Police

## 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. People
6. Outlook
7. Summary and conclusion

### 1. BACKGROUND OF THE PCC AND CHIEF CONSTABLE

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

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

To support delivering our priorities we are 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 Thames 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).

## 2a. 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).

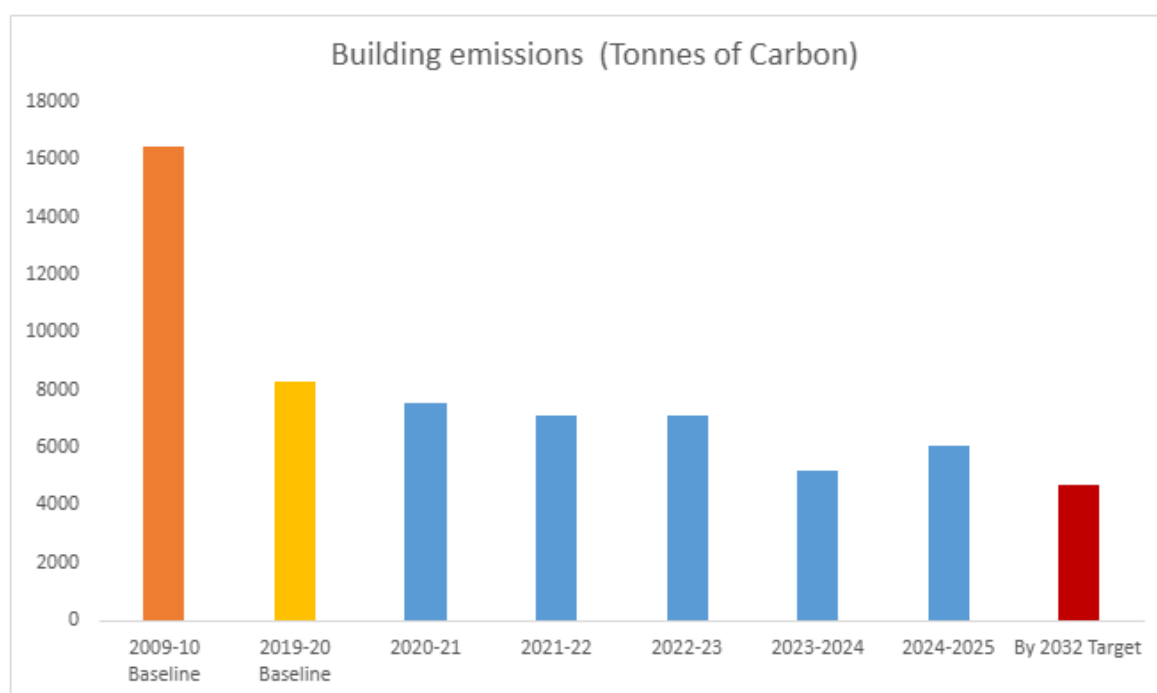
In 2023/24 the carbon emissions from TVP's buildings were 10% away from meeting the 2032 target. In 2024/25 that increased by 18%. TVP is currently 28% away from meeting its 2032 emissions target for buildings in 2024/2025.



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

|                    | 2009-10<br>Baseline | 2019-20<br>Baseline | 2020-21    | 2021-22    | 2022-23    | 2023-24    | 2024-25    |
|--------------------|---------------------|---------------------|------------|------------|------------|------------|------------|
| Mains gas<br>(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.

TVP's environmental policy: <https://www.thamesvalley.police.uk/policies/policy---environmental-management.pdf>



### 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 for the Group

| Funding            | 2023/24<br>£000 | 2024/25<br>£000 | Increase<br>% |
|--------------------|-----------------|-----------------|---------------|
| Home Office Grants | 278,051         | 292,607         | 5.2%          |
| Council Tax        | 248,620         | 262,829         | 5.7%          |
| <b>Total</b>       | <b>526,671</b>  | <b>555,436</b>  | <b>5.5%</b>   |

## 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<br>Budget<br>£000 | Annual<br>Outturn<br>£000 | Annual<br>Variance<br>£000 |
|------------------------------------------------|--------------------------|---------------------------|----------------------------|
| <b><u>Pay &amp; Employment Costs</u></b>       |                          |                           |                            |
| 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                        |
| <b>Total</b>                                   | <b>538,694</b>           | <b>544,164</b>            | <b>5,470</b>               |
| <b><u>Overheads</u></b>                        |                          |                           |                            |
| 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)                    |
| <b>Total</b>                                   | <b>5,079</b>             | <b>(1,454)</b>            | <b>(6,533)</b>             |
| <b><u>Regional Collaborative Services</u></b>  |                          |                           |                            |
| 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                      |
|                                                |                          |                           |                            |
| <b>Cost of Operational Policing</b>            | <b>543,773</b>           | <b>542,710</b>            | <b>(1,063)</b>             |
|                                                |                          |                           |                            |

### 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 (£1.8m), particularly for projects, for which some of the costs are offset through the wider ICT budgets and income from partners for joint projects. In addition, there was £1.6m overspend for other agency staff and a £1m overspend against the PCSO vacancy factor, which has been offset by underspends of £0.8m in the general police staff pay budgets.

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

## 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<br>£000 | Annual Outturn<br>£000 | Annual Variance<br>£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)                 |
| <b>Cost of services</b>                   | <b>556,518</b>        | <b>556,543</b>         | <b>24</b>               |
| <b><u>Funded By</u></b>                   |                       |                        |                         |
| General Grant Income                      | (293,621)             | (292,607)              | 1,014                   |
| Council Tax                               | (262,898)             | (263,936)              | (1,038)                 |
| <b>Total</b>                              | <b>(556,518)</b>      | <b>(556,543)</b>       | <b>(24)</b>             |
| Net Revenue Position                      | <b>0</b>              | <b>0</b>               | <b>0</b>                |

## 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:

| <u>2024/25 Budget</u>        | <u>Approved MTCP<br/>(Jan 2024)<br/>£000</u> | <u>Slippage<br/>2023/24<br/>£000</u> | <u>Rephasing<br/>2024/25<br/>£000</u> | <u>Budget Changes<br/>2024/25<br/>£000</u> | <u>Revised<br/>Budget 2024/25<br/>£000</u> |
|------------------------------|----------------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------------|--------------------------------------------|
| 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                                     | 11,363                                     | 11,363                                     |
| Equipment                    | 1,256                                        | 369                                  | (913)                                 | 0                                          | 712                                        |
| Vehicles                     | 6,010                                        | (495)                                | 0                                     | 0                                          | 5,515                                      |
| <b>Total</b>                 | <b>64,448</b>                                | <b>6,975</b>                         | <b>(27,228)</b>                       | <b>13,724</b>                              | <b>57,919</b>                              |

|                                 | <u>Annual<br/>Budget<br/>£000</u> | <u>Actual<br/>Spend<br/>£000</u> | <u>Annual<br/>Variance<br/>£000</u> |
|---------------------------------|-----------------------------------|----------------------------------|-------------------------------------|
| Property schemes                | 34,546                            | 31,682                           | (2,864)                             |
| ICT schemes and Business Change | 5,783                             | 2,534                            | (3,248)                             |
| Equipment                       | 712                               | 107                              | (605)                               |
| Vehicles                        | 5,515                             | 6,079                            | (564)                               |
| Grant Funded Schemes            | 11,393                            | 11,508                           | (115)                               |
| <b>Total</b>                    | <b>57,949</b>                     | <b>51,909</b>                    | <b>(6,008)</b>                      |

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 Chief Constable's assets, liabilities and cash balances. The high-level summary is as follows:

| Net Assets                                 | At 31 March 2024<br>£000 | At 31 March 2025<br>£000 |
|--------------------------------------------|--------------------------|--------------------------|
| Non-current assets                         | 34,451                   | 32,936                   |
| Net current assets                         | (70,880)                 | (72,433)                 |
| Pension liabilities                        | (3,467,347)              | (3,139,595)              |
| Other long-term liabilities and provisions | (4,894)                  | (4,481)                  |
| <b>Total net assets</b>                    | <b>(3,508,670)</b>       | <b>(3,183,572)</b>       |

Reserves are as follows:

| Reserves                  | At 31 March 2024<br>£000 | At 31 March 2025<br>£000 |
|---------------------------|--------------------------|--------------------------|
| Unusable reserves         | (41,323)                 | (43,977)                 |
| Pensions reserve          | (3,467,347)              | (3,139,595)              |
| <b>Total net reserves</b> | <b>(3,508,670)</b>       | <b>(3,183,572)</b>       |

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.

## 4. DEMAND

The demand from the public for our services has remained high albeit we have seen a slight decrease, 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. 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).

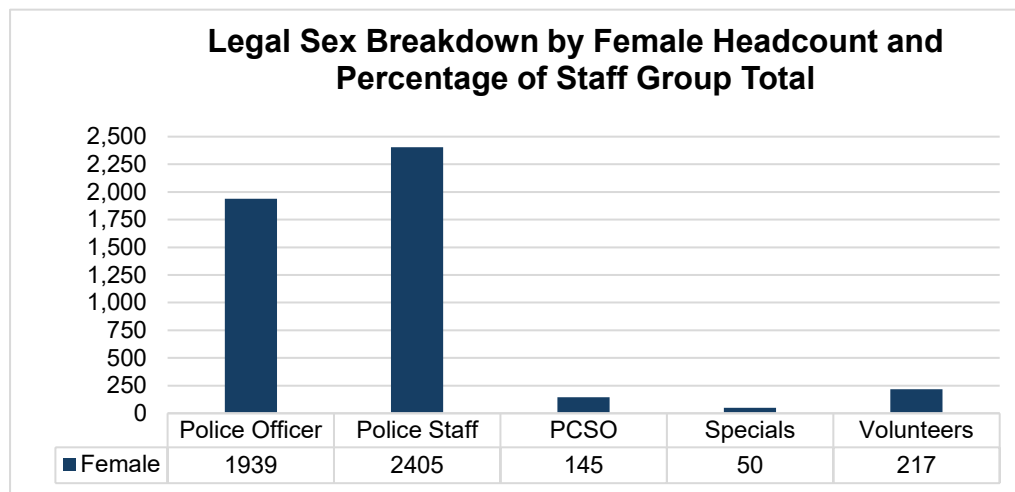
At the same time, the Force has continued to drive forward initiatives to attract and recruit to police staff, Special Constabulary and volunteer roles. Wider economic and labour market conditions, including shortfalls in skills, has resulted in recruitment challenges in some hard to fill roles including 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 (SEROUC), SE ROCU Collaboration, Regional Specialist Firearms and the Chiltern Transport Consortium (CTC) and external secondments.

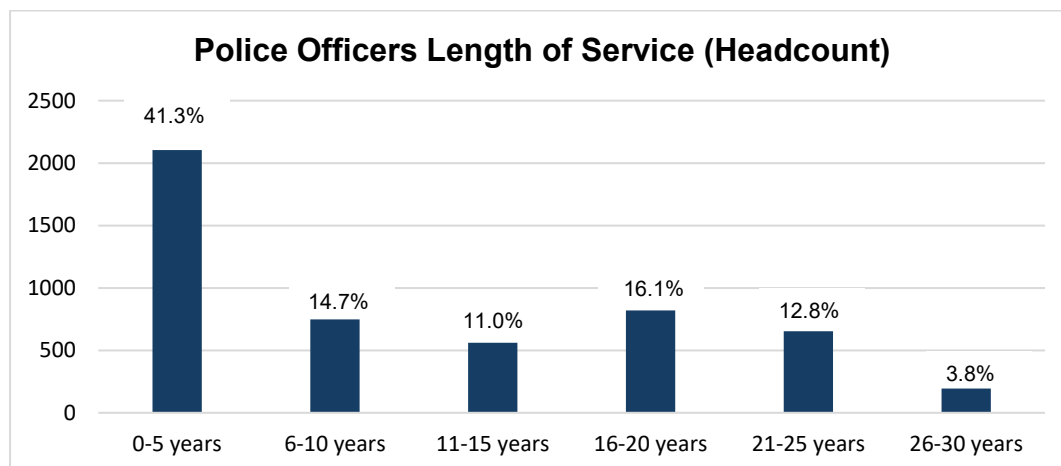
| Category               | Workforce    | Full Time Equivalent |
|------------------------|--------------|----------------------|
| Police Officers        | 5,095        | 5,030                |
| Police Staff           | 3,868        | 3,664                |
| PCSO                   | 269          | 259                  |
| <b>Paid employees</b>  | <b>9,232</b> | <b>8,953</b>         |
| Special Constabulary   | 194          | N/A                  |
| Volunteers             | 449          | N/A                  |
| <b>Total workforce</b> | <b>9,875</b> | <b>8,953</b>         |

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.

| 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              |
| <b>Total</b>              | <b>5,095</b>   | <b>3,868</b> | <b>269</b> | <b>194</b> | <b>449</b> | <b>9,875</b>     |

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  |
| <b>Total</b>              | <b>9,828</b>     |    | <b>9,875</b>     |    |

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.



## 6. 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). 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<br>2025/26<br>£000 | Estimated Budget<br>2026/27<br>£000 | Estimated Budget<br>2027/28<br>£000 | Estimated Budget<br>2028/29<br>£000 |
|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>Expenditure</b>                |                                     |                                     |                                     |                                     |
| 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                               |
| <b>Revised Budget Requirement</b> | <b>594,943</b>                      | <b>612,809</b>                      | <b>631,152</b>                      | <b>649,985</b>                      |
| <b>Funded By</b>                  |                                     |                                     |                                     |                                     |
| Opening Budget                    | (556,518)                           | (594,943)                           | (612,809)                           | (631,152)                           |
| Council Tax                       | (19,513)                            | (15,055)                            | (15,504)                            | (15,965)                            |
| Government Grants                 | (18,911)                            | (2,811)                             | (2,839)                             | (2,868)                             |
| <b>Revised Funding</b>            | <b>(594,943)</b>                    | <b>(612,809)</b>                    | <b>(631,152)</b>                    | <b>(649,985)</b>                    |
| 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 which was approved by the Police and Crime Panel on 17<sup>th</sup> 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 Budget<br>2024/25<br>£000 | 2025/26<br>£000 | 2026/27<br>£000 | 2027/28<br>£000 | 2028/29<br>£000 | Total 2024/25<br>to 2028/29<br>£000 |
|---------------------------------------------|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-------------------------------------|
| <b>Property</b>                             | 34,546                            | 39,299          | 26,458          | 31,094          | 40,105          | 171,501                             |
| <b>Technology &amp; Business Change</b>     | 5,783                             | 5,805           | 3,858           | 20,054          | 4,067           | 39,566                              |
| <b>Grants</b>                               | 11,363                            | 0               | 0               | 0               | 0               | 11,363                              |
| <b>Equipment</b>                            | 712                               | 1,629           | 1,051           | 373             | 306             | 4,072                               |
| <b>Vehicles</b>                             | 5,515                             | 5,913           | 7,095           | 8,088           | 9,059           | 35,670                              |
| <b>Capital Project Total to be Financed</b> | <b>57,919</b>                     | <b>52,646</b>   | <b>38,462</b>   | <b>59,609</b>   | <b>53,537</b>   | <b>262,173</b>                      |

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 2024/25 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 low - below 1% of Net Revenue Expenditure throughout the next four years.

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/>
- Strategy <https://www.thamesvalley-pcc.gov.uk/our-work/crimefighters/>
- Budget Book <https://www.thamesvalley-pcc.gov.uk/our-information/finances/budget/>

Linda Waters  
Director of Finance

## 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 Chief Constable 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. All usable reserves are held by the PCC and therefore the Group.

The **Comprehensive Income and Expenditure Statement (CIES)** records all of the CC's 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 CC CIES shows an accounting deficit of £105.034 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 £0.260 million in the general reserve.

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

The **Cash Flow Statement** shows the reasons for changes in the CC'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 **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 31<sup>st</sup> March 2025.

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



# INDEPENDENT AUDITOR'S REPORT

## INDEPENDENT AUDITOR'S REPORT TO THE CHIEF CONSTABLE FOR THAMES VALLEY POLICE

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## The Chief Constable's Responsibilities

The Chief Constable is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that one of its officers (the Director of Finance) has the responsibility for the administration of those affairs.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- Approve the statement of accounts

I approve these accounts on behalf of Thames Valley Police

Jason Hogg  
Chief Constable

## Director of Finance

The Director of Finance is responsible for the preparation of the Chief Constable's 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 Director of Finance 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 Thames Valley Police as at 31<sup>st</sup> March 2025 and its income and expenditure for the year then ended.

Linda Waters  
Director of Finance

## Movement in Reserves Statement for the years ended 31<sup>st</sup> March 2024 and 2025

|                                                                                   | Note | General Fund<br>£000 | Earmarked Reserves<br>£000 | Capital Receipts Reserve<br>£000 | Capital grant unapplied<br>£000 | Total Usable Reserves<br>£000 | Unusable Reserves<br>£000 | Total Reserves<br>£000 |
|-----------------------------------------------------------------------------------|------|----------------------|----------------------------|----------------------------------|---------------------------------|-------------------------------|---------------------------|------------------------|
| Balance at 31st March 2024                                                        |      |                      |                            |                                  |                                 |                               | (3,401,695)               | (3,401,696)            |
| <u>Movement in reserves during 2023/24</u>                                        |      |                      |                            |                                  |                                 |                               |                           |                        |
| <b>Total comprehensive Expenditure and Income</b>                                 |      | (112,318)            | 0                          | 0                                | 0                               | (112,318)                     | 5,343                     | (106,975)              |
| <b>Adjustments between accounting basis &amp; funding basis under regulations</b> | 6    | 112,318              |                            |                                  |                                 | 112,318                       | (112,318)                 | 0                      |
| Net increase/Decrease before transfers to Earmarked Reserves                      |      |                      |                            |                                  |                                 |                               | (106,975)                 | (106,975)              |
| <b>Transfers to/from (-) earmarked reserves</b>                                   |      |                      |                            |                                  |                                 |                               |                           |                        |
| Increase/Decrease (-) in Year                                                     |      |                      |                            |                                  |                                 |                               | (106,975)                 | (106,975)              |
| Balance at 31st March 2024 carried forward                                        |      |                      |                            |                                  |                                 |                               | (3,508,670)               | (3,508,670)            |
| <u>Movement in reserves during 2024/25</u>                                        |      |                      |                            |                                  |                                 |                               |                           |                        |
| <b>Total Comprehensive Expenditure and Income</b>                                 |      | (105,035)            | 0                          | 0                                | 0                               | (105,035)                     | 430,196                   | 325,162                |
| <b>Adjustments between accounting basis &amp; funding basis under regulations</b> | 6    | 105,035              |                            |                                  |                                 | 105,035                       | (105,085)                 | (50)                   |
| <b>Net increase/Decrease before transfers to Earmarked Reserves</b>               |      |                      |                            |                                  |                                 |                               | 325,111                   | 325,111                |
| Transfers to/from (-) earmarked reserves                                          |      |                      |                            |                                  |                                 |                               |                           |                        |
| Increase/Decrease (-) in Year                                                     |      |                      |                            |                                  |                                 |                               | 325,111                   | 325,111                |
| <b>Balance at 31st March 2025 carried forward</b>                                 |      | 0                    | 0                          | 0                                | 0                               | 0                             | (3,183,560)               | (3,183,559)            |

All earmarked reserves belong to the PCC on behalf of the Group. The Chief Constable therefore had no transfers to/from earmarked reserves during the year and no usable or earmarked reserve balances at year end

## 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<br>£000 | Adjustments between Accounting basis & Funding basis<br>£000 | Net expenditure in the CIES<br>£000 | Net expenditure charged to general fund<br>£000 | Adjustments between Accounting basis & Funding basis<br>£000 | Net expenditure in the CIES<br>£000 |
| <i>TVP operational budgets under the direction &amp; control of the Chief Constable</i> |                                                 |                                                              |                                     |                                                 |                                                              |                                     |
| Employees                                                                               | 419,407                                         | 112,715                                                      | 532,122                             | 453,381                                         | 117,375                                                      | 570,756                             |
| Premises                                                                                | 24,715                                          |                                                              | 24,715                              | 27,009                                          |                                                              | 27,009                              |
| Transport                                                                               | 26,289                                          |                                                              | 26,289                              | 28,151                                          |                                                              | 28,151                              |
| Supplies & Services                                                                     | 86,098                                          |                                                              | 86,098                              | 82,515                                          |                                                              | 82,515                              |
| Third Party Payments                                                                    | 33,067                                          |                                                              | 33,067                              | 20,174                                          |                                                              | 20,174                              |
| Capital Charges                                                                         | 12,991                                          | (561)                                                        | 12,430                              | 25,294                                          | (12,253)                                                     | 13,042                              |
| Non-specific Income                                                                     | (211,660)                                       |                                                              | (211,660)                           | (208,025)                                       |                                                              | (208,025)                           |
|                                                                                         |                                                 |                                                              |                                     |                                                 |                                                              |                                     |
| <b>Cost of Services</b>                                                                 | <b>390,907</b>                                  | <b>112,154</b>                                               | <b>503,060</b>                      | <b>428,501</b>                                  | <b>105,122</b>                                               | <b>533,23</b>                       |
| Other income & expenditure                                                              | (390,907)                                       | 164                                                          | <b>(390,743)</b>                    | (428,501)                                       | (88)                                                         | (428,589)                           |
| <b>(Surplus) or Deficit on provision of services</b>                                    | <b>0</b>                                        | <b>112,318</b>                                               | <b>112,318</b>                      | <b>0</b>                                        | <b>105,035</b>                                               | <b>105,035</b>                      |
| Opening General Fund Balance                                                            | 0                                               |                                                              |                                     | 0                                               |                                                              |                                     |
|                                                                                         |                                                 |                                                              |                                     |                                                 |                                                              |                                     |
| Add (surplus) or Deficit                                                                | 0                                               |                                                              |                                     | 0                                               |                                                              |                                     |
| Transfers to/from (-) reserves & General Balances                                       | 0                                               |                                                              |                                     | 0                                               |                                                              |                                     |
| <b>Closing General Fund Balance</b>                                                     | <b>0</b>                                        |                                                              |                                     | <b>0</b>                                        |                                                              |                                     |

## 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.

|                                                                              |    | 2023/24           |              |                 | 2024/25           |              |                 |
|------------------------------------------------------------------------------|----|-------------------|--------------|-----------------|-------------------|--------------|-----------------|
|                                                                              |    | Gross expenditure | Gross Income | Net Expenditure | Gross expenditure | Gross Income | Net Expenditure |
| TVP operational budgets under the direction & control of the Chief Constable |    |                   |              |                 |                   |              |                 |
| 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                 | (208,025)    | (208,025)       |
| Financial resources of the PCC consumed at the request of:                   |    | 714,721           | (211,660)    | 503,060         | 741,648           | (208,025)    | 533,623         |
| Intra group funding                                                          |    |                   |              | (544,313)       |                   |              | (589,008)       |
| Cost of Services                                                             |    | 714,721           | (211,660)    | (41,253)        | 741,648           | (208,025)    | (55,385)        |
| Other operating Expenditure:                                                 |    |                   |              |                 |                   |              |                 |
| Gain/loss on disposal of fixed assets                                        | 9c | 2,362             |              | 2,362           | (88)              |              | (88)            |
| Levies to national police service                                            |    |                   |              | 0               |                   |              |                 |
| Financing & investment income & expenditure:                                 |    |                   |              |                 |                   |              |                 |
| Interest Payable                                                             |    |                   |              |                 |                   |              |                 |
| Impairment loss allowance                                                    | 9a |                   |              | 0               |                   |              |                 |
| Pensions Interest Cost                                                       | 9a | 151,208           |              | 151,208         | 160,507           |              | 160,507         |
| Interest & Investment Income                                                 |    | 0                 |              | 0               |                   |              |                 |
| Taxation & non-specific grant income                                         |    |                   |              |                 |                   |              |                 |
| (Surplus) /deficit on provision of service                                   |    |                   |              | 112,318         |                   |              | 105,035         |
| (Surplus)/deficit on revaluation of fixed assets                             |    |                   |              | 0               |                   |              |                 |
| Remeasurement of net defined liability                                       |    |                   |              | 5,343           |                   |              | 430,196         |
| Other gain/loss                                                              |    |                   |              | 0               |                   |              | 0               |
| Total other comprehensive Income and Expenditure                             |    |                   |              | 5,343           |                   |              | 430,196         |
| Total comprehensive Income & Expenditure                                     |    |                   |              | 117,661         |                   |              | 535,231         |

## The Balance Sheet for the Group

The Balance Sheet shows the value at 31st March of the assets and liabilities recognised by the Chief Constable. Net assets are matched by the unusable reserves held by the Chief Constable. (i.e. those that the Chief Constable is not able to use to provide services). This category includes 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<br>£000 |                                                      | Note | 31/03/2025<br>£000 |
|--------------------|------------------------------------------------------|------|--------------------|
|                    | <b>Long Term Assets</b>                              |      |                    |
| 29,916             | Property, Plant and Equipment                        | 13   | 29,386             |
| 4,307              | Intangible assets                                    | 15   | 2,653              |
| 227                | Long term debtors                                    | 17   | 897                |
| <b>34,451</b>      | <b>Total Long Term Assets</b>                        |      | <b>32,936</b>      |
|                    | <b>Current Assets</b>                                |      |                    |
| 3,373              | Inventories                                          | 16   | 2,780              |
| 73,792             | Short term debtors                                   | 17   | 51,468             |
| <b>77,165</b>      | <b>Total Current Assets</b>                          |      | <b>54,249</b>      |
|                    | <b>Current Liabilities</b>                           |      |                    |
| (103,161)          | Short term creditors                                 | 18   | (85,627)           |
| (5,073)            | Provisions                                           | 19   | (4,024)            |
| (6,612)            | Accumulated absences                                 |      | (7,041)            |
| (33,199)           | Intra group balance                                  | 5    | (29,990)           |
| <b>(148,045)</b>   | <b>Total Current Liabilities</b>                     |      | <b>(126,682)</b>   |
|                    | <b>Long Term Liabilities</b>                         |      |                    |
| (3,994)            | Provisions                                           | 19   | (4,481)            |
| (3,467,347)        | Liability related to defined benefit pension schemes | 23   | (3,139,595)        |
| (901)              | Donated assets account                               |      | 0                  |
| <b>(3,472,241)</b> | <b>Total Long Term Liabilities</b>                   |      | <b>(3,144,076)</b> |
| <b>(3,508,670)</b> | <b>Net Assets / (Liabilities)</b>                    |      | <b>(3,183,573)</b> |
| (3,508,670)        | Unusable reserves                                    | 21   | (3,183,573)        |
| <b>(3,508,670)</b> | <b>Total Reserves</b>                                |      | <b>(3,183,573)</b> |

## The Cash Flow Statement

This statement does not show any cash flows for the year ending 31<sup>st</sup> March 2025 as all payments were made from the police fund which is held by the PCC and similarly all income and funding is received by the PCC during the year.

|                                                                                          | At 31 March 2024<br>£000 | At 31 March 2025<br>£000 |
|------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| Net (surplus)/deficit on the provision of services                                       | 112,318                  | 105,034                  |
| Adjust net surplus/deficit for non-cash movements                                        | (112,318)                | (105,034)                |
| Adjust for items included in surplus/deficit that are investing and financing activities | 0                        | 0                        |
| <b>Net cash flows from Operating Activities</b>                                          | <b>0</b>                 | <b>0</b>                 |
| <b>Investing Activities</b>                                                              | <b>0</b>                 | <b>0</b>                 |
| <b>Financing Activities</b>                                                              | <b>0</b>                 | <b>0</b>                 |
| <b>Net increase (-) or decrease in cash and cash equivalents</b>                         | <b>0</b>                 | <b>0</b>                 |
| Cash and cash equivalents at the beginning of the reporting period                       | 0                        | 0                        |
| Cash and cash equivalents at the end of the reporting period                             | 0                        | 0                        |



## Notes to the Accounts



## 1. GENERAL ACCOUNTING POLICIES

### 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 6), 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 particular the appendix reviewing financial sustainability and financial management, and 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 22<sup>nd</sup> 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 Chief Constable. 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.

### **Accruals of expenditure**

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

- Supplies are recorded as expenditure when they are consumed.
- Where expenditure has been recognised (using estimates when appropriate) but cash has not been paid, a creditor for the relevant year is recorded in the Balance Sheet.
- 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.

### **Jointly Controlled Operations and Jointly Controlled Assets**

Jointly controlled operations are activities undertaken by the Chief Constable 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 Chief Constable 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 Chief Constable 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 Chief Constable 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.

### **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

### **Overheads and support services**

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

### **VAT**

The Chief Constable does not submit a separate VAT return and the PCC submits a single VAT return on behalf of the group. Income and expenditure in the comprehensive income and expenditure statement 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.

## 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. The de-minimis level policy is to capitalise all ICT expenditure over £50,000 on a total collaborative project basis, with a lower figure of £25,000 for equipment. Schemes with strategic importance (e.g. vehicles, force wide ICT projects, desktop PCs etc.) are also capitalised

### Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accrual basis, provided that they yield benefits to the Chief Constable 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 at the 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.

### 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.

- 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

### 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 Chief Constable 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.

Termination benefits are amounts payable as a result of a decision by the Chief Constable 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 Chief Constable can no longer withdraw the offer of termination benefits.

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

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.

Expenditure on assets that do not have physical substance but are identifiable and controlled by the Chief Constable (e.g. software licences) are capitalised where it will bring benefits to the Chief Constable 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.

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.

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 Chief Constable. IAS 19 (Employee Benefits) requires the Chief Constable 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.

## **Pensions**

### Post employment benefits

The Chief Constable 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, 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 which started on 1<sup>st</sup> April 2015 is also a contributory occupational pension 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 pensions 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 Chief Constable must annually transfer an amount required to meet the deficit to the pensions fund. Subject to parliamentary scrutiny and approval, up to 100% of this cost is met by central government pension top-up grant. If however, the pension fund is in surplus for the year, the surplus is required to be transferred from the pension fund to the Chief Constable who must then repay the amount to central government

The PPS, NPPS and the 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 Chief Constable and 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 Chief Constable 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 Chief Constable 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.

## **2. 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 estimation the possible impact that the application of the above standards will have on the 2025/26 accounts

## **3. SIGNIFICANT ESTIMATES AND JUDGEMENTS IN APPLYING THE ACCOUNTING POLICIES**

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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Valuation of Operational Property (Land &amp; Building)</b> | 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 Vehicles, Plant & Equipment is £10.870m (note 13). 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 Vehicles, plant & Equipment were to reduce by 10% that would equate to £3m movement on asset values on the Balance Sheet. |
| <b>Pensions Liability</b>                                      | 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. 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.



## 5. 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<br>£000      | CC<br>£000     | Group<br>£000 |
|--------------------------------------------------------------|------------------|----------------|---------------|
| Opening balance as at 1 <sup>st</sup> April 2024             | 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             |
| <b>PCC Intra group adjustment</b>                            | <b>(577,512)</b> | <b>577,512</b> | <b>0</b>      |

| Intra group balances for 2024/25                             | PCC<br>£000      | CC<br>£000     | Group<br>£000 |
|--------------------------------------------------------------|------------------|----------------|---------------|
| Opening balance as at 1 <sup>st</sup> April 2025             | 0                | 0              | 0             |
| Balance sheet intra group adjustment                         | (29,990)         | 29,990         | 0             |
| PCC resources consumed at the request of the Chief Constable | (589,008)        | 589,008        | 0             |
| <b>PCC Intra group adjustment</b>                            | <b>(618,998)</b> | <b>618,998</b> | <b>0</b>      |

## 6. 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<br>£000 | Net change for the pensions Adjustment<br>£000 | Other differences<br>£000 | Total Adjustments<br>£000 | Adjustments for capital purposes<br>£000 | Net change for the pensions Adjustment<br>£000 | Other differences<br>£000 | Total Adjustments<br>£000 |
| TVP operational budgets under the direction & control of the Chief Constable                                                       |                                          |                                                |                           |                           |                                          |                                                |                           |                           |
| 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                                                                                                                |                                          |                                                |                           |                           |                                          |                                                |                           |                           |
|                                                                                                                                    |                                          |                                                |                           |                           |                                          |                                                |                           |                           |
| <b>NET cost of services</b>                                                                                                        | <b>(561)</b>                             | <b>112,191</b>                                 | <b>524</b>                | <b>112,154</b>            | <b>(12,253)</b>                          | <b>116,946</b>                                 | <b>429</b>                | <b>105,122</b>            |
|                                                                                                                                    |                                          |                                                |                           |                           |                                          |                                                |                           |                           |
| Other income & expenditure from the expenditure & funding analysis                                                                 | 164                                      |                                                |                           | 164                       | (88)                                     |                                                |                           | (88)                      |
|                                                                                                                                    |                                          |                                                |                           |                           |                                          |                                                |                           |                           |
| <b>Difference between General Fund &amp; surplus or deficit and CIES statement surplus or deficit on the provision of services</b> | <b>(397)</b>                             | <b>112,191</b>                                 | <b>524</b>                | <b>112,318</b>            | <b>(12,340)</b>                          | <b>116,946</b>                                 | <b>429</b>                | <b>105,035</b>            |



## 7. 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 Chief Constable in the year in accordance with proper accounting practice. 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<br>£000 | Capital Receipts Reserve<br>£000 | Unusable Reserves<br>£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)                                                                                                | 116,946                      |                                  | (116,946)                 |
| Holiday Pay (transferred to the accumulated absences account)                                                                                               | 429                          |                                  | (429)                     |
| Non-current assets written off on disposal (charged to capital adjustment account)                                                                          | 16,112                       |                                  | (16,112)                  |
| reversal of entries in relation to capital expenditure (charged to the capital adjustment account)                                                          | 1,047                        |                                  | (1,047)                   |
| <b>Total Adjustments to the Revenue Resources</b>                                                                                                           | <b>134,534</b>               | <b>0</b>                         | <b>(134,534)</b>          |
| <b>Adjustments between revenue and Capital Resources</b>                                                                                                    |                              |                                  |                           |
| Transfer of non-current asset sale proceeds from revenue to capital receipts reserve                                                                        | (1,135)                      | 1,135                            | 0                         |
| Capital expenditure financed from revenue balances (transfer to the capital adjustment account)                                                             | (28,365)                     | 0                                | 28,365                    |
| <b>Total Adjustments between revenue and Capital Resources</b>                                                                                              | <b>(29,500)</b>              | <b>1,135</b>                     | <b>28,365</b>             |
| <b>Adjustments to capital resources</b>                                                                                                                     |                              |                                  |                           |
| Use of capital receipts reserve to finance capital expenditure                                                                                              | 0                            | (1,135)                          | 1,135                     |
| <b>Total Adjustments to capital resources</b>                                                                                                               |                              | <b>(1,135)</b>                   | <b>1,135</b>              |
| <b>Total Adjustments</b>                                                                                                                                    | <b>105,035</b>               | <b>0</b>                         | <b>(105,035)</b>          |

2023/24

| Adjustments to the Revenue Resources                                                                                                                        | General Fund Balance<br>£000 | Capital Receipts Reserve<br>£000 | Unusable Reserves<br>£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)                                                                                                | 112,191                      |                                  | (112,191)                 |
| Holiday Pay (transferred to the accumulated absences account)                                                                                               | 524                          |                                  | (524)                     |
| Non-current assets written off on disposal (charged to capital adjustment account)                                                                          | 12,430                       |                                  | (12,430)                  |
| reversal of entries in relation to capital expenditure (charged to the capital adjustment account)                                                          | 971                          |                                  | (971)                     |
| <b>Total Adjustments to the Revenue Resources</b>                                                                                                           | <b>126,116</b>               | <b>0</b>                         | <b>(126,116)</b>          |
| <b>Adjustments between revenue and Capital Resources</b>                                                                                                    |                              |                                  |                           |
| Transfer of non-current asset sale proceeds from revenue to capital receipts reserve                                                                        | (807)                        | 807                              | 0                         |
| Capital expenditure financed from revenue balances (transfer to the capital adjustment account)                                                             | (12,991)                     | 0                                | 12,991                    |
| <b>Total Adjustments between revenue and Capital Resources</b>                                                                                              | <b>(13,798)</b>              | <b>807</b>                       | <b>12,991</b>             |
| <b>Adjustments to capital resources</b>                                                                                                                     |                              |                                  |                           |
| Use of capital receipts reserve to finance capital expenditure                                                                                              |                              | (807)                            | 807                       |
| <b>Total Adjustments to capital resources</b>                                                                                                               |                              | <b>(807)</b>                     | <b>807</b>                |
| <b>Total Adjustments</b>                                                                                                                                    | <b>112,318</b>               | <b>0</b>                         | <b>(112,318)</b>          |

## 8. EVENTS AFTER THE BALANCE SHEET DATE

There are no post balance sheet events after 31<sup>st</sup> March 2025.

## 9. ANALYSIS OF ITEMS IN COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

### a) Financing and Investment income and expenditure

|                                                         | 2023/24<br>£000 | 2024/25<br>£000 |
|---------------------------------------------------------|-----------------|-----------------|
| Interest payable                                        | 0               | 0               |
| Impairment loss allowance                               | 0               | 0               |
| Pensions interest cost on net defined benefit liability | 151,208         | 160,507         |
| <b>Subtotal</b>                                         | <b>151,208</b>  | <b>160,507</b>  |
| Interest and investment income                          | 0               | 0               |
| <b>Total operating expenditure</b>                      | <b>151,208</b>  | <b>160,507</b>  |

**b) Specific grant income**

|                                                              | 2023/24<br>£000  | 2024/25<br>£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)          |
| Home Office (Serious violence, Violence reduction unit)      | (4,227)          | (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)         |
| Local Council Tax Guarantee                                  | 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)            |
| <b>Total</b>                                                 | <b>(117,283)</b> | <b>(109,862)</b> |

**c) Operating Expenditure**

|                                          | 2023/24<br>£000 | 2024/25<br>£000 |
|------------------------------------------|-----------------|-----------------|
| Gain (-)/loss on disposal of fixed asset | 2,362           | (88)            |
| Levies to national police service        | 0               | 0               |
| <b>Total operating expenditure</b>       | <b>2,362</b>    | <b>(88)</b>     |

## 9. OFFICERS' REMUNERATION

The following sums have been paid to members of the Chief Constable's Management Team.

| Police Force                                              | Year      | Note | Salary, Fees & Allowance<br>£ | Bonuses<br>£ | Total Remuneration<br>excluding Pensions<br>£ | Pension<br>Contribution<br>£ | TOTAL<br>£ |
|-----------------------------------------------------------|-----------|------|-------------------------------|--------------|-----------------------------------------------|------------------------------|------------|
| Jason Hogg<br>(Chief Constable)                           | 2023/2024 |      | 197,014                       | 0            | 197,014                                       | 58,865                       | 255,879    |
|                                                           | 2024/2025 |      | 216,437                       | 0            | 216,437                                       | 80,912                       | 297,348    |
| Ben Snuggs<br>(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<br>(Assistant Chief Constable)               | 2023/2024 | 2    | 1,522                         | 0            | 1,522                                         | 209                          | 1,731      |
|                                                           | 2024/2025 |      | 0                             | 0            | 0                                             | 0                            | 0          |
| Tim Metcalfe<br>(Assistant Chief Constable)               | 2023/2024 |      | 136,728                       | 0            | 136,728                                       | 38,201                       | 174,928    |
|                                                           | 2024/2025 |      | 146,691                       | 0            | 146,691                                       | 47,016                       | 193,707    |
| Dennis Murray<br>(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<br>(Assistant Chief Constable)          | 2023/2024 |      | 125,727                       | 0            | 125,727                                       | 34,632                       | 160,360    |
|                                                           | 2024/2025 |      | 147,218                       | 0            | 147,819                                       | 46,617                       | 193,707    |
| Christian Bunt<br>(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<br>(Director of Finance)                     | 2023/2024 |      | 133,579                       | 0            | 133,579                                       | 21,727                       | 155,306    |
|                                                           | 2024/2025 |      | 139,772                       | 0            | 139,772                                       | 23,931                       | 163,703    |
| Olly Wright<br>(Temporary Assistant Chief Constable)      | 2023/2024 | 3    | 0                             | 0            | 0                                             | 0                            | 0          |
|                                                           | 2024/2025 |      | 117,789                       | 3,204        | 120,993                                       | 42,327                       | 163,321    |
| Christine Kirby<br>(Director of People)                   | 2023/2024 | 4    | 127,280                       | 0            | 127,280                                       | 20,909                       | 148,189    |
|                                                           | 2024/2025 |      | 68,742                        | 0            | 68,742                                        | 11,632                       | 80,374     |
| Nicole Cornelius<br>(Director of People)                  | 2023/2024 | 5    | 0                             | 0            | 0                                             | 0                            | 0          |
|                                                           | 2024/2025 |      | 46,121                        | 0            | 46,121                                        | 7,624                        | 53,745     |
| Mike Lattanzio<br>(Chief Digital and Information Officer) | 2023/2024 |      | 151,754                       | 0            | 151,754                                       | 0                            | 151,754    |
|                                                           | 2024/2025 |      | 182,351                       | 0            | 182,351                                       | 0                            | 182,351    |

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.

The following table shows the number of police officers and 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, as well police officers and staff who, as at 31<sup>st</sup> March 2025, are seconded to national bodies such as the College of Policing.

| Total Remuneration<br>£ | 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         | 91           | 225          |
| 65,000 – 69,999         | 283          | 352          |
| 60,000 – 64,999         | 409          | 538          |
| 55,000 - 59,999         | 720          | 836          |
| 50,000 – 54,999         | 1,002        | 1,108        |
| <b>Total</b>            | <b>2,651</b> | <b>3,251</b> |

## 10. FEES PAYABLE TO EXTERNAL AUDITORS

The total audit fee payable to the external auditors during the year totalled £183k. The audit fee payable in relation to the PCC and Group was £122k (£180k in 23/24) and for the Chief Constable was £61k (£52k in 23/24).

## 11. RELATED PARTY TRANSACTIONS

Central Government has effective control over the general operations of the Chief Constable - it is responsible for providing the statutory framework within which the Chief Constable 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<br>£000 | 2024/25<br>£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           |
| <b>Total gross cost</b>        | <b>19,771</b>   | <b>23,212</b>   |

The South East Regional Organised Crime Unit (SEROUC) 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<br>£000 | 2024/25<br>£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          |
| <b>Total gross cost</b> | <b>36,661</b>   | <b>40,278</b>   |

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

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<br>£000 | 2024/25<br>£000 |
|-------------------------------------------------|-----------------|-----------------|
| TVP                                             | 998             | 846             |
| Hampshire Police                                | (139)           | (139)           |
| Surrey / Sussex / Kent Police                   | (325)           | (153)           |
| <b>Total gross cost</b>                         | <b>533</b>      | <b>555</b>      |
| Net Direct Expenditure incurred by other forces | 1,390           | 1,466           |
| <b>Total gross cost</b>                         | <b>1,923</b>    | <b>2,021</b>    |

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<br>£000 | 2024/25<br>£000 |
|-------------------------|-----------------|-----------------|
| TVP                     | 69,680          | 66,512          |
| Hampshire Police        | 55,403          | 56,192          |
| <b>Total gross cost</b> | <b>125,083</b>  | <b>122,704</b>  |

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 is 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. The Head of Procurements wife is employed in Police Digital Services.

## 12. TERMINATION BENEFITS

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 |
|------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| £0 - £40,000*          | 2                                 | 0                                 | 2                             |
| <b>Total</b>           | <b>2</b>                          | <b>0</b>                          | <b>2</b>                      |

### 2023/24

| Exit package cost band | Number of compulsory redundancies | Number of other departures agreed | Total number of exit packages |
|------------------------|-----------------------------------|-----------------------------------|-------------------------------|
| £0 - £40,000*          | 3                                 | 0                                 | 3                             |
| <b>Total</b>           | <b>3</b>                          | <b>0</b>                          | <b>3</b>                      |

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

The figures shown above include, where appropriate, the cost to the Chief Constable 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 Chief Constable avoids or reduces the requirement to select and implement compulsory redundancies.

### 13. 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                             | Vehicles Plant and Equipment<br>£000 | Total<br>£000 |
|-----------------------------------------------|--------------------------------------|---------------|
| <b>At 1st April 2024</b>                      | <b>67,176</b>                        | <b>67,176</b> |
| Additions                                     | 11,387                               | 11,387        |
| Revaluation increases<br>/(decreases) to RR   |                                      |               |
| Revaluation increases<br>/(decreases) to SDPS |                                      |               |
| Disposals                                     | (7,696)                              | (7,696)       |
| Reclassifications                             |                                      |               |
| Write out fully<br>depreciated assets         |                                      |               |
| Depreciation written out<br>on revaluation    |                                      |               |
| <b>At 31st March 2025</b>                     | <b>70,866</b>                        | <b>70,866</b> |
| Depreciation and<br>Impairment                |                                      |               |
| <b>At 1st April 2024</b>                      | <b>37,261</b>                        | <b>37,261</b> |
| Depreciation charge                           | 10,870                               | 10,870        |
| Depreciation written out<br>on revaluation    |                                      |               |
| Disposal                                      | (6,650)                              | (6,650)       |
| Write out fully<br>depreciated assets         |                                      |               |
| Reclassifications                             |                                      |               |
| <b>At 31st March 2025</b>                     | <b>41,481</b>                        | <b>41,481</b> |
| Net Book Value                                |                                      |               |
| <b>At 31st March 2025</b>                     | <b>29,385</b>                        | <b>29,385</b> |



2023/24

| Cost or Valuation                             | Vehicles Plant and Equipment<br>£000 | Total<br>£000 |
|-----------------------------------------------|--------------------------------------|---------------|
| <b>At 1st April 2023</b>                      | <b>60,875</b>                        | <b>60,875</b> |
| Additions                                     | 16,053                               | 16,053        |
| Revaluation increases<br>/(decreases) to RR   |                                      | 0             |
| Revaluation increases<br>/(decreases) to SDPS |                                      | 0             |
| Disposals                                     | (9,752)                              | (9,752)       |
| Reclassifications                             |                                      | 0             |
| Write out fully<br>depreciated assets         |                                      | 0             |
| Depreciation written out<br>on revaluation    |                                      | 0             |
| <b>At 31st March 2024</b>                     | <b>67,176</b>                        | <b>67,176</b> |
|                                               |                                      |               |
| Depreciation and<br>Impairment                |                                      |               |
| <b>At 1st April 2023</b>                      | <b>36,356</b>                        | <b>36,356</b> |
| Depreciation charge                           | 9,576                                | 9,576         |
| Depreciation written out<br>on revaluation    | 0                                    | 0             |
| Disposal                                      | (8,671)                              | (8,671)       |
| Write out fully<br>depreciated assets         |                                      | 0             |
| Reclassifications                             |                                      | 0             |
| <b>At 31st March 2024</b>                     | <b>37,261</b>                        | <b>37,261</b> |
| Net Book Value                                |                                      |               |
| <b>At 31st March 2024</b>                     | <b>29,915</b>                        | <b>29,915</b> |

RR = Revaluation Reserve

SDPS = Surplus or Deficit in Provision of Services

### Capital Commitments

The Chief Constable does not have any significant amounts outstanding on capital contracts as at 31 March 2025.

## 14. CAPITAL EXPENDITURE AND FINANCING

The Chief Constable spent £43.746m on the acquisition and enhancement of long-term assets in 2024/25. Financing of the total capital programme can be found in the Group accounts

|                                                     | 2023/24<br>£000 | 2024/25<br>£000 |
|-----------------------------------------------------|-----------------|-----------------|
| Land and buildings                                  | 0               | 0               |
| Vehicles, plant and other equipment                 | 10,524          | 8,044           |
| Information, communications and technology          | 4,626           | 3,342           |
| <b>Total tangible fixed asset expenditure</b>       | <b>15,150</b>   | <b>11,387</b>   |
|                                                     |                 |                 |
| Intangible assets (i.e. computer software licences) | 903             | 518             |
| <b>Total Capital Expenditure</b>                    | <b>16,053</b>   | <b>11,904</b>   |

## 15. INTANGIBLE ASSETS

|                                                | 2023/24                                |                         |                 | 2024/25                                |                         |                 |
|------------------------------------------------|----------------------------------------|-------------------------|-----------------|----------------------------------------|-------------------------|-----------------|
|                                                | Internally<br>Generated Assets<br>£000 | Other<br>Assets<br>£000 | Total<br>£000   | Internally<br>Generated Assets<br>£000 | Other<br>Assets<br>£000 | Total<br>£000   |
| <b>Gross Book Value</b>                        |                                        |                         |                 |                                        |                         |                 |
| Opening balance                                | 21,829                                 | 9,284                   | 31,113          | 22,837                                 | 4,371                   | 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)         |
| <b>Closing balance</b>                         | <b>22,837</b>                          | <b>4,372</b>            | <b>27,208</b>   | <b>23,095</b>                          | <b>(674)</b>            | <b>22,421</b>   |
|                                                |                                        |                         |                 |                                        |                         |                 |
| <b>Depreciation</b>                            |                                        |                         |                 |                                        |                         |                 |
| 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           |
| <b>Closing balance</b>                         | <b>(18,695)</b>                        | <b>(4,206)</b>          | <b>(22,902)</b> | <b>(20,469)</b>                        | <b>700</b>              | <b>(19,769)</b> |
|                                                |                                        |                         |                 |                                        |                         |                 |
| <b>Net Book Value</b>                          | <b>4,141</b>                           | <b>(165)</b>            | <b>4,307</b>    | <b>2,627</b>                           | <b>26</b>               | <b>2,652</b>    |

## 16. INVENTORIES

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

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

*\* As 31<sup>st</sup> 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<br>£000 | 2024/25<br>£000 |
|-----------------------------------------|-----------------|-----------------|
| Uniforms                                | 1,626           | 1,782           |
| Transport – parts, livery and equipment | 2,887           | 2,993           |
| Other operational equipment             | 276             | 86              |
| <b>Total</b>                            | <b>4,788</b>    | <b>4,861</b>    |

As detailed in the accounting policy above, 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 31<sup>st</sup> March 2025 from £2.780m to £1.088m, as per the table below

|                                 | 2023/24<br>£000 | 2024/25<br>£000 |
|---------------------------------|-----------------|-----------------|
| Uniforms                        | 0               | 0               |
| Transport – parts and equipment | 7               | 34              |
| Other operational equipment     | 1,069           | 1,054           |
| <b>Total</b>                    | <b>1,076</b>    | <b>1,088</b>    |

## 17. DEBTORS

|                                                     | At 31 March 24<br>£000 | At 31 March 25<br>£000 |
|-----------------------------------------------------|------------------------|------------------------|
| <i>Amounts falling due after more than one year</i> |                        |                        |
| Trade receivables                                   | 202                    | 202                    |
| Prepayments                                         | 0                      | 672                    |
| Other receivable amounts                            | 25                     | 23                     |
| <b>Total long term debtors</b>                      | <b>227</b>             | <b>897</b>             |
| <i>Amounts falling due within one year</i>          |                        |                        |
| Trade receivables                                   | 22,651                 | 13,509                 |
| Prepayments                                         | 5,896                  | 7,184                  |
| Other receivable amounts                            | 45,247                 | 30,775                 |
| Less provision for doubtful debts                   | (2)                    | (4)                    |
| <b>Total current debtors</b>                        | <b>73,794</b>          | <b>51,464</b>          |
|                                                     |                        |                        |
| <b>Total debtors</b>                                | <b>74,019</b>          | <b>52,361</b>          |

## 18. CREDITORS

|                        | 2023/24<br>£000 | 2024/25<br>£000 |
|------------------------|-----------------|-----------------|
| Trade payables         | 59,028          | 32,839          |
| Other payables         | 44,134          | 52,788          |
| <b>Total Creditors</b> | <b>103,161</b>  | <b>85,627</b>   |

## 19. PROVISIONS

### 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<br>£000 |
|-------------------------------------------------------------------------|-----------------|
| <b>Opening balance at 1 April 2024</b>                                  | 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)         |
| <b>Closing balance at 31 March 2025</b>                                 | <b>8,505</b>    |
| Short term Insurance Provision                                          | 4,024           |
| Long term Insurance Provision                                           | 4,481           |
| <b>Closing balance at 31 March 2025</b>                                 | <b>8,505</b>    |

## 20. CONTINGENT ASSETS AND LIABILITIES

### Accounting Policy

The Chief Constable 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 Chief Constable's control.

We have no contingent assets or liabilities to report.

## 21. UNUSABLE RESERVES

The Chief Constable 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 timing differences shown in the Movement in Reserves Statement line “adjustments between accounting basis and funding basis under regulations”.

|                              | 2023/24<br>£000    | 2024/25<br>£000    |
|------------------------------|--------------------|--------------------|
| Accumulated Absences Account | (6,612)            | (7,041)            |
| Capital Adjustment Account   | (34,712)           | (36,936)           |
| IAS 19 Pensions Reserve      | (3,467,347)        | (3,139,595)        |
| <b>Total</b>                 | <b>(3,508,670)</b> | <b>(3,183,573)</b> |

### Accumulated Absences Account

|                                              | 2023/24<br>£000 | 2024/25<br>£000 |
|----------------------------------------------|-----------------|-----------------|
| Opening balance                              | 6,087           | (6,641)         |
| Reversal of prior year accrual               | (6,087)         | 6,641           |
| Accrual for accumulated absences at year end | 6,612           | (7,041)         |
| <b>Closing balance at 31 March</b>           | <b>6,612</b>    | <b>(7,041)</b>  |

### 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 Chief Constable as finance for the costs of acquisition, construction and enhancement.

|                                      | At 31 March 2024<br>£000 | At 31 March 2025<br>£000 |
|--------------------------------------|--------------------------|--------------------------|
| Opening Balance                      | (35,126)                 | (34,711)                 |
| Direct Revenue Financing             | 12,990                   | 14,057                   |
| Receipts on disposal of fixed assets | 825                      | 1,134                    |
| Carrying value of disposed assets    | (971)                    | (1,054)                  |
| <b>Less:</b>                         |                          |                          |
| Annual depreciation and impairment   | (12,430)                 | (16,361)                 |
| <b>Closing balance</b>               | <b>(34,712)</b>          | <b>(36,937)</b>          |

## 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.

|                                                                                                                                          | At 31 March<br>2024<br>£000 | At 31 March<br>2025<br>£000 |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Opening balance                                                                                                                          | (3,360,623)                 | (3,467,347)                 |
| Remeasurement of the net defined benefit liability/(asset)                                                                               | (18,580)                    | 418,412                     |
| Reversal of items relating to retirement benefits debited or credited to the surplus or deficit on the provision of services in the CIES | (231,946)                   | (246,396)                   |
| Employer's pension contributions and direct payments to pensions payable in the year                                                     | 143,802                     | 155,736                     |
| <b>Closing balance</b>                                                                                                                   | <b>(3,467,347)</b>          | <b>(3,139,595)</b>          |

## 22. NATURE AND EXTENT OF RISKS ARISING FROM FINANCIAL INSTRUMENTS

The Chief Constable's activities expose it to the following financial risks:

Credit risk – the possibility that other parties might fail to pay amounts due to the Chief Constable

### Credit risk

Credit risk arises from credit exposures to the Chief Constable's customers.

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

|                  | Amount at 31 March<br>2025<br>£000 | Historical<br>experience of<br>default<br>% | Adjustment for market<br>conditions at March<br>2025<br>% | Estimated maximum<br>exposure to default<br>and write-off<br>£000 |
|------------------|------------------------------------|---------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------|
| <b>Customers</b> | 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 2025 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<br>£000 | 31-Mar-2025<br>£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                 |
| <b>Total</b>           | <b>6,280</b>        | <b>1,374</b>        |

## 23. PENSIONS

### Transactions relating to retirement benefits

The Chief Constable pays employer contributions at a rate of 24.2% of pensionable salary into the police pension fund and 16.6% into the LGPS fund. To reflect the financial consequences of utilising the services of police officers and staff during the year, an amount for pensions is reflected in the chief constables Comprehensive Income and Expenditure Statement (CIES). The cost is determined independently of the funding of the scheme. It measures the full liability estimated to be generated in year (at today's prices) as valued by actuaries.

|                                                                                                                                                 | Police Pension Scheme |                  | LGPS            |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------|-----------------|------------------|
|                                                                                                                                                 | 2023/24<br>£000       | 2024/25<br>£000  | 2023/24<br>£000 | 2024/25<br>£000  |
| <b>Comprehensive Income and Expenditure Statement</b>                                                                                           |                       |                  |                 |                  |
| Cost of Services                                                                                                                                |                       |                  |                 |                  |
| • current service costs                                                                                                                         | 62,110                | 63,910           | 18,005          | 21,283           |
| • past service costs                                                                                                                            | 0                     | 0                | 0               | 0                |
| • curtailment and settlements                                                                                                                   | 0                     | 0                | 0               | 0                |
| • Administration expenses                                                                                                                       | 0                     | 0                | 623             | 728              |
| <b>Financing and Investment Income and Expenditure</b>                                                                                          |                       |                  |                 |                  |
| • Net interest on defined liability                                                                                                             | 153,780               | 163,050          | (2,572)         | (2,543)          |
| <b>Total Post Employment Benefit Charged to the Surplus or deficit on the Provision of Services</b>                                             | <b>215,890</b>        | <b>226,960</b>   | <b>16,056</b>   | <b>19,468</b>    |
| <b>Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</b>                                              |                       |                  |                 |                  |
| • actuarial gains and losses and return on plan assets                                                                                          | 33,730                | (425,000)        | (33,532)        | (127,140)        |
| <b>Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</b>                                              | <b>249,620</b>        | <b>(198,040)</b> | <b>(17,476)</b> | <b>(107,672)</b> |
| <b>Movement in Reserves Statement</b>                                                                                                           |                       |                  |                 |                  |
| • 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          | 16,056          | 19,436           |
| <b>Actual amount charged against council tax for pensions in the year:</b>                                                                      |                       |                  |                 |                  |
| • employers' contribution payable to scheme and retirement benefits payable to pensioners                                                       | 63,775                | 77,081           | 22,832          | 26,326           |



### 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<br>£000                             | 2024/25<br>£000  | 2023/24<br>£000          | 2024/25<br>£000 |
| Opening balance at 1 April                         | 3,336,230                                   | 3,464,880        | 695,279                  | 706,045         |
| Current service cost                               | 36,110                                      | 35,850           | 19,026                   | 21,995          |
| Interest cost                                      | 153,780                                     | 163,050          | 32,747                   | 34,977          |
| Contributions by scheme participants               | 26,000                                      | 28,060           | 9,978                    | 10,000          |
| Actuarial gains (-) and losses                     | 33,730                                      | (425,000)        | (33,532)                 | (127,140)       |
| Losses on curtailments                             | 0                                           | 0                | 0                        | 20              |
| Liabilities extinguished on settlements            | 0                                           | 0                | 0                        | 0               |
| Benefits paid (net of transfers in)                | (120,970)                                   | (129,410)        | (17,196)                 | (25,331)        |
| Past service costs                                 | 0                                           | 0                | 0                        | 0               |
| Unfunded pension payments                          | 0                                           | 0                | (257)                    | (258)           |
| Historical adjustment between assets & liabilities | 0                                           | 0                | 0                        | 0               |
| <b>Closing balance at 31 March</b>                 | <b>3,464,880</b>                            | <b>3,137,430</b> | <b>706,045</b>           | <b>620,308</b>  |

#### Reconciliation of fair value of the scheme assets:

|                                                     | LGPS            |                 |
|-----------------------------------------------------|-----------------|-----------------|
|                                                     | 2023/24<br>£000 | 2024/25<br>£000 |
| Opening balance on 1 April                          | 670,886         | 758,842         |
| Interest on assets                                  | 35,319          | 40,442          |
| Actuarial gains and losses (-)                      | 36,882          | (14,025)        |
| Employer contributions, Including unfunded benefits | 22,832          | 26,326          |
| Contributions by scheme participants                | 9,978           | 10,000          |
| Benefits paid                                       | (17,453)        | (25,589)        |
| Administration expenses                             | (623)           | (728)           |
| Historical adjustment between assets & liabilities  | 1,021           | 732             |
| <b>Closing balance on 31 March</b>                  | <b>758,842</b>  | <b>796,000</b>  |
| Impact of Asset Ceiling                             | 55,264          | 175,857         |
| <b>Net liability on LGPS</b>                        | <b>2,467</b>    | <b>2,165</b>    |

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 Buckinghamshire Fund liabilities have been assessed by Barnett Waddington, an independent firm of actuaries, estimates for the Buckinghamshire 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    | 21.2    |
| 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    | 26.0    |
| 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<br>£ million | Decrease in assumption<br>£ million | Increase in assumption<br>£ million | Decrease in assumption<br>£ 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<br>% | At 31 March 2025<br>% |
|------------------------------|-----------------------|-----------------------|
| Equities - Overseas          | 51                    | 45                    |
| Gilts                        | 9                     | 0                     |
| Bonds                        | 12                    | 21                    |
| Property                     | 6                     | 6                     |
| Cash                         | 1                     | 0                     |
| Infrastructure               | 8                     | 9                     |
| Private Equity               | 0                     | 5                     |
| Multi Asset/Diversified Fund | 10                    | 10                    |
| Private debt                 | 3                     | 4                     |
| <b>TOTAL</b>                 | <b>100</b>            | <b>100</b>            |

## 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 Accounts

|                                                                                                | 2023/24<br>£000 | 2024/25<br>£000 |
|------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Contributions Receivable</b>                                                                |                 |                 |
| From employer                                                                                  |                 |                 |
| - normal                                                                                       | (59,189)        | (72,576)        |
| - early retirements                                                                            | (756)           | (896)           |
| From members                                                                                   | (26,021)        | (28,599)        |
|                                                                                                |                 |                 |
| <b>Transfers in</b>                                                                            |                 |                 |
| - individual transfers in from other schemes                                                   | (512)           | (97)            |
|                                                                                                |                 |                 |
| <b>Benefits Payable</b>                                                                        |                 |                 |
| - pensions                                                                                     | 103,868         | 111,229         |
| - commutations and lump sum retirement benefits                                                | 13,833          | 13,727          |
| - lump sum death benefits                                                                      | 0               | 133             |
|                                                                                                |                 |                 |
| <b>Payments to and on account of leavers</b>                                                   |                 |                 |
| - refund of contributions                                                                      | 46              | 371             |
| - individual transfers out to other schemes                                                    | 14              | 29              |
|                                                                                                |                 |                 |
| <b>Sub-total for the year before transfer from the Group of an amount equal to the deficit</b> | <b>31,283</b>   | <b>23,321</b>   |
|                                                                                                |                 |                 |
| <b>Additional funding payable by the Group to fund the deficit for the year<sup>1</sup></b>    | <b>(31,283)</b> | <b>(23,321)</b> |
|                                                                                                |                 |                 |
| <b>Net amount</b>                                                                              | <b>0</b>        | <b>0</b>        |

The 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 Account

### Pension Fund Net Asset Statement

|                                           | 2023/24<br>£000 | 2024/25<br>£000 |
|-------------------------------------------|-----------------|-----------------|
| Unpaid pension benefits                   | 0               | 0               |
| Amount owing from the general fund        | 0               | 0               |
| <b>Net Current Assets and Liabilities</b> | <b>0</b>        | <b>0</b>        |



## Annual Governance Statement 2024/25



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.

(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](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 6<sup>th</sup> 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 debrief 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 2023/24 the PSD received and processed 3660 complaints and 169 conduct matters and held 32 misconduct meetings and 26 misconduct hearings (including accelerated hearings) under the statutory scheme. In addition, the OPCC itself handled 4 complaints made against the Chief Constable and received 254 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**

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**

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 31<sup>st</sup> 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**

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 31<sup>st</sup> 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





# 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<br>£000 | 2024/25<br>£000 | Increase<br>% |
|--------------------|-----------------|-----------------|---------------|
| Home Office Grants | 278,051         | 292,607         | 5.2%          |
| Council Tax        | 248,620         | 262,829         | 5.4%          |
| <b>TOTAL</b>       | <b>526,671</b>  | <b>555,436</b>  | <b>5.2%</b>   |

## 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<br>Budget<br>£000 | 2024/25<br>Actual<br>£000 | Budget<br>Variance<br>% |
|----------------------------------|---------------------------|---------------------------|-------------------------|
| 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%)                    |
| <b>Contributions to Reserves</b> |                           | <b>347</b>                |                         |
| Controlled by PCC                | 6,224                     | 6,153                     | 0                       |
| Accounting Adjustments           | 12,781                    | 12,781                    | 0                       |
| <b>TOTAL</b>                     | <b>25,375</b>             | <b>25,375</b>             | <b>0</b>                |

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<br>£000 | 2024/25<br>£000 | Increase<br>(Decrease)<br>% |
|-----------------|-----------------|-----------------|-----------------------------|
| Victims' grants | 4,562           | 4,702           | 2.9%                        |
| Other grants    | 2,519           | 2,089           | (20.6%)                     |
| <b>TOTAL</b>    | <b>7,081</b>    | <b>6,791</b>    | <b>(4.3%)</b>               |

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<br>£000 | Annual Outturn<br>£000 | Annual Variance<br>£000 |
|---------------------------------------------------|-----------------------|------------------------|-------------------------|
| <b><u>Pay &amp; Employment Costs</u></b>          |                       |                        |                         |
| 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                     |
| <b>Subtotal</b>                                   | <b>538,694</b>        | <b>544,164</b>         | <b>5,470</b>            |
| <b><u>Overheads</u></b>                           |                       |                        |                         |
| 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)                 |
| <b>Subtotal</b>                                   | <b>5,079</b>          | <b>(1,454)</b>         | <b>(6,533)</b>          |
| <b><u>Regional Collaborative Services</u></b>     | <b>0</b>              | <b>0</b>               | <b>0</b>                |
| 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                   |
| <b>Grand Total - Cost of Operational Policing</b> | <b>543,773</b>        | <b>542,710</b>         | <b>(1,063)</b>          |

## 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<br>£000 | Annual Outturn<br>£000 | Annual Variance<br>£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)                 |
| <b>Cost of Services</b>                   | <b>556,518</b>        | <b>556,543</b>         | <b>24</b>               |
| <b>Funded By</b>                          |                       |                        |                         |
| General Grant Income                      | (293,621)             | (292,607)              | 1,014                   |
| Council Tax                               | (262,898)             | (263,936)              | (1,038)                 |
| <b>Total</b>                              | <b>(556,518)</b>      | <b>(556,543)</b>       | <b>(24)</b>             |
| Net Revenue Position                      | <b>0</b>              | <b>0</b>               | <b>0</b>                |

## 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<br>(Jan 2024)<br>£000 | Slippage<br>2024/25<br>£000 | Rephasing<br>2024/25<br>£000 | Budget Changes<br>2024/25<br>£000 | Revised<br>Budget 2024/25<br>£000 |
|---------------------------------|-------------------------------------|-----------------------------|------------------------------|-----------------------------------|-----------------------------------|
| Property                        | 51,316                              | 3,450                       | (22,545)                     | 2,325                             | 34,546                            |
| Technology & Business<br>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                             |
| <b>Total</b>                    | <b>64,448</b>                       | <b>6,975</b>                | <b>(27,228)</b>              | <b>13,724</b>                     | <b>57,919</b>                     |

|                                 | Annual<br>Budget<br>£000 | Actual<br>Spend<br>£000 | Annual<br>Variance<br>£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                        |
| <b>Total</b>                    | <b>57,919</b>            | <b>51,909</b>           | <b>(6,008)</b>             |

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<br>£000 | At 31 March 2025<br>£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)                 |
| <b>Total Capital</b>                       | <b>(3,081,914)</b>       | <b>(2,752,146)</b>       |

Reserves are as follows:

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

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<br>£m | At 31 March 2025<br>£m |
|---------------------------------|------------------------|------------------------|
| Cash and other cash equivalents | 29.5                   | 22.5                   |
| Short term investments          | 119.9                  | 112.7                  |
| <b>Total Capital</b>            | <b>149.4</b>           | <b>135.2</b>           |

The PCC finances part of the capital programme through borrowing. At 31<sup>st</sup> 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.

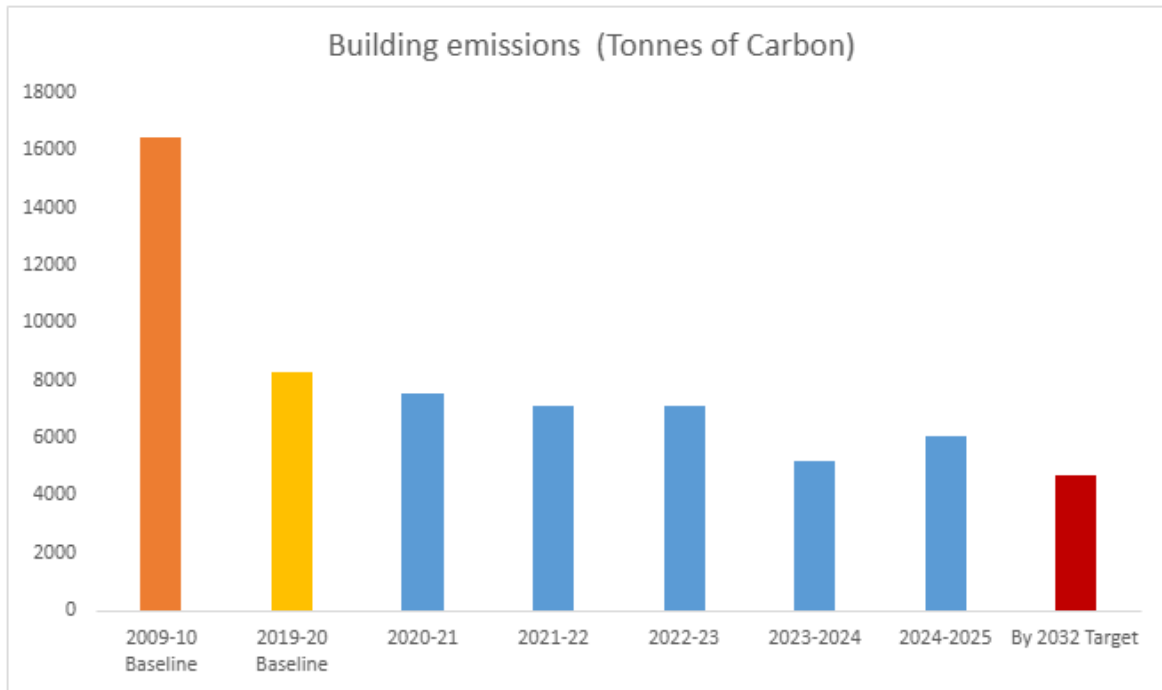
By 2032 TVP aim to reduce carbon emissions from buildings by a further 36% totalling an 85% reduction (from 2009/10 baseline).

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

|                    | 2009-10<br>Baseline | 2019-20<br>Baseline | 2020-21    | 2021-22    | 2022-23    | 2023-24    | 2024-25    |
|--------------------|---------------------|---------------------|------------|------------|------------|------------|------------|
| Mains gas<br>(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).

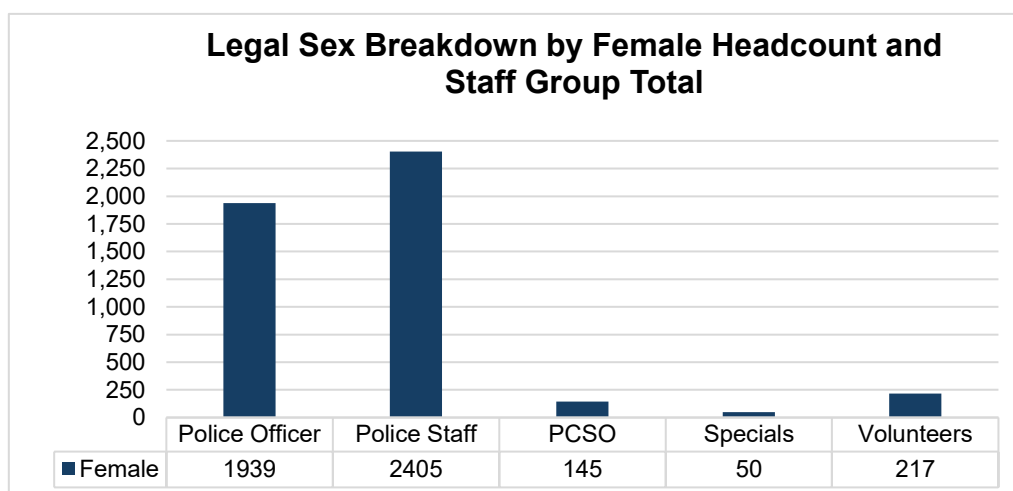
At the same time, the Force has continued to drive forward initiatives to attract and recruit to police staff, Special Constabulary and volunteer roles. Wider economic and labour market conditions, including shortfalls in skills, has resulted in recruitment challenges in some hard to fill roles including 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.

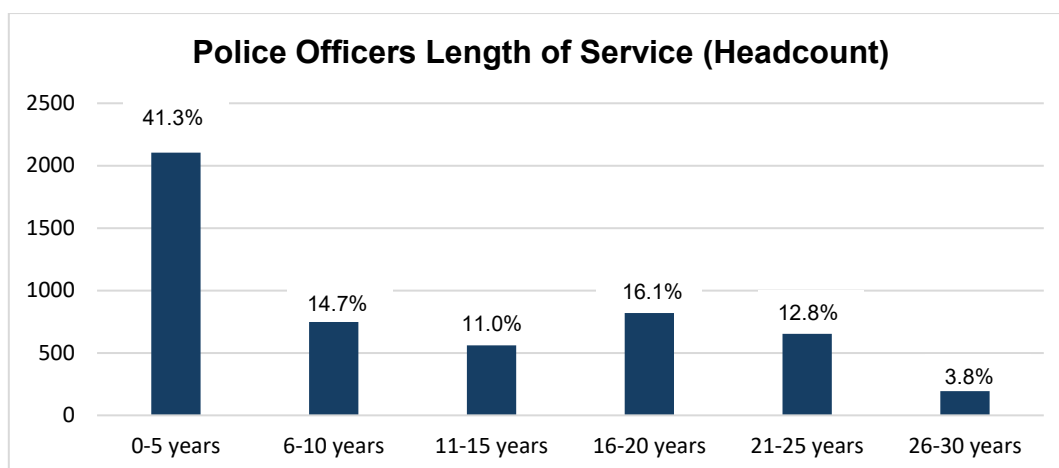
| Category               | Workforce    | Full Time Equivalent |
|------------------------|--------------|----------------------|
| Police Officers        | 5,095        | 5,030                |
| Police Staff           | 3,868        | 3,664                |
| PCSO                   | 269          |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

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              |
| <b>TOTAL</b>              | <b>5,095</b>   | <b>3,868</b> | <b>269</b> | <b>194</b> | <b>449</b> | <b>9,875</b>     |

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  |
| <b>TOTAL</b>              | <b>9,828</b>     |    | <b>9,875</b>     |    |

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<br>2025/26<br>£000 | Estimated Budget<br>2026/27<br>£000 | Estimated Budget<br>2027/28<br>£000 | Estimated Budget<br>2028/29<br>£000 |
|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b><u>Expenditure</u></b>         |                                     |                                     |                                     |                                     |
| 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                               |
| <b>Revised Budget Requirement</b> | <b>594,943</b>                      | <b>612,809</b>                      | <b>631,152</b>                      | <b>649,985</b>                      |
| <b><u>Funded By</u></b>           |                                     |                                     |                                     |                                     |
| 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)                             |
| <b>Revised Funding</b>            | <b>(594,943)</b>                    | <b>(612,809)</b>                    | <b>(631,152)</b>                    | <b>(649,985)</b>                    |
| 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 24<sup>th</sup> 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<br>2024/25<br>£000 | 2025/26<br>£000 | 2026/27<br>£000 | 2027/28<br>£000 | 2028/29<br>£000 | Total 2024/25<br>to 2028/29<br>£000 |
|---------------------------------------------|----------------------------|-----------------|-----------------|-----------------|-----------------|-------------------------------------|
| <b>Property</b>                             | 34,546                     | 39,299          | 26,458          | 31,094          | 40,105          | 171,501                             |
| <b>Technology &amp; Business Change</b>     | 5,783                      | 5,805           | 3,858           | 20,054          | 4,067           | 39,566                              |
| <b>Grants</b>                               | 11,363                     | 0               | 0               | 0               | 0               | 11,363                              |
| <b>Equipment</b>                            | 712                        | 1,629           | 1,051           | 373             | 306             | 4,072                               |
| <b>Vehicles</b>                             | 5,515                      | 5,913           | 7,095           | 8,088           | 9,059           | 35,670                              |
| <b>Capital Project Total to be Financed</b> | <b>57,919</b>              | <b>52,646</b>   | <b>38,462</b>   | <b>59,609</b>   | <b>53,537</b>   | <b>262,173</b>                      |

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 1<sup>st</sup> April 2024 to £109.125 million on 31<sup>st</sup> 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 £118.798 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 31<sup>st</sup> March 2025

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



# INDEPENDENT AUDITOR'S REPORT

## 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 31<sup>st</sup> March 2024 and 2025

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

|                                                                        | General Fund<br>£000 | Earmarked Reserves<br>£000 | Capital Receipts Reserve<br>£000 | Capital grant unapplied<br>£000 | Total Usable Reserves<br>£000 | Unusable Reserves<br>£000 | Total Reserves<br>£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)            |
| <b>Movement in reserves during 2023/24</b>                             |                      |                            |                                  |                                 |                               |                           |                        |
| 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)            |
| <b>Movement in reserves during 2024/25</b>                             |                      |                            |                                  |                                 |                               |                           |                        |
| Opening Balance Adjustment (IFRS 16)                                   | 0                    | 0                          | 0                                | 0                               | 0                             | 3,800                     | 3,800                  |
| Total Comprehensive Expenditure and Income                             | (118,798)            | 0                          | 0                                | 0                               | (118,798)                     | 444,787                   | 325,988                |
| Adjustments between accounting basis & funding basis under regulations | 107,306              | 0                          | (50)                             | 0                               | 107,256                       | (107,306)                 | (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                               | (11,542)                      | 341,281                   | 329,739                |
| <b>Balance at 31st March 2025 carried forward</b>                      | <b>15,787</b>        | <b>89,671</b>              | <b>3,669</b>                     | <b>0</b>                        | <b>109,127</b>                | <b>(2,861,258)</b>        | <b>(2,752,131)</b>     |



## 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<br>£000 | Adjustments between Accounting basis & Funding basis<br>£000 | Net expenditure in the CIES<br>£000 | Net expenditure charged to general fund<br>£000 | Adjustments between Accounting basis & Funding basis<br>£000 | Net expenditure in the CIES<br>£000 |
| <b>PCC</b>                                                                              | 11,988                                          | 6,626                                                        | 18,615                              | 10,670                                          | 14,705                                                       | 25,375                              |
| <b>TVP operational budgets under the direction &amp; control of the Chief Constable</b> |                                                 |                                                              |                                     |                                                 |                                                              |                                     |
| 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)                           | (208,025)                                       | 0                                                            | (208,025)                           |
| <b>Cost of Services</b>                                                                 | <b>402,895</b>                                  | <b>118,780</b>                                               | <b>521,676</b>                      | <b>439,170</b>                                  | <b>119,828</b>                                               | <b>558,998</b>                      |
| Other income & expenditure                                                              | (414,478)                                       | (6,013)                                                      | (420,491)                           | (427,678)                                       | (12,522)                                                     | (440,200)                           |
| <b>(Surplus) or Deficit on provision of services</b>                                    | <b>(11,583)</b>                                 | <b>112,767</b>                                               | <b>101,169</b>                      | <b>11,492</b>                                   | <b>107,306</b>                                               | <b>118,798</b>                      |
| 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                                   |
| <b>Closing General Fund Balance</b>                                                     | <b>15,524</b>                                   |                                                              |                                     | <b>15,784</b>                                   |                                                              |                                     |

## 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 |
| <b>PCC</b>                                                                              |       | 25,986            | (7,372)          | 18,615          | 32,166            | (6,791)          | 25,375          |
| <b>TVP operational budgets under the direction &amp; control of the Chief Constable</b> |       |                   |                  |                 |                   |                  |                 |
| 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                 | (208,025)        | (208,025)       |
| <b>Group Cost of Services</b>                                                           |       | <b>740,707</b>    | <b>(219,032)</b> | <b>521,675</b>  | <b>773,814</b>    | <b>(214,816)</b> | <b>558,998</b>  |
| <b>Other operating Expenditure:</b>                                                     |       |                   |                  |                 |                   |                  |                 |
| Gain/loss on disposal of fixed assets                                                   | 9a    | 0                 | 0                | 192             | 0                 | 0                | (483)           |
| <b>Financing &amp; investment income &amp; expenditure:</b>                             |       |                   |                  |                 |                   |                  |                 |
| 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                 | (1,285)          | (1,285)         |
| Taxation & non-specific grant income                                                    | 9c    | 0                 | (564,139)        | (564,139)       | 0                 | (590,648)        | (590,648)       |
| <b>(Surplus) /deficit on provision of service</b>                                       |       |                   |                  | <b>101,184</b>  |                   |                  | <b>118,798</b>  |
| (Surplus)/deficit on revaluation of fixed assets                                        | 14    |                   |                  | 8,064           |                   |                  | (969)           |
| Remeasurement of net defined liability                                                  |       |                   |                  | 6,212           |                   |                  | 445,756         |
| <b>Total other comprehensive Income and Expenditure</b>                                 |       |                   |                  | <b>14,276</b>   |                   |                  | <b>444,787</b>  |
| <b>Total comprehensive Income &amp; Expenditure</b>                                     |       |                   |                  | <b>115,460</b>  |                   |                  | <b>563,585</b>  |

## The Balance Sheet for the Group

This shows the value at 31<sup>st</sup> 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<br>£000 |                                                      | Note | 31/03/2025<br>£000 |
|--------------------|------------------------------------------------------|------|--------------------|
|                    | <b>Long Term Assets</b>                              |      |                    |
| 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              |
| <b>326,299</b>     | <b>Total Long Term Assets</b>                        |      | <b>350,698</b>     |
|                    | <b>Current Assets</b>                                |      |                    |
| 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                |
| <b>257,050</b>     | <b>Total Current Assets</b>                          |      | <b>228,595</b>     |
|                    | <b>Current Liabilities</b>                           |      |                    |
| (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)            |
| <b>(141,250)</b>   | <b>Total Current Liabilities</b>                     |      | <b>(126,082)</b>   |
|                    | <b>Long Term Liabilities</b>                         |      |                    |
| (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)              |
| <b>(3,524,013)</b> | <b>Total Long Term Liabilities</b>                   |      | <b>(3,205,357)</b> |
| <b>(3,081,914)</b> | <b>Net Assets / (Liabilities)</b>                    |      | <b>(2,752,146)</b> |
| 120,667            | Usable reserves                                      | 25   | 109,125            |
| (3,202,580)        | Unusable reserves                                    | 26   | (2,861,271)        |
| <b>(3,081,914)</b> | <b>Total Reserves</b>                                |      | <b>(2,752,146)</b> |

## 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<br>£000 | At 31 March 2025<br>£000 |
|------------------------------------------------------------------------------------------|-----------|--------------------------|--------------------------|
| Net (surplus)/deficit on the provision of services                                       |           | 101,184                  | 118,798                  |
| 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                    | 5,040                    |
| <b>Net cash flows from Operating Activities</b>                                          | <b>33</b> | <b>(47,881)</b>          | <b>(16,623)</b>          |
| Investing Activities                                                                     | 33        | 30,368                   | 22,593                   |
| Financing Activities                                                                     | 33        | 1,638                    | 1,127                    |
| <b>Net increase (-) or decrease in cash and cash equivalents</b>                         |           | <b>(15,875)</b>          | <b>7,097</b>             |
| 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 22<sup>nd</sup> 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 31<sup>st</sup> 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<br>£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 reversal 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 1<sup>st</sup> 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 estimation 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Valuation of Operational Property (Land &amp; Building)</b> | 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. |
| <b>Pensions Liability</b>                                      | 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<br>£000      | CC<br>£000     | Group<br>£000 |
|--------------------------------------------------------------|------------------|----------------|---------------|
| Opening balance as at 1 <sup>st</sup> 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             |
| <b>PCC Intra group adjustment</b>                            | <b>(577,512)</b> | <b>577,512</b> | <b>0</b>      |

| Intra group balances for 2024/25                             | PCC<br>£000      | CC<br>£000     | Group<br>£000 |
|--------------------------------------------------------------|------------------|----------------|---------------|
| Opening balance as at 1 <sup>st</sup> April 2024             | 0                | 0              | 0             |
| Balance sheet intra group adjustment                         | (29,990)         | 29,990         | 0             |
| PCC resources consumed at the request of the Chief Constable | (589,008)        | 589,008        | 0             |
| <b>PCC Intra group adjustment</b>                            | <b>(618,998)</b> | <b>618,998</b> | <b>0</b>      |

## 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<br>£000 | Net change for the pensions Adjustment<br>£000 | Other differences<br>£000 | Total Adjustments<br>£000 | Adjustments for capital purposes<br>£000 | Net change for the pensions Adjustment<br>£000 | Other differences<br>£000 | Total Adjustments<br>£000 |
| <b>PCC</b>                                                                                                                         | 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                                                                                                                |                                          |                                                |                           |                           |                                          |                                                |                           |                           |
| <b>Net cost of services</b>                                                                                                        | <b>5,991</b>                             | <b>112,262</b>                                 | <b>527</b>                | <b>118,780</b>            | <b>2,373</b>                             | <b>117,029</b>                                 | <b>426</b>                | <b>119,828</b>            |
| Other income & expenditure from the expenditure & funding analysis                                                                 | (6,552)                                  |                                                | 539                       | (6,013)                   | (13,609)                                 |                                                | 1,087                     | (12,522)                  |
| <b>Difference between General Fund &amp; surplus or deficit and CIES statement surplus or deficit on the provision of services</b> | <b>(561)</b>                             | <b>112,262</b>                                 | <b>1,066</b>              | <b>112,767</b>            | <b>(11,236)</b>                          | <b>117,029</b>                                 | <b>1,513</b>              | <b>107,306</b>            |

## 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<br>£000 | Capital Receipts Reserve<br>£000 | Unusable Reserves<br>£000 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|---------------------------|
| <b>Amounts by which income and expenditure included in the CIES are difference from revenue for the year calculated in accordance with statutory requirements:</b> |                              |                                  |                           |
| 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)                  |
| <b>Total Adjustments to the Revenue Resources</b>                                                                                                                  | <b>137,068</b>               |                                  | <b>(137,068)</b>          |
| <b>Adjustments between revenue and Capital Resources</b>                                                                                                           |                              |                                  |                           |
| Transfer of non-current asset sale proceeds from revenue to capital receipts reserve                                                                               | (3,460)                      | 3,640                            |                           |
| 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                    |
| <b>Total Adjustments between revenue and Capital Resources</b>                                                                                                     | <b>(33,562)</b>              | <b>3,640</b>                     | <b>30,102</b>             |
| <b>Adjustments to capital resources</b>                                                                                                                            |                              |                                  |                           |
| Use of capital receipts reserve to finance capital expenditure                                                                                                     |                              | (3,510)                          | 3,510                     |
| Application of capital grants to finance capital expenditure                                                                                                       |                              |                                  |                           |
| <b>Total Adjustments to capital resources</b>                                                                                                                      |                              | <b>(3,510)</b>                   | <b>3,510</b>              |
| <b>Total Adjustments</b>                                                                                                                                           | <b>103,506</b>               | <b>(50)</b>                      | <b>(103,456)</b>          |

2023/24

| Adjustments to the Revenue Resources                                                                                                                               | General Fund Balance<br>£000 | Capital Receipts Reserve<br>£000 | Unusable Reserves<br>£000 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|---------------------------|
| <b>Amounts by which income and expenditure included in the CIES are difference from revenue for the year calculated in accordance with statutory requirements:</b> |                              |                                  |                           |
| 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)                  |
| <b>Total Adjustments to the Revenue Resources</b>                                                                                                                  | <b>136,503</b>               | <b>0</b>                         | <b>(136,503)</b>          |
| <b>Adjustments between revenue and Capital Resources</b>                                                                                                           |                              |                                  |                           |
| 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)                     |                                  | 17,869                    |
| <b>Total Adjustments between revenue and Capital Resources</b>                                                                                                     | <b>(23,736)</b>              | <b>2,977</b>                     | <b>20,759</b>             |
| <b>Adjustments to capital resources</b>                                                                                                                            |                              |                                  |                           |
| Use of capital receipts reserve to finance capital expenditure                                                                                                     |                              | (2,995)                          | 2,995                     |
| Application of capital grants to finance capital expenditure                                                                                                       |                              |                                  | 6,317                     |
| <b>Total Adjustments to capital resources</b>                                                                                                                      |                              | <b>(2,995)</b>                   | <b>9,312</b>              |
| <b>Total Adjustments</b>                                                                                                                                           | <b>112,767</b>               | <b>(18)</b>                      | <b>(106,432)</b>          |

## 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<br>1/4/2024<br>£000 | Appropriation to (-)<br>/from CIES<br>£000 | Balance at<br>31/3/2025<br>£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                         | (1,339)                                    | 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                                                                     |
| <b>Total</b>                                         | <b>101,421</b>                 | <b>(11,752)</b>                            | <b>89,669</b>                   |                                                                                                                               |

## 9. ANALYSIS OF ITEMS IN COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

### a) Other Operating Expenditure

|                                          | 2023/24<br>£000 | 2024/25<br>£000 |
|------------------------------------------|-----------------|-----------------|
| Gain (-)/loss on disposal of fixed asset | 192             | (482)           |
| <b>Total operating expenditure</b>       | <b>192</b>      | <b>(482)</b>    |



**b) Financing and Investment income and expenditure**

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

**c) Taxation and non-specific grant income**

|                                  | 2023/24<br>£000  | 2024/25<br>£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)         |
| <b>Total</b>                     | <b>(564,139)</b> | <b>(590,648)</b> |

**d) Specific grant income**

|                                                              | 2023/24<br>£000  | 2024/25<br>£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)            |
| <b>Total</b>                                                 | <b>(124,653)</b> | <b>(114,564)</b> |

## 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.

| Police Force                                              | Year      | Note | Salary, Fees & Allowance<br>£ | Bonuses<br>£ | Total Remuneration<br>excluding Pensions<br>£ | Pension<br>Contribution<br>£ | TOTAL<br>£ |
|-----------------------------------------------------------|-----------|------|-------------------------------|--------------|-----------------------------------------------|------------------------------|------------|
| Jason Hogg<br>(Chief Constable)                           | 2023/2024 |      | 197,014                       | 0            | 197,014                                       | 58,865                       | 255,879    |
|                                                           | 2024/2025 |      | 216,437                       | 0            | 216,437                                       | 80,912                       | 297,348    |
| Ben Snuggs<br>(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<br>(Assistant Chief Constable)               | 2023/2024 | 2    | 1,522                         | 0            | 1,522                                         | 209                          | 1,731      |
|                                                           | 2024/2025 |      | 0                             | 0            | 0                                             | 0                            | 0          |
| Tim Metcalfe<br>(Assistant Chief Constable)               | 2023/2024 |      | 136,728                       | 0            | 136,728                                       | 38,201                       | 174,928    |
|                                                           | 2024/2025 |      | 146,691                       | 0            | 146,691                                       | 47,016                       | 193,707    |
| Dennis Murray<br>(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<br>(Assistant Chief Constable)          | 2023/2024 |      | 125,727                       | 0            | 125,727                                       | 34,632                       | 160,360    |
|                                                           | 2024/2025 |      | 147,218                       | 0            | 147,819                                       | 46,617                       | 193,707    |
| Christian Bunt<br>(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<br>(Director of Finance)                     | 2023/2024 |      | 133,579                       | 0            | 133,579                                       | 21,727                       | 155,306    |
|                                                           | 2024/2025 |      | 139,772                       | 0            | 139,772                                       | 23,931                       | 163,703    |
| Olly Wright<br>(Temporary Assistant Chief Constable)      | 2023/2024 | 3    | 0                             | 0            | 0                                             | 0                            | 0          |
|                                                           | 2024/2025 |      | 117,789                       | 3,204        | 120,993                                       | 42,327                       | 160,117    |
| Christine Kirby<br>(Director of People)                   | 2023/2024 | 4    | 127,280                       | 0            | 127,280                                       | 20,909                       | 148,189    |
|                                                           | 2024/2025 |      | 68,742                        | 0            | 68,742                                        | 11,632                       | 80,374     |
| Nicole Cornelius<br>(Director of People)                  | 2023/2024 | 5    | 0                             | 0            | 0                                             | 0                            | 0          |
|                                                           | 2024/2025 |      | 46,121                        | 0            | 46,121                                        | 7,624                        | 53,745     |
| Mike Lattanzio<br>(Chief Digital and Information Officer) | 2023/2024 |      | 151,754                       | 0            | 151,754                                       | 0                            | 151,754    |
|                                                           | 2024/2025 |      | 182,351                       | 0            | 182,351                                       | 0                            | 182,351    |

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<br>£ | Bonuses<br>£ | Total Remuneration excluding Pensions<br>£ | Pension Contribution<br>£ | Total<br>£     |
|----------------------------------------------------|-----------|------|-------------------------------|--------------|--------------------------------------------|---------------------------|----------------|
| <b>Gillian Ormston<br/>(Chief Executive)</b>       | 2023/2024 |      | 101,151                       | 0            | 101,151                                    | 16,791                    | <b>117,942</b> |
|                                                    | 2024/2025 |      | 127,483                       | 0            | 127,483                                    | 22,310                    | <b>149,793</b> |
| <b>Martin Thornley<br/>(Chief Finance Officer)</b> | 2023/2024 |      | 91,685                        | 0            | 91,685                                     | 20,238                    | <b>111,923</b> |
|                                                    | 2024/2025 |      | 118,965                       | 0            | 118,965                                    | 21,407                    | <b>140,372</b> |

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

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<br>£ | 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        |
| <b>TOTAL</b>            | <b>2,660</b> | <b>3,251</b> |

## 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<br>£000 | 2024/25<br>£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               |
| <b>Total</b>                                                                                            | <b>232</b>      | <b>183</b>      |

## 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<br>£000 | 2024/25<br>£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           |
| <b>Total gross cost</b>        | <b>19,771</b>   | <b>23,212</b>   |

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<br>£000 | 2024/25<br>£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          |
| <b>Total gross cost</b> | <b>36,661</b>   | <b>40,278</b>   |

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

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

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<br>£000 | 2024/25<br>£000 |
|-------------------------|-----------------|-----------------|
| TVP                     | 69,680          | 66,512          |
| Hampshire Police        | 55,403          | 56,192          |
| <b>TOTAL GROSS COST</b> | <b>125,083</b>  | <b>122,704</b>  |

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<br>£000 |
|------------------------|-----------------------------------|-----------------------------------|-------------------------------|--------------------------------------------------|
| £0 - £40,000*          | 3                                 | 0                                 | 3                             | 71                                               |
| <b>Total</b>           |                                   |                                   |                               |                                                  |

#### 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<br>£000 |
|------------------------|-----------------------------------|-----------------------------------|-------------------------------|--------------------------------------------------|
| £0 - £40,000*          | 4                                 | 0                                 | 4                             | 81                                               |
| <b>Total</b>           | <b>4</b>                          | <b>0</b>                          | <b>4</b>                      | <b>81</b>                                        |

\*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 | Right of Use Assets | Vehicles Plant and Equipment £000 | Surplus Assets £000 | Assets under construction £000 | Total £000 |
|--------------------------------------------|-------------------------------|--------------------|-------------------|---------------------|-----------------------------------|---------------------|--------------------------------|------------|
| At 1st April 2024                          | 197,578                       | 7,275              | 1,417             |                     | 74,474                            | 10,685              | 69,244                         | 360,654    |
| IFRS 16 Adjustment                         | (15,069)                      | 0                  | 0                 | 15,248              | 0                                 | 0                   | (7,950)                        | 179        |
| Additions                                  | 931                           | 0                  | 0                 |                     | 11,465                            | 0                   | 30,911                         | 43,307     |
| Revaluation increases /(decreases) to RR   | 12,871                        | (75)               | 0                 | 311                 | 0                                 | 748                 | 0                              | 13,885     |
| Revaluation increases /(decreases) to SDPS | (6,608)                       | 0                  | 0                 |                     | 0                                 | (57)                | 0                              | (6,665)    |
| Disposals                                  | 0                             | (1,719)            | (262)             |                     | (7,775)                           | 0                   | 0                              | (9,756)    |
| Reclassifications                          | 7,950                         | 0                  | 0                 |                     | 0                                 | 0                   | (7,950)                        | 0          |
| Write out fully depreciated assets         | 0                             | 0                  | 0                 |                     | 0                                 | 0                   | 0                              | 0          |
| Depreciation written out on revaluation    | (8,023)                       | 0                  | 0                 |                     | 0                                 | (1,158)             | 0                              | (9,181)    |
| At 31st March 2025                         | 189,630                       | 5,482              | 1,155             | 15,559              | 78,164                            | 10,218              | 92,205                         | 392,413    |
| Depreciation and Impairment                |                               |                    |                   |                     |                                   |                     |                                |            |
| At 1st April 2024                          | 223                           | 1                  | 0                 | 0                   | 38,553                            | 954                 | 0                              | 39,732     |
| Depreciation charge                        | 8,480                         | 0                  | 0                 | 0                   | 10,870                            | 1,158               | 0                              | 20,508     |
| Depreciation written out on revaluation    | (8,023)                       | 0                  | 0                 | 0                   | 0                                 | (1,158)             | 0                              | (9,181)    |
| Disposal                                   | 0                             | 0                  | 0                 | 0                   | (6,650)                           | 0                   | 0                              | (6,650)    |
| Impairment                                 | 2,574                         | 0                  | 0                 | 0                   | 0                                 | 0                   | 0                              | 2,574      |
| Reclassifications                          | 0                             | 0                  | 0                 | 0                   | 0                                 | 0                   | 0                              | 0          |
| At 31st March 2025                         | 3,254                         | 1                  | 0                 | 0                   | 42,773                            | 954                 | 0                              | 46,984     |
| Net Book Value                             | 0                             | 0                  | 0                 | 0                   | 0                                 | 0                   | 0                              | 0          |
| At 31st March 2025                         | 186,376                       | 5,481              | 1,155             | 15,559              | 35,391                            | 9,264               | 92,205                         | 345,429    |

2023/24

| Cost or Valuation                          | Other Land and Buildings<br>£000 | Police Houses<br>£000 | Equity Share<br>£000 | Vehicles Plant and Equipment<br>£000 | Surplus Assets<br>£000 | Assets under construction<br>£000 | Total<br>£000  |
|--------------------------------------------|----------------------------------|-----------------------|----------------------|--------------------------------------|------------------------|-----------------------------------|----------------|
| <b>At 1st April 2023</b>                   | <b>202,771</b>                   | <b>7,100</b>          | <b>1,417</b>         | <b>68,173</b>                        | <b>9,498</b>           | <b>56,752</b>                     | <b>345,711</b> |
| 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)       |
| <b>At 31st March 2024</b>                  | <b>197,578</b>                   | <b>7,275</b>          | <b>1,417</b>         | <b>74,474</b>                        | <b>10,685</b>          | <b>69,224</b>                     | <b>360,654</b> |
| Depreciation and Impairment                |                                  |                       |                      |                                      |                        |                                   |                |
| <b>At 1st April 2023</b>                   | <b>1,361</b>                     | <b>1</b>              | <b>0</b>             | <b>37,371</b>                        | <b>(204)</b>           | <b>0</b>                          | <b>38,529</b>  |
| 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              |
| <b>At 31st March 2024</b>                  | <b>223</b>                       | <b>1</b>              | <b>0</b>             | <b>38,553</b>                        | <b>954</b>             | <b>0</b>                          | <b>39,732</b>  |
| Net Book Value                             |                                  |                       |                      |                                      |                        |                                   |                |
| <b>At 31st March 2024</b>                  | <b>197,355</b>                   | <b>7,274</b>          | <b>1,417</b>         | <b>35,921</b>                        | <b>9,731</b>           | <b>69,224</b>                     | <b>320,922</b> |

### 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<br>£000 |
|-----------------------------|-----------------------|
| Payable in 2025/26          | 130                   |
| Payable within 1 to 5 years | 3,968                 |
| More than 5 years           | 6,378                 |
| <b>Total</b>                | <b>10,476</b>         |

### 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 1<sup>st</sup> 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)<br>£00 | Other significant observable inputs (level 2)<br>£000 | Significant unobservable inputs (level 3)<br>£000 | Fair value as at 31 March 2025<br>£000 |
|------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------|----------------------------------------|
| Surplus operational properties           |                                                                       | 5,787                                                 |                                                   | 5,787                                  |
| Surplus land                             |                                                                       | 3,961                                                 |                                                   | 3,961                                  |
| Telecommunications sharing sites         |                                                                       | 281                                                   |                                                   | 281                                    |
| <b>Total</b>                             |                                                                       | <b>10,029</b>                                         |                                                   | <b>10,029</b>                          |

Comparable figures for 2023/24 are as follows:

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

### 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 1<sup>st</sup> 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        |
| <b>Total</b>      | <b>24,195</b> |

## 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<br>£000 | 2024/25<br>£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           |
| <b>Total tangible fixed asset expenditure</b>       | <b>32,003</b>   | <b>43,228</b>   |
|                                                     |                 |                 |
| Intangible assets (i.e. computer software licences) | 1,911           | 518             |
| <b>Total Capital Expenditure</b>                    | <b>33,914</b>   | <b>43,746</b>   |

Financing of the capital programme is set out below.

|                           | 2023/24<br>£000 | 2024/25<br>£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          |
| <b>Total financing</b>    | <b>33,914</b>   | <b>43,746</b>   |

## 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 generally software.

|                                                | 2023/24                                |                         |                 | 2024/25                                |                         |                 |
|------------------------------------------------|----------------------------------------|-------------------------|-----------------|----------------------------------------|-------------------------|-----------------|
|                                                | Internally<br>Generated Assets<br>£000 | Other<br>Assets<br>£000 | Total<br>£000   | Internally<br>Generated Assets<br>£000 | Other<br>Assets<br>£000 | Total<br>£000   |
| <b>Gross Book Value</b>                        |                                        |                         |                 |                                        |                         |                 |
| 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)         |
| <b>Closing balance</b>                         | <b>22,837</b>                          | <b>4,372</b>            | <b>27,208</b>   | <b>23,095</b>                          | <b>(674)</b>            | <b>22,421</b>   |
|                                                |                                        |                         |                 |                                        |                         |                 |
| <b>Depreciation</b>                            |                                        |                         |                 |                                        |                         |                 |
| 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           |
| <b>Closing balance</b>                         | <b>(18,695)</b>                        | <b>(4,206)</b>          | <b>(22,902)</b> | <b>(20,469)</b>                        | <b>700</b>              | <b>(19,769)</b> |
|                                                |                                        |                         |                 |                                        |                         |                 |
| <b>Net Book Value</b>                          | <b>4,141</b>                           | <b>165</b>              | <b>4,307</b>    | <b>2,627</b>                           | <b>26</b>               | <b>2,652</b>    |

## 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<br>£000 | Debtors<br>£000 | Investments<br>£000 | Debtors<br>£000 |
| Amortised cost                |                     | 1,283           | 112,810             | 59,596          |
| <b>Total financial assets</b> |                     | <b>1,283</b>    | <b>112,810</b>      | <b>59,371</b>   |
| <b>Total</b>                  |                     | <b>1,283</b>    | <b>112,810</b>      | <b>59,371</b>   |

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

### 2023/24

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

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

## 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:                                                                                                               |                                                 |                |                |                |
| <b>Total net gains/losses</b>                                                                                                      | -                                               | -              | -              | -              |
| <b>Interest revenue:</b>                                                                                                           |                                                 |                |                |                |
| Financial assets measured at amortised cost<br>other financial assets measured at fair value<br>through other comprehensive income | (9,400)                                         | (9,819)        | (9,400)        | (9,819)        |
| <b>Total Interest Revenue</b>                                                                                                      | <b>(9,807)</b>                                  | <b>(9,819)</b> | <b>(9,807)</b> | <b>(9,819)</b> |
| 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<br>£000 | Fair value<br>£000 | Carrying amount<br>£000 | Fair value<br>£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             |
| <b>Financial liabilities</b>    | <b>117,629</b>          | <b>105,039</b>     | <b>92,300</b>           | <b>77,620</b>      |

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<br>£000 | Fair value<br>£000 | Carrying amount<br>£000 | Fair value<br>£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             |
| <b>Total</b>              | <b>171,902</b>          | <b>171,902</b>     | <b>155,105</b>          | <b>155,105</b>     |

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 31<sup>st</sup> March 2025 is £2.780m. This is categorised as follows:

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

*\* As 31<sup>st</sup> 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<br>£000 | 2024/25<br>£000 |
|-----------------------------------------|-----------------|-----------------|
| Uniforms                                | 1,626           | 1,782           |
| Transport – parts, livery and equipment | 2,887           | 2,993           |
| Other operational equipment             | 276             | 86              |
| <b>Total</b>                            | <b>4,788</b>    | <b>4,861</b>    |

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 31<sup>st</sup> March 2025 from £2.780m to £1.088m, as per the table below.

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

## 19. DEBTORS

|                                                     | 2023/24<br>£000 | 2024/25<br>£000 |
|-----------------------------------------------------|-----------------|-----------------|
| <i>Amounts falling due after more than one year</i> |                 |                 |
| Trade receivables                                   | 202             | 202             |
| Prepayments                                         | 469             | 1,063           |
| Other receivable amounts                            | 25              | 23              |
| <b>Total long term debtors</b>                      | <b>696</b>      | <b>1,288</b>    |
| <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)             |
| <b>Total current debtors</b>                        | <b>104,022</b>  | <b>90,016</b>   |
| <b>Total debtors</b>                                | <b>104,719</b>  | <b>91,304</b>   |

## 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 31<sup>st</sup> March 2025 is made up of the following elements:

|                                        | 2023/24<br>£000 | 2024/25<br>£000 |
|----------------------------------------|-----------------|-----------------|
| Cash                                   | 126             | 297             |
| Cash equivalents                       | 29,479          | 22,211          |
| <b>Total Cash and Cash equivalents</b> | <b>29,605</b>   | <b>22,508</b>   |



## 21. ASSETS HELD FOR SALE

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

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

## 22. CREDITORS

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

## 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<br>£000 |
|-------------------------------------------------------------------------|-----------------|
| <b>Opening balance at 1 April 2024</b>                                  | <b>9,067</b>    |
| 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)         |
| <b>Closing balance at 31 March 2025</b>                                 | <b>8,505</b>    |
| Short term Insurance Provision                                          | 4,024           |
| Long term Insurance Provision                                           | 4,481           |
| <b>Closing balance at 31 March 2025</b>                                 | <b>8,505</b>    |

## 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<br>£000 | 2024/25<br>£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          |
| <b>Total</b>                    | <b>120,667</b>  | <b>109,125</b>  |

### Usable Capital Receipts Reserve

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

|                                             | 2023/24<br>£000 | 2024/25<br>£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)         |
| <b>Closing balance at 31 March</b>          | <b>3,718</b>    | <b>3,668</b>    |

### 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<br>£000 | 2024/25<br>£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               |
| <b>Closing balance at 31 March</b>                                                         | <b>0</b>        | <b>0</b>        |

### 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<br>£000 | 2024/25<br>£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             |
| <b>Closing balance at 31 March</b>                  | <b>15,528</b>   | <b>15,787</b>   |

## 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<br>£000    | 2024/25<br>£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)              |
| <b>Total</b>                            | <b>(3,202,580)</b> | <b>(2,861,270)</b> |

## 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<br>£000 | 2024/25<br>£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)         |
| <b>Balance carried forward</b>              | <b>100,139</b>  | <b>96,966</b>   |

## 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<br>£000 | 2024/25<br>£000 |
|------------------------------------------------------------------------------------------|-----------------|-----------------|
| Opening Balance                                                                          | 152,036         | 166,930         |
| Adjustment to the opening balance (IFRS16)                                               |                 | 3,800           |
| 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)         |
| <b>Less:</b>                                                                             |                 |                 |
| 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                                              |                 | 1,285           |
| <b>Closing balance</b>                                                                   | <b>166,630</b>  | <b>184,199</b>  |

## 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<br>£000    | 2024/25<br>£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            |
| <b>Closing balance</b>                                                                                                                   | <b>(3,466,976)</b> | <b>(3,138,249)</b> |

## 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<br>£000 | 2024/25<br>£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)         |
| <b>Closing balance at 31 March</b>                                                                                                                                                                     | <b>4,345</b>    | <b>3,238</b>    |

## Accumulated Absences Account

|                                              | 2023/24<br>£000 | 2024/25<br>£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           |
| <b>Closing balance at 31 March</b>           | <b>6,642</b>    | <b>7,069</b>    |

## 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<br>£000 | 2024/25<br>£000 |
|-------------------------------------------------------|-----------------|-----------------|
| Opening balance                                       | (396)           | (376)           |
| Premiums incurred in the year and charged to the CIES | 20              | 20              |
| <b>Closing balance at 31 March</b>                    | <b>(376)</b>    | <b>(356)</b>    |

## 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<br>£000 | 2024/25<br>£000 |
|---------------------------------------------------------|-----------------|-----------------|
| Counter Terrorism grant                                 | 6,357           | 11,606          |
| Third party contributions                               | 212             | 212             |
| <b>Total capital grant, contributions and donations</b> | <b>6,569</b>    | <b>11,818</b>   |

## 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<br>£000 | 2024/25<br>£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)           |
| <b>Total Capital Grants RIA</b>                                                        | <b>541</b>      | <b>660</b>      |
|                                                                                        |                 |                 |
| Revenue Grants Received in Advance                                                     | 2023/24<br>£000 | 2024/25<br>£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)           |
| <b>Total Revenue Grants RIA</b>                                                        | <b>888</b>      | <b>357</b>      |

## 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<br>£000 | 2024/25<br>£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              |
| <b>Total</b>                                   | <b>575</b>      | <b>624</b>      |

## 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 8<sup>th</sup> 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 8<sup>th</sup> 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<br>£000 | Historical experience of default<br>% | Adjustment for market conditions at March 2025<br>% | Estimated maximum exposure to default and write-off<br>£000 |
|------------------|---------------------------------|---------------------------------------|-----------------------------------------------------|-------------------------------------------------------------|
| <b>Customers</b> | 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<br>£000 | 31-Mar-2025<br>£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                 |
| <b>Total</b>           | <b>6,280</b>        | <b>1,374</b>        |

### 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<br>£000 | 31-Mar-2025<br>£000 |
|--------------------|---------------------|---------------------|
| Less than one year | 149,455             | 135,021             |
| More than one year | 0                   | 0                   |
| <b>Total</b>       | <b>149,455</b>      | <b>135,021</b>      |

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<br>£000 | 2024/25<br>£000 |
|--------------------------------------|-----------------|-----------------|
| <b>Analysis of loans by type</b>     |                 |                 |
| Public Works Loans Board             | 47,178          | 46,422          |
| <b>Total</b>                         | <b>47,178</b>   | <b>46,422</b>   |
| <b>Analysis of loans by maturity</b> |                 |                 |
| 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          |
| <b>Total</b>                         | <b>47,178</b>   | <b>46,422</b>   |

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        |
| <b>Impact on Surplus or Deficit on the Provision of Services</b>                                                                                            | <b>616</b> |
|                                                                                                                                                             |            |
| 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<br>£000       | 2024/25<br>£000  | 2023/24<br>£000 | 2024/25<br>£000  |
| <b>Comprehensive Income and Expenditure Statement</b>                                                                                           |                       |                  |                 |                  |
| 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              |
| <b>Financing and Investment Income and Expenditure</b>                                                                                          |                       |                  |                 |                  |
| • Net interest on defined liability                                                                                                             | 153,780               | 163,050          | (2,564)         | (2,552)          |
| <b>Total Post Employment Benefit Charged to the Surplus or deficit on the Provision of Services</b>                                             | <b>215,890</b>        | <b>226,960</b>   | <b>16,346</b>   | <b>19,774</b>    |
| <b>Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</b>                                              |                       |                  |                 |                  |
| • actuarial gains and losses and return on plan assets                                                                                          | 33,730                | (425,000)        | (33,832)        | (128,514)        |
| <b>Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</b>                                              | <b>249,620</b>        | <b>(198,040)</b> | <b>(17,486)</b> | <b>(108,740)</b> |
| <b>Movement in Reserves Statement</b>                                                                                                           |                       |                  |                 |                  |
| • 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           |
| <b>Actual amount charged against council tax for pensions in the year:</b>                                                                      |                       |                  |                 |                  |
| • 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<br>£000                             | 2024/25<br>£000  | 2023/24<br>£000          | 2024/25<br>£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)           |
| <b>Closing balance at 31 March</b>   | <b>3,464,880</b>                            | <b>3,137,430</b> | <b>713,260</b>           | <b>626,726</b>  |

#### Reconciliation of fair value of the scheme assets:

|                                                     | LGPS            |                 |
|-----------------------------------------------------|-----------------|-----------------|
|                                                     | 2023/24<br>£000 | 2024/25<br>£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               |
| <b>Closing balance on 31 March</b>                  | <b>766,428</b>  | <b>803,371</b>  |
| Impact of Asset Ceiling                             | 55,264          | 179,542         |
| <b>Net liability on LGPS</b>                        | <b>2,096</b>    | <b>2,165</b>    |

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<br>£ million | Decrease in assumption<br>£ million | Increase in assumption<br>£ million | Decrease in assumption<br>£ 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<br>% | At 31 March 2025<br>% |
|------------------------------|-----------------------|-----------------------|
| 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                     |
| <b>TOTAL</b>                 | <b>100</b>            | <b>100</b>            |

### 33. NOTES TO THE CASHFLOW STATEMENT

Analysis of operating, investing and financing activities:

|                                                                                                   | 2023/24<br>£000  | 2024/25<br>£000  |
|---------------------------------------------------------------------------------------------------|------------------|------------------|
| <b><u>Operating activities</u></b>                                                                |                  |                  |
| Taxation                                                                                          | (248,620)        | (262,829)        |
| Grants                                                                                            | (433,413)        | (430,492)        |
| Sales of goods and rendering of services                                                          | (91,586)         | (100,252)        |
| Interest received                                                                                 | (7,727)          | (10,703)         |
| <b>Cash inflows generated from operating activities</b>                                           | <b>(781,346)</b> | <b>(804,275)</b> |
| Cash paid to and on behalf of employees                                                           | 573,726          | 616,286          |
| Cash paid to suppliers of goods and services                                                      | 158,082          | 169,783          |
| Interest paid                                                                                     | 1,657            | 1,583            |
| <b>Cash outflows generated from operating activities</b>                                          | <b>733,465</b>   | <b>787,652</b>   |
| <b>Net cash flows from operating activities</b>                                                   | <b>(47,881)</b>  | <b>(16,623)</b>  |
|                                                                                                   |                  |                  |
| <b><u>Investing activities</u></b>                                                                |                  |                  |
| 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)         |
| <b>Net cash flows from investing activities</b>                                                   | <b>30,368</b>    | <b>22,593</b>    |
|                                                                                                   |                  |                  |
| <b><u>Financing activities</u></b>                                                                |                  |                  |
| 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              |
| <b>Net cash flows from financing activities</b>                                                   | <b>1,638</b>     | <b>1,127</b>     |



## Analysis of non-cash adjustments:

|                                            | 2023/24<br>£000  | 2024/25<br>£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           |
| <b>Total adjustment for non-cash items</b> | <b>(152,037)</b> | <b>(140,461)</b> |

## 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<br>£000 | 2024/25<br>£000 |
|------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Contributions Receivable</b>                                                                |                 |                 |
| From employer                                                                                  |                 |                 |
| - normal                                                                                       | (59,189)        | (72,576)        |
| - early retirements                                                                            | (756)           | (896)           |
| From members                                                                                   | (26,021)        | (28,599)        |
| <b>Transfers in</b>                                                                            |                 |                 |
| - individual transfers in from other schemes                                                   | (512)           | (97)            |
| <b>Benefits Payable</b>                                                                        |                 |                 |
| - pensions                                                                                     | 103,868         | 111,229         |
| - commutations and lump sum retirement benefits                                                | 13,833          | 13,727          |
| - lump sum death benefits                                                                      | 0               | 133             |
| <b>Payments to and on account of leavers</b>                                                   |                 |                 |
| - refund of contributions                                                                      | 46              | 371             |
| - individual transfers out to other schemes                                                    | 14              | 29              |
| <b>Sub-total for the year before transfer from the Group of an amount equal to the deficit</b> | <b>31,283</b>   | <b>23,321</b>   |
| <b>Additional funding payable by the Group to fund the deficit for the year<sup>1</sup></b>    | <b>(31,283)</b> | <b>(23,321)</b> |
| <b>Net amount</b>                                                                              | <b>0</b>        |                 |

<sup>1</sup>The 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<br>£000 | 2024/25<br>£000 |
|-------------------------------------------|-----------------|-----------------|
| Unpaid pension benefits                   | 0               | 0               |
| Amount owing from the general fund        | 0               | 0               |
| <b>Net Current Assets and Liabilities</b> | <b>0</b>        | <b>0</b>        |



## The POLICE AND CRIME COMMISSIONER 2024/25 ACCOUNTS

## 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<br>£000 |
|-----------------------------------------|---------------------|
| Buildings (including PFI)               | 100                 |
| Leased Buildings                        | 10                  |
| Equipment                               | 25                  |
| ICT (Total Collaborative project value) | 50                  |
| <b>Assets funded by capital grant</b>   | <b>none</b>         |

### **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 31<sup>st</sup> March 2024 and 2025

|                                                                        | Note | General Fund<br>£000 | Earmarked Reserves<br>£000 | Capital Receipts Reserve<br>£000 | Capital grant unapplied<br>£000 | Total Usable Reserves<br>£000 | Unusable Reserves<br>£000 | Total Reserves<br>£000 |
|------------------------------------------------------------------------|------|----------------------|----------------------------|----------------------------------|---------------------------------|-------------------------------|---------------------------|------------------------|
| Note                                                                   |      | 25                   | 8                          | 25                               | 25                              | 25                            | 46                        |                        |
| <b>Balance at 31st March 2023</b>                                      |      | <b>19,928</b>        | <b>85,436</b>              | <b>3,737</b>                     | <b>6,317</b>                    | <b>115,419</b>                | <b>291,314</b>            | <b>406,732</b>         |
| <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                      |
| <b>Net increase/Decrease before transfers to Earmarked Reserves</b>    |      | <b>11,582</b>        | <b>0</b>                   | <b>(18)</b>                      | <b>(6,317)</b>                  | <b>5,247</b>                  | <b>14,819</b>             | <b>20,066</b>          |
| 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                 |
| <b>Balance at 31st March 2024 carried forward</b>                      |      | <b>15,524</b>        | <b>101,422</b>             | <b>3,719</b>                     | <b>0</b>                        | <b>120,666</b>                | <b>306,133</b>            | <b>426,798</b>         |
| <u>Movement in reserves during 2024/25</u>                             |      |                      |                            |                                  |                                 |                               |                           |                        |
| Opening Balance adjustment (IFRS 16)                                   |      | 0                    | 0                          | 0                                | 0                               | 0                             | 3,800                     | 3,800                  |
| Total comprehensive Expenditure and Income                             |      | (13,764)             | 0                          | 0                                | 0                               | (13,764)                      | 14,591                    | 4,627                  |
| Adjustments between accounting basis & funding basis under regulations | 36   | 2,271                | 0                          | (50)                             | 0                               | 2,221                         | (2,222)                   | 0                      |
| <b>Net increase/Decrease before transfers to Earmarked Reserves</b>    |      | <b>(11,492)</b>      |                            | <b>(50)</b>                      |                                 | <b>(11,542)</b>               | <b>12,368</b>             | <b>826</b>             |
| Transfers to (-) /from earmarked reserves                              | 8    | 11,752               | (11,752)                   | 0                                | 0                               | 0                             | 0                         | 0                      |
| Increase/Decrease in Year                                              |      | 260                  | (11,752)                   | (50)                             | 0                               | (11,542)                      | 12,368                    | 826                    |
| <b>Balance at 31st March 2025 carried forward</b>                      |      | <b>15,784</b>        | <b>89,671</b>              | <b>3,669</b>                     | <b>0</b>                        | <b>109,125</b>                | <b>322,302</b>            | <b>431,427</b>         |

## 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<br>£000 | Adjustments between Accounting basis & Funding basis<br>£000 | Net expenditure in the CIES<br>£000 | Net expenditure charged to general fund<br>£000 | Adjustments between Accounting basis & Funding basis<br>£000 | Net expenditure in the CIES<br>£000 |
| <b>PCC</b>                                    |                                                 |                                                              |                                     |                                                 |                                                              |                                     |
| 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                               |
| <b>Cost of Services</b>                       | <b>11,989</b>                                   | <b>6,626</b>                                                 | <b>18,615</b>                       | <b>10,670</b>                                   | <b>14,625</b>                                                | <b>25,375</b>                       |
| Other income & expenditure                    | (23,570)                                        | (6,178)                                                      | (29,748)                            | 823                                             | (12,434)                                                     | (11,611)                            |
| <b>(Surplus) or Deficit</b>                   | <b>(11,582)</b>                                 | <b>448</b>                                                   | <b>(11,134)</b>                     | <b>11,493</b>                                   | <b>2,271</b>                                                 | <b>13,764</b>                       |
| 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                                          |                                                              |                                     |
| <b>Closing General Fund Balance</b>           | <b>15,527</b>                                   |                                                              |                                     | <b>15,786</b>                                   |                                                              |                                     |

## PCC Comprehensive Income and Expenditure Statement 2024/25





|                                                             |            | 2023/24                   |                      |                         | 2024/25                   |                      |                         |
|-------------------------------------------------------------|------------|---------------------------|----------------------|-------------------------|---------------------------|----------------------|-------------------------|
|                                                             |            | Gross expenditure<br>£000 | Gross Income<br>£000 | Net Expenditure<br>£000 | Gross expenditure<br>£000 | Gross Income<br>£000 | Net Expenditure<br>£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                   |
| <b>Cost of Services before funding</b>                      |            | <b>25,986</b>             | <b>(7,372)</b>       | <b>18,615</b>           | <b>32,166</b>             | <b>(6,791)</b>       | <b>25,375</b>           |
| Intra group funding                                         |            |                           |                      | 544,313                 |                           |                      | 589,008                 |
| Net cost of services                                        |            |                           |                      | 562,928                 |                           |                      | 614,383                 |
| <b>Other operating Expenditure:</b>                         |            |                           |                      |                         |                           |                      |                         |
| Gain/loss on disposal                                       | 38a        |                           |                      | (2,170)                 |                           |                      | (394)                   |
| Levies to national police service                           |            |                           |                      | 0                       |                           |                      | 0                       |
| <b>Financing &amp; investment income &amp; expenditure:</b> |            |                           |                      |                         |                           |                      |                         |
| 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                       |                           |                      | (1,285)                 |
| <b>Taxation &amp; non-specific grant income</b>             | <b>38c</b> |                           | <b>(564,139)</b>     | <b>(564,139)</b>        |                           | <b>(590,648)</b>     | <b>(590,648)</b>        |
| <b>Surplus/deficit on provision of service</b>              |            |                           |                      | <b>(11,134)</b>         |                           |                      | <b>13,764</b>           |
| Surplus/deficit on revaluation of fixed assets              |            |                           |                      | 8,064                   |                           |                      | (969)                   |
| Remeasurement of net defined liability                      |            |                           |                      | 869                     |                           |                      | 15,560                  |
| Other gain/loss                                             |            |                           |                      | 0                       |                           |                      | 0                       |
| <b>Total other comprehensive Income and Expenditure</b>     |            |                           |                      | <b>8,932</b>            |                           |                      | <b>14,591</b>           |
| <b>Total comprehensive Income &amp; Expenditure</b>         |            |                           |                      | <b>(2,202)</b>          |                           |                      | <b>28,354</b>           |

## The Balance Sheet for the PCC

This shows the value at 31<sup>st</sup> 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<br>£000 |                                                  | Note | 31/03/2025<br>£000 |
|--------------------|--------------------------------------------------|------|--------------------|
|                    | <b><u>Long Term Assets</u></b>                   |      |                    |
| 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              |
| <b>292,688</b>     | <b>Total Long Term Assets</b>                    |      | <b>317,762</b>     |
|                    | <b><u>Current Assets</u></b>                     |      |                    |
| 119,570            | Short term investments                           | 17   | 112,810            |
| 30,231             | Short term debtors                               | 44   | 38,548             |
| 29,605             | Cash and cash equivalents                        | 20   | 22,508             |
| 480                | Assets held for sale                             | 21   | 480                |
| 33,199             | Intra group balance                              | 4    | 29,990             |
| <b>213,084</b>     | <b>Total Current Assets</b>                      |      | <b>204,336</b>     |
|                    | <b><u>Current Liabilities</u></b>                |      |                    |
| (2,045)            | Short term borrowing                             | 17   | (1,261)            |
| (23,441)           | Short term creditors                             | 45   | (27,615)           |
| (888)              | Revenue Grants Received in Advance               | 28   | (357)              |
| 0                  | Short term Right of Use Asset Liability          | 14   | (130)              |
| (30)               | Accumulated absences                             | 47   | (27)               |
| <b>(26,404)</b>    | <b>Total Current Liabilities</b>                 |      | <b>(29,390)</b>    |
|                    | <b><u>Long Term Liabilities</u></b>              |      |                    |
| (51,232)           | Long term borrowing                              | 17   | (50,278)           |
| 0                  | ROU Asset Liability                              | 14   | (10,343)           |
| (540)              | Capital grants received in advance               | 28   | (660)              |
| <b>(51,771)</b>    | <b>Total Long Term Liabilities</b>               |      | <b>(61,281)</b>    |
| <b>426,757</b>     | <b>Net Assets / (liabilities)</b>                |      | <b>431,427</b>     |
| 120,667            | Usable reserves                                  | 25   | 109,125            |
| 306,090            | Unusable reserves                                | 47   | 322,302            |
| <b>426,757</b>     | <b>Total Reserves</b>                            |      | <b>431,427</b>     |

## 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<br>£000 | At 31 March 2025<br>£000 |
|------------------------------------------------------------------------------------------|------|--------------------------|--------------------------|
| Net (surplus)/deficit on the provision of services                                       |      | (11,134)                 | 13,764                   |
| Adjust net surplus/deficit for non cash movements                                        |      | 7,435                    | (35,427)                 |
| Adjust for items included in surplus/deficit that are investing and financing activities |      | 2,785                    | 5,040                    |
| <b>Net cash flows from Operating Activities</b>                                          |      | <b>(914)</b>             | <b>(16,623)</b>          |
| Investing Activities                                                                     |      | 15,150                   | 22,593                   |
| Financing Activities                                                                     | 49   | 1,638                    | 1,127                    |
| <b>Net increase (-) or decrease in cash and cash equivalents</b>                         |      | <b>15,874</b>            | <b>7,097</b>             |
| 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<br>£000 | Net change for the pensions Adjustments<br>£000 | Other differences<br>£000 | Total Adjustments<br>£000 | Adjustments for capital purposes<br>£000 | Net change for the pensions Adjustments<br>£000 | Other differences<br>£000 | Total Adjustments<br>£000 |
| <b>PCC</b>                                                                                                                         |                                          |                                                 |                           |                           |                                          |                                                 |                           |                           |
| 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                         |
| <b>Net cost of services</b>                                                                                                        | <b>6,552</b>                             | <b>71</b>                                       | <b>3</b>                  | <b>6,626</b>              | <b>14,625</b>                            | <b>83</b>                                       | <b>(3)</b>                | <b>14,705</b>             |
| Other income & expenditure from the expenditure & funding analysis                                                                 | (6,717)                                  |                                                 | 539                       | (6,178)                   | (13,521)                                 |                                                 | 1,087                     | (12,434)                  |
| <b>Difference between General Fund &amp; surplus or deficit and CIES statement surplus or deficit on the provision of services</b> | <b>(165)</b>                             | <b>71</b>                                       | <b>542</b>                | <b>448</b>                | <b>1,104</b>                             | <b>83</b>                                       | <b>1,084</b>              | <b>2,271</b>              |

### 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<br>Balance<br>£000 | Capital<br>Receipts<br>Reserve<br>£000 | Unusable<br>Reserves<br>£000 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------|------------------------------|
| <b>Adjustments to the Revenue Resources</b>                                                                                                                 |                                 |                                        |                              |
| 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                          |
| <b>Total Adjustments to the Revenue Resources</b>                                                                                                           | <b>2,534</b>                    | <b>0</b>                               | <b>(2,534)</b>               |
| <b>Adjustments between revenue and capital Resources</b>                                                                                                    |                                 |                                        |                              |
| 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                        |
| <b>Total Adjustments between revenue and Capital Resources</b>                                                                                              | <b>(4,063)</b>                  | <b>2,326</b>                           | <b>1,737</b>                 |
| Adjustments to capital resources                                                                                                                            |                                 |                                        |                              |
| Use of capital receipts reserve to finance capital expenditure                                                                                              |                                 | (2,375)                                | 2,375                        |
| <b>Total Adjustments to capital resources</b>                                                                                                               | <b>0</b>                        | <b>(2,375)</b>                         | <b>2,375</b>                 |
| <b>Total Adjustments</b>                                                                                                                                    | <b>(1,529)</b>                  | <b>(49)</b>                            | <b>1,578</b>                 |

## 2023/24 Adjustments

|                                                                                                                                                             | General Fund<br>Balance<br>£000 | Capital<br>Receipts<br>Reserve<br>£000 | Capital<br>grant<br>unapplied<br>£000 | Unusable<br>Reserves<br>£000 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------|---------------------------------------|------------------------------|
| <b>Adjustments to the Revenue Resources</b>                                                                                                                 |                                 |                                        |                                       |                              |
| 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)                      |
| <b>Total Adjustments to the Revenue Resources</b>                                                                                                           | <b>10,387</b>                   | <b>0</b>                               | <b>0</b>                              | <b>(10,387)</b>              |
| <b>Adjustments between revenue and capital Resources</b>                                                                                                    |                                 |                                        |                                       |                              |
| 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                        |
| <b>Total Adjustments between revenue and Capital Resources</b>                                                                                              | <b>(9,938)</b>                  | <b>2,170</b>                           | <b>0</b>                              | <b>7,768</b>                 |
| <b>Adjustments to capital resources</b>                                                                                                                     |                                 |                                        |                                       |                              |
| 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                        |
| <b>Total Adjustments to capital resources</b>                                                                                                               | <b>0</b>                        | <b>(2,188)</b>                         | <b>(6,317)</b>                        | <b>8,505</b>                 |
| <b>Total Adjustments</b>                                                                                                                                    | <b>448</b>                      | <b>(18)</b>                            | <b>(6,317)</b>                        | <b>5,887</b>                 |

## 38.ANALYSIS OF ITEMS IN COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

### a) Other operating Expenditure

|                                          | 2023/24<br>£000 | 2024/25<br>£000 |
|------------------------------------------|-----------------|-----------------|
| Gain (-)/loss on disposal of fixed asset | (2,170)         | (394)           |
| Levies to national police service        | 0               | 0               |
| <b>Total Operating Expenditure</b>       | <b>(2,170)</b>  | <b>(394)</b>    |

**b) Financing and Investment income and expenditure**

|                                                         | 2023/24<br>£000 | 2024/25<br>£000 |
|---------------------------------------------------------|-----------------|-----------------|
| Interest payable                                        | 1,641           | 1,536           |
| Pensions interest cost on net defined benefit liability | 8               | (9)             |
| <b>Subtotal Financing and Investment expenditure</b>    | <b>1,649</b>    | <b>1,527</b>    |
| Interest and investment income                          | (9,400)         | (9,819)         |
| ROU Assets                                              | 0               | (5,085)         |
| <b>Total Operating Expenditure</b>                      | <b>(7,751)</b>  | <b>(13,377)</b> |

**c) Taxation and non-specific grant income**

|                                                     | 2023/24<br>£000  | 2024/25<br>£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)         |
| <b>Total taxation and non specific grant income</b> | <b>(564,139)</b> | <b>(590,648)</b> |

**d) Specific grant income**

|                                    | 2023/24<br>£000 | 2024/25<br>£000 |
|------------------------------------|-----------------|-----------------|
| MoJ Victims & Witnesses grant      | (4,562)         | (4,702)         |
| Home Office Grant                  | (2,809)         | (2,089)         |
| <b>Total specific grant income</b> | <b>(7,372)</b>  | <b>(6,791)</b>  |



### 39. OFFICERS' REMUNERATION

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

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

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 31<sup>st</sup> March 2025, are seconded to national bodies such as the College of Policing.

| <b>Total Remuneration<br/>£</b> | <b>2023/24</b> | <b>2024/25</b> |
|---------------------------------|----------------|----------------|
| 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              |
| <b>Total</b>                    | <b>9</b>       | <b>11</b>      |

#### 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<br>£000 | 2024/25<br>£000 |
|---------------------------------------------------------------------------------------------|-----------------|-----------------|
| Fees payable in relation to auditing the PCC accounts by the appointed auditor for the year | 180             | 122             |
| <b>Total fees</b>                                                                           | <b>180</b>      | <b>122</b>      |

#### 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<br>and Buildings<br>£000 | Police<br>Houses<br>£000 | Equity<br>Share<br>£000 | Vehicles Plant<br>and Equipment<br>£000 | Surplus<br>Assets<br>£000 | Assets under<br>construction<br>£000 | Total<br>£000  | ROU<br>£000   |
|-----------------------------------------------|-------------------------------------|--------------------------|-------------------------|-----------------------------------------|---------------------------|--------------------------------------|----------------|---------------|
| <b>Cost or Valuation</b>                      |                                     |                          |                         |                                         |                           |                                      |                |               |
| <b>At 1st April 2024</b>                      | <b>197,578</b>                      | <b>7,275</b>             | <b>1,417</b>            | <b>7,298</b>                            | <b>10,685</b>             | <b>69,224</b>                        | <b>293,478</b> | <b>0</b>      |
| IFRS Adj                                      | (7,119)                             |                          |                         |                                         |                           | (7,950)                              | 15,069         | 15,248        |
| Additions                                     | 931                                 |                          |                         | 78                                      |                           | 30,911                               | 31,920         |               |
| Leased assets brought<br>onto balance sheet   |                                     |                          |                         |                                         |                           |                                      |                |               |
| Revaluation increases<br>/(decreases) to RR   | 13,125                              | (75)                     |                         |                                         | 1,048                     |                                      | 14,098         | 311           |
| Revaluation increases<br>/(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<br>depreciated assets         |                                     |                          |                         |                                         |                           |                                      |                |               |
| Depreciation written<br>out on revaluation    | (9,181)                             |                          |                         |                                         |                           |                                      | (9,181)        |               |
| <b>At 31st March 2025</b>                     | <b>202,465</b>                      | <b>5,482</b>             | <b>1,155</b>            | <b>7,297</b>                            | <b>11,676</b>             | <b>78,446</b>                        | <b>306,541</b> | <b>15,559</b> |
|                                               |                                     |                          |                         |                                         |                           |                                      |                |               |
| <b>Depreciation and<br/>Impairment</b>        |                                     |                          |                         |                                         |                           |                                      |                |               |
| <b>At 1st April 2024</b>                      | <b>223</b>                          | <b>1</b>                 | <b>0</b>                | <b>1,292</b>                            | <b>954</b>                | <b>0</b>                             | <b>2,470</b>   | <b>0</b>      |
| Depreciation charge                           | 9,034                               |                          |                         |                                         | (1,158)                   |                                      | 10,192         |               |
| Depreciation written<br>out on revaluation    | (9,181)                             |                          |                         |                                         |                           |                                      | (9,181)        |               |
| Disposal                                      |                                     |                          |                         |                                         |                           |                                      |                |               |
| Impairment                                    | 2,574                               |                          |                         |                                         |                           |                                      | 2,574          |               |
| Reclassifications                             |                                     |                          |                         |                                         |                           |                                      |                |               |
| <b>At 31st March 2025</b>                     | <b>2,650</b>                        | <b>1</b>                 | <b>0</b>                | <b>1,292</b>                            | <b>2,112</b>              | <b>0</b>                             | <b>6,055</b>   |               |
|                                               |                                     |                          |                         |                                         |                           |                                      |                |               |
| Net Book Value                                |                                     |                          |                         |                                         |                           |                                      |                |               |
| <b>At 31st March 2025</b>                     | <b>199,815</b>                      | <b>5,481</b>             | <b>1,155</b>            | <b>6,005</b>                            | <b>9,564</b>              | <b>78,446</b>                        | <b>300,485</b> | <b>15,559</b> |

RR = Revaluation Reserve

SDPS = Surplus or Deficit in Provision of Services

## 2023/24 movements

|                                            | Other Land<br>and Buildings<br>£000 | Police<br>Houses<br>£000 | Equity<br>Share<br>£000 | Vehicles Plant<br>and Equipment<br>£000 | Surplus<br>Assets<br>£000 | Assets under<br>construction<br>£000 | Total<br>£000  |
|--------------------------------------------|-------------------------------------|--------------------------|-------------------------|-----------------------------------------|---------------------------|--------------------------------------|----------------|
| <b>Cost or Valuation</b>                   |                                     |                          |                         |                                         |                           |                                      |                |
| <b>At 1st April 2023</b>                   | <b>202,771</b>                      | <b>7,100</b>             | <b>1,417</b>            | <b>7,298</b>                            | <b>9,498</b>              | <b>56,752</b>                        | <b>284,836</b> |
| 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)       |
| <b>At 31st March 2024</b>                  | <b>197,578</b>                      | <b>7,275</b>             | <b>1,417</b>            | <b>7,298</b>                            | <b>10,685</b>             | <b>69,224</b>                        | <b>293,478</b> |
| <b>Depreciation and Impairment</b>         |                                     |                          |                         |                                         |                           |                                      |                |
| <b>At 1st April 2023</b>                   | <b>1,361</b>                        | <b>1</b>                 | <b>0</b>                | <b>1,015</b>                            | <b>(204)</b>              | <b>0</b>                             | <b>2,173</b>   |
| 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              |
| <b>At 31st March 2024</b>                  | <b>223</b>                          | <b>1</b>                 | <b>0</b>                | <b>1,292</b>                            | <b>954</b>                | <b>0</b>                             | <b>2,470</b>   |
| <b>Net Book Value</b>                      |                                     |                          |                         |                                         |                           |                                      |                |
| <b>At 31st March 2024</b>                  | <b>197,355</b>                      | <b>7,274</b>             | <b>1,417</b>            | <b>6,006</b>                            | <b>9,731</b>              | <b>69,224</b>                        | <b>291,007</b> |

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<br>£000 |
|-----------------------------|-----------------------|
| Payable in 2025/26          | 130                   |
| Payable within 1 to 5 years | 3,968                 |
| More than 5 years           | 6,378                 |
| <b>Total</b>                | <b>10,476</b>         |

## 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 1<sup>st</sup> 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)<br>£000 | Other significant observable inputs (level 2)<br>£000 | Significant unobservable inputs (level 3)<br>£000 | Fair value as at 31 March 2025<br>£000 |
|------------------------------------------|------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------|----------------------------------------|
| Surplus operational properties           |                                                                        | 5,787                                                 |                                                   | 5,787                                  |
| Surplus land                             |                                                                        | 3,961                                                 |                                                   | 3,961                                  |
| Telecommunications sharing sites         |                                                                        | 281                                                   |                                                   | 281                                    |
| <b>Total</b>                             |                                                                        | <b>10,029</b>                                         |                                                   | <b>10,029</b>                          |

Comparative figures for 2023/24 are:

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

### 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 1<sup>st</sup> 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        |
| <b>Total</b>      | <b>24,195</b> |

## 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<br>£000 | 2024/25<br>£000 |
|-----------------------------------------------------|-----------------|-----------------|
| Land and buildings                                  | 15,950          | 31,841          |
| Vehicles, plant and other equipment                 | 0               | 0               |
| Information, communications and technology          | 0               | 0               |
| <b>Total tangible fixed asset expenditure</b>       | <b>15,950</b>   | <b>31,841</b>   |
| Intangible assets (i.e. computer software licences) | 0               | 0               |
| <b>Total Capital Expenditure</b>                    | <b>15,950</b>   | <b>31,841</b>   |

## 44. DEBTORS

|                                              | 2023/24<br>£000 | 2024/25<br>£000 |
|----------------------------------------------|-----------------|-----------------|
| Amounts falling due after more than one year |                 |                 |
| Trade receivables                            | 0               | 0               |
| Prepayments                                  | 469             | 391             |
| Other receivable amounts                     | 0               | 0               |
| <b>Total long term debtors</b>               | <b>469</b>      | <b>391</b>      |
| Amounts falling due within one year          |                 |                 |
| Trade receivables                            | 0               | 0               |
| Prepayments                                  | 0               | 0               |
| Other receivable amounts                     | 30,231          | 38,548          |
| Less provision for doubtful debts            |                 |                 |
| <b>Total current debtors</b>                 | <b>30,231</b>   | <b>38,548</b>   |
|                                              |                 |                 |
| <b>Total debtors</b>                         | <b>30,700</b>   | <b>38,939</b>   |

## 45. CREDITORS

|                        | 2023/24<br>£000 | 2024/25<br>£000 |
|------------------------|-----------------|-----------------|
| Trade payables         | 5,653           | 8,223           |
| Other payables         | 17,787          | 19,391          |
| <b>Total Creditors</b> | <b>23,441</b>   | <b>27,615</b>   |

## 46. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

As at 31<sup>st</sup> March 2025, 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<br>£000 | 2024/25<br>£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)           |
| <b>Total</b>                       | <b>306,090</b>  | <b>322,302</b>  |



## 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<br>£000 | 2024/25<br>£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)         |
| <b>Balance carried forward</b>              | <b>100,139</b>  | <b>96,966</b>   |

## 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<br>£000 | 2024/25<br>£00 |
|------------------------------------------------------------------------------------------|-----------------|----------------|
| <b>Opening Balance</b>                                                                   | <b>187,162</b>  | <b>201,641</b> |
| Adjustment to opening balance (IFRS 16)                                                  |                 | 3,800          |
| 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            |
| <b>Less:</b>                                                                             |                 |                |
| 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               | 1,285          |
| <b>Closing balance</b>                                                                   | <b>201,641</b>  | <b>221,134</b> |

## IAS 19 Pension Reserve

|                                                                                                                                          | 2023/24<br>£000 | 2024/25<br>£000 |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Opening balance</b>                                                                                                                   | (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             |
| <b>Closing balance</b>                                                                                                                   | <b>371</b>      | <b>1,346</b>    |

## 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<br>£000 | 2024/25<br>£000 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Balance at 1 April</b>                                                                                                                                                                              | 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)         |
| <b>Balance at 31 March</b>                                                                                                                                                                             | <b>4,345</b>    | <b>3,238</b>    |

## Accumulated Absences Account

|                                              | 2023/24<br>£000 | 2024/25<br>£000 |
|----------------------------------------------|-----------------|-----------------|
| <b>Opening balance</b>                       | (27)            | (30)            |
| Reversal of prior year accrual               | 27              | 30              |
| Accrual for accumulated absences at year end | (30)            | (27)            |
| <b>Closing balance</b>                       | <b>(30)</b>     | <b>(27)</b>     |

## 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<br>£000 | 2024/25<br>£000 |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>Comprehensive Income and Expenditure Statement</b>                                                                                           |                 |                 |
| <b>Cost of Services</b>                                                                                                                         |                 |                 |
| • current service costs                                                                                                                         | 276             | 308             |
| • past service costs                                                                                                                            | 0               | 0               |
| • curtailment and settlements                                                                                                                   | 0               | 0               |
| • Administration expenses                                                                                                                       | 6               | 7               |
| <b>Financing and Investment Income and Expenditure</b>                                                                                          | 8               | (9)             |
| • Net interest on defined liability                                                                                                             |                 |                 |
| <b>Total Post Employment Benefit Charged to the Surplus or deficit on the Provision of Services</b>                                             | <b>290</b>      | <b>306</b>      |
| <b>Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</b>                                              |                 |                 |
| • actuarial gains and losses and return on plan assets                                                                                          | (300)           | (1,374)         |
| <b>Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</b>                                              | <b>(10)</b>     | <b>(1,068)</b>  |
| <b>Movement in Reserves Statement</b>                                                                                                           |                 |                 |
| • 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             |
| <b>Actual amount charged against council tax for pensions in the year:</b>                                                                      |                 |                 |
| • 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:

|                                      | <b>Funded liabilities:<br/>LGPS</b> |                 |
|--------------------------------------|-------------------------------------|-----------------|
|                                      | 2023/24<br>£000                     | 2024/25<br>£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)           |
| <b>Closing balance at 31 March</b>   | <b>7,215</b>                        | <b>6,418</b>    |

## Reconciliation of fair value of the scheme assets:

|                                                     | 2023/24<br>£000 | 2024/25<br>£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)             |
| <b>Closing balance on 31 March</b>                  | <b>7,586</b>    | <b>8,103</b>    |
| <b>Net Liability on LGPS</b>                        | <b>(371)</b>    | <b>(1,685)</b>  |
| <b>Impact of Asset Ceiling</b>                      | <b>371</b>      | <b>1,685</b>    |
| <b>Net liability on LGPS</b>                        | <b>0</b>        | <b>0</b>        |

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<br>£000 | 2024/25<br>£000 |
|-------------------------------------------------------------------|-----------------|-----------------|
| <b>Long-term expected rate of return on assets in the scheme:</b> |                 |                 |
| 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<br>£000 | Decrease in assumption<br>£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             |
| <b>Total</b>                   | <b>100</b>    | <b>100</b>    |

## 49. NOTES TO THE CASHFLOW STATEMENT

Analysis of operating, investing and financing activities:

| <u>Operating activities</u>                                                                       | 2023/24<br>£000  | 2024/25<br>£000  |
|---------------------------------------------------------------------------------------------------|------------------|------------------|
| Taxation                                                                                          | (248,620)        | (262,829)        |
| Grants                                                                                            | (433,413)        | (430,492)        |
| Sales of goods and rendering of services                                                          | (91,586)         | (100,252)        |
| Interest received                                                                                 | (7,727)          | (10,703)         |
| <b>Cash inflows generated from operating activities</b>                                           | <b>(781,346)</b> | <b>(804,275)</b> |
| Cash paid to and on behalf of employees                                                           | 573,726          | 616,286          |
| Cash paid to suppliers of goods and services                                                      | 158,082          | 169,783          |
| Interest paid                                                                                     | 1,657            | 1,583            |
| Other payments for operating activities                                                           | 0                | 0                |
| <b>Cash outflows generated from operating activities</b>                                          | <b>733,465</b>   | <b>787,652</b>   |
| <b>Net cash flows from operating activities</b>                                                   | <b>(47,881)</b>  | <b>(16,623)</b>  |
|                                                                                                   |                  |                  |
| <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)         |
| <b>Net cash flows from investing activities</b>                                                   | <b>15,150</b>    | <b>(8,114)</b>   |
|                                                                                                   |                  |                  |
| <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              |
| <b>Net cash flows from financing activities</b>                                                   | <b>1,638</b>     | <b>1,127</b>     |





## Annual Governance Statement 2024/25

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.

(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](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 6<sup>th</sup> 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 debrief 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 2023/24 the PSD received and processed 3660 complaints and 169 conduct matters and held 32 misconduct meetings and 26 misconduct hearings (including accelerated hearings) under the statutory scheme. In addition, the OPCC itself handled 4 complaints made against the Chief Constable and received 254 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.

#### **I. 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

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**

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 31<sup>st</sup> 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**

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 31<sup>st</sup> 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





# Police and Crime Commissioner and Chief Constable for Thames Valley Police

Draft Auditor's Annual Report  
Year ended 31 March 2025  
13 November 2025



The better the question. The better the answer. The better the world works.



Shape the future  
with confidence

13 November 2025



The Office of Police and Crime Commissioner and Chief Constable  
Thames Valley Police  
Kidlington, OX5 2NX

Dear Matthew and Jason

2024/25 Draft Auditor's Annual Report

We are pleased to attach our draft Auditor's Annual Report including the commentary on the Value for Money (VFM) arrangements for Police and Crime Commissioner (PCC) and Chief Constable (CC) for Thames Valley Police. This report and commentary explains the work we have undertaken during the year and highlights any significant weaknesses identified along with recommendations for improvement. The commentary covers our findings for audit year 2024/25. This report has been issued as draft and will be finalised as part of issuing the 2024/25 audit report.

This report is intended to draw to the attention of the Police and Crime Commissioner (PCC) and Chief Constable (CC) for Thames Valley Police any relevant issues arising from our work up to the date of issuing the report. It is not intended for, and should not be used for, any other purpose.

We welcome the opportunity to discuss the contents of this report with you.

The [EY UK 2025 Transparency Report](#) provides details regarding the firm's system of quality management, including EY UK's system of quality management annual evaluation conclusion as of 30 June 2025.

Yours faithfully

Andrew Brittain

Partner, For and on behalf of Ernst & Young LLP

Enc

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Commentary

Public Sector Audit Appointments Ltd (PSAA) issued the “Statement of responsibilities of auditors and audited bodies”. It is available from the PSAA website (<https://www.psaa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/statement-of-responsibilities-of-auditors-and-audited-bodies-from-2023-24-audits>)

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The “Terms of Appointment and further guidance (updated July 2021)” issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code), and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the JIAC and management of the PCC and CC in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the JIAC and management of the PCC and CC those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the JIAC and management of the PCC and CC for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



# 01 Executive Summary

## Purpose

The Auditor's Annual Report summarises the year's audit work, including value for money commentary and confirmation of the financial statement opinion. It also references any use by the auditor of their additional powers and duties under the Local Audit and Accountability Act 2014. In line with the NAO Code of Audit Practice 2024 ("the 2024 Code") and Auditor Guidance Note 03 (AGN 03), this report provides an overview to Police and Crime Commissioner (PCC) and Chief Constable (CC) for Thames Valley Police and the public, detailing current recommendations and a review of prior years' actions, including our assessment of whether they have been satisfactorily implemented.

Auditors must issue their draft annual report to those charged with governance by 30 November each year, reflecting the audit position and value for money assessment at that time, even if the 2024/25 audit is ongoing.

### Responsibilities of the appointed auditor

We have undertaken our 2024/25 audit work in accordance with the Audit Plan that we issued on 12 March 2025. We have complied with the 2024 Code, other guidance issued by the NAO and International Standards on Auditing (UK).

As auditors we are responsible for:

Expressing an opinion on:

- whether the financial statements give a true and fair view of the financial position of the PCC and CC and its expenditure and income for the year; and
- have been prepared properly in accordance with the relevant accounting and reporting framework.

Reporting by exception:

- if the annual governance statement does not comply with relevant guidance or is not consistent with our understanding of the PCC and CC;
- the use of additional powers and duties, for example making written recommendations under Section 24 and Schedule 7 of the Act or making a report in the public interest; and
- if we identify a significant weakness in the PCC and CC's arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

### Responsibilities of the PCC and CC

The PCC and CC are responsible for the preparation of the financial statement, including the narrative statement and governance statement, in accordance with the CIPFA Code and for having internal controls in place to ensure these financial statements are free from material error. It is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

# Executive Summary (cont'd)

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## 2024/25 conclusions based on work carried out to date

|                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Financial statements                                                         | We anticipate issuing an unqualified 2024/25 audit opinion.                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Going concern                                                                | We have concluded that the PCC's Chief Finance Officer's and the CC's Director of Finance's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.                                                                                                                                                                                                                                                                                                                              |
| Consistency of the other information published with the financial statements | Financial information in the narrative statement and published with the financial statements was consistent with the audited accounts.                                                                                                                                                                                                                                                                                                                                                                                               |
| Value for money (VFM)                                                        | We had no matters to report by exception on the PCC and CC's VFM arrangements. We have included our VFM commentary in Section 03.                                                                                                                                                                                                                                                                                                                                                                                                    |
| Consistency of the annual governance statement                               | We were satisfied that the annual governance statement was consistent with our understanding of the PCC and CC.                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Additional powers and duties                                                 | We had no reason to use our auditor powers.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Whole of Government Accounts                                                 | <p>We have performed the initial procedures required by the National Audit Office (NAO) on the Whole of Government Accounts submission.</p> <p>We have not yet concluded the procedures required by the National Audit Office (NAO) on the Whole of Government Accounts submission, as the NAO have not yet confirmed the final reporting position and whether any questions will be raised on individual returns. We cannot issue our Audit Certificate until these procedures are complete.</p> <p>We had no issues to report.</p> |
| Certificate                                                                  | <p>We will issue our certificate once we have concluded the audit and our Whole of Government Accounts procedures.</p> <p>We cannot currently conclude on WGA work until the NAO confirms if they would like any additional procedures performed.</p>                                                                                                                                                                                                                                                                                |

## Value for money scope

Under the 2024 Code, we are required to consider whether the PCC and CC for Thames Valley Police have put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. The Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the PCC and CC a commentary against specified reporting criteria (see below) on the arrangements the PCC and CC has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

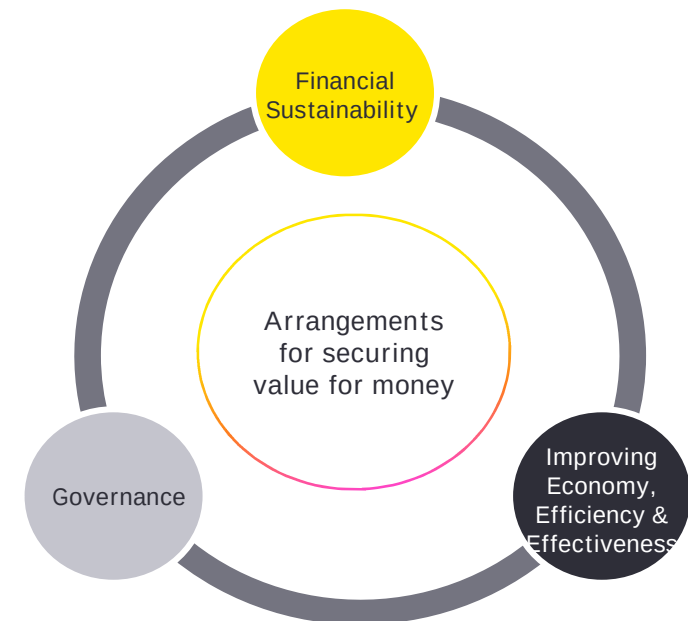
We do not issue a 'conclusion' or 'opinion', but where significant weaknesses are identified we will report by exception in the auditor's report on the financial statements.

The specified reporting criteria are:

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

In undertaking our procedures to understand the body's arrangements against the specified reporting criteria, we identify whether there are risks of significant weakness which require us to complete additional risk-based procedures. AGN 03 sets out considerations for auditors in completing and documenting their work and includes consideration of:

- our cumulative audit knowledge and experience as your auditor;
- reports from internal audit which may provide an indication of arrangements that are not operating effectively;
- our review of PCC and CC committee reports;
- meetings with the Director of Finance and Chief Finance Officer;
- information from external sources; and
- evaluation of associated documentation through our regular engagement with PCC and CC management and the finance team.





## Reporting

Our commentary for 2024/25 is presented in Section 03. This section provides a summary of our understanding of the arrangements at the PCC and CC as determined from our evaluation of the evidence obtained in relation to the three reporting criteria (see table below) throughout 2024/25 and up to the date of issuing this draft Auditor's Annual Report, which must be issued by 30 November. We have made no recommendations regarding value for money arrangements.

The final version of this report will be issued alongside the signed audit report concluding on the 2024/25 year.

In compliance with the 2024 Code, we are required to provide commentary against the three specified reporting criteria. The table below outlines these criteria, indicates whether a significant risk of weakness was identified during our planning procedures, and details our current conclusions regarding any significant weaknesses within your arrangements.

| Reporting criteria                                                                                                                                                           | Risks of significant weaknesses in arrangements identified? | Actual significant weaknesses in arrangements identified? |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------|
| Financial sustainability: How the PCC and CC plans and manages its resources to ensure it can continue to deliver its services                                               | No significant risks identified                             | No significant weakness identified                        |
| Governance: How the PCC and CC ensures that it makes informed decisions and properly manages its risks                                                                       | No significant risks identified                             | No significant weakness identified                        |
| Improving economy, efficiency and effectiveness: How the PCC and CC uses information about its costs and performance to improve the way it manages and delivers its services | No significant risks identified                             | No significant weakness identified                        |

# Executive Summary (cont'd)

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## Independence

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and the PCC and CC, and its members and senior management and its affiliates, including all services provided by us and our network to the PCC and CC, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on the our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

There are no relationships from 1 April 2024 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

## EY Transparency Report 2025

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end 30 June 2025:

[EY UK 2025 Transparency Report](#)



# 02 Audit of financial statements

## Key findings

The Statement of Accounts is an important tool for the PCC and CC to show how it has used public money and how it can demonstrate its financial management and financial health.

Our audit of the 2024/25 financial statements is currently in progress. We will report our findings in our Audit Results Report to the December JIAC meeting.

| Financial statement risks                                                                                             |                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| Significant risk                                                                                                      | Conclusion                                                                                    |
| Misstatements due to fraud or error – Management override of controls                                                 | The audit is ongoing and we will confirm our conclusions in the final version of this report. |
| Misstatements due to fraud or error – inappropriate capitalisation of revenue expenditure                             |                                                                                               |
| Misstatements due to fraud or error – Inappropriate revenue recognition of other Income - recharges and collaboration |                                                                                               |
| Significant risk – Implementation of IFRS 16 Leases                                                                   |                                                                                               |

## Financial Statement reporting assessment

Management, and the JIAC, as the PCC and CC’s body charged with governance, have an essential role in supporting the delivery of an efficient and effective audit. Our ability to complete the audit is dependent on the timely formulation of appropriately supported accounting judgements, provision of accurate and relevant supporting evidence, access to the finance team and management’s responsiveness to issues identified during the audit. The table over-page sets out our views on the effectiveness of the PCC and CC’s arrangements to support external financial across a range of relevant measures.

# Audit of financial statements

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## Financial Statement reporting assessment

| Area                                                                                             | Status               |   |   | Explanation                                                                                                                                                                                                                                           | Further detail                                                                                      |
|--------------------------------------------------------------------------------------------------|----------------------|---|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
|                                                                                                  | R                    | A | G |                                                                                                                                                                                                                                                       |                                                                                                     |
| Timeliness of the draft financial statements                                                     | Effective            |   |   | The financial statements were published by the 30 <sup>th</sup> June 2025 deadline set out in the Accounts and Audit Regulations.                                                                                                                     | N/A                                                                                                 |
| Quality and completeness of the draft financial statements                                       | Effective            |   |   | There a few of non-material internal inconsistencies, typographical and arithmetic errors in the draft financial statements that should have been detected through internal quality review prior to publication.                                      | N/A                                                                                                 |
| Delivery of working papers in accordance with agreed client assistance schedule                  | Requires improvement |   |   | Working papers were not always provided to the agreed timetable. There is no specific area to share here, but the finance team are aware of the working papers that were delivered late.                                                              | N/A                                                                                                 |
| Quality of working papers and supporting evidence                                                | Requires improvement |   |   | Working papers and supporting evidence were generally of a good standard. Although there were delays in producing a usable debtors listing and providing suitable audit evidence to support the balances.                                             | We expect to raise a scale fee variation in respect of this.                                        |
| Timeliness and quality of evidence supporting key accounting estimates                           | Requires improvement |   |   | Delays were experienced in the provision of supporting evidence for PPE. Although the quality of evidence and explanations provided were of a good quality, the delay in providing evidence resulted in a delay to the audit process being completed. | To date we have not been able to complete all our planned procedures against the risk in this area. |
| Access to finance team and personnel to support the audit in accordance with agreed project plan | Effective            |   |   | Generally there were no issues with access to the finance team and key personnel.                                                                                                                                                                     | N/A                                                                                                 |
| Volume and value of identified misstatements                                                     | Effective            |   |   | To date, no material misstatements were detected as a result of our work which have been corrected by management.                                                                                                                                     | N/A                                                                                                 |
| Volume of misstatements in disclosure                                                            | Effective            |   |   | A relatively small number of misstatements in disclosure were detected in our work to date.                                                                                                                                                           | N/A                                                                                                 |



# 03 Value for Money commentary

## The PCC and CC's responsibilities for value for money

The PCC and CC are required to maintain an effective system of internal control that supports the achievement of their policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at their disposal.

As part of the material published with the financial statements, the PCC and CC are required to bring together commentary on the governance framework and how this has operated during the period in a governance statement. In preparing the governance statement, the PCC and CC tailor the content to reflect their own individual circumstances, consistent with the requirements of the relevant accounting and reporting framework and having regard to any guidance issued in support of that framework. This includes a requirement to provide commentary on arrangements for securing value for money from the use of resources.

## Our responsibilities

Under the revised NAO Code we are required to consider whether the PCC and CC have put in place 'proper arrangements' to secure economy, efficiency and effectiveness on their use of resources. The Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the PCC and CC a commentary against specified reporting criteria on the arrangements the PCC and CC have in place to secure value for money through economic, efficient and effective use of their resources for the relevant period. Our summary is below:

|                                                                                                                                                                                                                                                                                 | Significant risk identified                                                         | Significant weakness identified                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
|  <b>Financial sustainability</b><br>How the PCC and CC plan and manage resources to ensure they can continue to deliver their services.                                                        | <ul style="list-style-type: none"> <li>▪ No significant risks identified</li> </ul> | <ul style="list-style-type: none"> <li>▪ No significant weaknesses identified</li> </ul> |
|  <b>Governance</b><br>How the PCC and CC ensures that they make informed decisions and properly manage their risks.                                                                          | <ul style="list-style-type: none"> <li>▪ No significant risks identified</li> </ul> | <ul style="list-style-type: none"> <li>▪ No significant weaknesses identified</li> </ul> |
|  <b>Improving economy, efficiency and effectiveness</b><br>How the PCC and CC use information about their costs and performance to improve the way they manages and delivers their services. | <ul style="list-style-type: none"> <li>▪ No significant risks identified</li> </ul> | <ul style="list-style-type: none"> <li>▪ No significant weaknesses identified</li> </ul> |





# VFM commentary: Financial Sustainability<sup>337</sup>

## Financial sustainability: Our audit procedures

Our audit procedures obtained assurance over the arrangements in place for the Financial Sustainability sub-criteria set out in AGN03:

- How the body ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the body plans to bridge its funding gaps and identifies achievable savings;
- How the body plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the body ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- How the body identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

## Significant risks identified during planning procedures

Within our Audit Planning Report, we identified no risks of a significant weakness in the PCC and CC's arrangements for financial sustainability. In prior years, no significant weaknesses were identified and there are no outstanding recommendations relating to prior years, we identified no recommendations in relation to financial sustainability. The PCC and CC's underlying arrangements in relation to financial sustainability are not significantly different in 2024/25.

## Overview of our conclusions

Based on the work performed, the PCC and CC had proper arrangements in place in 2024/25 to plan and manage its resources to ensure it can continue to deliver its services.



# Financial Sustainability considerations

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## Medium Term Financial Strategy

The Director of Finance and the Chief Finance Officer for the PCC and CC for Thames Valley Police presented a Medium-Term Financial Strategy in January 2025. The Strategy highlights the continuing levels of financial uncertainty across the sector. Key challenges outlined within the PCC and CC's planning include the following:

### 1. Uncertainty of Future Funding

- Only a one-year funding settlement was received, future support is unclear until the 2025 Comprehensive Spending Review (CSR) is received.
- With the new Neighbourhood Policing (NHP) Grant (£3m), there is an expectation that TVP will need approximately an additional 50 Officers/Staff, creating a risk for ongoing staffing and operational commitments.

### 2. Inflation and Pay Pressures

- Significant inflationary pressures on goods, services, and pay awards make budget forecasting difficult.
- In July 2024, the Government announced a Police Officers pay award (4.75%), for which TVP matched for Police Staff, this was only partly funded by the Home Office, adding cost pressures.
- Any pay inflation above the budgeted 2%, which is not funded by the government, would be funded from reserves in the short term. Every additional 1% increase would add an additional £3.8m to the overall pay budget.

### 3. Productivity and Savings Requirements

- £15.4m savings is required in 2025/26 to balance the budget, with £11.7m more required over the next three years.
- Many savings are delivered through the Force Review, but future years' savings have yet to be identified and will require new programmes and efficiency initiatives.
- Achieving savings without impacting operations is increasingly difficult.

### 4. Capital Investment and Borrowing Risks

- The estates strategy requires £80m borrowing over four years, potentially rising to £160m in the long-term.
- There is a risk that the revenue impact may become unaffordable in the long term, especially if funding tightens.
- One-off asset sales are finite and cannot support the capital programme after 2027/28.

### 5. Low Reserve Levels

- General and earmarked reserves are at historically low levels and are being drawn down to support investment and meet inflationary pressures.
- With these pressures, there is a reduced ability to respond to financial shocks or to support continued growth.



# Financial Sustainability considerations

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## Medium Term Financial Strategy (continued)

### 6. Inflation and Supply Chain Volatility

- Ongoing geopolitical instability and supply chain issues continue to drive up costs and create uncertainty in both revenue and capital budgets.
- Construction and technology projects are exposed to inflation risk, potentially leading to budget overruns.

### 7. Recruitment and Retention

- Recruitment and retention of officers and staff is a strategic risk, especially with the uncertainty of future funding for new posts (e.g., those supported by the NHP Grant).
- High recent recruitment has reduced average length of experience of officers, reducing the overall level of skills and knowledge within the organisation.

### 8. Operational Demands and Service Delivery

- Balancing tight financial resources with maintaining and improving service delivery, including neighbourhood policing, public protection, and technological investment.
- Unquantified future demands, whether new operational demand or investment requirements, could further strain resources.

### 9. National Policy and Economic Risks

- The national funding formula review and Home Office efficiency reviews introduce additional uncertainty and risk to the financial plan.
- Economic factors like weak GBP and high inflation introduce additional risks for goods and services such as software licences.

With these factors in mind the PCC and CC had to produce a realistic medium term financial plan based on the information they had at that point in time.



# Financial Sustainability considerations

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## Medium Term Financial Strategy

The PCC and CC's Medium Term Financial Plan which went to the January 2025 Performance and Accountability Meeting (PAM) outlines the scale of the challenge over the next four years. The current funding gap over the period to 2029 is £27 million, but significant risks remain, including:

### 1. Targeted Savings for 2025/26:

- £15.4 million in savings targeted for the 2025/26 financial year.
- These savings are part of a broader programme to maintain budget stability amid rising costs and funding uncertainty.

### 2. Additional Savings Required (2026/27 to 2028/29):

- £12 million in additional savings planned across the following three years.
- These depend on the successful implementation of strategic initiatives, many of which are still in development.

### 3. Overspend Risk:

- Overspend risk in 2025/26 due to staff national insurance contributions and the 4.2% pay rise for officers and staff.

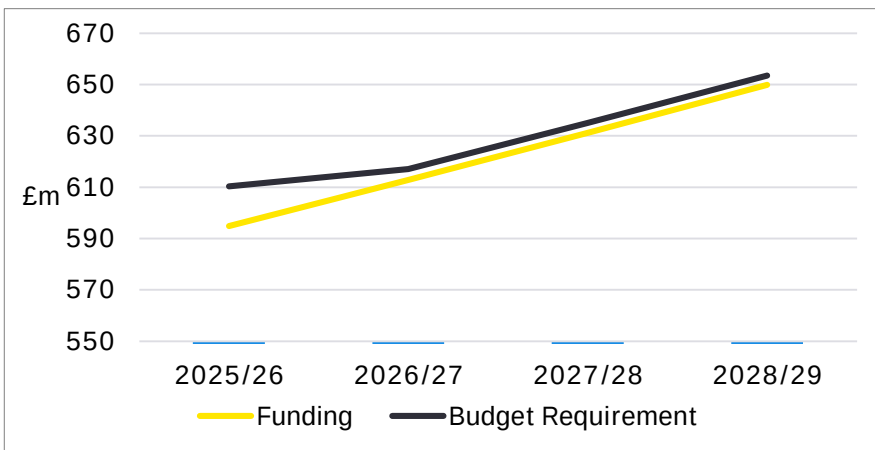
### 4. Funding Uncertainty:

- Lack of multi-year settlements from the Home Office is creating a "holding budget" scenario, limiting expansion and long-term planning
- Capital schemes are unfunded, meaning upgrades must be financed through borrowing, increasing operational strain.

### 6. Council Tax Precept:

- To help bridge the gap, an increase in police funding was proposed via a £14 rise in Band D council tax, bringing it to £283.28.

Exhibit [1]: The PCC and CC's MTFP outlines a funding gap of £15.4m for 2025/26





# Financial Sustainability considerations

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## Budget Monitoring

Budget monitoring reports are critical for those charged with governance to make decisions about the prioritisation of resources.

Inflation is added to each line using appropriate pay and prices indices. Growth bids, which are necessary to meet increased demand, legal obligations or new priorities are co-ordinated by the Finance department and prioritised by Chief Constable's Management Team (CCMT) before being presented to the PCC.

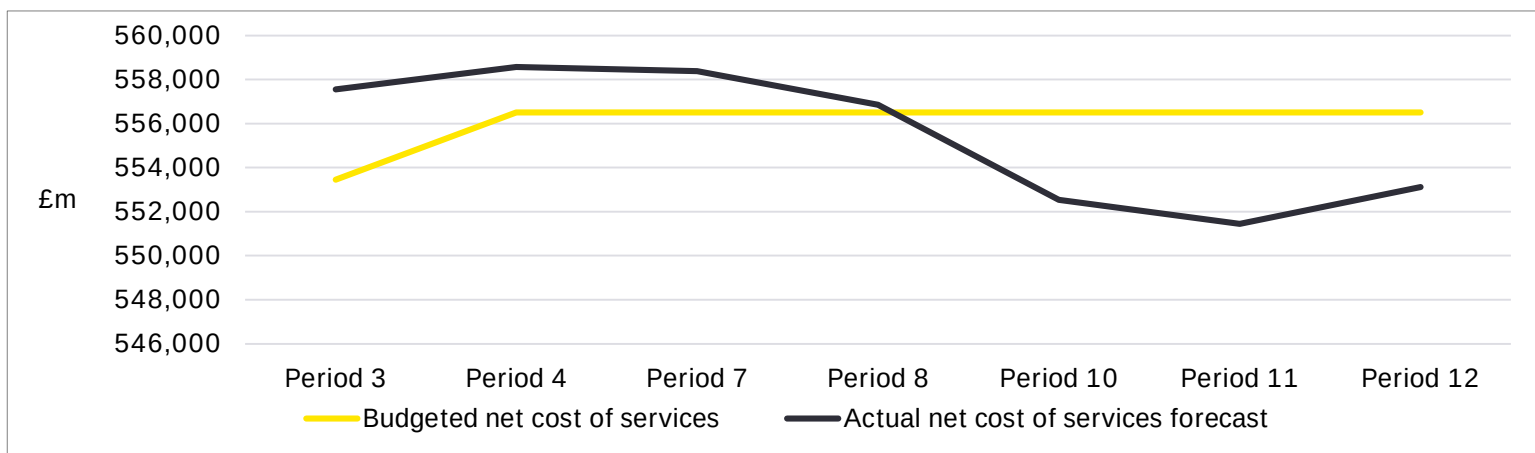
CCMT review the content of the proposed budget on a number of occasions before recommending the agreed MTFP to the PCC. Cash savings are identified through the Productivity Strategy process. The Productivity Strategy is driven by the Deputy Chief Constable and sets a challenging but achievable cash savings target to identify through the Efficiency and effectiveness Programme.

The PCC determines the level of council tax increase in accordance with Government guidelines. The draft budget and MTFP is presented to the PCC in November. The final budget is presented to the PCC in January, following receipt of the provisional police grant settlement. The PCC presents his budget and council tax proposals to the Police and Crime Panel in late January.

Exhibit [2] below highlights that forecasting for the first part of the 2024/25 year projected an overspend against service budgets, which then changed to an underspend in the last quarter of the year.

During 2024/25, £5.3m was received in interest, otherwise a £1.9m overspend would have been reported at the end of the year.

Exhibit [2]: 2024/25 Budget monitoring reports outlined an initial overspend, changing to an underspend part-way through the year





# Financial Sustainability considerations

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## Savings plans

The PCC and CC's 2024/25 budget relied on the delivery of savings of £7.6 million and in the narrative report of the financial statements, it was reported that this was achieved through the efficiency programme.

Key factors that impacted the delivery of savings included:

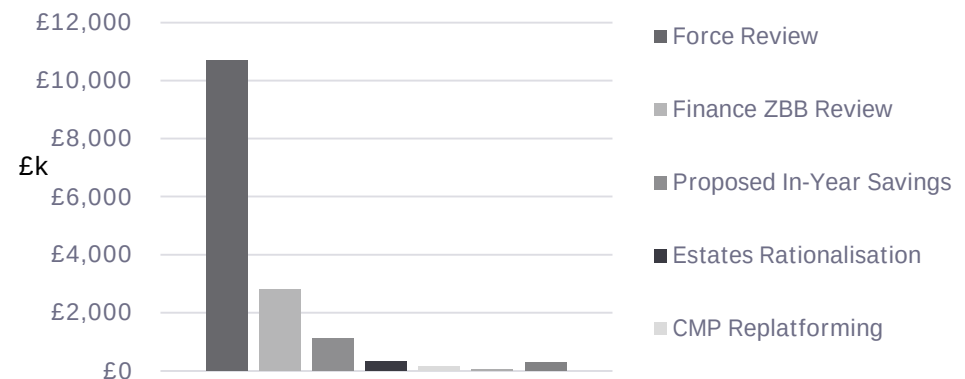
- Force restructuring,
- Overtime expenditure,
- Motor Insurance Premium, and
- Other Force Levies

The PCC and CC plan to deliver £15.4 million savings in 2025/26, of which £11 million is directly attributable to the Force Review. The rest will come from central and local initiatives. The Savings Delivery Board in September 2025 reported that 88% of these savings had been completed for 2025/26, demonstrating that the savings plan for 2025/26 is realistic and achievable.

Exhibit [3a]: The PCC and CC delivered 100% of planned £7.9 million of savings in 2024/25



Exhibit [3b]: The PCC and CC plan to deliver £15.4 million of savings in 2025/26





# Financial Sustainability considerations

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## Reserves position

The PCC approved the Reserves Strategy in January 2025. The PCC's Reserves Strategy outlines that the minimum reserves to be held as uncommitted general funds of 3% of net expenditure, with an absolute minimum level of 2.5%.

£3.6 million in reserves is planned to be used in 2025/26, and £0.5 million in 2026/27 to support the revenue budget. An additional £2.1 million will be used over two years for one-off investments in infrastructure to enable future savings and efficiencies.

These allocations are intended to help balance the revenue budget over the medium term, indicating a reliance on reserves to manage financial pressures.

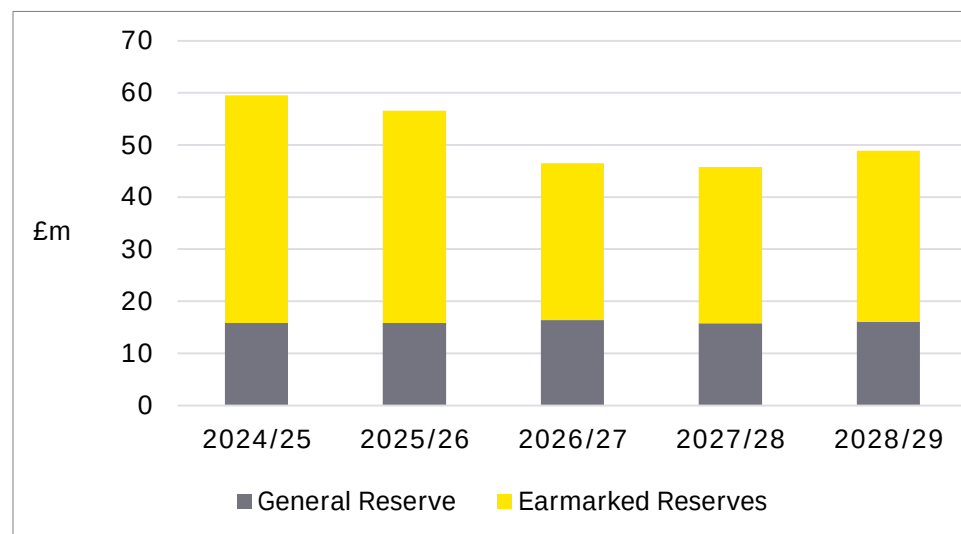
A significant £27.228 million in capital slippage is being carried forward from 2024/25 to 2025/26, which may affect the timing and delivery of capital projects. The PCC is aware that by using reserves to help finance the capital programme, it could impact the sustainability of reserves if not managed carefully.

The exhibit below demonstrates the estimated general reserve and earmarked reserves over the coming years.

## Exhibit [4]: The PCC's General Reserve and Earmarked Reserves per the MTFP

### Summary of General & Earmarked Reserves

| Reserve          | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
|------------------|---------|---------|---------|---------|---------|
|                  | £'000   | £'000   | £'000   | £'000   | £'000   |
| General Reserve  | 15,787  | 15,787  | 16,341  | 15,776  | 16,064  |
| % of NRE         | 2.72%   | 2.70%   | 2.71%   | 2.54%   | 2.52%   |
| Useable Reserves | 25,378  | 19,563  | 8,958   | 8,803   | 11,628  |
| Other Reserves   | 18,389  | 21,201  | 21,201  | 21,201  | 21,201  |
|                  | 43,767  | 40,764  | 30,159  | 30,004  | 32,829  |





# VFM commentary: Governance

## Governance: Our audit procedures

Our audit procedures obtained assurance over the arrangements in place for the Governance sub-criteria set out in AGN03:

- How the body monitors and assesses risk and how the body gains assurance over the effective operations of internal controls, including arrangements to prevent and detect fraud;
- How the body approaches and carries out its annual budget setting process;
- How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee; and
- How the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer and member behaviour (such as gifts and hospitality or declarations/conflicts of interests), and for example where it procures or commissions services.

## Significant risks identified during planning procedures

Within our Audit Planning Report, we identified no risks of a significant weakness in the PCC and CC's governance arrangements. In prior years, no significant weaknesses were identified and there are no outstanding recommendations relating to prior years. The PCC and CC's underlying arrangements in relation to governance are not significantly different in 2024/25.

## Overview of our conclusions

Based on the work performed, the PCC and CC had proper arrangements in place in 2024/25 to make informed decisions and properly manage its risks.





# Governance considerations

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## Annual Governance Statement

The Annual Governance Statement (AGS) was presented to the JIAC in draft form at the meeting on the 21 March 2025 and in its final form on the 13 June 2025.

The Governance Advisory Group (GAG) meets on a regular basis to review and update the Corporate Governance Framework as well as to draft the AGS. The GAG comprises the PCC Chief Executive, Chief Financial Officer and Head of Governance & Compliance, as well as the CC Finance Director, Head of Legal Services and Head of Strategic Governance who, between them, have oversight and knowledge of the whole organisation. A draft is presented to JIAC in March. An updated, near final version, is sent to JIAC members by email before the Statement of Accounts is sent to EY for audit. JIAC provides an independent assessment.

In the AGS, the Governance Advisory Group confirms that, to the best of its knowledge, no material breaches of governance arrangements occurred during 2024/25. There are currently no significant actual or potential governance issues identified in relation to activities for 2024/25. Furthermore, there are no notable weaknesses in the internal control or governance environment.

## Informed decision making and member challenge

The PCC's Decision Making Policy is on the PCC website, and it outlines the decision making process together with providing information on how decisions will be recorded and publicised.

Budget monitoring reports are presented to both the Chief Constable's Management Team (CCMT) and the PCC's public Performance and Accountability Meetings (or the PCC's monthly Liaison meeting with the Chief Constable).

All agenda items in the minutes are published on the PCC's website. Decisions taken at CCMT are documented in the minutes. Formal PCC decision reports (e.g. contacts and tenders) are published on the PCC's website.

The JIAC have the responsibility for overseeing the governance of the PCC and CC. The PCC and CC's Code of Corporate Governance is revised and reported to the JIAC in March each year.

## Failure to prevent fraud

The offence of failing to prevent fraud, as introduced by the Economic Crime and Corporate Transparency Act 2023, became effective on 1 September 2025. The Home Office has published statutory guidance (most recently updated in October 2025) which organisations must consider. This guidance outlines the core principles for establishing, reviewing, or enhancing anti-fraud procedures.

It is recommended that authorities review existing fraud policy and procedures against the latest Home Office guidance. If this review has not yet taken place, it should be prioritised to ensure compliance with the Act and to mitigate the risk of enforcement action.



# Governance considerations

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## Internal audit arrangements

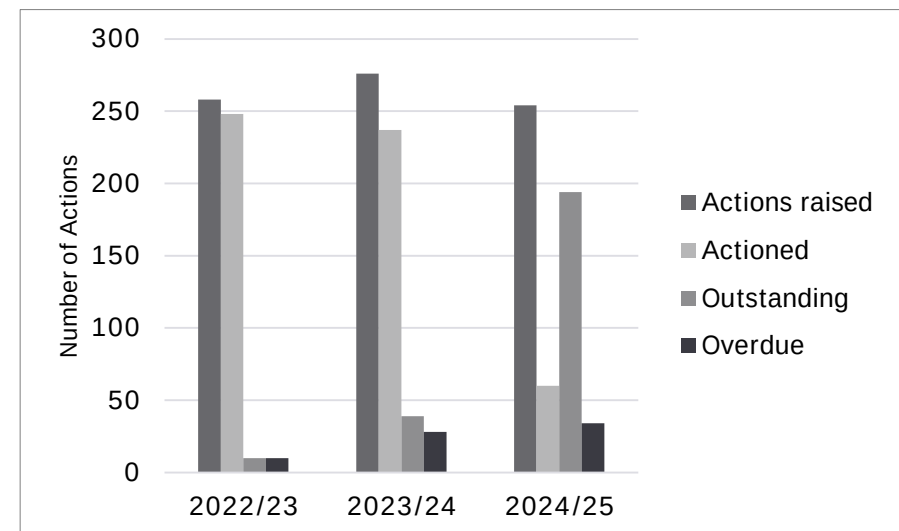
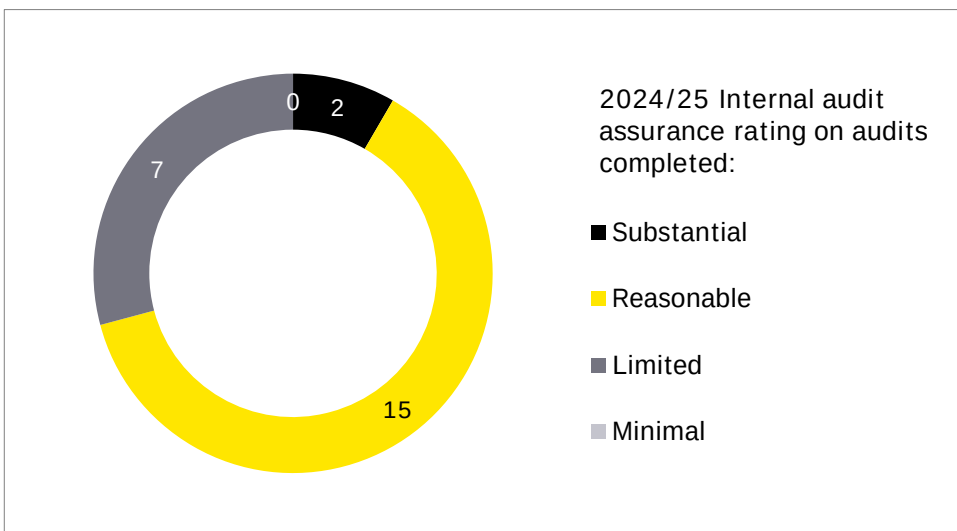
The PCC and CC have a joint internal audit team that has a comprehensive risk based annual audit plan. Internal audit identify areas that provide challenge to the organisations' risk environment.

The Chief Internal auditor provides regular updates to JIAC and his annual audit opinion is incorporated within the Annual Governance Statement. The PCC and CC have achieved a reasonable assurance rating from Internal Audit in 2024/25, consistent with 2023/24.

Internal audit completed 24 audits during 2024/25, and as can be see by the diagram below, none were given a minimal rating. Actions raised by Internal Audit are agreed with managers and JIAC review actions and outstanding actions as part of their regular agenda items.

All overdue and outstanding actions are reported to the JIAC on a quarterly basis. As of the end of the 2024/25 period, there were 194 outstanding actions. This represents a significant portion of the total actions raised during the year. The Internal Audit annual report goes on to explain, although the trend of outstanding actions 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.

## Exhibit [5]: Internal audit's assurance opinions and actions raised





# VFM commentary: Improving economy, efficiency and effectiveness

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## Improving economy, efficiency and effectiveness: Our audit procedures

Our audit procedures include:

- How financial and performance information has been used to assess performance to identify areas for improvement;
- How the body evaluates the service it provides to assess performance and identify areas for improvement;
- How the body ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess where it is meeting its objectives; and
- Where the body commissions or procures services, how it assesses whether it is realising the expected benefits.

## Significant risks identified during planning procedures

Within our Audit Planning Report, we identified no risks of a significant weakness in the PCC and CC's arrangements for improving economy, efficiency and effectiveness. In prior years, no significant weaknesses were identified and there are no outstanding recommendations relating to prior years. The PCC and CC's underlying arrangements in relation to improving economy, efficiency and effectiveness are not significantly different in 2024/25.

## Overview of our conclusions

Based on the work performed, the PCC and CC had proper arrangements in place in 202x/2x in how it uses information about its costs and performance to improve the way it manages and delivers its services.



# Improving economy, efficiency and effectiveness considerations

## Financial and performance information

The PCC and CC uses a combination of financial planning, performance data, and independent assessments to evaluate its effectiveness and identify areas for improvement.

Financial data is linked to strategic priorities in the Police and Crime Plan, ensuring resources are directed toward reducing crime, improving victim services, and enhancing public safety. For instance, investments in CCTV partnerships and neighbourhood policing were justified through performance outcomes and crime reduction metrics.

The Police and Crime Commissioner (PCC) holds quarterly Performance and Accountability Meetings with the Chief Constable (CC). These sessions review crime statistics, victim satisfaction, and progress against national priorities (e.g., reducing serious violence, tackling cybercrime). Data from the Thames Valley Data Hub and public surveys inform these discussions, highlighting areas needing improvement such as domestic abuse victim support or anti-social behaviour.

PEEL Assessments (Police Effectiveness, Efficiency, and Legitimacy) by HMICFRS provide an external view of TVP's performance. This PEEL 2023–25 report (published Dec 2023) graded TVP across nine areas, identifying strengths (e.g., crime prevention) and areas for improvement (e.g., protecting vulnerable people and workforce planning). These findings guide internal reforms and resource prioritization.

JIAC and risk management reviews also monitor whether financial controls and performance targets are aligned, ensuring accountability and transparency.

## Procurement and commissioning of services

The Commercial Governance Board, chaired by the Director of Finance and attended by the PCC Chief Finance Officer, reviews all upcoming contracts and tenders and approves the Procurement Launch Document which sets out the most appropriate route to market for each individual procurement.

Following the receipt of tenders, contracts are approved by the CC's Director of Finance and PCC's Chief Finance Officer (depending on value), with those contracts over £1m also requiring approval from the PCC themselves. VFM is embedded in all procurement documents, and all procurement staff are fully aware with the need to demonstrate VFM through tenders and contracts. Robust contract management is used to ensure that expected benefits are realised through service delivery.

# Improving economy, efficiency and effectiveness considerations

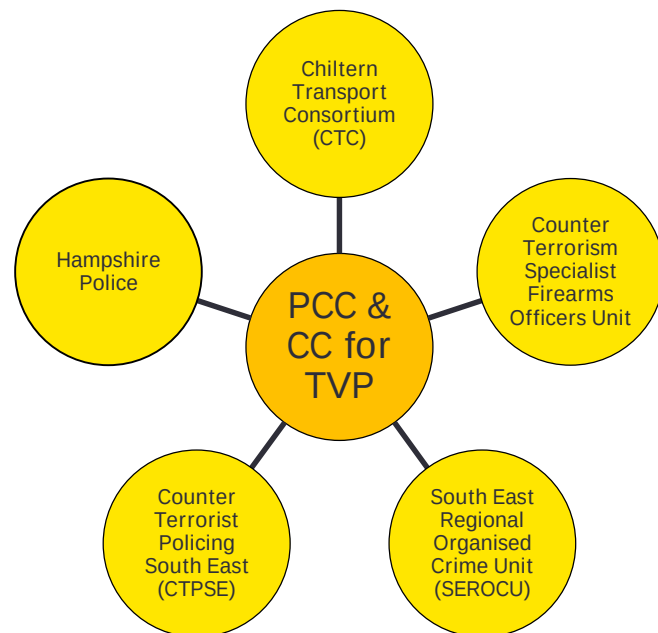
## Partnership working

The PCC and CC delivers a number of services in collaboration with Hampshire (ICT, Information Management, Joint Operations) and these are overseen at operational level by the Deputy Chief Constable (DCC) Board. Formal scrutiny by PCCs and CCs is undertaken at the Bilateral Governance Board.

The South East Collaboration Board meets quarterly to scrutinise those services delivered at regional level (ROCU, CTPSE). The Authority leads the Chiltern Transport Consortium (CTC) which provides a fleet management service for a number of regional and national police organisations. The CTC board meets twice yearly, with operational activity monitored by fleet managers and operational users. The PCC engages with local authorities to delivery his community safety priorities and works with other partners through the Local Criminal Justice Boards to reduce crime and reoffending.

At all governance boards, relevant heads of service (e.g. SEROCU) are held to account for delivery by both the PCC and CC. Each group will receive performance data, information on risks and issues with recommendations for change improvement, appropriate to the collaboration.

### Exhibit [6]: Partnership working within the PCC and CC of Thames Valley Police



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# Police & Crime Commissioner for Thames Valley / Chief Constable for Thames Valley Police

Draft Audit results report

Year ended 31 March 2025

2 December 2025



The better the question. The better the answer. The better the world works.



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The Office of the Police and Crime Commissioner and Chief Constable  
Thames Valley Police  
Kidlington, OX5 2NX

2 December 2025

Dear Matthew and Jason

2024/25 Draft Audit results report

We attach our Draft Audit results report, summarising the status of our audit for the forthcoming meeting of the Joint Independent Audit Committee. We will update the Joint Independent Audit Committee at its meeting scheduled for 17 December 2025 on further progress to that date and explain the remaining steps to the issue of our final opinion.

The audit is designed to express an opinion on the 2024/25 financial statements and address current statutory and regulatory requirements. This report contains our findings related to the areas of audit emphasis, our views on the Police and Crime Commissioner for Thames Valley Groups' (the PCC and CC's) accounting policies and judgements and material internal control findings. Each year sees further enhancements to the level of audit challenge, the exercise of professional judgement and the quality of evidence required to achieve the robust professional scepticism that society expects. We thank the management team for supporting this process.

The Police and Crime Commissioner and Chief Constable, as those charged with governance, have an essential role in ensuring that they have assurance over both the quality of the draft financial statements prepared by management and the wider arrangements to support the delivery of a timely and efficient audit. We consider and report on the adequacy of external financial reporting arrangements and the effectiveness of those charged with governance in fulfilling their role in those arrangements as part of our assessment of Value for Money arrangements; and consider the use of other statutory reporting powers to draw attention to weaknesses in those arrangements where we consider it necessary to do so. We draw those charged with governance's and officers' attention to the Public Sector Audit Appointment Limited's Statement of Responsibilities (paragraphs 26-28) which clearly sets out what is expected of audited bodies in preparing their financial statements.

This report is intended solely for the information and use of the Police and Crime Commissioner, Chief Constable, Joint Independent Audit Committee and management, and is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss the contents of this report at the JIAC meeting on 17 December 2025.

Yours faithfully

Andrew Brittain

Partner, For and on behalf of Ernst & Young LLP

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# Contents

- |    |                        |    |                      |    |                                   |
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| 04 | Audit Report           | 05 | Audit Differences    | 06 | Assessment of Control Environment |
| 07 | Other Reporting Issues | 08 | Independence         | 09 | Appendices                        |

Public Sector Audit Appointments Ltd (PSAA) issued the “Statement of responsibilities of auditors and audited bodies”. It is available from the PSAA website (<https://www.psaa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/statement-of-responsibilities-of-auditors-and-audited-bodies-from-2023-24-audits>)

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The “Terms of Appointment and further guidance (updated July 2021)” issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code), and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the PCC, CC, Joint Independent Audit Committee and management of Thames Valley Police in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the PCC, CC, Joint Independent Audit Committee and management of Thames Valley Police those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the PCC, CC, Joint Independent Audit Committee and management of Thames Valley Police for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



# 01 Executive Summary

# Executive Summary – Context for the audit<sup>355</sup>

## Scope update

In our Audit Planning Report presented at the 21 March 2025 Joint Independent Audit Committee meeting, we provided you with an overview of our audit scope and approach for the audit of the financial statements. We carried out our audit in accordance with this plan, with the following exceptions:

### Changes in materiality

In our Audit Planning Report, we communicated that our audit procedures would be performed using a materiality as follows:

|                             | Group                                                      | PCC                          | CC                                                         |
|-----------------------------|------------------------------------------------------------|------------------------------|------------------------------------------------------------|
| Materiality basis           | 1.8% of 2023/24 gross expenditure on provision of services | 1.8% of 2023/24 gross assets | 1.8% of 2023/24 gross expenditure on provision of services |
| Planning materiality        | £13.3m                                                     | £9m                          | £12.9m                                                     |
| Performance materiality     | £10m                                                       | £6.8m                        | £9.6m                                                      |
| Audit differences threshold | £0.67m                                                     | £0.45m                       | £0.64m                                                     |

We updated our planning materiality assessment using the draft consolidated results and have also reconsidered our risk assessment. Based on our materiality measurements, we have updated our overall materiality assessment to the following:

|                             | Group                                                      | PCC                          | CC                                                         |
|-----------------------------|------------------------------------------------------------|------------------------------|------------------------------------------------------------|
| Materiality basis           | 1.8% of 2024/25 gross expenditure on provision of services | 1.8% of 2024/25 gross assets | 1.8% of 2024/25 gross expenditure on provision of services |
| Planning materiality        | £13.9m                                                     | £9.4m                        | £13.3m                                                     |
| Performance materiality     | £10.4m                                                     | £7m                          | £10m                                                       |
| Audit differences threshold | £0.7m                                                      | £0.47m                       | £0.67m                                                     |

# Executive Summary (cont'd)

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## Status of the audit

Our audit work in respect of the PCC and CC opinion is ongoing. Details of each outstanding item, actions required to resolve and responsibility is included in Appendix B.

Given that the audit process is still ongoing, we will continue to challenge the remaining evidence provided and the final disclosures in the Annual Report and Accounts which could influence our final audit.

## Value for Money

In our Audit Planning Report dated 12 March 2025, we reported that we had not completed our value for money (VFM) risk assessment. We have since completed our VFM risk assessment and identified no risks of significant weakness in arrangements. Having updated and completed the planned procedures in these areas we did not identify a significant weakness. See Section 03 of the report for further details.

## Audit differences to date

- No uncorrected misstatements to date.
- Management have corrected misstatements amounting to £4,464k to date:
  - £3m was incorrectly coded to other income instead of gains/(losses) on disposal of fixed assets in the comprehensive income and expenditure statement (£2m PCC and £1m CC).
  - £3.8m incorrectly coded to finance income for the PCC, instead of being treated as an adjustment to the opening balance of reserves.
  - £0.626m adjustment for right of use assets depreciation that was omitted for the PCC.
  - £6.2m misclassification from the CC to the PCC regarding the Western Hub debtor figure.

Details are in section 5 of this report.

- In addition to the above, disclosure misstatements have been identified, including typographical misstatements. These have been adjusted within the financial statements.

## Other reporting issues

We have reviewed the information presented in the Annual Governance Statement for consistency with our knowledge of the PCC and CC. We have no matters to report as a result of this work.

We have not yet completed the procedures required by the National Audit Office (NAO) on the Whole of Government Accounts.

# Executive Summary (cont'd)

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## Areas of audit focus

In our Audit Planning Report we identified a number of key areas of focus for our audit of the financial report of the PCC and CC. This report sets out our observations and status in relation to these areas, including our views on areas which might be conservative and areas where there is potential risk and exposure. Our consideration of these matters and others identified during the period is explained within the 'Areas of Audit Focus' section of this report and summarised below.

| Risk                                                                                                              | Status of our work                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Misstatement due to fraud or error – management override of controls                                              | We are still completing our work on journals testing where we have had to ask some follow up questions and clarify the evidence that is required. We have not identified any issues or misstatements to date.                                                                                                                                                                                       |
| Risk of fraud in revenue and expenditure recognition, through inappropriate capitalisation of revenue expenditure | We have completed our testing and have not identified any misstatements or instances of inappropriate capitalisation of costs.                                                                                                                                                                                                                                                                      |
| Inappropriate revenue recognition of other income – recharges and collaboration                                   | Our work in this area is still ongoing at the time of writing this report. We are waiting for supporting evidence for 7 of the 12 items that we are testing.                                                                                                                                                                                                                                        |
| Implementation of IFRS 16 from 1st April 2024                                                                     | Our testing is mostly complete in this area. We are still working on the PFI entries to ensure they are compliant with the implementation of IFRS 16. We identified a few misstatements in the disclosure in the Statement of Accounts, and an omission of depreciation for the right of use assets in the 2024/25 accounts.                                                                        |
| Valuation of land and buildings                                                                                   | Our work in this area is mainly complete. At the time of writing we are trying to clarify what the floor areas were based on for the land and property valuations.                                                                                                                                                                                                                                  |
| Pension liability valuation: Local Government Pension Scheme (LGPS) and Police Pension Fund (PPF)                 | Our work in this area is mainly complete. We have received the report from EY Pensions team to provide assurance over the roll forward of the liability (both LGPS and PPF) and calculation of the asset ceiling (LGPS only), and we are just waiting for the assurance letter from KPMG, the auditor on the Buckinghamshire Pension Fund to give us assurance on the asset valuations in the LGPS. |

We request that you review these and other matters set out in this report to ensure:

- There are no further considerations or matters that could impact these issues
- You concur with the resolution of the issue
- There are no further significant issues you are aware of to be considered before the financial report is finalised

There are no matters, other than those reported by management or disclosed in this report, which we believe should be brought to the attention of the Police and Crime Commissioner, Chief Constable, Joint Independent Audit Committee or Management.

## Control observations

We have adopted a fully substantive approach, so have not tested the operation of controls.

As part of our work, we have obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of the testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to you significant deficiencies in internal control identified during our audit.

We have not identified any significant deficiencies in the design or operation of an internal control that might result in a material misstatement in your financial statements of which you are not aware.

However, during the audit we identified observations and improvement recommendations in relation to management's financial processes and controls for the following issues:

- Fixed Asset Register (FAR) - This fails to accurately recognise certain asset movements, particularly in the reclassification from Assets under Construction (AuC) to the Property, Plant, and Equipment (PP&E) and the recognition of assets under IFRS 16. Instead of properly reflecting these movements, the system erroneously disposes of the original assets and creates new assets. Due to the inaccuracies in movement recognition, manual adjustments are often required to produce the necessary disclosure notes. This process is not only inefficient but also makes it challenging to trace and verify the manual adjustments made within the FAR, increasing the risk of errors.
- Fixed Asset Register - The FAR does not categorise surplus assets separately, despite them being recognised as a distinct category in the financial statement. This omission complicates the reconciliation process, making it difficult to align the FAR with the financial statements and potentially leading to discrepancies. This hinders the effectiveness of the FAR, resulting in inefficiencies and challenges in maintaining accurate financial records. This issue was also identified with officers during the 2023/24 audit.
- FAR and PPE note in financial statements - There is the misalignment between the PPE categories per FAR and the financial statements. This inconsistency creates discrepancies and differences when reconciling the FAR with the PPE note in the financial statements. The lack of alignment can lead to confusion and errors in financial reporting. This issue was also identified with officers during the 2023/24 audit.
- Journals – On reviewing journal postings, there were a very high number of blank descriptions in the data, both on 'transaction notes' and 'transaction ref'. There is currently no control on this to ensure it is completed. The 'blank journals' makes it harder to understand what the journals are for and easier for errors to occur, since errors cannot be easily identified when officers review them.
- Lack of proper reconciliation of the pension accounts to the pension report - During the pension (IAS 19) testing we identified that there was not have proper breakdown of remeasurements for PCC and CC and this resulted in the auditor being unable to reconcile the remeasurements as disclosed in the Annual Financial Statement to the pension report. This issue was also identified with officers during the 2023/24 audit.
- No depreciation amount included for right-of-use assets in 24/25 accounts - We were unable to locate the calculation of depreciation in the existing workings and noted that fixed asset register does not automatically calculate the values.

## Independence

Please refer to Section 08 for our update on Independence. We have identified no matters that impact on our independence and objectivity.

## Factors impacting the execution of the audit

Management, and the JIAC, as the PCC and CC's body charged with governance, have an essential role in supporting the delivery of an efficient and effective audit. Our ability to complete the audit is dependent on the timely formulation of appropriately supported accounting judgements, provision of accurate and relevant supporting evidence, access to the finance team and management's responsiveness to issues identified during the audit. The table over-page sets out our views on the effectiveness of the PCC and CC's arrangements to support external financial across a range of relevant measures.

As set out in further detail in that table over-page we experienced:

- Significant delays in the provision of evidence to support the property, plant and equipment figures in the financial statements.
- Working papers were not always provided in line with the agreed Client Assistance Schedule.
- Overall, the working papers were of a good standard. However, when we requested third-party evidence to support them in several areas, the evidence provided was not from third parties. This was despite the audit team having previously discussed in detail with officers what acceptable third-party evidence should look like.
- There were considerable delays in producing a usable debtors listing that supported the figure on the balance sheet.

We have considered this will impact further in:

- Our progress and work done against the property, plant and equipment work and the delay in the debtors testing.
- The lack of third party evidence to our samples selected affected our testing of areas such as debtors, rechargeable income, other income, cost of services and journals, delaying the timeliness of the completion of the audit.
- Our assessment of the final audit fee.

# Progress Report (cont'd)

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## Factors impacting the execution of the audit (cont'd)

| Area                                                                                             | Status               |   |   | Explanation                                                                                                                                                                                                                                                                                                                                                         | Further detail                                                                                        |
|--------------------------------------------------------------------------------------------------|----------------------|---|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
|                                                                                                  | R                    | A | G |                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                       |
| Timeliness of the draft financial statements                                                     | Effective            |   |   | The financial statements were published by the 30 <sup>th</sup> June 2025 deadline set out in the Accounts and Audit Regulations.                                                                                                                                                                                                                                   | N/A                                                                                                   |
| Quality and completeness of the draft financial statements                                       | Effective            |   |   | There a few of non-material internal inconsistencies, typographical and arithmetic errors in the draft financial statements that should have been detected through internal quality review prior to publication.                                                                                                                                                    | N/A                                                                                                   |
| Delivery of working papers in accordance with agreed client assistance schedule                  | Requires improvement |   |   | Working papers were not always provided to the agreed timetable. There is no specific area to share here, but the finance team are aware of the working papers that were delivered late.                                                                                                                                                                            | N/A                                                                                                   |
| Quality of working papers and supporting evidence                                                | Requires improvement |   |   | Working papers and supporting evidence were generally of a good standard. Although there were delays in producing a usable debtors listing and providing suitable audit evidence to support the balances.                                                                                                                                                           | We expect to raise a scale fee variation in respect of this.                                          |
| Timeliness and quality of evidence supporting key accounting estimates                           | Requires improvement |   |   | Delays were experienced in the provision of supporting evidence for PPE.<br>The quality of evidence and explanations provided in other areas of the audit were often were not of a good quality initially and resulted in the audit team having to send the queries back. The delay in providing evidence resulted in a delay to the audit process being completed. | To date we have not been able to complete all our planned procedures against the risk in these areas. |
| Access to finance team and personnel to support the audit in accordance with agreed project plan | Effective            |   |   | Generally there were no issues with access to the finance team and key personnel.                                                                                                                                                                                                                                                                                   | N/A                                                                                                   |
| Volume and value of identified misstatements                                                     | Effective            |   |   | To date, no material misstatements were detected as a result of our work and those less than materiality have been corrected by management.                                                                                                                                                                                                                         | N/A                                                                                                   |
| Volume of misstatements in disclosure                                                            | Effective            |   |   | A relatively small number of misstatements in disclosure were detected in our work to date.                                                                                                                                                                                                                                                                         | N/A                                                                                                   |





## 02 Areas of Audit Focus

## Misstatement due to fraud or error – management override of controls (Fraud risk)

### What is the risk, and the key judgements and estimates?

The financial statements as a whole are not free of material misstatements whether caused by fraud or error.

As identified in ISA (UK) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

We identify and respond to this fraud risk on every audit engagement.

### What is the status of our work?

Our audit work in this area is ongoing.

We have not yet completed our testing in respect of estimates, but we have not identified any indications of management bias to date.

Our testing of journal entries for proper posting for genuine business reasons is ongoing.

From the work performed to date, we have not identified any material issues, inappropriate judgements or significant unusual transactions which indicated that there had been any misreporting of the PCC or CC's financial position, or that management had overridden control.

### Our response to the key areas of challenge and professional judgement

In response to this risk, we undertook the following procedures:

- We identified fraud risks during the planning stages.
- We inquired of management about risks of fraud and the controls put in place to address those risks.
- We gained an understanding of the oversight given by those charged with governance of management's processes over fraud.
- We discussed with those charged with governance the risks of fraud in the entity, including those risks that are specific to the entity's business sector (those that may arise from economic industry and operating conditions).
- We considered whether there were any fraud risk factors associated with related party relationships and transactions and if so, whether they gave rise to a risk of material misstatement due to fraud.
- We considered the effectiveness of management's controls designed to address the risk of fraud.
- We determined an appropriate strategy to address those identified risks of fraud.
- We performed mandatory procedures regardless of specifically identified fraud risks, including:
  - Testing of journal entries and other adjustments in the preparation of the financial statements.
  - Undertaking procedures to identify significant unusual transactions.
  - Considering whether management bias was present in the key accounting estimates and judgments in the financial statements.

### What else did we do?

As part of our risk evaluation, we considered whether we need to perform other audit procedures not referred to above. We concluded that those procedures included under 'Inappropriate capitalisation of revenue expenditure' and 'Inappropriate revenue recognition of other income – recharges and collaboration' are required.

# Areas of Audit Focus (cont'd)

363

## Risk of fraud in revenue and expenditure recognition, through inappropriate capitalisation of revenue expenditure (Fraud risk)

### What is the risk?

Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.

We have assessed the risk is most likely to occur through the inappropriate capitalisation of revenue expenditure.

### Our response to the key areas of challenge and professional judgement

In response to this risk, we undertook the following procedures:

- We tested Property, Plant and Equipment (PPE) additions to ensure that the expenditure incurred and capitalised is clearly capital in nature.
- We assessed whether the capitalised spend clearly enhances or extends the useful life of asset rather than simply repairing or maintaining the asset on which it is incurred.
- We considered whether any development or other related costs that have been capitalised are reasonable to capitalise i.e. the costs incurred are directly attributable to bringing the asset into operational use.
- We sought to identify and understand the basis for any significant journals transferring expenditure from revenue to capital codes on the general ledger at the end of the year.

### What is the status of our work?

We have completed our testing of Property, Plant and Equipment additions and have not identified any evidence of inappropriate capitalisation of revenue expenditure.

Based on our sample testing of PPE additions, we have not identified any instances where costs were not capital in nature, i.e. addition costs were directly attributable to the assets.

Our work over significant journals transferring expenditure from revenue to capital codes on the general ledger at the end of the year remains ongoing.

# Areas of Audit Focus (cont'd)

364

## Inappropriate revenue recognition of other income – recharges and collaboration (Fraud risk)

### What is the risk?

Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.

We have assessed the risk is most likely to occur through the inappropriate revenue recognition of other income, in particular recharges and collaboration.

In our judgement the risk of manipulation of these revenue streams lies in other income as this is reliant on the information produced by PCC and CC which other Police authorities accept and send payments to PCC and CC to cover for joint projects.

### Our response to the key areas of challenge and professional judgement

To gain assurance in this area we:

- Tested other income of recharges and collaboration using a lower level of materiality.

We have utilised our data analytics capabilities to assist with our work, including journal entry testing. We have assessed journal entries more generally for evidence of management bias and evaluate for business rationale.

### What is the status of our work?

Our work in this area is still ongoing. At the time of writing this report we are waiting for supporting evidence for 7 of the 12 items that we are testing.

# Areas of Audit Focus (cont'd)

365

## Implementation of IFRS 16 from 1st April 2024 (Risk of Material Misstatement)

### What is the risk?

IFRS 16 Leases is applicable in local government for periods beginning 1 April 2024. It has been adopted, interpreted and adapted in the 2024/24 CIPFA Code of Practice on Local Authority Accounting which sets out the financial reporting framework for the PCC, CC and Group 2024/25 accounts.

IFRS 16 eliminates the operating/finance lease distinction for leases and imposes a single model geared towards the recognition of all but low-value or short-term leases. Where the PCC, CC or Group is lessee these will now be recognised on the Balance Sheet as a 'right of use' asset and lease liability reflecting the obligation to make lease payments.

Successful transition will depend on the PCC, CC and Group having captured additional information about leases, both new and existing, especially regarding future minimum lease payments. The PCC, CC and Group will also have had to develop systems for capturing cost information that are fit for purpose, can respond to changes in lease terms and the presence of any variable (e.g. RPI-based) lease terms where forecasts will need to be updated annually based on prevailing indices.

### Our response to the key areas of challenge and professional judgement

In response to this risk, we undertook the following procedures:

- We gained an understanding of the processes and controls developed by the PCC, CC and Group relevant to the implementation of IFRS 16. We paid particular attention to the PCC, CC and Group's arrangements to ensure lease and lease-type arrangements considered were complete.
- We reviewed the discount rate that is used to calculate the right of use asset and assess its reasonableness.
- We reviewed management policies, including whether a portfolio approach and / or low value threshold was used, and asset classes where management adopted the practical expedient to non-lease components.
- We gained assurance over the right of use asset included in the 2024/25 financial statements.
- We gained assurance over the PFI liability included in the 2024/25 financial statements.
- We sample tested leases to ensure that transition arrangements have been correctly applied.
- We considered the accounting for leases provided at below market rate, including peppercorn and nil consideration, and the need to make adjustments to cost in the valuation of right of use assets at the balance sheet date.
- We considered the disclosures which have been included in the PCC financial statements to ensure compliance with the CIPFA Code of Practice of Local Authority Accounting requirements.

### What is the status of our work?

Our work in this area is mainly complete, with the PFI work still outstanding.

We have noted several disclosure issues as part of our audit, the main ones being:

- There is a difference at the transition date of 01 April 2024 between the value of right-of-use assets and lease liabilities due to peppercorn leases. This was disclosed in the CIES as a single line item under finance income. According to CIPFA guidelines, this £3.8m should be recognized as an adjustment to the opening balance of reserves.
- There was an omission of depreciation for the right of use assets for 2024/25, the amounted to £626k.

# Areas of Audit Focus (cont'd)

366

## Valuation of land & buildings (Risk of Material Misstatement)

### What is the risk?

The value of land and buildings in PPE represent significant balances in the financial statements and are subject to valuation changes and impairment reviews.

Management is required to make a high degree of material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the Balance Sheet.

The PCC continues to engage an external valuation expert to support the valuation of these assets. As this is one of the largest accounting estimates on the balance sheet, and one dependent on a high degree of subjectivity, we deem the valuation of land and buildings to represent an inherent risk of material misstatement.

### What is the status of our work?

Our work in this area is mainly complete. At the time of writing we are trying to clarify what the floor areas were based on for the land and property valuations.

### Our response to the key areas of challenge and professional judgement

In response to this risk, we undertook the following procedures:

- We considered the work performed by Thames Valley Police's valuers (Lambert Smith Hampton), including the adequacy of the scope of the work performed, their professional capabilities and the results of their work;
- We considered the appropriateness of key assumptions used to inform the valuation and of the basis on which the valuation has been undertaken e.g. yield, or other comparable market evidence;
- We sample tested key asset information used by the valuers in performing their valuation (e.g. income, floor areas to support market rate basis of valuation);
- We considered the annual cycle of valuations to ensure that assets have been valued within a 5 year rolling programme as required by the Code for PPE and annually for IP. We also considered if there were any specific changes to assets that have occurred and whether these have been communicated to the valuer;
- We reviewed any properties not subject to valuation in 2024/25 to confirm that the remaining asset base was not materially misstated;
- We considered changes to useful economic lives as a result of the most recent valuation; and
- We tested accounting entries have been correctly processed in the financial statements.

### What else did we do and further relevant information

Our testing followed a fully substantive approach and considered the judgements and assumptions employed by the PCC's valuer.

We understood the valuation methodology applied by the PCC's valuer and considered whether we were required to employ an EY Specialist valuer to support our audit procedures. We determined that it was not necessary to employ such a specialist.

# Areas of Audit Focus (cont'd)

367

## Pension liability calculation (Risk of Material Misstatement)

### What is the risk?

The Local Authority Accounting Code of Practice and IAS19 requires the PCC, CC and Group to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme (LGPS) administered by Buckinghamshire Council, in which it is an admitted body. The CC must do likewise in respect of the Police Pension Fund.

The PCC, CC and Group pension fund deficits are material estimated balances, and the Code requires that this liability be disclosed on the PCC, CC and Group balance sheets. At 31 March 2025 this totalled £3,140 million.

The information disclosed is based on the IAS 19 report issued to the PCC, CC and Group by the actuary to the Buckinghamshire Council and the Police Pension Fund.

Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

### Our response to the key areas of challenge and professional judgement

In response to this risk, we undertook the following procedures:

- We liaised with the auditors of Buckinghamshire Council Pension Fund, to obtain assurances over the information supplied to the actuary in relation to the PCC, CC and Group
- We considered the work performed by LGPS actuary (Barnet Waddingham) and the Police Pension Fund (PPF) actuary (GAD), including the adequacy of the scope of the work performed, their professional capabilities and the results of their work
- We assessed the work of the pension fund actuary (Barnet Waddingham) and the Police Pension fund (GAD) including the assumptions they have used by relying on the work of PWC - Consulting Actuaries commissioned by the National Audit Office for all local government sector auditors, and considering any relevant reviews by the EY actuarial team
- We evaluated the reasonableness of the Pension Fund actuary's calculations by comparing them to the outputs of our own auditor's specialist's model; and
- We reviewed and tested the accounting entries and disclosures made within the PCC, CC and Group financial statements in relation to IAS19.

### What are our conclusions?

We have completed the following procedures:

- We assessed the work of the LGPS Pension Fund actuary (Barnett Waddingham) and the Police Pension actuary (GAD) including the assumptions they have used by relying on the work of PWC - Consulting Actuaries commissioned by the National Audit Office (NAO) for all Local Government sector auditors, and considering relevant reviews by the EY actuarial team and found these to be reasonable.
- We have evaluated the Pension Fund actuary's liability calculations by engaging EY pensions specialists to assess the reasonableness of the calculations, no issues were identified.
- We confirmed that the accounting entries and disclosures had mainly been carried out correctly. Some of the disclosure notes regarding pensions needed amending to reflect the figures shown in the actuarial reports.

We are waiting for the assurances from KPMG, the auditors of Buckinghamshire Council Pension Fund, over the information supplied to the actuary in relation to Thames Valley Police.



# 03 Value for Money



## The Authority's responsibility for Value for Money (VFM)

The PCC and CC are required to maintain an effective system of internal control that supports the achievement of their policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at their disposal.

As part of the material published with the financial statements, the PCC and CC are required to bring together commentary on their governance framework and how this has operated during the period in a governance statement. In preparing their governance statement, the PCC and CC tailor the content to reflect their own individual circumstances, consistent with the requirements set out in the NAO Code of Audit Practice. This includes a requirement to provide commentary on arrangements for securing value for money from their use of resources.

## Risk assessment and status of our work

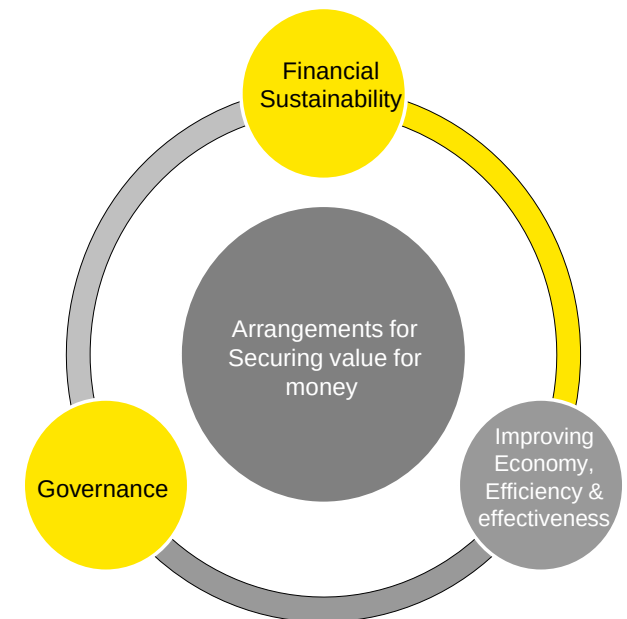
We are required to consider whether the PCC and CC have made 'proper arrangements' to secure economy, efficiency and effectiveness in their use of resources.

Our value for money planning and the associated risk assessment is focused on gathering sufficient evidence to enable us to document our evaluation of the PCC and CC's arrangements, to enable us to draft a commentary under three reporting criteria (see below). This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations.

We will provide a commentary on the PCC and CC's arrangements against three reporting criteria:

- Financial sustainability - How the PCC and CC plan and manage their resources to ensure they can continue to deliver their services;
- Governance - How the PCC and CC ensure that they make informed decisions and properly manage their risks; and
- Improving economy, efficiency and effectiveness - How the PCC and CC use information about their costs and performance to improve the way they manage and deliver their services.

We have completed our detailed VFM work and identified no risks of significant weaknesses in arrangements and therefore expect to have no matters to report by exception in our audit report.





# 04 Audit Report

## Draft audit report

At this point no issues have emerged that would cause us to modify our opinion, but we should point out that key disclosures on IFRS 16, Pension and PPE valuations remain to be finalised and audited. Therefore, the wording of the opinion will be provided on completion of our testing.



# 05 Audit Differences

In the normal course of any audit, we identify misstatements between amounts we believe should be recorded in the financial statements and the disclosures and amounts actually recorded. These differences are classified as 'known' or 'judgemental'. Known differences represent items that can be accurately quantified and relate to a definite set of facts or circumstances. Judgemental differences generally involve estimation and relate to facts or circumstances that are uncertain or open to interpretation.

## Summary of adjusted differences to date

We highlight the following misstatements greater than £0.47m for the PCC and £0.67m for the CC which are going to be corrected by management that were identified during the course of our audit.

Adjusted Differences:

- £3m incorrectly coded to other income instead of gains/(losses) on disposal of fixed assets (£2m PCC and £1m CC).
- £3.8m incorrectly coded to finance income for the PCC, instead of being treated as an adjustment to the opening balance of reserves.
- £0.626m adjustment for right of use assets depreciation that was omitted for the PCC.
- £6.2m misclassification from the CC to the PCC regarding the Western Hub debtor figure.

In addition to the above, a number of disclosure misstatements have been identified, including typographical misstatements, casting errors, incorrect financial instrument classifications and officer remuneration errors, . These have also been adjusted within the financial statements.

There are currently no unadjusted differences.



## 06

# Assessment of Control Environment

# Assessment of Control Environment<sup>375</sup>

## Financial controls

As part of our audit of the financial statements, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to you significant deficiencies in internal control including group-wide.

We have not identified any significant control deficiencies during the audit for either the PCC or CC.

However, during the audit we identified an observation and improvement recommendation in relation to management's financial processes and controls.

### Fixed Asset Register (FAR) :

This fails to accurately recognise certain asset movements, particularly in the reclassification from Assets under Construction (AuC) to the Property, Plant, and Equipment (PP&E) and the recognition of assets under IFRS 16. Instead of properly reflecting these movements, the system erroneously disposes of the original assets and creates new assets. Due to the inaccuracies in movement recognition, manual adjustments are often required to produce the necessary disclosure notes. This process is not only inefficient but also makes it challenging to trace and verify the manual adjustments made within the FAR, increasing the risk of errors.

*Recommendation: A review needs to be carried out at the year end to ensure all asset movements are correctly reflected in the FAR.*

*Management response:* Infoshare+ are currently in the process of upgrading our fixed asset register. We are hoping this will address some, if not all of the above issues. Once we have reviewed this, we will follow up with Infoshare+ if there are any further improvements needed.

### Fixed Asset Register (FAR):

The FAR does not categorize surplus assets separately, despite them being recognized as a distinct category in the financial statement. This omission complicates the reconciliation process, making it difficult to align the FAR with the financial statements and potentially leading to discrepancies. This hinders the effectiveness of the FAR, resulting in inefficiencies and challenges in maintaining accurate financial records.

*Recommendation: A review needs to be carried out at the year end to ensure surplus assets are correctly reflected in the FAR and Statement of Accounts.*

*Management response:* We will ensure that surplus assets are categorised separately in our fixed asset register for the 25/26 statement of accounts.

### FAR and PPE note in financial statements:

-There is the misalignment between the PPE categories per FAR and the financial statements. This inconsistency creates discrepancies and differences when reconciling the FAR with the PPE note in the financial statements. The lack of alignment can lead to confusion and errors in financial reporting. This issue was also identified with officers during the 2023/24 audit.

*Recommendation: Officers are aware of the limitations of the FAR, so they need to carry out a reconciliation of the FAR to Statement of Accounts, to ensure they are satisfied that the accounts are not materially misstated.*

*Management response:* We will ensure that a full reconciliation between the fixed asset register and the statement of account is completed and available for the 25/26 statement of accounts.

# Assessment of Control Environment<sup>376</sup>

## Financial controls

### Journals:

There is currently no control to ensure a description is entered when posting journals. The 'blank journals' makes it harder to understand what the journals are for and easier for errors to occur, since incorrect errors cannot be easily identified when officers review them.

*Recommendation:* Measures need to be put in place to ensure any journals without an appropriate description are reviewed as soon as possible and an appropriate description is entered.

*Management response:* We have reviewed our postings for 25/26 and there are minimal transactions without descriptions. The main area that we found to have an issue with was interfaces being loaded into the systems, as descriptions were not being imported. Conversations are being had with BPlan to see if this can be rectified going forward. We have also reiterated the importance of descriptions on journals to all who enter and approve journals.

### Lack of proper reconciliation of the pension accounts to the pension report:

During the pension (IAS 19) testing we identified that there was not have proper breakdown of remeasurements for PCC and CC and this resulted in the auditor being unable to reconcile the remeasurements as disclosed in the Annual Financial Statement to the pension report. This issue was also identified with officers during the 2023/24 audit.

*Recommendation:* At the year end, a reconciliation needs to be carried out of the pension accounts to the actuary report to ensure officers are satisfied the Statement of Accounts are materially correct.

*Management response:* This reconciliation is already carried out, however due to the complexity of this area we will work at making it clearer and easier to follow for the 25/26 accounts.

### No depreciation amount included for right-of-use assets in 24/25 accounts:

We were unable to locate the calculation of depreciation in the existing workings and noted that fixed asset register does not automatically calculate the values.

*Recommendation:* Now that officers are aware of the FARs shortcomings, they will need to ensure year on year, depreciation is calculated for right-of-use assets.

*Management response:* This will be actioned alongside the fixed asset register work mentioned in the first issue raised above.





# 07 Other Reporting Issues

## Consistency of other information published with the financial statements, including the Annual Governance Statement

We must give an opinion on the consistency of the financial and non-financial information in the PCC and CC Statement of Accounts 2024/25 with the audited financial statements.

We must also review the Annual Governance Statement for completeness of disclosures, consistency with other information from our work, and whether it complies with relevant guidance.

Financial information in the PCC and CC Statement of Accounts 2024/25 and published with the financial statements was consistent with the audited financial statements, subject to no issues occurring when we review the narrative statement.

We have reviewed the Annual Governance Statement and can confirm it is consistent with other information from our audit of the financial statements and we have no other matters to report.

## Whole of Government Accounts

Alongside our work on the financial statements, we also review and report to the National Audit Office (NAO) on your Whole of Government Accounts return. The extent of our review, and the nature of our report, is specified by the NAO.

We have not performed the procedures required by the National Audit Office (NAO) on the Whole of Government Accounts submission as they have yet to issue the full group instructions. We cannot issue our Audit Certificate until the NAO has confirmed no further procedures are required.

## Other powers and duties

We have a duty under the Local Audit and Accountability Act 2014 (the Act) to consider whether to report on any matter that comes to our attention in the course of the audit, either for the PCC and CC to consider it or to bring it to the attention of the public (i.e. “a report in the public interest”).

We did not identify any issues which required us to issue a report in the public interest.



# 08 Independence

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and your company, and its directors and senior management and its affiliates, including all services provided by us and our network to your company, its directors and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

## Confirmation

We are not aware of any inconsistencies between the company's policy for the supply of non-audit services and FRC Ethical Standard. We are not aware of any apparent breach of that policy.

We confirm that, in our professional judgment, EY is independent, our integrity and objectivity is not compromised and we have complied with the FRC Ethical Standard.

We confirm that your engagement team (partners, senior managers, managers and all others involved with the audit) and others within the firm, the firm and network firms have complied with relevant ethical requirements regarding independence.

We confirm that the independence threats created by the level of the audit fees are at an acceptable level.

We confirm that we have communicated with the PCC and CC, information about the proposed non-audit service to enable them to make an informed assessment about the independence impact of the provision of the proposed services. There are no non-audit services in relation to the Police and Crime Commissioner for Thames Valley and the Chief Constable for Thames Valley.

We have re-affirmed the general policy/process for pre-concurrence with those charged with governance and obtained specific pre-concurrence for services not covered by the general policy. We re-affirm this annually.

EY has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the period ended 30 June 2025 and can be found here: [EY UK 2025 Transparency Report](#)

## Relationships

There are no relationships from 1 April 2024 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

## Services provided by EY

There are no services provided by EY from 1 April 2024 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

As at the date of this report, there are no future services which have been contracted and no written proposal to provide non-audit services has been submitted.

The duty to prescribe fees is a statutory function delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Housing, Communities and Local Government.

This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office, the financial reporting requirements set out in the Code of Practice on Local Authority Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

A breakdown of our fees is shown in the table to the right.

As set out in our Audit Planning Report the agreed fee presented was based on the following assumptions:

- ▶ Officers meeting the agreed timetable of deliverables;
- ▶ Our financial statements opinion and value for money conclusion being unqualified;
- ▶ Appropriate quality of documentation is provided by the PCC and CC; and
- ▶ The PCC and CC has an effective control environment
- ▶ The PCC and CC complies with PSAA's Statement of Responsibilities of auditors and audited bodies. See <https://www.psaa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/statement-of-responsibilities-of-auditors-and-audited-bodies-from-2023-24-audits/>. In particular, the PCC and CC should have regard to paragraphs 26 - 28 of the Statement of Responsibilities.

If any of the above assumptions prove to be unfounded, we seek a variation to the agreed fee. A narrative summary of the areas where we expect to raise scale fee variations for the audit of the PCC and CC are set out in the fee analysis on this page.

|                              | Current Year  | Prior Year       |
|------------------------------|---------------|------------------|
|                              | £             | £                |
| Scale Fee – Code Work        | 183,270       | 165,873          |
| Proposed scale fee variation | TBD<br>Note 2 | 33,905<br>Note 1 |
| <b>Total fees</b>            | <b>TBD</b>    | <b>199,778</b>   |

*All fees exclude VAT*

(1) As set in our 2023/24 Auditor's Annual Report, we planned to submit a scale fee variation to PSAA. A scale fee variation has since been submitted to PSAA covering the following areas; the revised ISA 315 (UK) auditing standard, the readiness for the implementation of IFRS 16, pensions valuation and issues relating to the valuation of land and buildings and obtaining third party evidence for the audit.

As at the date of this report that scale fee variation has now been determined at a total value of £33,905.

(2) We propose to submit a scale fee variation to PSAA for additional 2024/25 work covering the following areas:

- Additional procedures to assess the completeness and accuracy of the PCC and CC's IFRS 16 Leases adjustments and disclosures, arising as a result of the implementation of IFRS 16 in 2024/25. PSAA have previously communicated that any additional work required as a result of the implementation of this new accounting standard has not been accounted for within the Scale Fee.
- Delays in producing a usable debtors listing and providing suitable audit evidence to support the samples chosen in several areas of the audit.
- Delays in the provision of supporting evidence for PPE valuations.
- Work performed by EY Pensions to review the assumptions used in the Pensions Liability calculation for the three applicable Pension reports (LGPS balance relating to the PCC, LGPS balance relating to the CC and the Police Pension Fund balance).
- Additional procedures required to review the audit adjustments made to the financial statements.

This is subject to change until the audit is complete, and all additional scale fee variations are subject to PSAA approval.



# 09 Appendices

# Appendix A – Required communications with those charged with governance<sup>383</sup>

## Required communications with those charged with governance

There are certain communications that we must provide to those charged with governance. We have detailed these here together with a reference of when and where they were covered:

|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Our Reporting to you                                                                                                                 |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| Required communications             | What is reported?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | When and where                                                                                                                       |
| Terms of engagement                 | Confirmation by Those Charged with Governance of acceptance of terms of engagement as written in the engagement letter signed by both parties.                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies. |
| Our responsibilities                | Reminder of our responsibilities as set out in the engagement letter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies. |
| Planning and audit approach         | <p>Communication of:</p> <ul style="list-style-type: none"> <li>▪ The planned scope and timing of the audit</li> <li>▪ Any limitations on the planned work to be undertaken</li> <li>▪ The planned use of internal audit</li> <li>▪ The significant risks identified</li> </ul> <p>When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.</p>               | Audit planning report – 21 March 2025 JIAC meeting                                                                                   |
| Significant findings from the audit | <ul style="list-style-type: none"> <li>▪ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures</li> <li>▪ Significant difficulties, if any, encountered during the audit</li> <li>▪ Significant matters, if any, arising from the audit that were discussed with management</li> <li>▪ Written representations that we are seeking</li> <li>▪ Expected modifications to the audit report</li> <li>▪ Other matters if any, significant to the oversight of the financial reporting process</li> </ul> | Draft Audit results report – 12 December 2025 JIAC meeting                                                                           |



# Appendix A – Required communications with those charged with governance (cont'd)

|                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Our Reporting to you                                          |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| Required communications | What is reported?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | When and where                                                |
| Going concern           | <p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> <li>Whether the events or conditions constitute a material uncertainty related to going concern</li> <li>Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements</li> <li>The appropriateness of related disclosures in the financial statements</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | We have identified no issues to report.                       |
| Misstatements           | <ul style="list-style-type: none"> <li>Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation</li> <li>The effect of uncorrected misstatements related to prior periods</li> <li>A request that any uncorrected misstatement be corrected</li> <li>Material misstatements corrected by management</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Draft Audit results report – 12 December 2025<br>JIAC meeting |
| Fraud                   | <ul style="list-style-type: none"> <li>Enquiries of Those Charged with Governance to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity</li> <li>Any fraud that we have identified or information we have obtained that indicates that a fraud may exist</li> <li>Unless all of those charged with governance are involved in managing the entity, any identified or suspected fraud involving: <ul style="list-style-type: none"> <li>Management;</li> <li>Employees who have significant roles in internal control; or</li> <li>Others where the fraud results in a material misstatement in the financial statements.</li> </ul> </li> <li>The nature, timing and extent of audit procedures necessary to complete the audit when fraud involving management is suspected</li> <li>Matters, if any, to communicate regarding management's process for identifying and responding to the risks of fraud in the entity and our assessment of the risks of material misstatement due to fraud</li> <li>Any other matters related to fraud, relevant to Those Charged with Governance responsibility.</li> </ul> | Draft Audit results report – 12 December 2025<br>JIAC meeting |



# Appendix A – Required communications with those charged with governance (cont'd)

|                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Our Reporting to you                                                                                                        |
|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Required communications                                                   | What is reported?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | When and where                                                                                                              |
| Related parties                                                           | <p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> <li>▪ Non-disclosure by management</li> <li>▪ Inappropriate authorisation and approval of transactions</li> <li>▪ Disagreement over disclosures</li> <li>▪ Non-compliance with laws and regulations</li> <li>▪ Difficulty in identifying the party that ultimately controls the entity</li> </ul>                                                                                                                                                                                                                                                                                                                         | We have identified no issues to report.                                                                                     |
| Independence                                                              | <p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, integrity, objectivity and independence.</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> <li>▪ The principal threats</li> <li>▪ Safeguards adopted and their effectiveness</li> <li>▪ An overall assessment of threats and safeguards</li> <li>▪ Information about the general policies and process within the firm to maintain objectivity and independence</li> </ul> <p>Communications whenever significant judgements are made about threats to integrity, objectivity and independence and the appropriateness of safeguards put in place.</p> | <p>Audit planning report – 21 March 2025 JIAC meeting</p> <p>Draft Audit results report – 12 December 2025 JIAC meeting</p> |
| External confirmations                                                    | <ul style="list-style-type: none"> <li>▪ Management's refusal for us to request confirmations</li> <li>▪ Inability to obtain relevant and reliable audit evidence from other procedures.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | We have identified no issues to report.                                                                                     |
| Consideration of laws and regulations                                     | <ul style="list-style-type: none"> <li>▪ Subject to compliance with applicable regulations, matters involving identified or suspected non-compliance with laws and regulations, other than those which are clearly inconsequential and the implications thereof. Instances of suspected non-compliance may also include those that are brought to our attention that are expected to occur imminently or for which there is reason to believe that they may occur</li> <li>▪ Enquiry of Those Charged with Governance into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the audit committee may be aware of</li> </ul>                                                                                | We have identified no issues to report.                                                                                     |
| Significant deficiencies in internal controls identified during the audit | <ul style="list-style-type: none"> <li>▪ Significant deficiencies in internal controls identified during the audit.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Draft Audit results report – 12 December 2025 JIAC meeting                                                                  |

# Appendix A – Required communications with those charged with governance (cont'd)

|                                                                                                                          |                                                                                                                                                                                                                 | Our Reporting to you                                          |
|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| Required communications                                                                                                  | What is reported?                                                                                                                                                                                               | When and where                                                |
| Written representations we are requesting from management and/or those charged with governance                           | <ul style="list-style-type: none"> <li>Written representations we are requesting from management and/or those charged with governance</li> </ul>                                                                | Draft Audit results report – 12 December 2025<br>JIAC meeting |
| System of quality management                                                                                             | <ul style="list-style-type: none"> <li>How the system of quality management (SQM) supports the consistent performance of a quality audit</li> </ul>                                                             | Draft Audit results report – 12 December 2025<br>JIAC meeting |
| Material inconsistencies or misstatements of fact identified in other information which management has refused to revise | <ul style="list-style-type: none"> <li>Material inconsistencies or misstatements of fact identified in other information which management has refused to revise</li> </ul>                                      | Draft Audit results report – 12 December 2025<br>JIAC meeting |
| Auditors report                                                                                                          | <ul style="list-style-type: none"> <li>Key audit matters that we will include in our auditor's report</li> <li>Any circumstances identified that affect the form and content of our auditor's report</li> </ul> | Draft Audit results report – 12 December 2025<br>JIAC meeting |

# Appendix B – Outstanding matters

## Outstanding matters

The following items relating to the completion of our audit procedures are outstanding at the date of the release of this report:

| Item                                  | Actions to resolve                                                                                                                                                            | Responsibility    |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Disclosures                           | EY to complete testing over the Officers Remuneration and Related Parties disclosures and to perform an internal review of the work on other financial statement disclosures. | EY and Management |
| Debtors testing                       | EY to complete the sample testing in this area once we have received the third-party evidence from management.                                                                | EY and Management |
| Land and buildings valuation          | EY to complete PPE valuation testing once management have produced evidence for the floor areas used in the valuation.                                                        | EY and Management |
| IFRS 16 Leases                        | EY to ensure the PFI has been treated correctly and is in line with IFRS 16.                                                                                                  | EY and Management |
| Pension Scheme Liabilities            | Assurance from the LGPS pension fund auditor is still outstanding. EY can complete this area once it has been received.                                                       | EY                |
| Narrative statement                   | EY to complete work in this area.                                                                                                                                             | EY                |
| Creditor testing                      | EY to complete sample testing.                                                                                                                                                | EY                |
| Expenditure testing                   | EY to complete the sample testing in this area once we have received the third-party evidence from management.                                                                | EY and Management |
| Recharges and collaboration income    | EY to complete the sample testing in this area once we have received the third-party evidence from management.                                                                | EY and Management |
| Other employee expenses               | EY to complete the sample testing in this area once we have received the third-party evidence from management.                                                                | EY and Management |
| Journal Entry Testing                 | EY to complete testing over journals once we have received the third-party evidence from management.                                                                          | EY                |
| Financial Statement Review Procedures | Management to prepare and share updated financial statements and EY to review the changes made.                                                                               | EY and Management |
| Whole of Government Accounts          | EY to complete Whole of Government Accounts work once instructions have been issued.                                                                                          | EY and NAO        |

# Appendix B – Outstanding matters<sup>388</sup>

## Outstanding matters (continued)

| Item                                                                                    | Actions to resolve                                                                                                                                                                                | Responsibility                                   |
|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| Management Representation Letter                                                        | Ey to produce final version of Management Representation letter once testing is completed and management and those charged with governance to send signed Management Representation letter to EY. | EY, Management and Those Charged with Governance |
| Subsequent events review                                                                | Completion of subsequent events procedures to the date of signing the audit report                                                                                                                | EY and Management                                |
| Audit file is subject to our manager and partner review and quality assurance processes | Final reviews to be completed EY                                                                                                                                                                  | EY                                               |

Until all our audit procedures are complete, we cannot confirm the final form of our audit opinion as new issues may emerge or we may not agree on final detailed disclosures in the Financial Statements. At this point no issues have emerged that would cause us to modify our opinion, but we should point out that key disclosures on IFRS 16, Pension, PPE and IP valuations remain to be finalised and audited.

# Appendix C – Regulatory update<sup>389</sup>

## The English Devolution and Community Empowerment Bill – Audit Measures

### Background

On 16 December 2024, the Government published the English Devolution White Paper. The White Paper outlines how England is one of the most centralised countries in the world and contends that over-centralisation is holding back the prosperity of the regions. As a result, there is an intention from Government to widen and deepen devolution to local areas across England. The English Devolution and Community Empowerment Bill (the Bill) is intended to provide the legislative framework to do this by setting out a standardised framework of devolved powers, duties and functions. The bill is in six parts:

- Part 1 introduces the new devolution architecture for England, centred around the new category of “strategic authorities” (SAs). These are organisations designated by Government to have responsibility for strategy development and programme delivery over larger functional economic areas.
- Part 2 outlines the powers and duties which existing and future SAs will have, and the new process by which new powers and duties can be conferred on SAs by Government in the future.
- Part 3 is focused on measures designed to strengthen local government and communities.
- Part 4 is intended to strengthen the accountability of the local government sector by reforming the local audit system, including the establishment of the Local Audit Office (LAO) as the body responsible for overseeing local audit.
- Part 5 concerns the banning of upwards only rent review clauses for commercial leases to prevent vacant shops and regenerate high streets in communities across England.
- Part 6 contains the technical sections related to the Bill, including on regulations, commencement and extent.

The draft legislation can be found in full at [English Devolution and Community Empowerment Bill](#).

### Part 4 of the Bill - Reforming local audit

The Bill is intended to overhaul the local audit system as is part of the wider measures to address the backlog in local government audit previously considered by this report. Specifically:

- The LAO will be established with the aim of radically simplifying the current audit system and bringing functions together under a single organisation with a clear remit. The LAO will be responsible for coordinating the system, standard setting, contracting, quality oversight and reporting. It will also support and enable wider measures to address pressing challenges, including reforms to financial reporting; strengthening audit capacity and capability; and establishing public provision of audit to support the private market.
- The LAO will be responsible for audit quality and the regulation of audit providers. Regulatory powers can be delegated.
- The LAO will be responsible for auditor appointment to all local audits other than for NHS bodies, will set indicative fees, publish those fees and make final determinations on the fees to be paid. The ability of local authorities to appoint their own auditors is removed.
- Audit firms will be required to nominate ‘lead individuals’ and have pre-approval of their own eligibility criteria.
- The responsibility for production of the Code of Audit Practice passes from the NAO to LAO. The LAO is also able to determine technical standards that auditors must follow.
- Statutory guidance for Audit Committees will be developed by LAO in conjunction with the Local Government Association, CIPFA and other relevant bodies.

We will continue to keep you updated as these arrangements develop.

# Appendix D – Management representation letter

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Management representation letter (Draft) – (A separate CC and PCC letter will be produced in due course)

## Management Rep Letter

[To be prepared on the entity's letterhead]  
[Date]

Ernst & Young LLP  
R+ Building  
2 Blagrove St  
Reading  
RG1 1AZ

Dear Andrew

The Police and Crime Commissioner for Thames Valley and The Chief Constable of Thames Valley – Letter of Representations for the Financial Year 2024/25

This letter of representations is provided in connection with your audit of the consolidated financial statements of PCC/CC “Group” and the Police and Crime Commissioner for Thames Valley “PCC” and the Chief Constable of Thames Valley “CC” for the year ended 31 March 2025. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the consolidated, PCC and CC financial statements give a true and fair view of (or ‘present fairly, in all material respects,’) the Group, PCC and CC financial position as of 31 March 2025 and of its financial performance (or operations) and its cash flows for the year then ended in accordance with, for the Group, PCC and CC, the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

We understand that the purpose of your audit of our consolidated Group, PCC and CC financial statements is to express an opinion thereon and that your audit was conducted in accordance with International Standards on Auditing (UK), which involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### A. Financial Statements and Financial Records

1. We have fulfilled our responsibilities, under the relevant statutory authorities, for the preparation of the financial statements in accordance with, for the Group, PCC and CC, the Accounts and Audit Regulations 2015 and the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.
2. We acknowledge, as members of management of the Group, PCC and CC, our responsibility for the fair presentation of the consolidated Group, PCC and CC financial statements. We believe the consolidated Group, PCC and CC financial statements referred to above give a true and fair view of the financial position, financial performance (or results of operations) and cash flows of the Group, PCC and CC in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, and are free of material misstatements, including omissions. We have approved the financial statements.
3. The material accounting policy information adopted in the preparation of the Group, PCC and CC financial statements are appropriately described in the Group, PCC and CC financial statements.
4. As members of management of the Group, PCC and CC, we believe that the Group, PCC and CC have a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 for the Group, PCC and CC that are free from material misstatement, whether due to fraud or error.
5. We believe that the effects of any unadjusted audit differences, summarised in the accompanying schedule, accumulated by you during the current audit and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the consolidated Group, PCC and CC financial statements taken as a whole. We have not corrected these differences because [specify reasons for not correcting misstatement].
6. We confirm the Group, PCC and CC do not have securities (debt or equity) listed on a recognized exchange.

# Appendix D – Management representation letter<sup>391</sup>

## Management representation letter (Draft)

### Management Rep Letter

#### B. Non-compliance with laws and regulations, including fraud

1. We acknowledge that we are responsible to determine that the Group, PCC and CC's business activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws or regulations, including fraud.
2. We acknowledge that we are responsible for the design, implementation and maintenance of a system of internal control to prevent and detect fraud and that we believe we have appropriately fulfilled those responsibilities.
3. We have disclosed to you the results of our assessment of the risk that the consolidated Group, PCC and CC financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any identified or suspected non-compliance with laws or regulations, including fraud, that may have affected the Group, PCC or CC (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), including non-compliance matters:
  - Involving financial improprieties
  - Related to laws or regulations that have a direct effect on the determination of material amounts and disclosures in the consolidated Group, PCC and CC financial statements
  - Related to laws or regulations that have an indirect effect on amounts and disclosures in the consolidated Group, PCC and CC financial statements, but compliance with which may be fundamental to the operations of the Group, PCC and CC's business, its ability to continue in business, or to avoid material penalties
  - Involving management, or employees who have significant roles in internal control, or others
  - In relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

#### C. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
  - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All material transactions have been recorded in the accounting records and are reflected in the consolidated Group, PCC and CC financial statements.
3. We have made available to you all minutes of the meetings of shareholders, directors and committees of directors (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the year to the most recent meeting on the following date: [list date].
4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the Group, PCC and CC's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the [period] end. These transactions have been appropriately accounted for and disclosed in the consolidated Group, PCC and CC financial statements.
5. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

# Appendix D – Management representation letter<sup>392</sup>

## Management representation letter (Draft)

### Management Rep Letter

6. We have disclosed to you, and the Group, PCC and CC have complied with, all aspects of contractual agreements that could have a material effect on the consolidated Group, PCC and CC financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
7. From the date of our last management representation letter through the date of this letter we have disclosed to you, to the extent that we are aware, any (1) unauthorized access to our information technology systems that either occurred or is reasonably likely to have occurred, including of reports submitted to us by third parties (including regulatory agencies, law enforcement agencies and security consultants), to the extent that such unauthorized access to our information technology systems is reasonably likely to have a material effect on the consolidated Group, PCC and CC financial statements, in each case or in the aggregate, and (2) ransomware attacks when we paid or are contemplating paying a ransom, regardless of the amount.

#### D. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated Group, PCC and CC financial statements.
2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.
3. We have recorded and/or disclosed, as appropriate, all liabilities related to litigation and claims, both actual and contingent, and have disclosed in Note 35 to the consolidated Group and PCC financial statements and in Note 19 of the CC financial statements all guarantees that we have given to third parties.

#### E. Going Concern

1. Note 2 to the consolidated Group, PCC and CC financial statements discloses all the matters of which we are aware that are relevant to the Group, PCC and CC's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

#### F. Subsequent Events

1. Other than those events described in Note 4 to the consolidated Group, PCC and CC financial statements, there have been no events subsequent to period end which require adjustment of or disclosure in the consolidated Group, PCC and CC financial statements or notes thereto.

#### G. Group audits

1. Necessary adjustments have been made to eliminate all material intra-group unrealised profits on transactions amongst the PCC and CC.

#### H. Other information

1. We acknowledge our responsibility for the preparation of the other information. The other information comprises the Narrative Report and Annual Governance Statement.
2. We confirm that the content contained within the other information is consistent with the financial statements.
3. We confirm that the Annual Governance Statement for 2024/25 is a true reflection, in all material respects, of the governance arrangements and the effectiveness of those arrangements in 2024/25 and includes disclosure of all significant governance issues and findings relating to that financial year, through to the date of this letter.

#### I. Climate-related matters

1. We confirm that to the best of our knowledge all information that is relevant to the recognition, measurement, presentation and disclosure of climate-related matters has been considered and reflected in the consolidated Group, PCC and CC financial statements.
2. The key assumptions used in preparing the consolidated Group, PCC and CC financial statements are, to the extent allowable under the requirements of the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, aligned with the statements we have made in the other information or other public communications made by us.



# Appendix D – Management representation letter<sup>393</sup>

## Management representation letter (Draft)

### Management Rep Letter

#### J. Ownership of Assets

1. Except for assets recognised as right-of use assets in accordance with IFRS 16 Leases, the Group, PCC and CC has satisfactory title to all assets appearing in the balance sheets, and there are no liens or encumbrances on the Group, PCC and CC's assets, nor has any asset been pledged as collateral. All assets to which the Group, PCC and CC has satisfactory title appear in the balance sheets.
2. All agreements and options to buy back assets previously sold have been properly recorded and adequately disclosed in the consolidated Group, PCC and CC financial statements.
3. There are no formal or informal compensating balance arrangements with any of our cash and investment accounts. We have no other line of credit arrangements.

#### K. Contingent Liabilities

1. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the consolidated Group, PCC and CC financial statements or as the basis of recording a contingent loss (other than those disclosed or accrued in the consolidated Group, PCC and CC financial statements).
2. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements, and there have been no communications from regulatory agencies or government representatives concerning investigations or allegations of non-compliance, except as follows:

- (1) Matters of routine, normal, recurring nature (e.g., examinations by bank and insurance examiners, examinations by taxing authorities) none of which involves any allegations of noncompliance with laws or regulations that should be considered for disclosure in the consolidated Group, PCC and CC financial statements or as a basis for recording a loss contingency.

#### L. Use of the Work of a Specialist

1. We agree with the findings of the specialists that we engaged to evaluate the Property, Plant & Equipment valuations and IAS 19 disclosures and have adequately considered the qualifications of the specialists in determining the amounts and disclosures included in the consolidated Group, PCC and CC financial statements and the underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an effect on the independence or objectivity of the specialists.

#### M. Estimates

1. We confirm that the significant judgments made in making the valuation of Property, Plant and Equipment Assets and the valuation of IAS 19 disclosures for the Local Government Pension Scheme and the Police Pension Fund accounting estimates have taken into account all relevant information of which we are aware.
2. We believe that the selection or application of the methods, assumptions and data used by us have been consistently and appropriately applied or used in making the valuation of Property, Plant and Equipment Assets and the valuation of IAS 19 disclosures for the Local Government Pension Scheme and the Police Pension Fund accounting estimates.
3. We confirm that the significant assumptions used in making the valuation of Property, Plant and Equipment Assets and the valuation of IAS 19 disclosures for the Local Government Pension Scheme and the Police Pension Fund accounting estimates appropriately reflect our intent and ability to carry out our purposes and duties on behalf of the entity.

# Appendix D – Management representation letter<sup>394</sup>

## Management representation letter (Draft)

### Management Rep Letter

4. We confirm that the disclosures made in the consolidated Group, PCC and CC financial statements with respect to the accounting estimates, including those describing estimation uncertainty are complete and are reasonable in the context of the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.
5. We confirm that appropriate specialized skills or expertise has been applied in making the valuation of Property, Plant and Equipment Assets and the valuation of IAS 19 disclosures for the Local Government Pension Scheme and the Police Pension Fund accounting estimates.
6. We confirm that no adjustments are required to the accounting estimates and disclosures in the consolidated Group, PCC and CC financial statements.

#### N. Retirement benefits

1. On the basis of the process established by us and having made appropriate enquiries, we are satisfied that the actuarial assumptions underlying the scheme liabilities are consistent with our knowledge of the business. All significant retirement benefits and all settlements and curtailments have been identified and properly accounted for.

Yours faithfully,

\_\_\_\_\_  
Matthew Barber  
(Police and Crime Commissioner for Thames Valley)  
On behalf of the PCC for Thames Valley

\_\_\_\_\_  
Jason Hogg  
(Chief Constable of Thames Valley)  
On behalf of the Chief Constable of  
Thames Valley

\_\_\_\_\_  
Martin Thornley  
(Chief Finance Officer)  
On behalf of the PCC for Thames Valley

\_\_\_\_\_  
Linda Waters  
(Director of Finance)  
On behalf of the Chief Constable of  
Thames Valley

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## **Thames Valley OPCC – Risk Management Approach (JIAC Paper)**

### **Report of the OPCC Director of Strategy & Performance – Paul Gresty**

Date: 12 December 2025

**Purpose of Paper: To provide JIAC with an overview of the OPCC's current and emerging approach to risk management, including strategic rationale, progress to date, and future direction.**

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#### **1. Strategic Context**

1.1 The OPCC's risk management approach has undergone a structured refresh following an internal Healthcheck (July 2025), which identified strengths and improvement opportunities. While historically operating within shared governance, the review confirmed the need for a standalone PCC Risk Management Strategy to reflect the OPCC's distinct statutory role, strategic responsibilities, and assurance needs.

1.2 The full Risk Management Strategy (see Appendix 1) has been finalised following SLT review and is ready for implementation, with initial activities commencing following this update to JIAC as part of a soft launch. A Summary RMS (Appendix 2) has also been produced for staff engagement. The approach is proportionate, practical, and aligned to recognised public sector standards – specifically the Management of Risk (MoR) framework, a widely used best practice guide for risk management, and the Orange Book, HM Treasury's guidance on risk principles for government and public bodies – ensuring consistency with best practice in public governance and supporting a culture of informed decision-making.

1.3 The strategy focuses only on risks that could materially impact delivery of the PCC's Police and Crime Plan priorities or statutory duties. This ensures attention remains on strategic risks rather than operational detail. Other risks are treated as business-as-usual and managed within OPCC teams through established operational procedures.

1.4 Effective risk management sustains public trust and confidence. By embedding transparency and accountability, the strategy ensures risks are surfaced early, assessed consistently, and addressed proportionately – strengthening assurance that statutory duties and priorities are safeguarded, including preparedness for major governance changes such as the planned abolition of PCCs.

## 2. Key Features of the New Approach

2.1 The new strategy introduces a structured framework with core components designed to improve clarity, consistency, and assurance:

- **Strategic Risk Management Framework** – aligned to MoR and Orange Book principles, providing a recognised foundation for governance and adaptability to structural reform
- **Issues Log** – tracks materialised risks and lessons learned, supporting continuous improvement.
- **Domain-Specific Risk Appetite Matrix** – tailored appetite levels for finance, legal, innovation, partnerships, ensuring proportionate decision-making.
- **4x4 Impact x Likelihood Scoring Matrix** – consistent with MoR principles and proportionate to OPCC needs.
- **RACI-Based Governance Model** – clarifies ownership, escalation, and assurance responsibilities across SLT and staff.
- **Horizon Scanning Tracker** – runs in parallel to identify emerging risks and opportunities before they crystallise.
- **Business Case Risk Assurance Process** – embeds proportionate risk assessments in all OPCC-led business cases.

The full RMS includes detailed appendices and templates; the Summary RMS provides a concise overview for staff and reinforces key principles.

## 3. Progress to Date

3.1 Since the Healthcheck, the OPCC has delivered several milestones:

- Full RMS and Summary RMS completed and prepared for rollout, with implementation activities scheduled to begin immediately after this meeting.
- Issues Log established and operational
- Horizon Scanning Tracker embedded and linked to escalation process
- Risk guidance and training materials developed for staff
- Business case risk assurance process implemented

3.2 These actions align to the Risk Improvement Plan, which runs through January 2026 and will be followed by a Phase 2 Healthcheck in 2026/27 to validate embedding and maturity. Emerging risks, including those linked to PCC abolition, will be monitored through existing tools such as the Horizon Scanning Tracker and Risk Register.

## 4. Assurance and Governance

4.1 The approach provides assurance to the PCC, SLT, and JIAC that risks are managed transparently and proportionately. Key mechanisms include:

- Quarterly SLT review of strategic risks and issues, ensuring timely oversight, including transitional risks linked to PCC abolition
- Integration with the Annual Governance Statement (AGS) for public accountability
- Alignment with internal audit planning and feedback loops
- Clear escalation thresholds and treatment options (Avoid, Mitigate, Transfer, Accept, Share)
- Public-facing documentation and transparency commitments to reinforce trust

4.2 A core message reinforced across the OPCC is that “**Risk is everybody’s business**”, underpinning shared ownership and proportionate engagement.

4.3 The Summary RMS distils the full framework into an accessible format for staff and reinforces the three lines of defence model:

- **First line:** Directorate managers monitor and manage operational risks
- **Second line:** Strategy & Risk Manager oversees escalation and consistency
- **Third line:** Internal Audit, JIAC, and external inspection provide independent assurance

## 5. Abolition of Police and Crime Commissioners.

5.1 On 13 November 2025, the Government announced plans to abolish Police and Crime Commissioners by May 2028. This creates significant strategic uncertainty and challenges for the OPCC, particularly around risk management and readiness for any new oversight model.

5.2 At the time of writing, Government guidance is limited. The Policing Reform White Paper, expected in December 2025, may provide initial direction, with detailed guidance likely over the next 12 months. This must align with the Local Government Reorganisation (LGR) programme and its implications for Thames Valley between 2026 and 2028.

5.3 Senior OPCC Management is assessing immediate risks and implementing mitigation plans to safeguard statutory functions, maintain delivery of the PCC’s Police and Crime Plan priorities, and ensure organisational resilience during the transition.

5.4 The new OPCC Risk Management Strategy provides a structured framework for this work. Transitional risk updates will be added to the Risk Register and reported to JIAC, supported by ongoing horizon scanning. All actions remain subject to parliamentary approval and Home Office guidance.

## 6. Conclusion and Next Steps

6.1 The refreshed approach reflects a maturing governance environment and commitment to continuous improvement. It is proportionate, aligned to national standards, and designed to support strategic delivery, assurance, and learning.

6.2 Following this update, the OPCC will commence implementation activities as part of a soft launch, including staff engagement and training, in line with the Risk Improvement Plan. Implementation continues through Q4 2025 and early 2026, with a Phase 2 Healthcheck planned for 2026/27 to assess maturity and identify further improvements.

6.3 Successful implementation will enhance organisational resilience and public assurance. By managing risks openly, in line with recognised standards, and subject to independent scrutiny, the OPCC reinforces trust in its ability to deliver statutory obligations and strategic priorities, even amid structural change.

6.4 This phase will reinforce the core message that 'Risk is everybody's business,' embedding shared ownership across the OPCC.

## 7. Supporting Documents

The following documents provide additional detail and assurance:

- **Appendix 1: Full OPCC Risk Management Strategy** – comprehensive framework aligned to MoR, Orange Book, and GovS013.
- **Appendix 2: Summary Risk Management Strategy** – condensed version for staff engagement.
- **OPCC MoR Healthcheck Report (July 2025)** – baseline review informing the RMS refresh (internal document; available to JIAC on request).
- **OPCC Risk Improvement Plan** – implementation of milestones and maturity actions (included within Appendix 1).

Additional tools, including the Strategic Issues Log, Horizon Scanning Tracker, and Business Case Risk Framework, are maintained as live documents in SharePoint and can be provided to JIAC on request.

Report prepared by:

Gary Evans  
OPCC Strategy & Risk Manager  
November 2025



## **Appendix 1**

# **Thames Valley Office of the Police and Crime Commissioner**

## **Risk Management Strategy** **(Vers 1.0\_November 2025)**

**Prepared by:**

**Gary Evans**  
**OPCC Strategy & Risk Manager**

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2. Principles
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4. Risk Management Objectives
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12. Continuous Improvement and Future Development

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- Appendix B: Thematic Horizon Scanning Guidance
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- Appendix F: Risk Terminology and Definitions
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## Part A – Strategy

### 1. Introduction & Purpose

This Risk Management Strategy (RMS) sets out how the Office of the Police and Crime Commissioner (OPCC) for Thames Valley manages risk in alignment with the Management of Risk (MoR) framework and key government standards, including the HM Treasury's Orange Book and GovS013. It reflects the OPCC's commitment to transparency, proportionality, and maintaining public trust and confidence in the way risks are identified, assessed, and governed. The strategy provides assurance that risks and issues impacting the delivery of the PCC's statutory responsibilities and the Police and Crime Plan priorities are managed effectively, consistently, and in a manner that supports informed decision-making.

#### How to read this strategy:

**Sections 1–7** set out the Strategy (principles, roles, appetite).

**Sections 8–12** set out the Process (identification, escalation, logging, monitoring/assurance), with supporting Appendices.

### 2. Principles

The OPCC will apply the following principles to risk management:

- **Proportionality** – ensuring risk management effort is aligned to the scale and importance of the risk.
- **Transparency** – risks and issues are recorded, owned, and reported clearly.
- **Accountability** – responsibility for risk and issue management is explicitly assigned.
- **Integration** – risk management is embedded in OPCC planning, decision-making, and partnership working.
- **Continuous Improvement** – lessons learned and assurance findings inform ongoing refinement.

These principles are rooted in MoR best practice, adapted to the PCC/OPCC context.

### 3. Scope and Exclusions

This RMS applies to all areas of OPCC business where risk needs to be identified, assessed, and managed, including:

- **The Strategic Risk Register** (strategic risks affecting the PCC's duties and priorities).
- **The Strategic Issues Log** (longer-term issues with Plan/statutory impact).
- **Operational Logs** (team-level risks/issues not meeting strategic thresholds).
- **Horizon Scanning** (tracking of emerging risks and opportunities).
- **Business Cases and Delivery Projects** (PMO assurance).

The RMS also applies to OPCC-led business cases overseen by the PMO: proportionate risk

assessment is required before approval, aligned to OPCC risk appetite and escalation thresholds. Horizon Scanning is maintained separately as a live tool; insights are triaged into risks or issues where thresholds are met.

#### **4. Objectives of the Strategy**

The OPCC's approach to risk is underpinned by a clear set of objectives that ensure our risk management framework is purposeful, proportionate, and consistently applied.

These objectives are to:

- Embed risk awareness across the OPCC as part of our organisational culture, ensuring staff at all levels understand their role in identifying and managing risk. Staff at all levels will be supported to understand their role in identifying and managing risk. This includes recognising emerging risks, applying escalation thresholds appropriately, and engaging with training and guidance.
- Support effective delivery of the PCC's Police and Crime Plan by ensuring strategic objectives are not compromised by unmanaged or unrecognised risks
- Promote early identification of threats and opportunities to enable timely mitigation, contingency planning, or value-adding interventions
- Ensure risk is considered in all key planning and decision-making processes, including commissioning, governance, and performance management
- Provide assurance to the PCC, Joint Independent Audit Committee (JIAC), and the public that risks are being managed transparently and effectively
- Align with best practice in the sector, including the principles of the Management of Risk (MoR) framework and national guidance on good governance
- Encourage a balanced view of risk that supports innovation, agility, and proportionate risk-taking where this can unlock public value

These objectives form the foundation of the wider risk governance arrangements set out in this strategy and will be used to evaluate the effectiveness of our approach over time.

#### **5. Roles and Responsibilities**

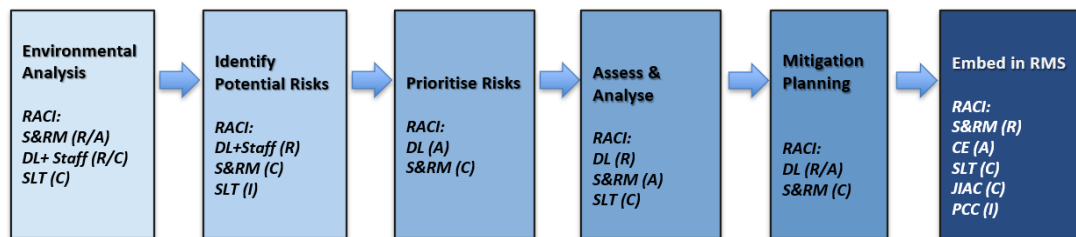
Effective risk management depends on clear ownership and governance arrangements. The following roles and responsibilities are established to ensure consistent oversight, accountability, and action at all levels of the OPCC:

The following table summarises key OPCC risk roles and their responsibilities:

| Role                                  | Description                                                                                                       |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>PCC and Chief Executive</b>        | Provide strategic leadership and are ultimately accountable for risk management within the OPCC.                  |
| <b>Senior Leadership Team (SLT)</b>   | Own, review, and monitor strategic risks within their respective directorates.                                    |
| <b>Governance and Oversight Leads</b> | Identify and escalate operational risks, supporting directorate-level management.                                 |
| <b>Strategy &amp; Risk Manager</b>    | Maintains the Risk Management Strategy and Strategic Risk Register, supports escalation and triage.               |
| <b>All OPCC Staff</b>                 | Expected to identify and manage risks within their area of work, contributing to horizon scanning and escalation. |

- **PCC and Chief Executive** – Provide strategic leadership and are ultimately accountable for risk management within the OPCC. They ensure that risk is appropriately considered in decisions, governance, and resourcing.
- **Senior Leadership Team (SLT)** – Own, review, and monitor strategic risks within their respective directorates. They are responsible for maintaining oversight of risks that may affect the OPCC's ability to deliver its objectives.
- **Governance and Oversight Leads** – Including the Head of Governance and Head of Victims Services, who identify and escalate operational risks where appropriate, supporting directorate-level management and contributing to organisation-wide resilience.
- **Strategy & Risk Manager** – Day-to-day responsibility for maintaining the Risk Management Strategy, managing the Strategic Risk Register, supporting escalation and triage, and embedding risk-informed thinking into planning and delivery processes. Identifies emerging risks to the PCC and OPCC. This includes leading horizon scanning activity to identify strategic and cross-cutting risks that may impact the OPCC's objectives or governance responsibilities. Develop risk control and management strategies and evaluate the current risk management processes to determine their effectiveness in a future scenario. This post will also coordinate the assignment and clarification of responsibilities through a RACI model, supporting consistency and transparency across all key risk-related functions.

- **All OPCC Staff (Risk)** - Every staff member is expected to identify and manage risks within their area of work. Risk ownership is proportionate and practical, with escalation mechanisms in place to avoid bottlenecks or unmanaged exposure. Staff may be designated as *Responsible, Accountable, Consulted, or Informed* depending on the nature and scope of the risk process, guided by the RACI framework in Appendix E.
- **All OPCC Staff (Horizon Scanning)** - Horizon scanning is a shared responsibility across the OPCC. While the Strategy & Risk Manager coordinates horizon scanning activity at a corporate level, all staff are expected to contribute relevant insights from their areas of work. This supports two-way information flow between teams and the centre, ensuring emerging risks are surfaced early and acted upon appropriately. Directorate Leads are responsible and accountable (R/A) for embedding horizon scanning within their teams, while SLT and all staff are expected to engage actively in identifying strategic and cross-cutting risks. This collaborative approach strengthens organisational awareness and supports timely escalation and mitigation.



This visual summarises core governance roles in OPCC risk management. For detailed task-level responsibilities, see Appendix E (RACI Matrix). Roles shown here align with the RACI framework, including DL accountability for horizon scanning and S&RM coordination of escalation and oversight.

**Abbreviations:** DL = Directorate Lead, S&RM = Strategy & Risk Manager, SLT = Senior Leadership Team, CE = Chief Executive, PCC = Police & Crime Commissioner, JIAC = Joint Independent Audit Committee.

To support these roles:

- Risk will be a standing agenda item at SLT to ensure timely discussion and accountability
- The Strategy & Risk Manager will provide guidance and templates to staff involved in risk identification or escalation
- Risk responsibilities will be embedded into training materials, ensuring all staff understand their contribution to organisational assurance

- Use of the RACI model will help clarify expectations, especially where multiple teams are involved in shared risks or interdependent projects

The OPCC also works in collaboration with Thames Valley Police and external partners, ensuring risks that cross organisational boundaries are jointly understood and managed.

### **Governance Flow and Assurance Linkages**

Risk information follows a defined escalation pathway:

- **Directorates** manage operational risks and escalate when thresholds are exceeded.
- **Senior Leadership Team (SLT)** reviews strategic risks and issues monthly and quarterly.
- **Chief Officer Group (COG)** provides strategic oversight and challenge.
- **Joint Independent Audit Committee (JIAC)** receives quarterly reports for independent scrutiny.

This governance flow ensures transparency and accountability, with outputs reflected in the Annual Governance Statement (AGS) and feeding into continuous improvement.

For task-by-task ownership, see **Appendix E (RACI Matrix)**.

## **6. Risk Appetite**

Risk appetite defines the level and type of risk the OPCC is willing to accept or tolerate in pursuit of its strategic priorities. It supports proportionate decision-making, ensuring we are neither overly risk-averse nor exposed to unacceptable threats.

The OPCC's appetite varies depending on the category of risk and the context. For example:

- **Strategic risks:** We accept moderate risk where innovation or partnerships can deliver public value.
- **Financial risks:** We have a low appetite; public funds must be managed prudently.
- **Reputational risks:** We are highly risk-averse; public confidence must be protected.
- **Compliance risks:** We have zero tolerance for breaches of law or ethics.

### **Risk Assessment Criteria**

The OPCC currently applies a 4x4 matrix to assess both:

- *Likelihood* – How probable is it the risk will occur?
- *Impact* – What would be the consequence if it did?

- This approach provides a simple and intuitive framework that supports meaningful discussion of risk and a consistent basis for scoring.
- Each risk is assigned a score from 1–16. This drives prioritisation and informs the treatment strategy (e.g. accept, mitigate, escalate). The matrix is reviewed periodically to ensure it remains suitable and consistent with best practice.
- **Note:** Thames Valley Police use a 5x5 matrix, and alignment may be considered in future to strengthen interoperability and joint assurance. This is flagged in our Continuous Improvement section.
- **Linking Risk Appetite and Treatment Options**  
The OPCC maintains a high-level Risk Appetite Statement (see Appendix A), which sets out the organisation’s general approach to risk across strategic themes. This informs decision-making but is distinct from individual risk responses. For each risk logged in the current Strategic Risk Register, the appropriate treatment strategy is selected from one of five industry-standard options: **Avoidance, Reduction (Mitigation), Transfer, Acceptance (Retention), or Sharing**. These treatment definitions are retained within the live register and updated where appropriate. Together, these tools ensure both consistent strategic intent and flexible operational response.

**Appendix A** contains a detailed Risk Appetite Summary Matrix, setting out the indicative appetite for each risk domain (e.g. finance, legal, delivery, partnership, digital, reputational). These can be reviewed annually or when significant organisational changes occur.

Risk appetite must be actively applied by staff and managers when making decisions, managing projects, or escalating risks. It acts as a touchstone for determining which risks require mitigation, escalation, or acceptance.

Ongoing calibration of risk appetite – including comparison with Thames Valley Police and benchmarking against other PCCs – is encouraged to support consistent assurance and shared understanding.

## 7. Risk Response Options

The OPCC applies five standard risk-response options, aligned to the Management of Risk (MoR) framework. These options guide proportionate and consistent treatment of risks across all OPCC activities:

- **Avoid** – Eliminate the risk entirely by discontinuing the activity or changing the approach.
- **Reduce (Treat)** – Implement controls or actions to lower the likelihood or impact of the risk.
- **Transfer** – Shift the risk to another party (e.g., through insurance or contractual arrangements).



- **Accept (Tolerate)** – Acknowledge the risk and monitor it without further action, where it falls within appetite.
- **Share** – Distribute the risk across multiple parties (e.g., partnerships, joint ventures).

These options should be considered during risk assessment and documented in the Strategic Risk Register or relevant operational logs. Selection of a response must align with the OPCC's risk appetite and governance requirements.

## Part B – Process Framework

### 8. Risk Identification

The OPCC applies the Management of Risk (MoR) cycle to guide all risk activities:

**Identify → Assess → Plan → Implement → Review.**

This structured approach ensures consistency and continuous improvement across the risk process.

Risks may arise from internal or external sources. A key principle of this strategy is to ensure early, consistent identification and assessment of risk across all OPCC activities and projects.

#### Risk Sources

Risk identification will consider multiple sources, including:

- Strategic horizon scanning (separately maintained). A corporate tracker, reviewed monthly by SLT, captures emerging risks/opportunities and feeds triage into the Strategic Risk Register or Strategic Issues Log where thresholds are met. (Guidance is provided in a separate note and updated periodically.)
- Internal audits, assurance reviews, and AGS (Annual Governance Statement)
- Consultation with delivery partners and stakeholders (e.g. Police and Crime Panel)
- Directorate-level operational activity and project delivery
- Lessons learned from previous incidents or near misses

**All OPCC-led business cases seeking PCC funding or support must include a proportionate risk assessment completed via the standard MS Form by the designated Business Case Risk Holder.**

This requirement is set out in **Appendix H.b** of this strategy and ensures that risks are identified early, assessed consistently, and aligned to the PCC's statutory duties and strategic priorities.

### Risk Descriptions

Each risk will be clearly defined, avoiding vague or ambiguous language. A well-defined risk will include:

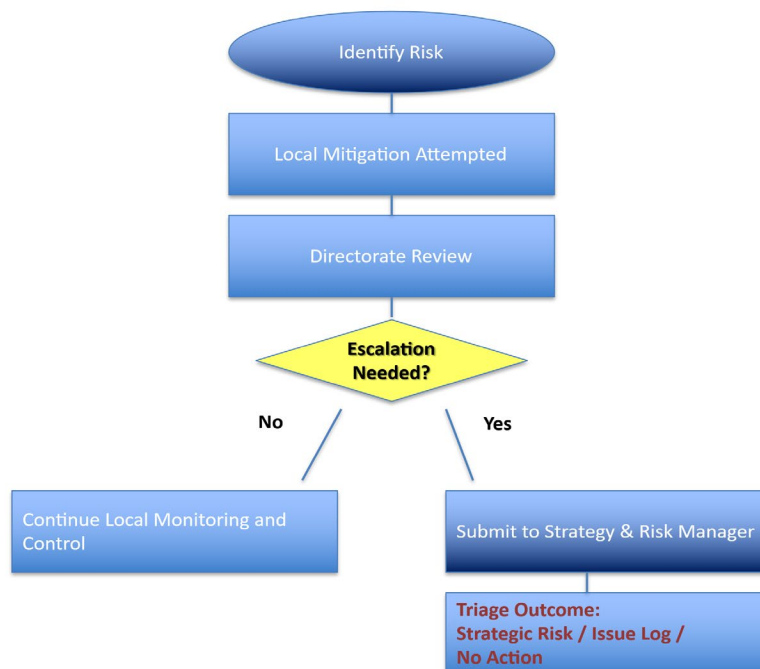
- A clear risk event (something that might happen)
- A cause or trigger
- A potential effect or outcome

For example:

*"There is a risk that delays in implementing the new case management system (cause) may result in service disruption and reduced victim satisfaction (effect), due to unforeseen integration issues (event)."*

This format supports better clarity and more meaningful action planning.

### Risk Triage Flowchart



## 9. Risk Escalation & Thresholds

**Strategic Risk Register** – captures risks with potential impact on PCC statutory duties, Police and Crime Plan priorities, or organisational resilience.

**Strategic Issues Log** – captures longer-term, high-level issues with Plan/statutory or statutory duties impact.

**Operational Issue Logs** – maintained by team leads, capturing BAU-level issues/risks not meeting thresholds. Escalated only where thresholds are crossed.

- **Strategic Risk Register**

- Maintained by the Strategy & Risk Manager.
- Entries include risk owner, inherent and residual rating, appetite alignment, treatment plan, and due dates.
- Reviewed quarterly by SLT and reported to PCC and JIAC.

- **Strategic Issues Log (Two-Tier Entry Test)**

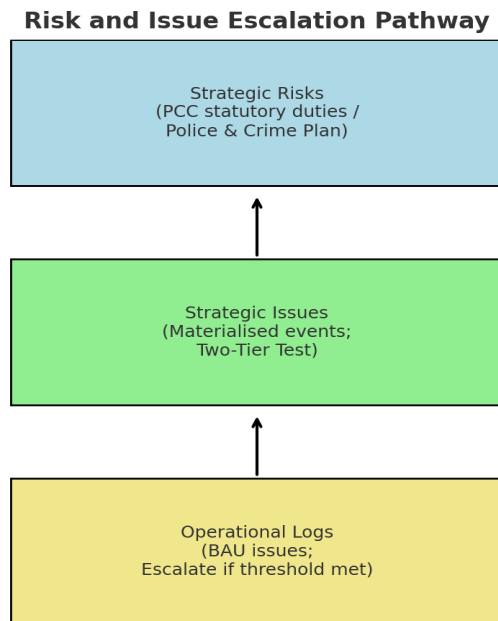
The OPCC maintains a Strategic Issues Log to capture materialised issues with potential impact on Police & Crime Plan priorities or statutory duties.

### **Two-Tier Entry Test:**

- **Tier 1 – PCC Plan impact:** does the issue directly affect delivery of one or more PCC Plan priorities?
- **Tier 2 – Statutory duties impact:** does the issue affect OPCC statutory obligations (e.g. victims' services, commissioning, complaints, efficient/effective policing duty)?

**Ownership & cadence:** each entry names a Strategic Owner (COG) and an Operational Owner (SLT), includes actions with dates, and is reviewed monthly at SLT.

**On the use of RAG ratings:** In line with MoR, issues are not probability-scored; visibility comes from escalation status, due dates, and last reviewed date (with overdue items flagged).



### **Operational Risk Reporting (Non-Escalated)**

Operational risks/issues are managed within teams and not escalated unless thresholds are met.

**Operational Log – minimum fields:** ID; Summary; Team/Owner; Action/Update; Date Raised; Status (Open/In Progress/Closed/Escalated); Last Reviewed Date; Linked Strategic ID (if escalated).

A sample Operational Log template is provided at Appendix J to support consistency and minimum data capture across directorates.

### **Business Case Risk Assurance (PMO)**

All OPCC-led business cases seeking PCC funding/support include a proportionate risk section (3–5 principal risks), owners, mitigations, alignment to risk appetite, and dependencies. The Strategy & Risk Manager provides a short assurance note to the PMO prior to approval. (See **Appendix H – Business Case Risk Framework.**)

## **10. Monitoring, Review & Assurance**

- **Monthly:** Risks/issues reviewed by Strategy & Risk Manager with owners.
- **Quarterly:** SLT reviews Strategic Risk Register and Issues Log; PCC and JIAC receive

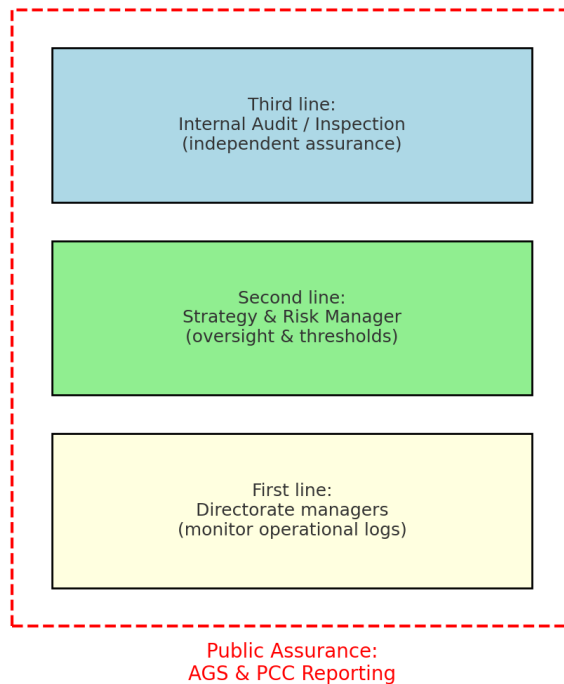
reports.

- **Annual:** Reflected in the Annual Governance Statement (AGS).

**Assurance lens (three lines + public):**

- **First line:** Directorate managers monitor operational logs.
- **Second line:** Strategy & Risk Manager oversees thresholds, escalation and log integrity.
- **Third line:** Internal Audit/external inspection provides independent assurance.
- Public assurance: maintained through the AGS and PCC reporting.

**OPCC Risk Assurance Framework**



## 11. Implementation, Communication and Training

By ensuring visible oversight, consistent escalation, and open communication with partners, the Strategy supports both organisational learning and sustained trust and confidence across the OPCC and with the public. The original Improvement Plan actions have been developed following the initial MoR Healthcheck and in consultation with SLT – the resulting activities are set out in this section.

- **Go Live Date** – The Risk Management Strategy will move into implementation following its update report to the Joint Independent Audit Committee on **12 December 2025**, marking the start of communication and training activities as part of a **soft launch**.

- **Guidance Materials** – Staff-facing guidance will be developed by **December 2025**, supporting completion of the MS Form for Business Case Risk Assessment and ensuring alignment with the Risk Management Strategy.
- **Training and Induction** – Initial risk management training will be prioritised for the Service Delivery Management Team by **December 2025**. Training will cover two key elements:
  1. The theory and principles of risk management, including terminology, scoring and appetite.
  2. Local OPCC processes, templates, escalation routes and the Strategic Risk Register.
- **Staff Awareness and Ongoing Training** – From **January to March 2026**, all staff will be offered risk awareness sessions. These will reinforce shared responsibility and build confidence in identifying, escalating, and managing risks.
- **SLT Confidence Building** – Dedicated SLT briefings will be delivered by **January 2026** to improve confidence in using the Strategic Risk Register, supporting more informed risk ownership and challenge.
- **Risk as a Standing Agenda Item** – All OPCC teams are encouraged to include risk as a standing agenda item in regular meetings to support continuous engagement, accountability, and early escalation.
- **Ethical Risk Culture** – We are committed to embedding an ethical culture where risks are surfaced early, discussed openly, and addressed proportionately. Our training and leadership approach will be underpinned by the [Seven Principles of Public Life \(Nolan Principles\)](#), including objectivity, integrity, accountability and openness.
- **Role of Leadership** – Senior leaders and directors will role-model best practice by identifying and discussing risk in strategic meetings, encouraging appropriate challenge and demonstrating openness to escalation when needed.

### Delivery Sequence of Risk Management Activities

| Activity                                                              | Planned Delivery Date | Reference |
|-----------------------------------------------------------------------|-----------------------|-----------|
| Official launch of Risk Management Strategy (Go Live – soft launch)   | 12 December 2025      | RI-0/25   |
| COG/SLT final approval of Risk Management Strategy                    | December 2025         | RI-1/25   |
| Risk management training (priority: Service Delivery Management Team) | December 2025         | RI-3/25   |
| Establish operational & strategic issue risk logs                     | November 2025         | RI-2/25   |
| Link risks to PCC objectives                                          | October 2025          | RI-4/25   |
| Risk training & wider staff internal comms                            | Jan – Mar 2026        | RI-5/25   |
| Stakeholder communications and SLT guidance                           | January 2026          | RI-6/25   |

## 12. Continuous Improvement and Future Development

The OPCC is committed to refining its risk management approach through structured feedback loops:

- **Lessons Learned:** Insights from incidents, audits, and assurance reviews are captured and used to improve risk identification and treatment strategies.
- **Governance Feedback:** Quarterly SLT reviews and annual JIAC reporting inform updates to risk appetite, scoring criteria, and escalation thresholds.
- **Horizon Scanning:** Emerging risks and opportunities identified through scanning are assessed and integrated into the Strategic Risk Register or Issues Log.
- **Training Feedback:** Staff awareness sessions and SLT briefings provide input on usability and confidence, shaping future guidance and tools.

Continuous improvement ensures the RMS remains aligned with MoR principles and responsive to organisational change. Updates are tracked in the Version Control Log (Appendix D) and may include enhancements to the risk matrix, appetite statement, and governance processes.

## Part C – Appendices

### Appendix A – Risk Appetite Statement

The OPCC recognises that not all risks are equal and that appropriate levels of risk-taking are necessary to innovate, deliver value for money, and respond to the dynamic policing and criminal justice environment. The following table outlines our indicative appetite by risk category:

| <b>Risk Category</b>                  | <b>Risk Appetite</b> | <b>Definition</b>                                                                                    |
|---------------------------------------|----------------------|------------------------------------------------------------------------------------------------------|
| <b>Operational Delivery</b>           | Moderate             | Willing to take managed risks to improve services or efficiency, provided statutory duties are met.  |
| <b>Financial</b>                      | Low                  | Preference for low risk; public funds must be used prudently with strong controls and assurance.     |
| <b>Reputation</b>                     | Low                  | Risk-averse; brand and public confidence are critical and must be protected.                         |
| <b>Legal/Compliance</b>               | Minimal              | Very risk-averse; we must comply with legal and regulatory obligations at all times.                 |
| <b>Strategic/Innovation</b>           | Moderate             | Willing to trial new ideas or methods if well-evidenced and risks are mitigated.                     |
| <b>Technology/Data</b>                | Moderate             | Accepts risk where digital innovation may yield efficiency, but safeguards must be in place.         |
| <b>People/Workforce</b>               | Moderate             | Prepared to accept some risk where benefit to staff welfare, culture or capability outweighs threat. |
| <b>Partnership/<br/>Commissioning</b> | Moderate             | Accepts managed risk to support new or evolving delivery models and strategic partnerships.          |

This appetite will be reviewed annually and may be adapted to reflect changes in the external environment, PCC priorities, or the internal control landscape.



## Appendix B – Thematic Horizon Scanning Guidance

### Purpose

To embed horizon scanning as a shared responsibility across the OPCC, enabling early identification of strategic risks, opportunities, and trends that may impact delivery of the Police and Crime Plan or statutory duties.

### What Is It?

Horizon scanning is the process of identifying emerging issues, signals, or developments that may influence our strategic direction, public confidence, or organisational resilience. It is not about predicting the future, but about being ready for it.

### Who Is Involved?

- **All OPCC Staff** - Share insights from work, networks, or external sources.
- **Team Managers** - Discuss in team meetings, filter, and summarise key points.
- **Strategy & Risk Manager** - Coordinates the process, triages insights, and links scanning to strategic risk and assurance.
- **SLT** - Reviews horizon scanning monthly, deciding escalation or closure.

### How Does It Work?

1. **Team Discussion** - Emerging issues raised in team meetings.
2. **Manager Summary** - Relevant insights passed to Strategy & Risk.
3. **Triage** - Reviewed and either:
  - Logged on the Horizon Scanning Tracker
  - Escalated to SLT or Risk Register
  - Flagged for scrutiny/assurance
4. **Lifecycle Stage** - Each entry is assigned a status (Discover, Evaluate, Understand, Watching Brief, Escalate to Risk/Issue, Close).

### What Should Be Shared?

- Emerging risks or opportunities
- Sector developments (APCC, Home Office, gov.uk)
- Technology, data, or societal trends
- Consultations or calls for evidence with strategic implications

### Why It Matters

- Builds foresight and resilience
- Supports early risk identification and mitigation

- Feeds directly into the Risk Management Strategy and ToC
- Embeds a culture of shared awareness and accountability

### Closure & Review

Entries are regularly reviewed. They are marked **Closed** when absorbed into the Risk/Issue process or judged no longer relevant. The aim is a lean, active tracker - not an archive.

## Appendix C – Risk Register Format

The OPCC Strategic Risk Register is maintained by the Strategy & Risk Manager and reviewed monthly at SLT. It provides a live view of strategic risks across the organisation and is structured to support clarity, ownership, and assurance.

Each risk entry typically includes the following fields:

- **Risk ID** – A unique reference code
- **Risk Title** – A concise description of the risk
- **Risk Owner** – SLT lead responsible for oversight and management
- **Directorate Link** – Functional area most impacted (e.g. Governance, Victims, Strategy)
- **Description** – Detailed explanation of the risk, including how it could impact delivery of the PCC's Police and Crime Plan or legal obligations
- **Cause and Effect** – Analysis of root causes and potential consequences
- **Inherent Risk Rating** – Risk score before controls (based on 4x4 matrix)
- **Controls in Place** – Key mitigations, systems or actions already being taken
- **Residual Risk Rating** – Risk score after current controls
- **Further Actions** – Planned or necessary additional actions
- **Target Risk Rating** – Desired end-state score once all actions are completed
- **Date Last Reviewed** – For assurance and audit trail

### Evaluation Criteria:

The OPCC currently uses a **4x4 Likelihood x Impact** matrix. Definitions for each axis are set out in internal guidance materials and reviewed annually. The scale supports consistent evaluation of:

- **Inherent Risk** – Before controls
- **Residual Risk** – After controls
- **Target Risk** – Post further action

**Future Note:** If triage scoring thresholds or new evaluation frameworks are adopted following maturity model development, this appendix will be updated accordingly.

### Issue Log – minimum fields

- **Issue ID** and linked **Risk ID**
- **Description**, **date occurred**, and **impact** summary
- **Owner**, **actions**, and **target resolution date**
- **Status** (Open / Closed / On hold)
- **Lessons learned** (1–2 lines) and any **follow-on risks** raised

### Appendix D – Version Control Tracker

This log tracks the development and iteration of the OPCC Risk Management Strategy (RMS). It ensures transparency in updates and provides an audit trail for governance and assurance purposes.

| Version | Date   | Author                  | Summary of Change                                                                                                                                                                                                                                                                      |
|---------|--------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.0     | Nov-25 | Strategy & Risk Manager | First full edition of the standalone OPCC Risk Management Strategy. Developed using MoR 3 principles and HM Treasury Orange Book guidance. A MoR health check was undertaken, with input from key stakeholders to ensure the Strategy is relevant, proportionate, and fit for purpose. |
|         |        |                         |                                                                                                                                                                                                                                                                                        |

### Next Scheduled Review:

- **Date:** September 2026 (or earlier subject to confirmation by SLT)
- **Reviewer:** Strategy & Risk Manager, OPCC

## Appendix E – RACI Matrix

| Task / Area                                 | Directorate Leads | Strategy & Risk Manager | Chief Executive | PCC | JAC | SLT            | All Staff |
|---------------------------------------------|-------------------|-------------------------|-----------------|-----|-----|----------------|-----------|
| 1. Identify operational risks               | R                 | C                       | I               | I   | I   | C              | R         |
| 2. Manage operational risk registers        | R/A               | C                       | I               | I   | I   | I              | I         |
| 3. Provide escalation advice and framework  | C                 | R                       | I               | I   | I   | C              | I         |
| 4. Maintain Strategic Risk Register         | I                 | R                       | A               | C   | I   | C              | I         |
| 5. Escalate strategic risks                 | C                 | R                       | C               | I   | I   | A              | I         |
| 6. Report to SLT and JAC                    | I                 | R                       | A               | I   | I   | I              | I         |
| 7. Own and take mitigating actions on risks | A <sup>1</sup>    | C                       | C               | I   | I   | A <sup>2</sup> | R         |
| 8. Horizon scanning for emerging risks      | R/A               | R/A                     | I               | I   | I   | R/C            | R/C       |

### Key:

R = Responsible (does the work)

A = Accountable (owns the outcome)

C = Consulted (input required)

I = Informed (kept updated)

A<sup>1</sup> = Accountable for operational register items (Directorate Lead)

A<sup>2</sup> = Accountable for Strategic Risk Register items (named SLT risk owner)

## Appendix F – Risk Terminology and Definitions (based on MoR 3 principles)

To support clarity and consistency, the following definitions are based on the **Management of Risk (MoR 3)** framework currently in use across the OPCC.

- **Risk** – An uncertain event or set of events that, should it occur, will have an effect on the achievement of objectives.
- **Risk Management** – The systematic application of policies, procedures and practices to the tasks of identifying, analysing, assessing, treating and monitoring risk.
- **Strategic Risk** – A risk that has the potential to impact delivery of the Police and Crime Plan, statutory obligations, financial probity, or the OPCC’s ability to deliver its core functions.
- **Operational Risk** – A risk that arises from day-to-day activity at directorate or service level, which may require escalation to strategic level if thresholds are exceeded.
- **Issue** – An event that has already occurred and is having an impact on objectives. Issues are logged separately from risks.
- **Risk Owner** – The individual accountable for the management and monitoring of a specific risk.
- **Control** – An action or mechanism that is in place to reduce the likelihood or impact of a risk.
- **Residual Risk** – The level of risk remaining after controls have been applied.

**Note:** MoR 4 guidance, published in 2022, may influence future iterations of this strategy. This document remains aligned to MoR 3 as the currently accepted and consistent baseline.

## Appendix G – Strategic Issues Log

The Strategic Issue Log is maintained as a live Excel in SharePoint by the Strategy & Risk Manager. The live version includes full entries and is reviewed by SLT.

[OPCC Strategic Issues Log \(v1.0\).xlsx](#)

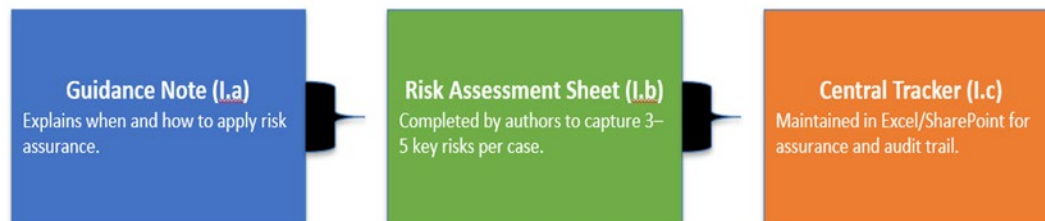
[illegible]

## Appendix H – Business Case Risk Framework

The Business Case Risk Assurance Toolkit provides a structured approach to ensuring that all OPCC-led business cases are assessed for risk in a proportionate and transparent way. This toolkit consists of three connected parts:

- 1. Guidance Note (Appendix H.a)** – sets out the purpose, scope, and process for applying risk assurance.
- 2. Business Case Risk Assessment Sheet (Appendix H.b)** – a standard pro-forma for case authors to capture principal risks, ownership, and mitigations.
- 3. Central Tracker (Appendix H.c)** – a SharePoint/Excel log maintained by the Strategy & Risk Manager to provide oversight, assurance, and audit trail.

The flow diagram below shows how these components link together.



### Appendix H.a – Business Case Risk Assurance Guidance

All business cases seeking PCC funding or OPCC approval must include a proportionate risk section, completed via the standard MS Form by the designated Business Case Risk Holder.

Risk assessments should focus on 3–5 principal risks, be linked to PCC Plan priorities and statutory duties, and clearly identify owners, mitigations, and dependencies. The Strategy & Risk Manager provides an assurance note to the PMO prior to approval.

## Appendix H.b – Business Case Risk Assessment Sheet

All OPCC-led business cases seeking PCC funding or approval must include a proportionate risk assessment using the standardised MS Form. This ensures consistency, transparency, and alignment with the PCC’s statutory duties and strategic priorities.

The form must be completed by the designated **Business Case Risk Holder** and captures the following fields:

1. **Business Case Reference** – Unique title or reference.
2. **Linked PCC Priority / Statutory Duty** – Selected from a dropdown list.
3. **Key Risks (3–5)** – Described using cause–event–effect format.
4. **Owners & Mitigations** – Named individuals and planned controls.
5. **Residual Risk Rating** – Low / Medium / High / Very High.
6. **Dependencies / Interdependencies** – Related projects or external factors.
7. **Alignment to Risk Appetite** – Low / Moderate / Minimal.
8. **Reviewer Name & Role** – PMO Lead or Directorate Sponsor.
9. **Date Submitted** – Date of submission.
10. **Next Review Date**

This structured approach supports early identification of risks, clearer ownership, and more confident decision-making. It also enables direct integration with the central tracker, streamlining assurance and reducing duplication.

## Appendix H.c – Central Tracker

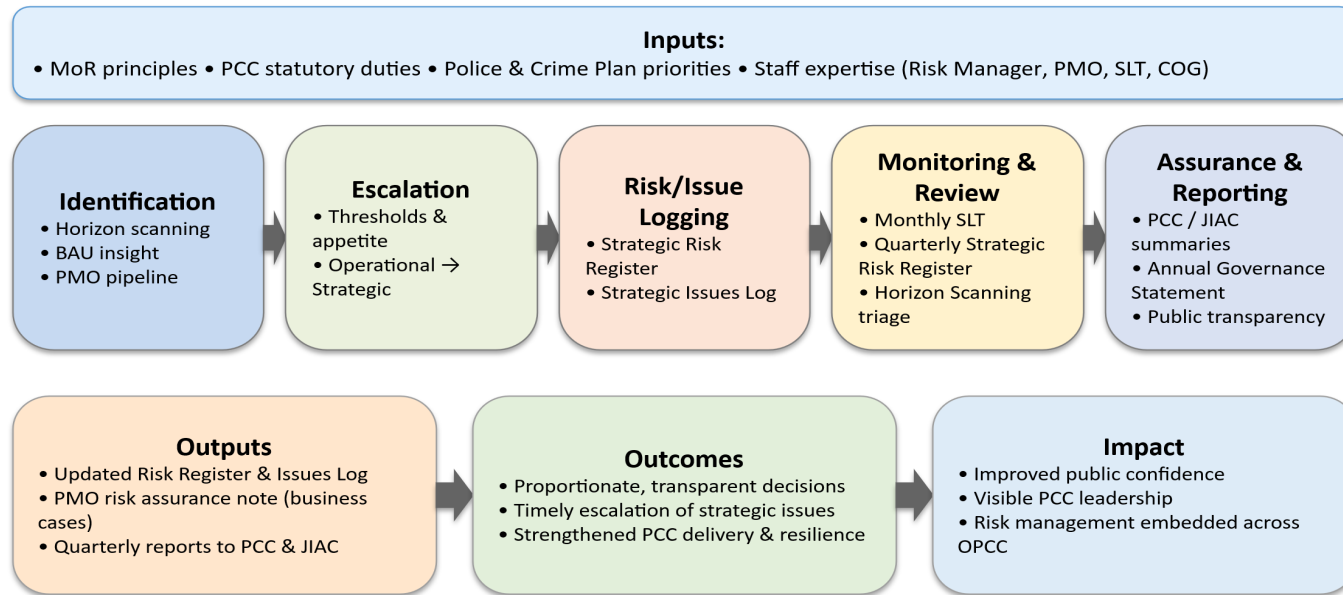
A central tracker (Excel/SharePoint) will be maintained by the Strategy & Risk Manager. This provides oversight across all business cases and allows for assurance and audit purposes. Each entry will be linked to the relevant PCC Plan priority and statutory duty, with cross-reference to the completed Risk Assessment Sheet. Fields include:

- |                                        |                         |
|----------------------------------------|-------------------------|
| - Case Reference                       | - Mitigation            |
| - Linked PCC Priority / Statutory Duty | - Dependencies          |
| - Risk Summary                         | - Residual Risk         |
| - Rating                               | - Alignment to Appetite |
| - Owner                                | - Assurance Note        |



## Appendix I – Theory of Change

### Theory of Change – OPCC Risk Management Strategy



## Appendix J – Operational Issues Log Template

The live Operational Issues Log is maintained as an Excel spreadsheet in SharePoint. This appendix provides the standard template structure.

[OPCC Operational Issues Log \(v1.0\).xlsx](#)

| OPCC Operational Issues Log |             |         |                           |               |        |                    |
|-----------------------------|-------------|---------|---------------------------|---------------|--------|--------------------|
| ID                          | Date Raised | Summary | Owner (Directorate level) | Action/Update | Status | Last Reviewed Date |
| OIL 1/25                    |             |         |                           |               |        |                    |
| OIL 2/25                    |             |         |                           |               |        |                    |
| OIL 3/25                    |             |         |                           |               |        |                    |
|                             |             |         |                           |               |        |                    |

## Appendix 2

### OPCC Risk Management Strategy – Summary

#### 1. Executive Summary

This Risk Management Strategy (RMS) explains how the OPCC for Thames Valley manages risk in line with the Management of Risk (MoR) framework and key government standards, including the Orange Book and GovS013. It demonstrates the OPCC's commitment to transparency, proportionality, and maintaining public trust and confidence in how risks are identified, assessed, and governed. The strategy provides assurance that risks affecting the PCC's statutory responsibilities and Police and Crime Plan priorities are managed consistently and effectively to support informed decision-making.

The strategy is guided by five principles:

- **Proportionate** – effort aligned to the scale of the risk.
- **Transparent** – clear recording and reporting.
- **Accountable** – explicit ownership at all levels.
- **Integrated** – embedded in OPCC decision-making and planning.
- **Continuous improvement** – lessons learned and governance feedback loops inform risk identification and process updates.

Risks are managed through a simple but robust framework:

- **Strategic Risk Register** – potential threats to PCC priorities or statutory duties.
- **Strategic Issues Log** – materialised issues requiring resolution (two-tier test: Police & Crime Plan or statutory duty impact).
- **Operational Logs** – team-level issues, escalated only if thresholds are crossed.

Assurance is provided through the **three lines model**:

(1) directorate managers monitor operational logs;

(2) the Strategy & Risk Manager oversees thresholds and escalation.

(3) Internal Audit/external inspection provide independent assurance. Additional public accountability is delivered through the **Joint Independent Audit Committee (JIAC)** and the Annual Governance Statement (AGS).

Information flows from directorates to SLT, then to the Chief Officer Group and JIAC for independent scrutiny, with outcomes reported in the Annual Governance Statement.

#### 2. Strategy

Objectives:

- Embed risk awareness across the organisation.
- Protect delivery of the PCC's Police and Crime Plan and statutory duties.
- Identify threats and opportunities early to enable timely action.
- Ensure risk informs planning, commissioning, governance, and performance.
- Provide transparent assurance to the PCC, JIAC, and the public.

Staff awareness will be supported through periodic refresher training to ensure consistent understanding of risk processes.

### 3. Roles & Responsibilities:

| Role                                | Responsibility                                                                                                                                                                                                               |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>PCC &amp; Chief Executive</b>    | Ultimate accountability and leadership; ensure risk informs governance and decisions.                                                                                                                                        |
| <b>Senior Leadership Team (SLT)</b> | Own and review strategic risks/issues within directorates. Governance and Oversight Leads (e.g. Head of Governance, Head of Delivery) support escalation of operational risks and contribute to directorate-level oversight. |
| <b>Strategy &amp; Risk Manager</b>  | Custodian of the RMS, registers, and escalation thresholds; leads horizon scanning.                                                                                                                                          |
| <b>All Staff</b>                    | Identify and escalate risks/issues; contribute to horizon scanning. All teams are expected to review their operational risks and issues at each team meeting.                                                                |
| <b>JIAC</b>                         | Independent scrutiny and assurance over OPCC and Chief Constable arrangements.                                                                                                                                               |

The table below summarises how key roles across the OPCC contribute to risk management using the RASCI model (Responsible, Accountable, Support, Consulted, Informed). Shaded cells highlight key responsibilities (R) and accountabilities (A) to support clarity and ownership.

| Task                     | PCC | Chief Executive | SLT | Strategy & Risk Manager | Directorate Leads | All Staff | JIAC |
|--------------------------|-----|-----------------|-----|-------------------------|-------------------|-----------|------|
| <b>Identify Risks</b>    | I   | I               | R   | S                       | R                 | R         | I    |
| <b>Maintain Logs</b>     | I   | I               | A   | R                       | R                 | S         | I    |
| <b>Escalate Risks</b>    | I   | I               | A   | R                       | R                 | R         | I    |
| <b>Review Risks</b>      | A   | A               | R   | S                       | C                 | I         | C    |
| <b>Provide Assurance</b> | A   | A               | C   | R                       | I                 | I         | A    |
| <b>Horizon Scanning</b>  | I   | I               | A   | R                       | R                 | R         | I    |

R = Responsible, A = Accountable. Other roles shown for context.

### Risk Appetite (summary):

- **Strategic:** Moderate – we accept some risk to enable innovation and partnerships.
- **Financial:** Low – strong controls and assurance are essential.
- **Reputational:** Low – public confidence must be safeguarded.
- **Compliance:** Zero – legal and ethical standards cannot be compromised.

### Risk Response Options:

The OPCC uses five standard approaches to manage risk, based on MoR principles:

- **Avoid** – Stop the activity causing the risk.
- **Reduce** – Take steps to lower likelihood or impact.
- **Transfer** – Pass the risk to another party (e.g., insurance).
- **Accept** – Live with the risk if it is within appetite.
- **Share** – Work with partners to share responsibility for the risk.

### 4. Process Framework

Our approach follows the MoR risk management cycle – this ensures risks are managed consistently and lessons inform future improvements:

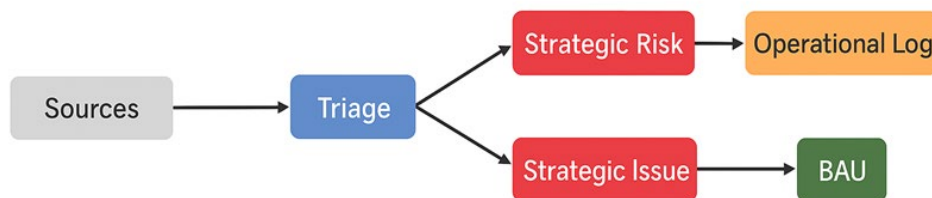
**Identify** → **Assess** → **Plan** → **Implement** → **Review**.

#### Identification:

- Horizon scanning (corporate tracker, reviewed monthly at SLT).
- Audits, AGS, and assurance reviews.
- Directorate activity and project delivery.
- Stakeholder consultation (e.g. Police & Crime Panel).
- Lessons learned and incident reviews.

All OPCC-led business cases must include a proportionate risk assessment aligned to appetite and escalation thresholds. This is completed via a standardised MS Form by the designated Business Case Risk Holder (see Appendix H of the full strategy).

Each risk should describe: **event, cause, and effect** for clarity.



### 5. Escalation & Logs:

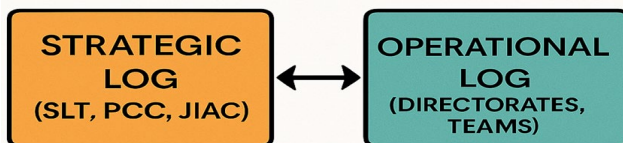
- The OPCC maintains three logs. The table below summarises the purpose, ownership, and escalation criteria for each log:

| Log Type                       | What It Captures                                                         | Who Owns It               | When to Escalate                                                                |
|--------------------------------|--------------------------------------------------------------------------|---------------------------|---------------------------------------------------------------------------------|
| <b>Strategic Risk Register</b> | Risks that could impact PCC priorities or statutory duties               | Strategy & Risk Manager   | When a risk exceeds appetite or has strategic implications                      |
| <b>Strategic Issues Log</b>    | Issues that have already materialised and affect Plan delivery or duties | SLT (with S&RM oversight) | When both: (1) PCC Plan impact <b>and</b> (2) statutory duty impact are present |

|                         |                                                  |                   |                                                                        |
|-------------------------|--------------------------------------------------|-------------------|------------------------------------------------------------------------|
| <b>Operational Logs</b> | Local team-level risks/issues managed day-to-day | Directorate Leads | When thresholds are crossed or the issue escalates beyond team control |
|-------------------------|--------------------------------------------------|-------------------|------------------------------------------------------------------------|

Ownership:

- **SLT** – own/review strategic risks/issues.
- **Strategy & Risk Manager** – custodian, escalation thresholds.
- **All Staff** – identify and escalate appropriately.



## 6. Monitoring & Assurance:

- **Monthly** – Reviews with risk/issue owners.
- **Quarterly** – SLT reviews; PCC & JIAC receive reports.
- **Annual** – Reflected in the AGS.

Assurance lens (three lines + public):

- **1st line** – Directorate managers monitor operational logs.
- **2nd line** – Strategy & Risk Manager ensures thresholds/escalation.
- **3rd line** – Internal Audit/external inspection provide independent assurance.
- **Public** – JIAC oversight and PCC reporting via the AGS.





# DIGITAL STRATEGY

2026 - 2031



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## Executive Summary

Our mission to tackle pressing issues, from Violence Against Women and Girls to anti-social behaviour, requires shifting from reactive response to proactive protection. We must use data to identify risk before harm occurs while solving daily frustrations like prosecution file quality and missed deadlines. Currently, manual processes and unreliable data hinder consistency; this strategy is designed to fix that.

This Strategy confronts a stark financial reality. We have committed nearly £42m in capital for essential upgrades, with a further £43m anticipated to modernise technology up to 2031. These investments are essential to address operational strategies, mitigate inspectorate-identified risks, and ensure our core platforms remain secure.

Centrally, we can no longer manage these pressures in isolation. By considering strategic priorities, funding, and capacity holistically, we can make tough decisions on where to direct resources. This is our opportunity to review processes end-to-end, removing silos to improve how we transact across the force.

This applies equally to major platforms like Contact Management. Rather than simply procuring replacements, we will adopt a rigorous, problem-led approach to avoid future lock-ins. Our roadmap ensures this transformation is sustainable and cost-effective, guaranteeing that major investments deliver truly integrated solutions.

This strategy provides a transparent, financially responsible roadmap. Crucially, we move beyond the limiting assumption that individual business cases must be self-funding. Instead, we will link savings holistically across the force, using efficiencies in one area to fund strategic priorities in another, breaking departmental silos. The £7.5m already identified demonstrates this continuous efficiency. To meet rising demand, we will prioritize data-driven process analysis over simple technology procurement. We commit to using intelligent automation to aggressively target the overuse of forms and manual data transfers between systems and partners. By solving these fundamental process failures first, we ensure that every pound invested delivers a measurable reduction in the administrative burden on our frontline. (Full analysis provided in the Appendix).



## Introduction

*"Digital advancements will continue to move rapidly, and the challenges we face as a service will continue to evolve and increase as that happens."*

*"Together, we have a duty to take meaningful, collaborative action, driving the necessary changes to ensure that together, we can stand up to those tests long into the future."*

## National Policing Digital Strategy, 2025-2030

CC Gavin Stevens | CC Rob Carden | Emily Spurrell | Andy Dunbobbin | Jonathan Evison



The challenges and opportunities facing modern policing are evolving at a pace that is unprecedented. As the national context makes clear, standing still is not an option. To meet the rising expectations of the public, to stay ahead of increasingly sophisticated criminality, and to empower our officers and staff with the tools they need to succeed, we must fundamentally transform how we operate. This is not simply about new technology; it is about a new mindset, new ways of working, and a relentless focus on data-driven, problem-led policing.

This refreshed Joint Digital Strategy is our blueprint for that transformation. It is a bold and ambitious plan, but one that is grounded in the operational realities of our two forces. It sets out a clear vision for how Hampshire & Isle of Wight Constabulary and Thames Valley Police will work together to build a more agile, efficient, and effective service for the communities we protect.

Some strategic thoughts from our leaders responsible for driving this change forward against the digital vision are shared below:

## Deputy Chief Constable, Hampshire & Isle of Wight Constabulary

### DCC Sam de Reya

“This Joint Digital Strategy is a critical enabler for our vision of making Hampshire and the Isle of Wight **‘Safe for Everyone’**. It represents a shared commitment with Thames Valley Police to tackle our common challenges and seize the opportunities that digital transformation offers. Our three operational priorities, the **relentless pursuit of criminals, putting victims first**, and delivering **exceptional local policing**, all depend on our ability to harness the power of data and technology more effectively.



To deliver on these priorities, we must continue to find new ways to support our people. This strategy provides a clear plan to do just that by focusing on reducing the administrative tasks that take our officers and staff away from their core mission. By automating routine tasks, we will give our investigators more time to pursue criminals. By improving our digital channels and data sharing with partners, we will provide a better and more supportive service to victims when they need us most. And by equipping our neighbourhood teams with effective mobile technology, we will make them more visible, connected, and responsive to the local problems our communities care about.

I am confident that through this joint, problem-led approach, we have the right plan. It will provide our people with the modern capabilities they need to deliver an excellent service for the public and ensure we remain a force that is fit for the future.”

---

## Deputy Chief Constable, Thames Valley Police

### DCC Ben Snuggs

“This Joint Digital Strategy provides the digital blueprint to help us achieve our vision of being an **excellent police force trusted by all our communities**. It is a direct and necessary response to the challenges we face and is intentionally aligned to our four strategic pillars: **Serving Victims, Fighting Crime, Building Trust, and Valuing Our People**.



Our commitment to our communities is clear: We must improve our response times, increase victim satisfaction, and bring more offenders to justice. These commitments are achieved more effectively by sharing best practice and developing common solutions with our partners in Hampshire and the Isle of Wight. Our digital strategy enables us to deliver better. It will give us the capability to streamline investigations and pursue repeat offenders more effectively, directly supporting our mission to fight crime. It will also enhance how we communicate with the public, ensuring we serve victims better and build trust through greater transparency and quality connection.

This strategy is also about valuing our people: By providing colleagues with simple, effective, and reliable technology, we reduce their frustration and administrative burden, allowing them to focus on the proactive, visible policing that our communities both expect and deserve. I fully endorse our joint plan, which is essential for modernising our service and protecting the public across both our forces.”

---

## Joint Chief Digital & Information Officer

### Mike Lattanzio

“Our officers and staff join policing with a passion to keep the public safe, yet they are spending more and more time performing administrative activities. We know that funding is tight and we are being asked to do more, so we must look at our digital opportunities while ensuring we take our workforce on the journey with us. This means not just equipping them with the best solutions, but also with the training and knowledge they need to get the most out of them.



Our approach will be pragmatic and collaborative. We will look to reuse existing technologies to provide solutions across different business areas as much as possible, and we will work far more closely with our business colleagues to assess not just our technology gaps, but our process inefficiencies and knowledge gaps.

Ultimately, we need to introduce solutions that will reduce or even remove the repetitive yet critical tasks, such as information capture. This will free up our workforce to focus on the very tasks they joined policing to undertake.”

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## HLOWC & TVP Current Position

When the May 2022 Digital Strategy was originally written, it focused on a number of key themes particularly relating to government perception that more could be done with technology and that policing methods were behind the times. Since writing, the UK now has a new government which means some of the previous focus on new technology and AI have shifted as well as the focus on metrics with early indications suggesting that efficiency, productivity and collaboration will be key drivers for the Home Office. Some technologies such as Facial Recognition and Artificial Intelligence have seen a significant increase in support which was not the case when the original strategy was written, and so new strategies will need to take these new focuses in mind. Despite this, the choices for Chief Constables on how to meet rising demand remain the same, whilst the new government have committed to increasing officer numbers, this will be expected to be paid for from existing budgets leaving Chiefs with fewer options in terms cashable cost savings and increased focus on productivity efficiencies.

The core themes of being able to deal with increased complexity, transparency and utilisation of data, efficient use of our people, processes and systems and finally our response to and adoption of new technology all remain relevant today if not even more so than when the 2022 digital strategy was written.

## Our Transformation Journey

This strategy builds upon the foundations laid by the 2022-2026 plan. A formal Joint Digital Strategy Review was completed in October 2024, providing an evidence-based assessment of our progress and insights that have directly shaped our new approach. The journey is one of continuous improvement where we will build on proven successes while directly addressing the challenges that have limited our operational effectiveness.

### Building on Proven Successes

The previous strategic period delivered significant digital capabilities that have had a tangible impact on core policing objectives:

- In support of **Putting Victims First**, the Victim Care portal has improved victim satisfaction by **15%** and is projected to reduce demand on contact centres by **160,000** contacts annually.
- To enable the **Relentless Pursuit of Criminals**, our automation programme has given **150,000 hours** of time back to the frontline annually, allowing officers to focus on proactive policing and investigations.
- To better **Protect the Vulnerable**, automation in the **Multi-Agency Safeguarding Hub (MASH)** increased the identification of vulnerable children by **150%**, and we have established secure system access for all UK police forces and **86** additional partner agencies.



## Addressing Our Core Challenges

These successes prove what is possible. However, the review also identified key organisational challenges that have prevented us from delivering this value more consistently and broadly. This strategy is designed to tackle these problems, as they directly impact our operational performance:

- **A Lack of Agility:** Our current focus on large, planned programmes makes it difficult to respond with agility to new operational risks, inspectorate recommendations (HMICFRS), or emerging innovation opportunities without impacting resources already allocated to other work.
- **Inconsistent Data:** Our ability to make effective, data-driven decisions is hampered by inconsistencies in how we capture and manage information via our operational processes. This impacts our ability to generate reliable insight and creates inefficiencies for our people.
- **Capability Gaps:** Gaps in our approach to training and technology adoption mean our officers and staff do not always utilise our systems or collect data in the most efficient way. This can delay investigations, impact the quality of victim support, and create duplication across our core record systems.
- **Unclear Ownership:** Without a senior business owner driving the continuous improvement of a system after it is delivered, it not only fails to evolve with operational needs but also makes it difficult to strategically plan for the integration of future capabilities which we know we want to exploit such as artificial intelligence, facial recognition, redaction and automated summarisation as just a few up and coming examples.

These lessons form the foundation of this new digital strategy. By addressing these foundational challenges including how we prioritise work, manage our data, develop our people, and own our systems, we will unlock our ability to deliver even greater operational impact. This strategy is therefore our plan to build the agile, data-driven organisation required to meet the core policing objectives set by our Chief Constables. The following section consolidates these operational priorities into four core challenges that this strategy will address.



# Our Forces Challenges & Objectives

This Digital Strategy is a direct response to the strategic priorities set by our Chief Constables and the Police and Crime Commissioners. It is designed to provide the digital capabilities required to meet the complex challenges of modern policing and deliver on their vision for a safer community. After a thorough review of their plans, we have consolidated their priorities into four core challenges that this strategy will address, underpinned by a set of foundational principles that are critical to our success.

## 1. Fighting Crime and Bringing Offenders to Justice

A core mission for both forces is the **"relentless pursuit of criminals."** However, investigations are becoming more complex and time-consuming, challenging our ability to improve **"investigation quality and timeliness"** and **"Increase the overall number of charges."** This is compounded by backlogs in key areas like digital forensics and by administrative tasks that reduce the time officers can spend on proactive and investigative work.

**Our Digital Response:** We will address this by focusing on the digital pinch-points in the investigative process. Our goal is to streamline investigations and give valuable time back to our officers. This will be achieved by automating the administrative tasks that currently create delays, improving the digital tools and data for evidence management to reduce backlogs, and providing the data-driven insight needed to identify and manage repeat offenders more effectively.

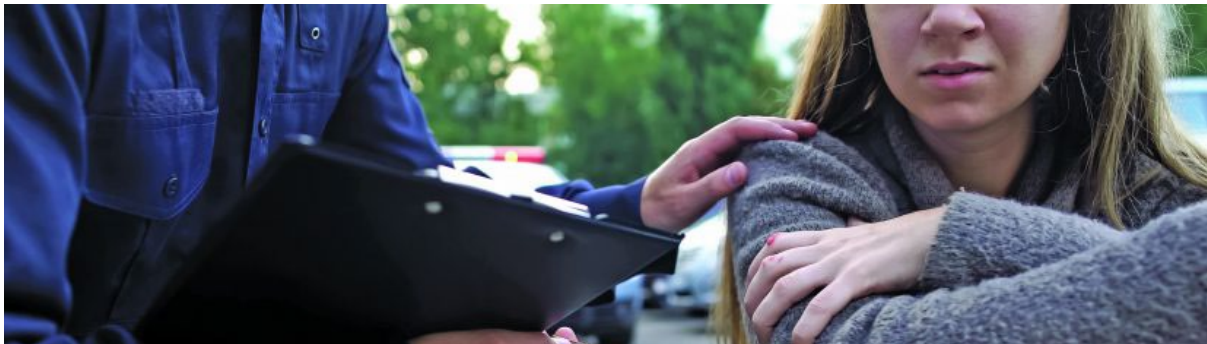




## 2. Protecting the Vulnerable and Putting Victims First

Both forces are unequivocally committed to **"Putting Victims First"** and **"Serving Victims,"** which requires improving outcomes and ensuring they are supported throughout their journey. Key objectives include the need to **"Increase victim satisfaction"** and keep victims consistently informed. Even with the improvements we have made in federated access, a significant operational challenge remains sharing information effectively and in a timely manner with our partners to safeguard the most vulnerable in our communities.

**Our Digital Response:** We will continue to enhance our digital channels to improve how we communicate with victims, making it easier for them to receive updates and engage with us, directly supporting the goal of increasing satisfaction. Critically, we will also improve how we proactively engage and share information with partner agencies, ensuring our data is connected and usable to provide a more effective safeguarding response for the most vulnerable in our communities.



## 3. Building Trust Through Exceptional Local Policing

Delivering **"exceptional local policing"** is fundamental to **"Building Trust."** A core component of this is having **"visible, connected neighbourhood teams"** who are empowered to solve local problems like anti-social behaviour (ASB). The challenge is ensuring that when our officers are in the community, they have the right information and tools at their fingertips to be proactive, rather than returning to a station to access systems or complete paperwork.

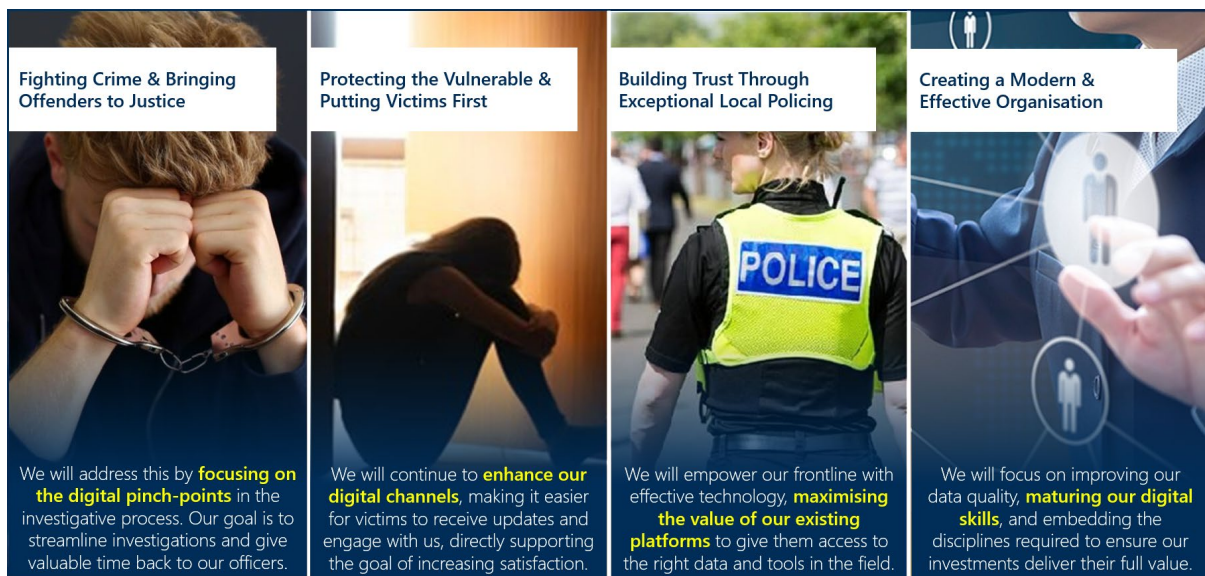
**The Digital Response:** We will empower our frontline teams by equipping them with effective mobile technology, maximising the value of our existing platforms and devices to give them access to the right data and tools in the field. This will increase their visibility, reduce time spent in stations, and enable a more proactive, data-driven approach to tackling local priorities like ASB.



## 4. Creating a Modern and Effective Organisation

Underpinning all our work is the need to become a modern organisation that "Values its People." The national policing context highlights the risk of making decisions based on "poor data or insufficient data analysis," a challenge echoed in our forces' goals to make "Better use of data" and to "Optimise and invest in data and technology." This, combined with the slow pace of improving digital skills, must be addressed to equip our people for 21st-century policing.

**Our Digital Response:** Our final objective is foundational: to strengthen our core digital capabilities. This involves a high degree of collective focus on improving our data quality, maturing our digital skills, and embedding the disciplines required to ensure our technology investments deliver their full value. By giving our people the right tools, skills, and data, we will create a more resilient, efficient, and effective organisation capable of meeting all our other strategic challenges.



# Our Digital Core Principles

In response to the challenges our forces face, this strategy sets out a clear and ambitious direction for our digital transformation. It is defined by a simple vision for the future, a clear mission for what we will deliver, and a set of guiding principles for how we will get there.

## Our Vision

To create a policing environment where every officer and staff member is empowered by data and technology to deliver an exceptional service, making our communities safer for everyone.

## Our Mission

To equip our people with the digital tools, data-driven insight, and modern digital skills they need to relentlessly pursue criminals, put victims first, and deliver exceptional local policing.

## Our Strategic Principles

Our decisions will be guided by a clear set of principles:

- **Data First:** Place data at the core of our operations, defining our information needs before we design processes or procure systems.
- **Reuse, Before Buy, Before Build:** Prioritise the use of existing digital capabilities to maximise value, reduce duplication, and accelerate delivery.
- **Design for Automation:** Create and refine business processes with automation in mind to drive efficiency and productivity.
- **System Interoperability:** Ensure our systems communicate and exchange data seamlessly to support integrated workflows and reduce silos.
- **Clear System Ownership:** Assign clear business ownership and accountability for all systems to drive adoption and continuous improvement.
- **Release Revenue for Reinvestment:** Identify and realise savings that can be reinvested into future digital initiatives, creating a sustainable model for transformation.
- **Ethical by Design:** Ensure all new technologies, particularly those involving AI and data analytics, are deployed within a clear ethical and proportionality framework, subject to rigorous review, and in a manner that maintains public trust.
- **Secure by Design:** We will build security into the heart of all our digital systems and services from the outset, protecting our data, our people, and the public from cyber threats.

## Measuring Our Success

This strategy will be measured by its tangible impact on our operational effectiveness and the quality of service we provide to the public. While detailed benefits will be defined for each initiative, our overall success will be assessed against the following high-level goals:

**Fighting Crime:** Success will be a measurable reduction in the administrative burden of investigations, giving valuable time back to our officers and staff.

**Protecting the Vulnerable:** We will see success through improved data sharing with our partners and positive feedback from victims and partners on our digital communication channels.

**Building Trust:** Success will be demonstrated by the increased use and effectiveness of mobile technology that enhances the visibility and proactivity of our neighbourhood teams.

**Creating a Modern Organisation:** We will measure our success by a demonstrable uplift in the digital confidence and skills of our workforce, and in the quality and accessibility of our core data.

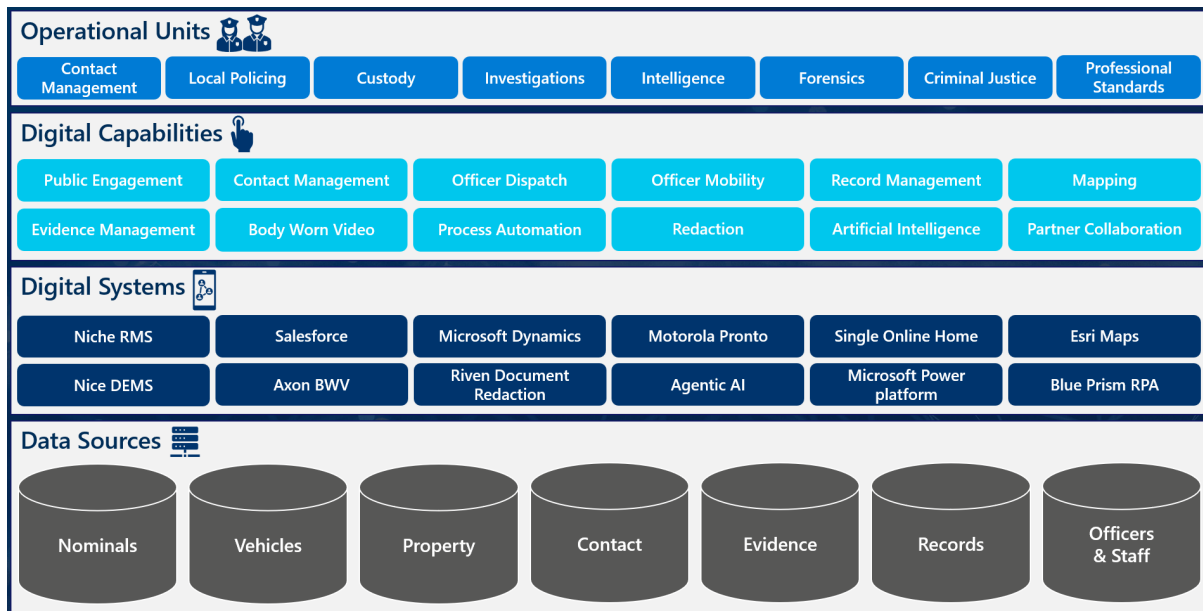
## Our Digital Operating Model

To deliver on our principles, we will adopt a clear digital operating model. It is important to distinguish this from a traditional people or organisational chart; this is a framework that explains how our technology, data, and capabilities combine to serve our core policing functions. This layered approach ensures that every technology decision is driven by a clear business need, allowing us to build a digital ecosystem that is coherent, efficient, and focused on delivering operational outcomes.

Our model is built from a foundation of data upwards, ensuring our work is always business-led and evidence-based:

- **Operational Functions (The "Why"):** At the top are our core operational activities, such as Investigation, Response, Public Contact, and Intelligence. This is the layer where business problems and opportunities are identified and experienced by our officers and staff.
- **Digital Capabilities (The "What"):** These functions are supported by a layer of Digital Capabilities. These are *what* we provide to the organisation, such as Record Management, Officer Mobility, or Digital Evidence Management. A well-defined operational solution is delivered through one or more of these capabilities, ensuring we address the problem without creating siloed fixes that lead to duplication. Each key capability will have a designated senior operational leader responsible for its strategic direction, adoption, and ensuring it delivers value.
- **Technology (The "How"):** This is the layer that enables our capabilities. It is *how* we deliver them, using specific systems and platforms like Niche RMS, Pronto, or DEMS.

- **Data (The Foundation):** Underpinning this entire structure is the Data layer. This model shows how our technologies and capabilities ultimately create and feed our core data repositories, such as Contact Data, Nominal & Crime Data, and Evidence Data. This makes the health, quality, and interoperability of this foundational data layer a critical strategic concern.



This model is critical to address siloed procurement which has led to, in some instances, duplicated solutions and fragmented data which has later been complex to support or has limited further development of the solution. For example, as we look to introduce new technologies like Agentic AI, Facial Recognition, or AI Summarisation, they will not be purchased as standalone products. Instead, they will be mapped into this model to understand precisely which digital capabilities they enhance and which business problems they solve. This ensures every new investment is integrated, avoids duplication, and strengthens our entire digital ecosystem, rather than creating new silos.

This model ensures that our technology investments are always aligned with and justified by the operational needs of the business functions they serve. Furthermore, it allows us to think about technology more strategically. Instead of buying a point solution for a single issue, we can see how a core technology can be rolled out across multiple business functions to solve a variety of problems. This approach maximises the value of our investments and reinforces our principle to 'Reuse, before buy, before build'. It moves us away from reactive, technology-led decisions and towards a strategic, problem-led, and data-driven future.



## 'Problem Led' Approach to Prioritisation

To ensure our investments deliver the greatest impact, this strategy seeks to embed a fundamental shift in our mindset, moving from being solution-led to being problem-led. This approach is the cornerstone of our prioritisation process, guaranteeing that we invest in capabilities that address the root cause of well-understood, evidence-based organisational challenges or opportunities.

As noted by the Chief Scientific Advisor, "The first step to solving a problem is defining it". By focusing on problems first, we instil a discipline of rigorous analysis that ensures every investment is directly traceable to a tangible operational need and a clear, measurable benefit.

This methodology aligns directly with the national direction of travel. The Policing Problem Book (PPB) is a national product designed to provide a single, managed view of the key challenges faced by UK policing. By aligning our local prioritisation framework with this national model, we ensure strategic alignment and maximise opportunities for collaboration and innovation.

Through internal workshops and engagement, we will maintain a live HLOWC & TVP Problem Portfolio. This will not be a static list for a one-off funding exercise, but a dynamic repository of the challenges and opportunities identified by our officers and staff. This portfolio will be the single source of truth for all potential change initiatives, which will then be formally prioritised by senior leadership before a delivery approach is selected.

| Local Problem Themes:                                                                                                    | National Problem Themes:                                                                                             |
|--------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
|  Anti Social Behaviour                |  Automation of Manual Processes   |
|  AIU & Triage Hub Efficiency          |  Serious Violence                 |
|  Op Soteria & Domestic Abuse          |  Anti Social Behaviour            |
|  Digital Case File & Data Consistency |  Contact Management Demand        |
|  Custody                              |  Digital Forensics                |
|  Investigation Timeframes             |  Domestic Abuse                   |
|  Operational Queue Management         |  IT Infrastructure & Data Sharing |
|  Cost Reduction & FTE Avoidance       |  Offender Management              |

# Our Digital Transformation Approach

Our past experience has shown that delivering effective change can be a significant challenge. Historically, our resources have been stretched to their limits delivering large, planned programmes, leaving little flexibility to respond to emerging operational problems or opportunities during the year. To break this cycle, we must adopt a more sophisticated and holistic approach.



This strategy proposes a new approach which is built on the understanding that every decision needs to consider strategic priority, available funding, and the true capacity of our resources. By having a clear, integrated view of our entire portfolio, we can make smarter and more dynamic prioritisation decisions. This allows us to better understand the impact and opportunity of new demands as they arise during the year, not just during the annual planning cycle.

A key lesson from our past delivery is the risk of change saturation. The sheer volume of concurrent strategic and mandatory programmes can place an unsustainable burden on our operational teams, impacting both performance and wellbeing. Our new approach is therefore designed not only to deliver change more effectively, but also to manage its cumulative impact. By creating a single, consolidated view of the entire portfolio, our governance will be able to better sequence and deconflict major initiatives, protecting the workforce from excessive disruption and ensuring the organisation has the capacity to successfully adopt change.

Crucially, this approach mitigates the risk of derailing our core strategic work. By formally ring-fencing a portion of our resources for in-year transformation, we create the flexibility to be responsive while protecting our most important commitments through robust prioritisation.

Once a problem has been prioritised through our problem-led framework, we must select the most appropriate method to deliver a solution. Our transformation approach is designed to provide a range of delivery options, balancing the competing demands of large strategic programmes, agile operational problem-solving, and the essential work of maturing our own delivery capabilities.

To provide this clarity and focus, we will manage our entire portfolio of work across four distinct, conceptually clear "swim lanes."

These three swim lanes are focused on delivering tangible outcomes and solutions to our operational colleagues:

- **Swim Lane 1: Strategic & Mandatory Delivery:** This lane is for our major, multi-year programmes that are essential to our long-term vision (e.g., core system replacements). These are planned, resourced, and protected to ensure delivery.
- **Swim Lane 2: Funding Release:** This lane contains targeted initiatives focused on generating cashable savings and efficiencies. The value released from this lane is critical for funding and reinvesting in future transformation and may become a dependency before other transformational work can be carried out.
- **Swim Lane 3: Agile Transformation:** This is an agile, low-cost framework designed to solve smaller, well-defined operational problems from our Problem Portfolio, or act on innovative solutions, leveraging our existing digital capabilities to deliver value quickly.

This fourth swim lane is foundational, focused on making our delivery capabilities more effective and efficient over time:

- **Swim Lane 4: Enabler Maturity:** This lane contains the internal improvements for our core enabling functions. It is where we will deliver the work required to mature our processes for Adoption, Learning & Development, Benefits Realisation, and Prioritisation. This ensures that as a delivery organisation, we are continuously learning and improving, which in turn increases the value and success of the work delivered in the other three lanes.



## Swimlane 1: Strategic & Mandatory Delivery

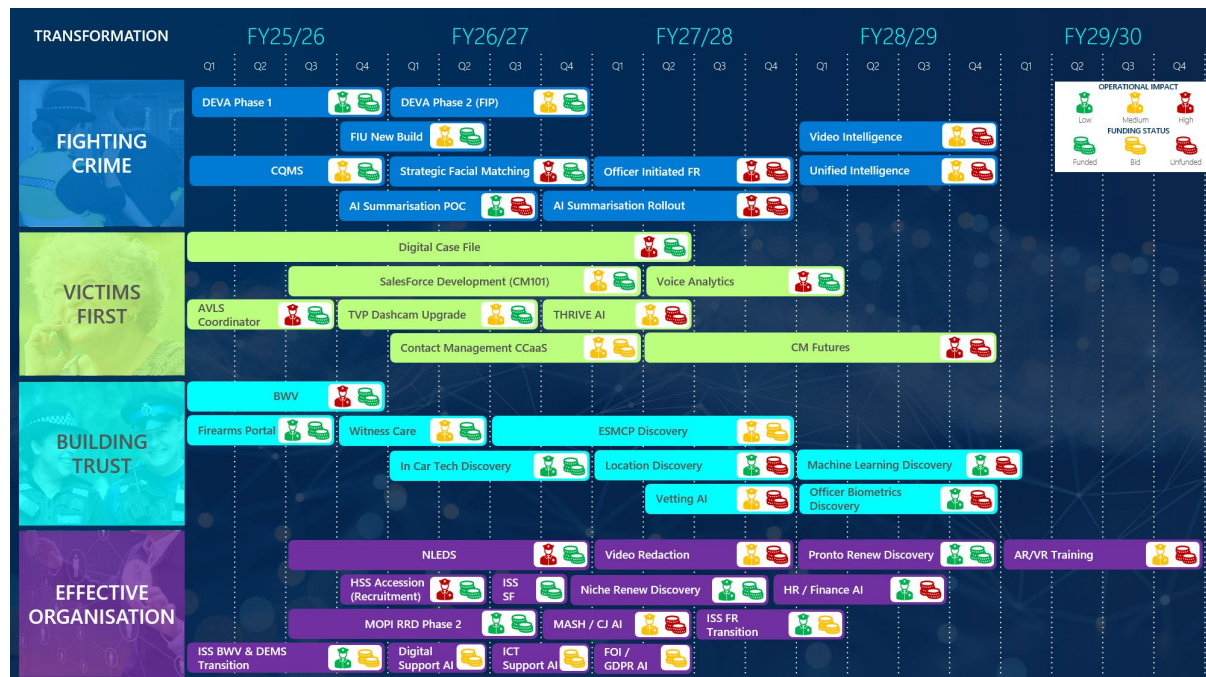
This lane contains the forces' major, multi-year transformation programmes that are essential to our long-term vision and operational integrity. This work is formally planned and resourced through the MTFS process to ensure its successful delivery.

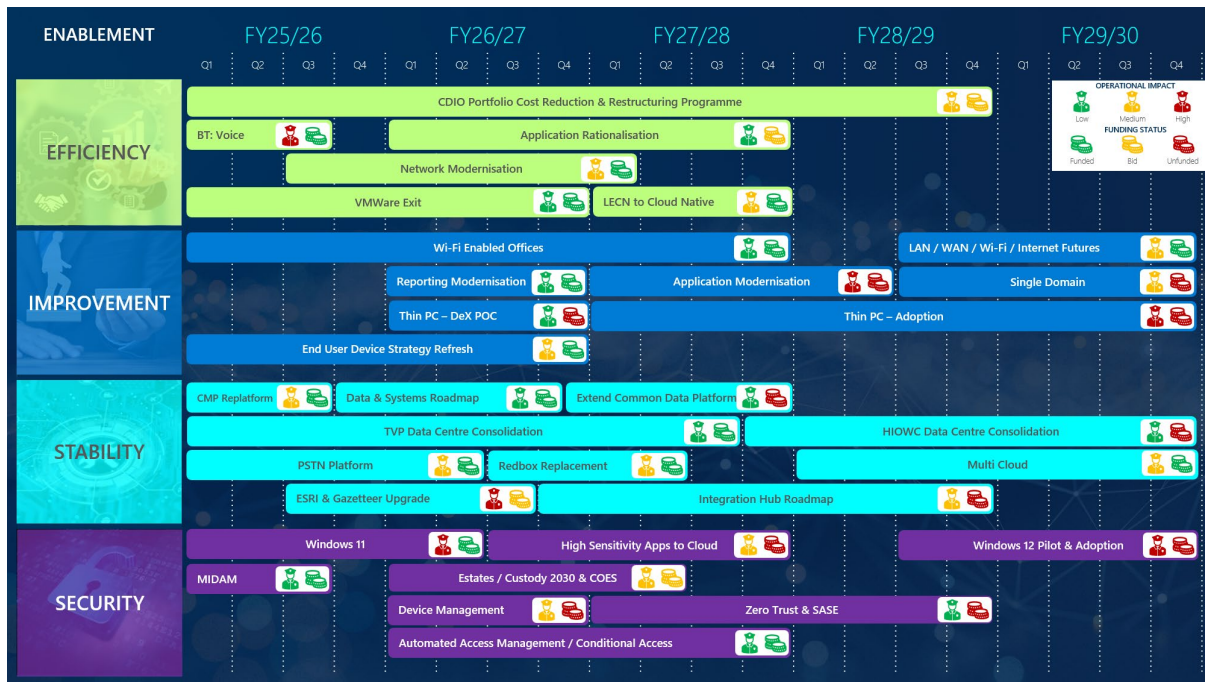
Indicative work in this portfolio includes:

- The lifecycle management and renewal of our core operational systems, such as our Records Management System (Niche) and Officer Mobility solution (Pronto)
- The delivery of nationally mandated programmes and capabilities ensuring our alignment with key initiatives from Police Digital Services and the National Police Technology Council
- Major strategic projects to fill significant capability gaps identified through our Digital Operating Model.

This portfolio represents a significant and essential investment in maintaining our core operational capabilities. Based on initiatives already in progress or committed, nearly **£42 million is planned for delivery through to FY27/28**, and this figure does not account for the new strategic initiatives that will be required in the later years of this strategy.

This financial reality underscores the critical importance of our other delivery lanes. To ensure long-term sustainability and to offset these future costs, we must move away from reactive, standalone savings programmes. Instead, this strategy creates a proactive engine for efficiency. Swimlane 2 will be mandated to identify cashable savings, while the continual improvements from Swimlane 3 will drive productivity. This approach is fundamental to delivering on our 'Release Revenue for Reinvestment' principle and ensuring our strategic investments remain affordable.

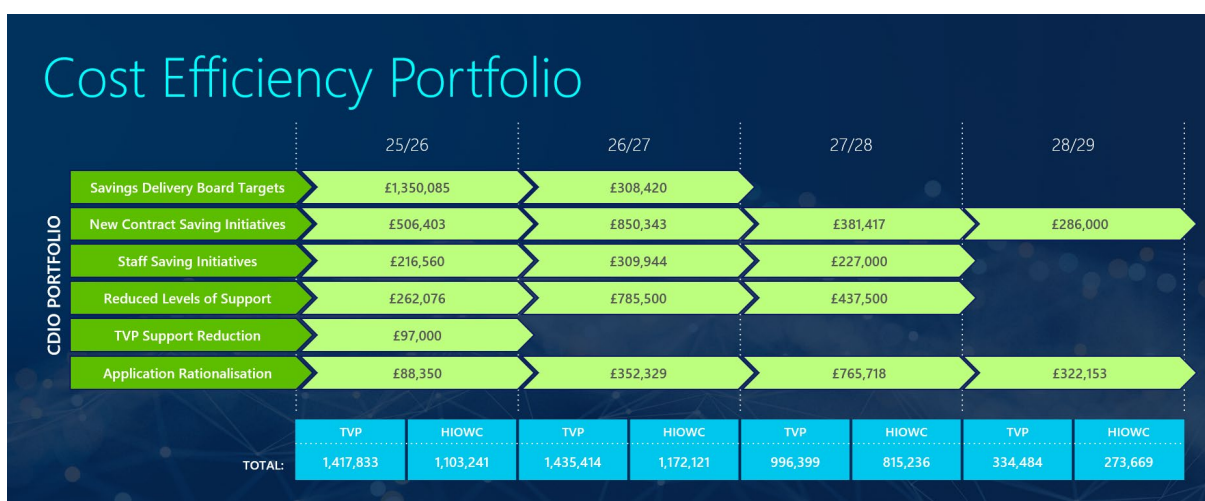




## Swimlane 2: Funding Release

The primary purpose of this lane is to continually identify and deliver targeted initiatives focused on generating cashable savings and efficiencies. This directly supports our "Release Revenue for Reinvestment" principle, creating a sustainable funding model for future transformation. This is a capability we will need to mature over the lifetime of the strategy however, an ongoing view of this portfolio enables us to understand whether we need to create dependencies across the portfolio for change to release the necessary funds or whether we will accept cost increases to achieve the desired benefits.

The current cost efficiency portfolio contains initiatives that have been driven by Thames Valleys Cost Saving programme to reach their desired savings targets however present opportunities for Hampshire & The Isle of Wight to re-invest and provide a good example of the type of savings we should be continuously reviewing.



## Swimlane 3: Agile Transformation

This lane is the delivery mechanism for the live, operational problems identified by our officers and staff in the HIOWC & TVP Problem Portfolio. It is designed to deliver value quickly by leveraging our existing digital capabilities and focusing on the delivery of solutions in small, rapid cycles, allowing us to test, learn, and provide value incrementally rather than waiting for a single, large-scale launch.



To enable this, a **dedicated, multi-skilled team** will be established, with its efforts ring-fenced and prioritised for the delivery of this agile work. This ensures we have a consistent and responsive capability to tackle frontline problems without diverting resources from our major strategic programmes.

Through a series of internal discovery workshops and engagement with key business areas, we have begun to consolidate a local portfolio of problems. Our local problems often represent specific instances of the broader strategic challenges identified at a national level. For example, local issues identified around the manual extraction of court hearing data or the risk of missing deadlines for charging multiple offences are tangible examples that fall under the national problem statements of **"Effective Investigations"** (Ranked 13th) and **"Data Quality"** (Ranked 11th). Similarly, the identified need for improved Anti-Social Behaviour triage directly corresponds to the national problem statement on **"Anti-Social Behaviour"** (Ranked 3rd). This alignment ensures that even our small-scale, local improvements contribute to solving the most significant challenges facing UK policing or help us to identify solutions that have been delivered within other forces. The table below provides a concrete illustration of the types of problems this portfolio will address.



# Agile Transformation Portfolio

|                                                  | Problem Statement                                                                                                                                                                                            | Envisaged Benefit                                                                                                                                                                     | National / Local Alignment                                                                                                                                            | Primary | Secondary | Tertiary |
|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------|----------|
| <b>Digitised Custody Records</b>                 | Custody cell checks are documented on paper or from memory, leading to potential inaccuracies in audited records.                                                                                            | Increase the accuracy and efficiency of custody records by enabling officers to complete a digitised record at the point of the cell visit.                                           | <b>National Problem Statement:</b> Data Quality (Ranked 11th). Ensures records are accurate and auditable.                                                            |         |           |          |
| <b>Pre-Alert System In Pronto</b>                | Arresting officers use MS Forms, which are emailed and re-keyed into Pronto by Custody staff, causing delays and data inaccuracies.                                                                          | A Pronto-native solution would introduce time efficiencies for both custody and arresting officers, reduce double-keying, and lead to quicker booking times.                          | <b>National Problem Statement:</b> Data Quality (Ranked 11th). Directly addresses the risks of "double keying".                                                       |         |           |          |
| <b>Forensic Investigation Window</b>             | The finite window for forensic investigation following a rape report is often missed due to manual processes and a lack of reminders, impacting the potential for conviction.                                | An automated notification to advise investigating officers of the approaching forensic window closure would increase the potential for appropriate and timely assessment.             | <b>National Problem Statement:</b> Effective Investigations (Ranked 13th) & Digital Forensics (Ranked 5th). Directly supports the investigative process.              |         |           |          |
| <b>Multiple Offence Charge Expiration</b>        | When investigating multiple offences, time limits for charging minor offences are often missed as the focus is on the more serious crime. There is no flag to remind investigators of approaching deadlines. | A system flag to indicate when minor offence deadlines are approaching would give the maximum potential for securing convictions and delivering a better service for the public.      | <b>National Problem Statement:</b> Effective Investigations (Ranked 13th). Improves case management and outcomes.                                                     |         |           |          |
| <b>Court Hearing Data Extraction</b>             | Court hearing slots are sent by the CPS in a Word document and must be manually transferred to Niche, a labour-intensive process with a high risk of human error.                                            | An automated process would increase efficiencies for both police and CPS, removing the potential for costly and disruptive errors in court scheduling.                                | <b>National Problem Statement:</b> Automation of Manual Analytical Techniques (Ranked 1st). A clear example of automating a manual data transfer process.             |         |           |          |
| <b>Summarised Digital Media Files</b>            | Criminal Justice teams manually transcribe and summarise digital media files for victim/witness statements and hearings, which is time-consuming.                                                            | The use of AI to summarise digital media files would remove the need for manual transcription, saving significant time while improving accuracy and consistency.                      | <b>National Problem Statement:</b> Automation of Manual Analytical Techniques and Multimedia Review (Ranked 1st). Directly leverages AI to automate a review process. |         |           |          |
| <b>Secondary Investigations Automation</b>       | Officers should review background detail before responding to a job. This is a manual process of pulling information from Niche (e.g., offender history, high-risk incidents).                               | A robotic process could automatically pull key information from Niche to better inform officers, ensuring they are best equipped to make decisions and take correct action.           | <b>National Problem Statement:</b> Effective Investigations (Ranked 13th). Provides officers with better, faster intelligence.                                        |         |           |          |
| <b>Contact Management Interface</b>              | Traffic-related incidents can be criminal or traffic offences, allocated to different units. The manual allocation can lead to the traffic violation aspect being overlooked.                                | The implementation of appropriate system flagging would ensure cases are dealt with by the correct unit in a timely manner, securing appropriate outcomes for all offences.           | <b>National Problem Statement:</b> Contact Management Demand (Ranked 4th). Improves the handling and routing of public contact.                                       |         |           |          |
| <b>Anti-Social Behaviour Triage</b>              | The process for triaging Anti-Social Behaviour (ASB) requires improvement to ensure a consistent and effective response.                                                                                     | An improved triage process will better align with local and national strategies for tackling ASB, ensuring resources are directed effectively and improving public confidence.        | <b>National Problem Statement:</b> Anti-Social Behaviour (Ranked 3rd). Directly addresses a top-three national policing problem.                                      |         |           |          |
| <b>File Admin Support Team (FAST) Automation</b> | Hearing Record Sheets are emailed to a shared mailbox and a team member must manually upload the attachment to the correct NICHE case file.                                                                  | Automating this upload and the subsequent notification to the OIC will improve investigation quality and timeliness, leading to better victim satisfaction and improved staff morale. | <b>National Problem Statement:</b> Automation of Manual Analytical Techniques (Ranked 1st). Replaces a repetitive, manual administrative task.                        |         |           |          |

Fighting Crime & Bringing  
Offenders to Justice



Protecting the Vulnerable &  
Putting Victims First



Building Trust Through  
Exceptional Local Policing



Creating a Modern &  
Effective Organisation



## Swimlane 4: Enabler Maturity

This lane is focused on the internal improvement programmes for our core enabling functions. It contains the work required to make our delivery capabilities more effective and efficient over time, directly addressing the gaps identified in our "lessons learned". The key areas of focus for this portfolio of work are:

- Developing and embedding a consistent methodology for **Benefits Realisation**.
- Maturing our approach to technology **Adoption** and Business Introduction.
- Implementing a strategic approach to **Learning & Development** for digital skills.
- Continuously improving our **Prioritisation** and Triage processes.



## Commercials

This strategy is underpinned by a holistic and financially sustainable commercial model. It balances the significant, non-negotiable investment required to maintain and modernise our core capabilities (**Swimlane 1**) with a proactive approach to generating offsetting savings (**Swimlane 2**) and a targeted investment in a new, ring-fenced agile delivery function (**Swimlane 3**). This integrated financial view is essential for making strategic, data-driven decisions and ensuring the long-term affordability of our digital transformation.

### The Strategic Investment (Swimlane 1)

Our strategic and mandatory portfolio represents the essential investment required to keep our core operational systems secure, compliant, and effective. This is a non-negotiable cost of doing business in a modern policing environment. Based on initiatives already in progress or committed, the financial outlook is as follows:

|                 | FY 25/26    | FY 26/27    | FY 27/28   | Total              |
|-----------------|-------------|-------------|------------|--------------------|
| Projected Cost: | £21,150,000 | £18,046,198 | £2,711,737 | <b>£41,907,935</b> |

If we then take into account the technologies and capabilities that we are likely to want to explore for operational benefit or need to deliver to ensure a secure and efficient work place we can identify further requirements for both capital and revenue spend in coming years with a total additional capital estimated at **£43,914,000** required over the next 4 financial years and a growth to our revenue budget of circa **£3,580,000** by 28/29 as new capabilities and services come online:

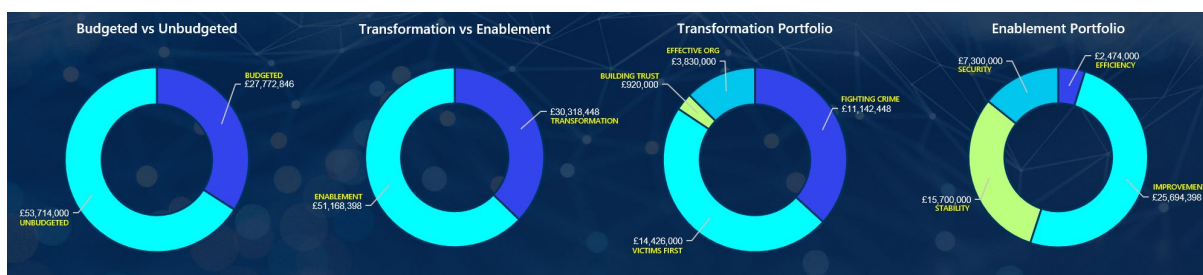
|             | 26/27       |            | 27/28       |            | 28/29       |            | 29/30      |            |
|-------------|-------------|------------|-------------|------------|-------------|------------|------------|------------|
|             | Cap         | Rev        | Cap         | Rev        | Cap         | Rev        | Cap        | Rev        |
| Budgeted:   | £18,046,198 | £1,742,292 | £2,711,737  | £2,212,019 | £0          | £1,530,300 | £0         | £1,530,300 |
| Unbudgeted: | £6,567,000  | £60,000    | £17,497,000 | £2,580,000 | £14,850,000 | £3,580,000 | £5,000,000 | £3,580,000 |

| TRANSFORMATION PORTFOLIO | 26/27      |          | 27/28      |            | 28/29      |            | 29/30 |            |
|--------------------------|------------|----------|------------|------------|------------|------------|-------|------------|
|                          | Cap        | Rev      | Cap        | Rev        | Cap        | Rev        | Cap   | Rev        |
| Fighting Crime:          | £2,454,000 | £718,992 | £1,681,737 | £2,258,719 | £375,000   | £1,827,000 | £0    | £1,827,000 |
| Victims First:           | £3,540,000 | £234,000 | £5,650,000 | £334,000   | £4,000,000 | £334,000   | £0    | £334,000   |
| Building Trust:          | £160,000   | £90,000  | £0         | £90,000    | £100,000   | £240,000   | £0    | £240,000   |
| Effective Organisation:  | £1,065,000 | £0       | £440,000   | £450,000   | £375,000   | £750,000   | £0    | £750,000   |

| ENABLEMENT PORTFOLIO | 26/27      |          | 27/28      |          | 28/29      |            | 29/30      |            |
|----------------------|------------|----------|------------|----------|------------|------------|------------|------------|
|                      | Cap        | Rev      | Cap        | Rev      | Cap        | Rev        | Cap        | Rev        |
| Efficiency:          | £1,837,000 | £0       | £637,000   | £0       | £0         | £0         | £0         | £0         |
| Improvement:         | £9,257,198 | £759,300 | £4,400,000 | £759,300 | £5,500,000 | £759,300   | £3,500,000 | £759,300   |
| Stability:           | £4,800,000 | £0       | £5,000,000 | £900,000 | £1,900,000 | £1,200,000 | £700,000   | £1,200,000 |
| Security:            | £1,500,000 | £0       | £2,400,000 | £0       | £2,600,000 | £0         | £800,000   | £0         |



### Offsetting the Investment (Swimlane 2)

To ensure our strategic investments remain affordable, this strategy mandates a proactive approach to generating cashable savings. Swimlane 2 is the engine for this, moving us away from reactive cost-cutting to a continuous focus on efficiency. The current portfolio of savings initiatives provides the following financial benefit:

|                           | FY 25/26   | FY 26/27   | FY 27/28   | FY 28/29 | Total             |
|---------------------------|------------|------------|------------|----------|-------------------|
| <b>Projected Savings:</b> | £2,521,074 | £2,607,535 | £1,811,635 | £608,153 | <b>£7,548,397</b> |

### The Capability Investment (Swimlane 3)

To protect our major strategic investments in Swimlane 1 from disruption and to respond to the urgent, operational needs of the front line, we must create a new, dedicated agile delivery capability. The MTFS bid associated with this strategy is specifically to secure the ring-fenced, multi-skilled team required to power Swimlane 3. The commercial options later in this section outline the scalable resource investment required to match the forces' appetite for this agile change with the view that our appetite for in year change, and the associated resource we ring-fence can be established annually alongside our standard MTFS process.

### A Dynamic Approach to Financial Planning

It is important to view these figures through a strategic lens. While this strategy formally commences in April 2026, the financial commitments and savings from FY 25/26 are included as they represent our most accurately known baseline. They highlight a critical challenge this strategy is designed to solve, the need for greater long-term visibility and more dynamic financial planning.

As the strategic initiatives for the later years of this strategy are still being formed, this holistic portfolio view, combining known costs, projected savings, and resource capacity becomes essential. It enables us to move from a static annual budget cycle to a continuous process of review. This allows us to create dependencies at a portfolio level such as making a future strategic investment contingent on the successful delivery of savings from Swimlane 2 and ensuring our ambitions remain financially viable and strategically aligned. By presenting this balanced portfolio, this strategy provides a transparent and financially responsible roadmap for delivering a modern, effective, and sustainable digital police service.

## Commercial Options for Agile Delivery

This commercial model is specifically designed to secure the investment for the new capability outlined in **Swimlane 3: Agile Transformation**. It provides a clear and scalable framework that allows the Chief Officer Group to set its "appetite for change" by deciding on the volume of agile initiatives it wishes to resource each year.

Based on an analysis of the Problem Portfolio, we have estimated the average resource effort in days required from each enabling function to deliver a single Small, Medium, or Large initiative.

- **Small Initiatives:** Total effort of less than 50 days, typically conducted over an estimated **1-2 months**.
- **Medium Initiatives:** Total effort between 50 and 90 days, typically conducted over an estimated **2-3 months**.
- **Large Initiatives:** Total effort of over 90 days, typically conducted over an estimated **3-4 months**.

To translate this model into a clear resource request for each enabling function, we have developed three scalable options. Each option represents a different level of delivery ambition for a single financial year, based on a balanced portfolio of Small, Medium, and Large initiatives. This allows the Chief Officer Group to select a model that aligns with the forces' appetite for change and available budget.

The Full-Time Equivalent (FTE) requirement is calculated based on a standard of 220 working days per year.

|                        | Option 1:<br>Target        | Option 2:<br>Acceleration  | Option 3:<br>Transformation |
|------------------------|----------------------------|----------------------------|-----------------------------|
|                        | 2 Large, 4 Medium, 4 Small | 3 Large, 6 Medium, 6 Small | 4 Large, 8 Medium, 8 Small  |
| Digital                | 1.61 FTE                   | 2.41 FTE                   | 3.22 FTE                    |
| JICT                   | 0.51 FTE                   | 0.80 FTE                   | 1.10 FTE                    |
| JIMU                   | 0.13 FTE                   | 0.20 FTE                   | 0.26 FTE                    |
| Learning & Development | 0.57 FTE                   | 0.86 FTE                   | 1.15 FTE                    |
| Business Change        | 0.50 FTE                   | 0.90 FTE                   | 1.20 FTE                    |
| Data                   | 0.19 FTE                   | 0.28 FTE                   | 0.37 FTE                    |
| SRO                    | 0.10 FTE                   | 0.15 FTE                   | 0.20 FTE                    |



## Governance

Our current digital and transformation governance can be fragmented, leading to siloed decision-making and a lack of visibility across the full change portfolio. To address this, we will simplify our governance model to ensure that all ideas and problem statements from our Problem Portfolio are prioritised centrally and strategically. The Joint DCCs Collaboration Board will be the ultimate authority for ratifying the prioritisation of problems and allocating them to the appropriate delivery swim lane, ensuring all investment is aligned with the forces' most critical needs and the Integrated Systems Exec Board will be utilised for delivery oversight with the SROs and Business Systems Executives. The portfolio and progress will be presented to the Joint Collaboration board as part of the standard established agenda to review the consolidated Problem Portfolio, formally ratify the priority of new and existing challenges, and confirm their allocation to the appropriate delivery swim lane following initial triage and recommendations made by the Digital and Force Change teams.



## Next Steps and Recommendations

This strategy sets out a clear and ambitious vision for the future of digital policing in our forces. It provides a framework for becoming a more agile, data-driven, and effective organisation, directly supporting the priorities of our Chief Constables. To translate this vision into reality, a series of immediate and sustained actions are required.

We recommend the following next steps:

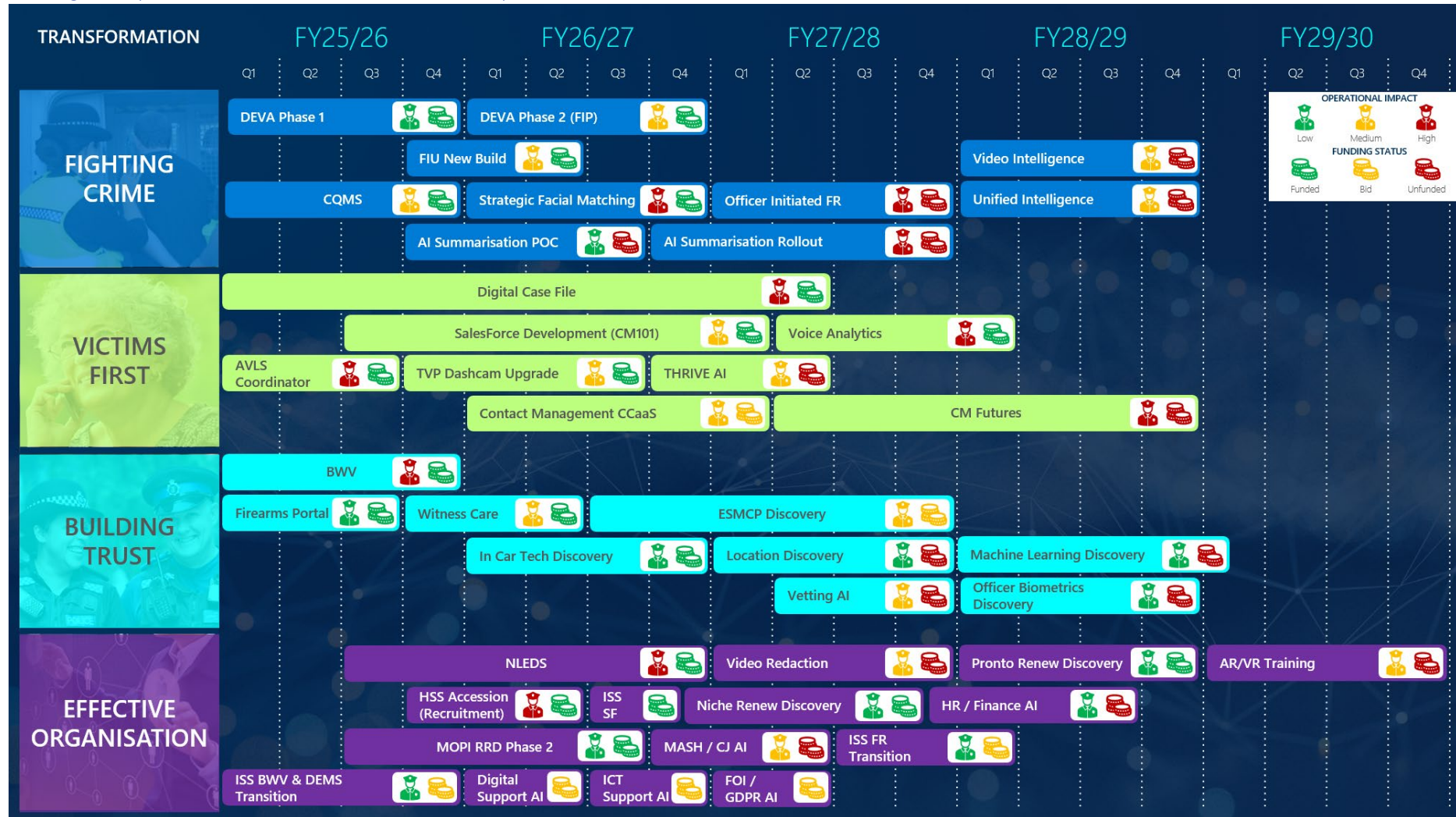
1. **Secure Approval for the Agile Delivery Capability:** The immediate priority is the approval of the MTFS bid to establish the new capability outlined in this strategy. As detailed in the Commercials section, this foundational investment is critical to create the **Swimlane 3 Agile Transformation team**, a ring-fenced, cross-functional resource pool dedicated to solving frontline problems and delivering rapid value.
2. **Embed the New Problem-Led Governance Model:** The success of this strategy is contingent on the active and visible sponsorship of senior leadership. This includes formally adopting the problem-led approach as the cornerstone of our prioritisation process. We will work collaboratively with the force change teams to integrate this into our existing governance structures, ensuring the Joint DCCs Collaboration Board is established as the ultimate authority for ratifying the prioritisation of problems from the portfolio and allocating them to the appropriate delivery swim lane. This preparatory work to understand, finetune, and adopt the Problem Book methodology across both forces will be a key focus, ensuring we are ready for the strategy to commence in April 2026.
3. **Pilot the Agile Approach and Commence Phased Delivery:** To build momentum and de-risk our new delivery model, we recommend that we pilot a couple of small initiatives from the Swimlane 3 portfolio ahead of the full strategy launch. This will allow us to test and develop the agile methodology, ensuring we are ready for a broader rollout once the MTFS resources are fully secured. Upon approval of the strategy, the phased delivery of the **Enabler Maturity Plan (Swimlane 4)** will commence, focusing on establishing the foundational capabilities for our enabling functions in Year 1.

This is not merely a plan for new technology, it is a commitment to a new way of working. It is a commitment to our officers and staff that we will give them the tools and data they need to be effective, and a commitment to the public that we will be a more agile, data-driven, and responsive police service. By taking these next steps, we will build a digital foundation that is fit for the future and capable of keeping our communities safe for years to come.

Ultimately, the success of this strategy will be seen on our streets and in our communities. For our officers and staff, it means less time grappling with keyboards and more time focused on the policing they joined to do. For victims, it means a faster, more transparent, and more supportive service. And for the public, it means a more visible, trusted, data-driven, and effective police service, equipped to protect them in a digital age.

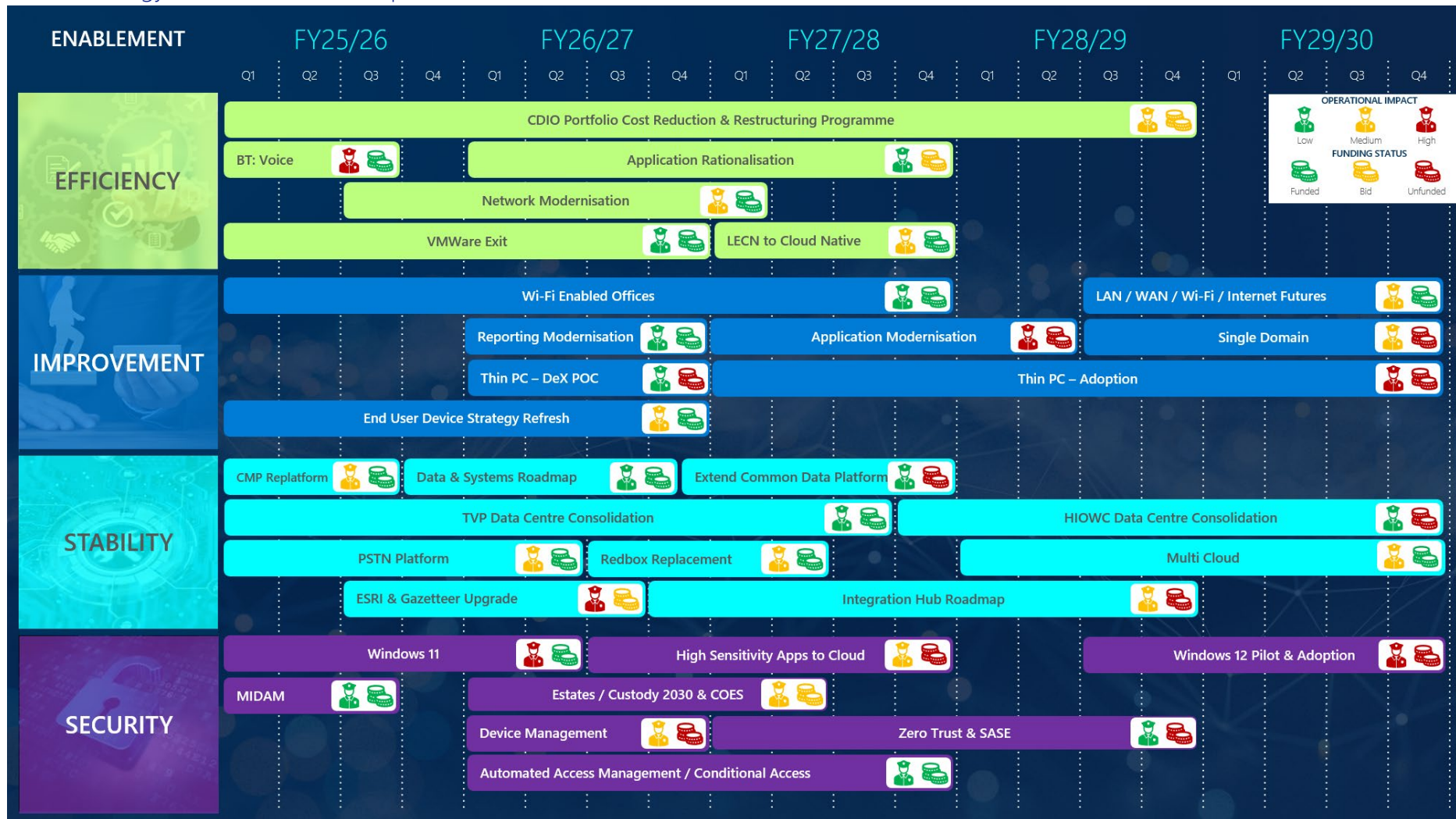
# Appendix

## 1.1 Digital Operational Transformation Roadmap





## 1.2 Technology Enablement Roadmap



|                                      |                                                                                                                                             |                                                                                                                                                                       | BENEFITS                                       |           |                                                   |                 | CAPITAL                                           |           |                                            |         | REVENUE (WHERE KNOWN) |         |         |         |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------|---------------------------------------------------|-----------------|---------------------------------------------------|-----------|--------------------------------------------|---------|-----------------------|---------|---------|---------|
|                                      |                                                                                                                                             |                                                                                                                                                                       | Primary                                        | Secondary | Tertiary                                          | Budget Approved | FY26/27                                           | FY27/28   | FY28/29                                    | FY29/30 | FY26/27               | FY27/28 | FY28/29 | FY29/30 |
| DEVA Phase 1                         | A project improving the ability to process Forensics data effectively and efficiently so that information can be shared in a timely manner. | Remote view capability for certain data, improving efficiency, reducing costs, and improving user experience. Improved security, stability, and business continuity   |                                                |           |                                                   | ✓               | -                                                 | -         | -                                          | -       | -                     | -       | -       | -       |
| DEVA Phase 2                         | Improve Digital Forensics provisions to a cloud-based application set allowing remote access, improving efficiency and removing risk        | Victims seeing progress sooner & feeling more supported<br>Suspects charged or eliminated from investigations faster<br>Staff well-being significantly improved       |                                                |           |                                                   | ✓               | 1,894,000                                         | 361,737   | -                                          | -       | 161,992               | 681,719 | -       | -       |
| FIU New Build                        | Providing crime scene investigation accommodation                                                                                           | Officer and staff wellbeing and improved forensics response                                                                                                           |                                                |           |                                                   | ✓               | 130,000                                           | -         | -                                          | -       | -                     | -       | -       | -       |
| CQMS                                 | Deploy a case and quality management system to handle forensics cases                                                                       | Improved efficiency and use of forensics staff time. Improved access to management information. Business continuity, security and compliance with UKAS                |                                                |           |                                                   | ✓               | 230,000                                           | -         | -                                          | -       | 557,000               | 557,000 | 557,000 | 557,000 |
| Strategic Facial Matching            | A national workstation-based portal providing facial recognition capabilities to front line officers                                        | More officers will be able to utilise facial recognition capabilities directly without the need for PND licencing                                                     |                                                |           |                                                   | ✗               | 100,000                                           | -         | -                                          | -       | -                     | -       | -       | -       |
| Officer Initiated Facial Recognition | Facial Recognition capabilities built into officer mobile devices                                                                           | Officers will be able to initiate facial recognition capabilities on scene via their mobile devices                                                                   |                                                |           |                                                   | ✗               | -                                                 | 1,000,000 | -                                          | -       | -                     | 220,000 | 220,000 | 220,000 |
| Video Intelligence                   | The capability to track, extract or analyse evidential data across a variety of video sources                                               | Greater capability to leverage video evidence and cross reference across a variety of information sources increasing investigative success chances                    |                                                |           |                                                   | ✗               | -                                                 | -         | 375,000                                    | -       | -                     | -       | 250,000 | 250,000 |
| AI Summarisation POC & Rollout       | The capability for AI to summarise reports, documents, briefings and files                                                                  | Officers will be able to reduce the amount of time form filling, briefing and crime filing utilising AI enabled summarisation tools which will reduce administration  |                                                |           |                                                   | ✗               | 100,000                                           | 320,000   | -                                          | -       | -                     | 800,000 | 800,000 | 800,000 |
| Digital Case File                    | Project to enable a quick and efficient gathering of Case File data for use in criminal cases.                                              | Improved file quality, disclosure process, efficiency, and action plan process. Alignment with National Requirements. Simplification of reporting and data processes. |                                                |           |                                                   | ✓               | 1,000,000                                         | 300,000   | -                                          | -       | 100,000               | 50,000  | 50,000  | 50,000  |
| CM101                                | New technology to improve Contact Management response and call handling times, public's experience when contacting the Forces.              | Reduce time taken to answer 101 calls. Improve resource management in Contact management. Reduce workload on Contact Management staff.                                |                                                |           |                                                   | ✓               | 900,000                                           | -         | -                                          | -       | -                     | -       | -       | -       |
| Facial Recognition ISS Transition    | Transfer of Facial Recognition product management to Integrated Systems                                                                     | Co-ordinate strategic roadmap for the forces, ensure interoperability with core products, provide adoption and product support                                        |                                                |           |                                                   | ✗               | -                                                 | -         | -                                          | -       | -                     | 50,000  | 100,000 | 100,000 |
| AVLS Coordinator                     | Upgrade location tracking for all officers and vehicles                                                                                     | Improved dispatch and response. Audit of locations for greater transparency, increasing public trust. Playback feature supports sharing with Courts                   |                                                |           |                                                   | ✓               | 200,000                                           | 550,000   | -                                          | -       | -                     | -       | -       | -       |
| TVP Dashcam Upgrade                  | Replacing and upgrading all TVP dashcams across the TVP vehicle fleet                                                                       | Reduction in police vehicle incidents and lower insurance costs. Improved fuel efficiency by improving driver behaviour                                               |                                                |           |                                                   | ✓               | 290,000                                           | -         | -                                          | -       | 74,000                | 74,000  | 74,000  | 74,000  |
| THRIVE AI                            | The capability for AI to undertake a THRIVE assessment based on presented information                                                       | This will enable us to better manage our queues based on risk as well as enable proactive assessment of risk on an ongoing basis such as 'right to know'              |                                                |           |                                                   | ✗               | -                                                 | 100,000   | -                                          | -       | -                     | 150,000 | 150,000 | 150,000 |
| Contact Mgmt CCAAS                   | A cloud-based solution integrating all public contact channels, improving intelligence gathering and resource deployment                    | Improved public engagement and trust, reduced call time, enhanced intelligence and more efficient resource deployment                                                 |                                                |           |                                                   | ✗               | 1,150,000                                         | -         | -                                          | -       | 60,000                | 60,000  | 60,000  | 60,000  |
| TRANSFORMATION BENEFITS:             |                                                                                                                                             |                                                                                                                                                                       | Fighting Crime & Bringing Offenders to Justice |           | Protecting the Vulnerable & Putting Victims First |                 | Building Trust Through Exceptional Local Policing |           | Creating a Modern & Effective Organisation |         |                       |         |         |         |

|                            |                                                                                                                                                |                                                                                                                                                                     | BENEFITS                                       |           |          |                 | CAPITAL                                           |           |         |         | REVENUE (WHERE KNOWN)                             |         |         |         |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------|----------|-----------------|---------------------------------------------------|-----------|---------|---------|---------------------------------------------------|---------|---------|---------|
|                            |                                                                                                                                                |                                                                                                                                                                     | Primary                                        | Secondary | Tertiary | Budget Approved | FY26/27                                           | FY27/28   | FY28/29 | FY29/30 | FY26/27                                           | FY27/28 | FY28/29 | FY29/30 |
| CM Futures                 | Identify roadmap for contact management improvements including user interface, experience and public contact channels                          | Improved citizen experience with seamless contact journeys, decrease average handling times, future proofing technology for demand growth                           |                                                |           |          | ✗               | 4,700,000                                         | 4,000,000 | -       | -       | -                                                 | -       | -       | -       |
| BWV                        | Migrate Body Worn Video to a new supplier in order to maximise the quality of footage, the use of the data that is recorded, and officer time. | Users will be able to upload videos over Wi-Fi, Cost of service provided in the bid reduced costs by 50%. Warranty of devices extended from 3 years to 5 years      |                                                |           |          | ✓               | -                                                 | -         | -       | -       | -                                                 | -       | -       | -       |
| Firearms Licencing Portal  | Use the Salesforce portal to improve the way that Firearms applications are managed within the Forces                                          | Improved user experience for firearms license holders. Reduced backlog and renewal risk. Potential cost savings if considerable efficiency can be found.            |                                                |           |          | ✓               | -                                                 | -         | -       | -       | 90,000                                            | 90,000  | 90,000  | 90,000  |
| Witness Care               | Extend the Salesforce platform to provide a portal to communicate with witnesses, enabling the right engagement and support.                   | Provides communication with witnesses of crime rather than just victims that we have today. case management system so evidence and information can be used in court |                                                |           |          | ✓               | -                                                 | -         | -       | -       | -                                                 | -       | -       | -       |
| ESMCP Discovery            | Scoping work for implementation of national ESN solution                                                                                       | Cost reduction of radios / airwave. Greater resilience, improved communication                                                                                      |                                                |           |          | ✗               | 160,000                                           | -         | -       | -       | -                                                 | -       | -       | -       |
| In Car Tech Discovery      | Analysis of in car technologies that enhance local policing and dispatch                                                                       | Integration with car systems linked to core mobility and crime recording applications to improve officer response and intel briefing                                |                                                |           |          | ✓               | -                                                 | -         | -       | -       | -                                                 | -       | -       | -       |
| Location Discovery         | Analysis of location services that enhance local policing and dispatch                                                                         | Better monitoring and utilisation of officer location to improve dispatch, officer wellbeing, shift management                                                      |                                                |           |          | ✓               | -                                                 | -         | -       | -       | -                                                 | -       | -       | -       |
| Machine Learning Discovery | Build strategic roadmap for Machine Learning and their operational benefits to policing                                                        | Officer & staff efficiencies                                                                                                                                        |                                                |           |          | ✓               | -                                                 | -         | -       | -       | -                                                 | -       | -       | -       |
| Vetting AI                 | Deployment of agentic AI capability to provide pre-triage and continuous vetting capabilities                                                  | accelerates checks and identifies hidden risks, protecting force integrity while reducing insider threats and recruitment delays                                    |                                                |           |          | ✗               | -                                                 | -         | 100,000 | -       | -                                                 | -       | 150,000 | 150,000 |
| NLEDS                      | National replacement for PNC and PND                                                                                                           | Central intelligence and record management for policing                                                                                                             |                                                |           |          | ✓               | 240,000                                           | -         | -       | -       | -                                                 | -       | -       | -       |
| Video Redaction            | Implement video redaction capability to autonomously redact BWV and CCTV footage                                                               | Reduce officer time to manually review and redact video evidence. Be able to meet public demand right of access requests for video. Improve trust and confidence.   |                                                |           |          | ✗               | -                                                 | -         | 375,000 | -       | -                                                 | -       | 250,000 | 250,000 |
| Pronto Renewal Discovery   | Contract renewal checkpoint for officer mobility application                                                                                   | Review market and ensure that current capabilities are still best aligned for operational use                                                                       |                                                |           |          | ✓               | -                                                 | -         | -       | -       | -                                                 | -       | -       | -       |
| Niche Renewal Discovery    | Contract renewal checkpoint for record management                                                                                              | Review market and ensure that current capabilities are still best aligned for operational use                                                                       |                                                |           |          | ✓               | -                                                 | -         | -       | -       | -                                                 | -       | -       | -       |
| HSS Accession              | Moving teams from HR and Finance back into the Hampshire Force from Hampshire County Council and ensuring they have the technology required.   | Finance and HR functions will migrate back to HIOWC. Improving coordination with the Force. Reducing inefficiencies due to interactions with a third party          |                                                |           |          | ✓               | 545,000                                           | -         | -       | -       | -                                                 | -       | -       | -       |
| MOPI RRD Phase 2           | Automation of compliance with the Data Protection Act and MOPI meeting requirements for review, retention, and disposal of data.               | Reduce storage costs. Reduction in numbers of complaints and claims for damages, less need for redaction, reduced risk of enforcement action by ICO, IPCO, HMICFRS. |                                                |           |          | ✓               | 200,000                                           | -         | -       | -       | -                                                 | -       | -       | -       |
| TRANSFORMATION BENEFITS:   |                                                                                                                                                |                                                                                                                                                                     | Fighting Crime & Bringing Offenders to Justice |           |          |                 | Protecting the Vulnerable & Putting Victims First |           |         |         | Building Trust Through Exceptional Local Policing |         |         |         |
|                            |                                                                                                                                                |                                                                                                                                                                     |                                                |           |          |                 |                                                   |           |         |         | Creating a Modern & Effective Organisation        |         |         |         |



|                            |                                                                                      |                                                                                                                                            | BENEFITS |           |          |                 | CAPITAL |         |         |         | REVENUE (WHERE KNOWN) |         |         |         |
|----------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|----------|-----------------|---------|---------|---------|---------|-----------------------|---------|---------|---------|
|                            |                                                                                      |                                                                                                                                            | Primary  | Secondary | Tertiary | Budget Approved | FY26/27 | FY27/28 | FY28/29 | FY29/30 | FY26/27               | FY27/28 | FY28/29 | FY29/30 |
| AR / VR Training Discovery | Analysis of virtual reality training capabilities for officers and staff             | Immersive training that safely hones officer decision-making and de-escalation skills, improving real-world outcomes and public confidence |          |           |          | ✓               | -       | -       | -       | -       | -                     | -       | -       | -       |
| MASH AI                    | Deployment of agentic AI to support MASH triage and partner engagement               | automate MASH casework, identifying high-risk referrals faster and ensuring consistent, defensible safeguarding decisions                  |          |           |          | ✗               | -       | 100,000 | -       | -       | -                     | 100,000 | 100,000 | 100,000 |
| CJ AI                      | Deployment of agentic AI to support CJ triage and Citizen / Courts engagement        | automate case file preparation and disclosure, reducing errors and delivering faster justice for victims                                   |          |           |          | ✗               | -       | 100,000 | -       | -       | -                     | 100,000 | 100,000 | 100,000 |
| HR AI                      | Deployment of agentic AI to support HR queues and employee queries                   | automate hiring and HR queries, freeing professionals to focus on retention, wellbeing, and strategic goals                                |          |           |          | ✗               | -       | -       | 100,000 | -       | -                     | -       | 100,000 | 100,000 |
| Finance AI                 | Deployment of agentic AI to support Finance queues and employee queries              | automate financial controls, proactively manage budgets, answer queries, and ensure defensible value for public money                      |          |           |          | ✗               | -       | -       | 100,000 | -       | -                     | -       | 100,000 | 100,000 |
| Digital Product Support AI | Deployment of agentic AI to provide digital product support and user access controls | Automate access permission approvals and how-do-I request fulfilment across all core products creating staff efficiencies                  |          |           |          | ✗               | 40,000  | -       | -       | -       | -                     | -       | -       | -       |
| ICT Service Desk AI        | Deployment of agentic AI to ICT service desk for user support and incident triage    | Automate user support, request fulfilment and access management for ICT services creating staff efficiencies                               |          |           |          | ✗               | 40,000  | -       | -       | -       | -                     | -       | -       | -       |
| FOI / GDPR AI              | Deployment of agentic AI to support FOI and GDPR requests                            | Automate external engagement to manage FOI and GDPR requests, improving public trust and creating staff efficiencies                       |          |           |          | ✗               | -       | 40,000  | -       | -       | -                     | -       | -       | -       |
| BWV / DEMS ISS Transition  | Transfer of BWV and DEMS product management to Integrated Systems                    | Co-ordinate strategic roadmap for the forces, ensure interoperability with core products, provide adoption and product support             |          |           |          | ✓               | -       | -       | -       | -       | -                     | -       | -       | -       |
| Salesforce ISS Transition  | Transfer of Salesforce product management to Integrated Systems                      | Co-ordinate strategic roadmap for the forces, ensure interoperability with core products, provide adoption and product support             |          |           |          | ✓               | -       | -       | -       | -       | -                     | -       | -       | -       |

## TRANSFORMATION BENEFITS:

Fighting Crime &amp; Bringing Offenders to Justice



Protecting the Vulnerable &amp; Putting Victims First



Building Trust Through Exceptional Local Policing



Creating a Modern &amp; Effective Organisation



|                                            |                                                                                                                             |                                                                                                                                                                                      | Primary    | Secondary | Tertiary    | Budget Approved | CAPITAL   |           |           |           | REVENUE (WHERE KNOWN) |         |         |         |
|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|-------------|-----------------|-----------|-----------|-----------|-----------|-----------------------|---------|---------|---------|
|                                            |                                                                                                                             |                                                                                                                                                                                      |            |           |             |                 | FY26/27   | FY27/28   | FY28/29   | FY29/30   | FY26/27               | FY27/28 | FY28/29 | FY29/30 |
| <b>CDIO Portfolio Cost Reduction</b>       | Initiatives to drive cost reduction across the CDIO portfolio budget                                                        | Improve contract and staff efficiencies                                                                                                                                              |            |           |             | ✓               | -         | -         | -         | -         | -                     | -       | -       | -       |
| <b>BT Back Office Voice</b>                | Removal of phone technology that will cease operation in 2025 and replacing it with more efficient communication platforms. | Improved stability of back-office telephony. Cost avoidance of physical phone refresh and possible future telephony contracts. Device support reduction.                             |            |           |             | ✓               | -         | -         | -         | -         | -                     | -       | -       | -       |
| <b>Application Rationalisation</b>         | Reduction of our application estate, reusing capabilities where possible                                                    | Reduction of legacy debt and revenue costs. Organisational alignment with process                                                                                                    |            |           |             | ✗               | 37,000    | 37,000    | -         | -         | -                     | -       | -       | -       |
| <b>Network Modernisation</b>               | Renew or replace the network connectivity contract for the Forces, currently provided by BT.                                | Improved connectivity of critical systems supporting operational delivery when and where needed. Improved end user connectivity, security and connect cost                           |            |           |             | ✓               | 1,800,000 | 600,000   | -         | -         | -                     | -       | -       | -       |
| <b>VMWare Exit</b>                         | Modernisation of virtualisation tools                                                                                       | Reduction of legacy debt, moving to a secure platform. Improvement of stability and accessibility                                                                                    |            |           |             | ✓               | -         | -         | -         | -         | -                     | -       | -       | -       |
| <b>LECN to Cloud Native</b>                | Migration from PSN to modern cloud-based networking                                                                         | Flexible cloud services, faster capability deployment and more resilient, data driven policing                                                                                       |            |           |             | ✓               | -         | -         | -         | -         | -                     | -       | -       | -       |
| <b>Wi-Fi Enabled Offices</b>               | Provide Wi-Fi to more offices across the estate (currently 47 sites have Wi-Fi capability).                                 | Increased productivity and ways of working within stations. Additional resilience in the event of a network outage. The capability to have Wi-Fi calling on smartphone devices       |            |           |             | ✗               | 600,000   | 600,000   | -         | -         | -                     | -       | -       | -       |
| <b>LAN / WAN / WiFi / Internet Futures</b> | Strategic roadmap for network and mobile connectivity                                                                       | Planning future connectivity and mobility requirements                                                                                                                               |            |           |             | ✗               | -         | -         | -         | -         | -                     | -       | -       | -       |
| <b>Zero Trust &amp; SASE</b>               | Modern security model that continually verifies users and devices                                                           | Protects officers and staff continually and ensures police data is secure against modern cyber threat                                                                                |            |           |             | ✗               | -         | 1,500,000 | 1,400,000 | -         | -                     | -       | -       | -       |
| <b>Application Modernisation</b>           | Replacement of legacy debt with modern enterprise level applications                                                        | Reduction of overall revenue spend, increased stability and security / supportability of platforms. Greater user experience and efficiency                                           |            |           |             | ✗               | -         | 800,000   | 1,100,000 | -         | -                     | -       | -       | -       |
| <b>Single Domain</b>                       | Consolidation of force domains to a single managed domain                                                                   | Improved security, improved user experience and connectivity between forces, Improved configuration for joint units                                                                  |            |           |             | ✗               | -         | -         | 2,400,000 | 1,500,000 | -                     | -       | -       | -       |
| <b>Thin PC / DEX POC &amp; Adoption</b>    | Provision of desktop productivity capabilities via mobile devices                                                           | Greater officer and staff mobility. Decreased hardware estate and support. Greater flexibility in hybrid working                                                                     |            |           |             | ✗               | 200,000   | 3,000,000 | 2,000,000 | 2,000,000 | -                     | -       | -       | -       |
| <b>CMP Replatform</b>                      | Using new technology to reduce costs and improve user experience on the Contact Management Platform.                        | Resolution to 15 of the main user issues. Reduced running costs saving circa. £1m/year. Cost avoidance to refresh Ark Data Centre.                                                   |            |           |             | ✓               | -         | -         | -         | -         | -                     | -       | -       | -       |
| <b>End User Device Refresh</b>             | Purchase and deployment of ICT kit that enables officers and staff to do their jobs effectively.                            | Ensures that officers and staff have the correct equipment to do their jobs both effectively and safely while complying with legislative requirements.                               |            |           |             | ✓               | 7,057,198 | -         | -         | -         | 759,300               | 759,300 | 759,300 | 759,300 |
| <b>Data &amp; Systems Roadmap</b>          | Consolidate the way data is recorded so to enable integration and distribution to advise on better decision making.         | Enhanced prevention of crime through easier identification of prolific offenders, hotspots, intervention opportunities leading to increased public confidence and police legitimacy. |            |           |             | ✗               | 500,000   | -         | -         | -         | -                     | -       | -       | -       |
| <b>ENABLEMENT BENEFITS:</b>                |                                                                                                                             |                                                                                                                                                                                      | Efficiency |           | Improvement |                 | Stability |           | Security  |           |                       |         |         |         |



|                                |                                                                                                                                |                                                                                                                                                                             | Primary | Secondary | Tertiary | Budget Approved | CAPITAL   |           |           |         | REVENUE (WHERE KNOWN) |         |         |         |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-----------|----------|-----------------|-----------|-----------|-----------|---------|-----------------------|---------|---------|---------|
|                                |                                                                                                                                |                                                                                                                                                                             |         |           |          |                 | FY26/27   | FY27/28   | FY28/29   | FY29/30 | FY26/27               | FY27/28 | FY28/29 | FY29/30 |
| MIDAM                          | Alignment with national and legislative security requirements for user system / network access.                                | Quicker and more efficient for users, while aligning with National Security requirements.                                                                                   |         |           |          | ✓               | -         | -         | -         | -       | -                     | -       | -       | -       |
| Extend Common Data Platform    | Extend TVT capabilities and provide for HIOWC                                                                                  | Knife crime and violence modelling<br>Offence prediction models<br>PSD heatmapping                                                                                          |         |           |          | ✗               | -         | 1,600,000 | -         | -       | -                     | 300,000 | 300,000 | 300,000 |
| TVP Data Centre Consolidation  | Reduce the amount of ICT equipment in TVP Buildings to improve service and reduce costs.                                       | Provide supportability removing current fire safety issues<br>Rationalising the equipment to free pace and reduce cost.<br>A reduction of the Data Centre carbon footprint. |         |           |          | ✓               | 2,800,000 | 900,000   | -         | -       | -                     | -       | -       | -       |
| HIOWC DC Consolidation         | Reduce the amount of ICT equipment in HIOWC Buildings to improve service and reduce costs.                                     | Rationalising the equipment within Data Centres to free up space and reduce cost. A reduction of the Data Centre Carbon Footprint. Removal of legacy services.              |         |           |          | ✗               | -         | 700,000   | 700,000   | 700,000 | -                     | 200,000 | 200,000 | 200,000 |
| PSTN Platform                  | Migrate services away from an old network technology before end of life in 2027 putting key services at risk.                  | Mitigates the risk of losing functionality of impacted desk phones, alarm systems, elevator phones, fax machines, EPOS and CCTV.                                            |         |           |          | ✓               | 200,000   | -         | -         | -       | -                     | -       | -       | -       |
| Automated Access Management    | Automating user access for joiners, movers and leavers                                                                         | Reduce security risks and enforces compliance auditability                                                                                                                  |         |           |          | ✓               | -         | -         | -         | -       | -                     | -       | -       | -       |
| Multi Cloud                    | Strategy to diversify cloud-based hosting                                                                                      | Greater resilience for cloud hosted products                                                                                                                                |         |           |          | ✓               | -         | -         | -         | -       | -                     | -       | -       | -       |
| ESRI & Gazetteer Upgrade       | Investigate possibilities for new mapping software to avoid the increasing costs of the current supplier.                      | The mapping toolset will go out of support leading to an increase on the current £1m a year costs and increasing the risk relating to resource allocation and tracking      |         |           |          | ✗               | 1,300,000 | -         | -         | -       | -                     | -       | -       | -       |
| Integration Hub Roadmap        | Deployment of integration platform connecting core policing data sets                                                          | Unlock and connect siloed data, single source of truth for faster intelligence led operational decisions                                                                    |         |           |          | ✗               | -         | 1,800,000 | 1,200,000 | -       | -                     | 400,000 | 700,000 | -       |
| Windows 11                     | Upgrade every laptop and desktop across both Forces so that they are supported by Microsoft and meet the latest PDS standards. | Microsoft are withdrawing standard support in Oct.2025. Avoid an additional £1m support cost, provide efficiencies by allowing more remote support for users.               |         |           |          | ✓               | 400,000   | -         | -         | -       | -                     | -       | -       | -       |
| High Sensitivity Apps to Cloud | Migration of IL4 applications to cloud based hosting                                                                           | Increased security and stability of sensitive applications                                                                                                                  |         |           |          | ✗               | 1,100,000 | 900,000   | -         | -       | -                     | -       | -       | -       |
| Windows 12                     | Upgrade every laptop and desktop across both Forces so that they are supported by Microsoft and meet the latest PDS standards. | Maintain security standards for Microsoft based workstations                                                                                                                |         |           |          | ✗               | -         | -         | 1,200,000 | 800,000 | -                     | -       | -       | -       |
| Modern Device Management       | Centrally securing and managing all police devices, keeping officers in the field and enabling secure working                  | Greater officer mobility and flexibility, reduces requirement to return to station                                                                                          |         |           |          | ✗               | 1,400,000 | -         | -         | -       | -                     | -       | -       | -       |

# ENEABLEMENT BENEFITS:

Efficiency



Improvement



Stability



Security



## 1.3 Enabling Capabilities Maturity Milestones

# Enabling Capabilities Maturity Milestones

## Cross Functional



- **Establish** a consistent method for all enabling teams to measure and report on Change vs. BAU resource capacity.

## Force Change



- **Define** the joint methodology for Benefits Realisation (owners, maps, metrics).
- **Develop** the joint framework for the Problem Portfolio and prioritisation matrix

## Joint Digital



- **Define** the scope and roles for a formal Adoption and Business Introduction support capability
- **Establish** the role and remit of Systems Executives for each core digital capability.

## Force L&D



- **Scope** the requirements for a new digital change leadership programme targeted at middle managers.

- **Update** all business case and MTF5 templates to embed the new benefits and prioritisation frameworks.
- **Pilot** the end-to-end Problem Book and prioritisation process with the force change teams

- **Develop** the full, end-to-end adoption approach, including reporting and measurement standards.
- **Formalise** the single triage process for the CDIO portfolio, integrating ethical frameworks for new technology.

- **Define** the training approach and strategy for smaller, continuous improvement changes (Swimlane 3).
- **Develop** the full curriculum and materials for the middle manager change leadership programme.

- **Embed** the Problem Book and new prioritisation governance into the live portfolio management process.

- **Roll out** the formal Adoption support model for all new change initiatives.

- **Begin delivery** of the middle manager change leadership programme across both forces.

- **Roll out** ongoing benefits reporting and post-implementation reviews as a standard practice

- **Mature** the practice of data-driven analysis to inform the triage and prioritisation process

- **Embed** a continuous, "bite-sized" learning approach for digital skills across the organisation.



The Thames Valley Police Special Constabulary (SC) sits under the Command of the Citizens in Policing (CiP) Team within the Community Policing Command (CPC).

The SC has its own Command structure, with supervisory officers at Sergeant, Inspector, Chief Inspector and Chief Officer Ranks. The Chief Inspectors and Chief Officer form the Chief Officer Group (COG), which works closely with the Central CiP Team consisting of the CiP Inspector, CiP Development Manager and 3 CiP Co-ordinators. In addition to the SC, the CiP Team also support and co-ordinate the other 3200+ individuals that volunteer for TVP, and 222 Cadets and 110 Cadet Leaders in our Volunteer Cadet Programme.

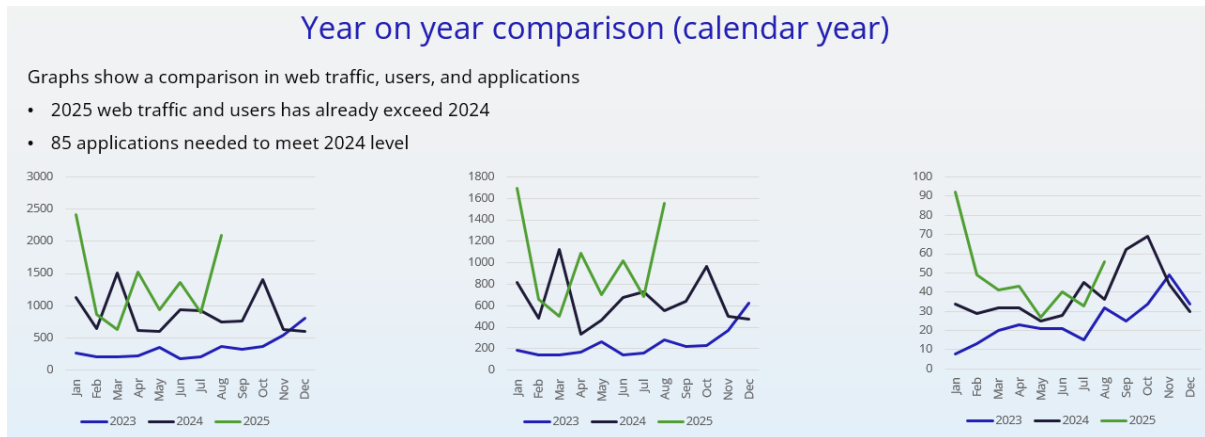
CiP, including the SC, has a well-established Governance structure with monthly CiP Silver meetings Chaired by the CPC Superintendent, and a monthly Community Policing Board (Gold) Chaired by the ACC Local Policing. There are also further supporting Governance meetings including a bi-weekly recruitment meeting Chaired by the CiP Inspector and a monthly SC COG meeting chaired by the SC Chief Officer.

In 2023 a project was launched to significantly increase the SC establishment within TVP in an increasingly difficult recruitment landscape. Multiple factors including cost of living crisis, harm done to the reputation of policing by media coverage of poor behaviours and attitudes, and criminality, amongst Police Officers and the increasing professionalisation and associated complexity with being a Police Officer, had resulted in a significant decline in England and Wales Special Constabulary. In 2025 The National Police Chiefs' Council abandoned the target that forces have an SC that represents 10% of their regular establishment as being unachievable. Efforts now are focussing on increasing the contributions seen from our SC, whilst also striving to achieve growth where possible.

## **Recruitment**

SC recruitment is a key focus of the CiP team with specific resources identified to enhance and improve on the delivery of the SC in TVP. The team has a dedicated Corporate Communications officer who is a specialist in attraction and recruitment, and leads on all online recruitment activity. A wide variety of recruitment methods have been utilised, including Social Media engagement, geographically targeted google advertisements and the use of recruitment sites such as LinkedIn and Indeed. A bespoke SC recruitment page was set up on the TVP website and activity is monitored

and measured to establish the effectiveness of different methods, for example tracking the “click through rate” for particular advertisements. Significant increases in webpage activity and applications have been seen since this activity commenced.



The online activity is supported by face to face recruitment activity at recruitment fairs and public events. This is led by dedicated members of the TVP recruitment team and heavily supported by the CiP Co-coordinators and members of the SC. Bespoke banners, gazebos and hand out materials have been created to professionalise those events.

The application process has been reviewed and where possible unnecessary bureaucracy removed. Applicants are well supported by the recruitment team as they progress through the process and we contact those who have part filled an application to see if they require support. The addition of a dedicated vetting officer has also been pivotal in drastically reducing the Vetting wait time, allowing us to progress those who wish to volunteer for us swiftly and preventing losing them during the process.

The TVP attraction, recruitment and retention approach for the SC has attracted much attention externally. Dr Iain Britton, the leading academic in Volunteer Law Enforcement Worldwide has described our approach as “pioneering” and is currently writing an independent academic review of TVP, to be published in December 2025. The International Volunteer Law Enforcement Officer Alliance recently published an article in their [magazine](#) (pp. 37-39) on TVP’s “bold new strategy”. TVP have recently been approached by a number of other Forces including Surrey, Sussex, Hampshire, Devon and Cornwall, Lancashire, Essex and Hertfordshire, all wishing to understand our strategy. The CPC Superintendent and CiP Inspector have also recently met separately with Policy managers from the College of Policing, Association of Police and Crime Commissioners and the Home Office, all of whom were looking to understand the TVP strategy and how it has contributed to successes seen here.

In a time of significant public economic pressure, alongside instances of significant harm being done to the reputation of Policing, it is increasingly challenging to recruit volunteers to join the SC nationally. As a Force that managed to establish a modest growth position for our SC establishment, and having been identified as doing so in a



sustainable way, TVP are seen as an outlier nationally and internationally for the successes we have generated.

## **Deployment**

Traditionally SC officers were aligned to initial Response Teams and largely seen as a resource that provided “additionality” to that response function. Approximately 18 months ago ACC Bunt took the decision that SC Officers should be primarily Neighbourhood Policing (NHP) resources. Since then, SC Officers have been transitioned to primarily align themselves alongside their local NHP Team. This has allowed them to be a taskable, flexible resource to assist in addressing NHP priorities, and has empowered our SC to take responsibility for issues, owning problems and delivering solutions themselves.

The SC are now routinely considered when planning NHP activity, as an example they were included across all areas off the Force for deployments as part of the Summer Safer Streets Campaign, and will again be used in the second phase Winter Safer Streets Campaign, with dedicated retail crime Operations set up to target an established NHP priority.

To equip our SC to support NHP our SC Officers are offered training at a local level through their Supervisory teams and are also now able to engage with Phase 1 of the College of Policing Neighbourhood Policing Programme, with an aspiration to provide a full NHP training pathway in future.

SC Officers are not limited to NHP activity however, as we recognise that diversity of opportunities is key to maintaining a happy and engaged volunteer workforce. As such SC Officers will still deploy with their local Initial Response Teams and are also given opportunities to engage with local and Force level Operations and Events. SC Officers frequently deploy to Public Order commitments including supporting the policing of Football matches and are used by TVP to support significant events such as Royal Ascot, Henley Regatta, as well as deploying to other Force areas on mutual aid commitments.

## **Quality of SC Contributions**

The intention is that the SC is trained and equipped to be a deployable Operational resource, supported by their SC Leadership and the Central CiP team, to be utilised at the direction of Commanders on Local Command Units (LCU). This gives Commanders the option to flex the deployment of their SC as required to meet local demand and priorities as they require.

Each LCU has an assigned Special Chief Inspector (SCI) whose role it is to be the link between the SC and the local Senior Management Team. The SCI supports the engagement and integration with regular officers and ensures that their officers are appropriately trained and equipped to perform on their area and take responsibility for managing performance. It is also the role of the SCI to report to the Central CiP Team on any strategic or operational matters that require central support or attention to resolve.

Performance is monitored at the SC COG meeting on a quarterly basis, with the CiP Inspector taking responsibility as Force Operational Lead for the SC. The CiP Inspector reports on performance and escalates as necessary to the CiP Silver meeting.

In order to ensure that SC Officers are well trained and equipped to perform their role, but also continuously engaged to improve retention, the CiP team are constantly seeking opportunities to diversify the skills and experience of the SC. Whilst not exhaustive, the list below demonstrates some of the opportunities provided within the last 12 months:

- Over 10% of all Specials are now trained as Blue Light Response drivers
- Leadership training developed and will be rolled out to all SC Supervisors from Q1 2026
- SC Officers are now trained to use the NHP application including targeted policing of identified Hotspots
- Off Road motorbike training
- 4x4 vehicle training
- New leadership posts created in Foundation Learning and Development to support new recruits
- Special Constabulary Football Match Spotters
- Passive Search dog training

The approach taken means that we now have a well-equipped and well engaged volunteer workforce to support our LCUs in meeting NHP priorities. When they join, SC Officers are expected to commit to providing 18 duty hours per month. Currently, TVP SC Officers have averaged 27.3 hours per month this year to date (this without removing non-operational officers from the data). This equates to just under 52,000 hours in total over 10 months, with 9492 NHP duties completed.



We also complete an annual survey with our SC which provides an excellent understanding of how they feel the SC is contributing to Policing in TVP, and how they are supported to deliver in their role. Since the commencement of the survey in 2023 we have seen improvements in the returns from our Specials, demonstrating they are feeling the benefits of the improvements that we have tried to deliver.

(Responses are on a scale of 1-5, with 5 being the most positive)

|                                                           | 2023 | 2024 | 2025 | Change<br>(from<br>2023) |
|-----------------------------------------------------------|------|------|------|--------------------------|
| As a Special, I make a difference in the community        | 4.08 | 4.00 | 4.19 | 0.11                     |
| As a Special, I help people                               | 4.47 | 4.34 | 4.55 | 0.07                     |
| I would recommend being a Special to my colleagues        | 3.87 | 3.66 | 4.01 | 0.14                     |
| I would recommend being a Special to my family or friends | 3.78 | 3.51 | 3.89 | 0.11                     |
| My regular employer supports my work as a Special         | 3.62 | 3.66 | 3.53 | -0.09                    |
| The application process was simple                        | 3.56 | 3.52 | 3.65 | 0.09                     |
| I am happy with the training I have received              | 3.20 | 3.21 | 3.45 | 0.25                     |
| I feel valued as a Special by Thames Valley Police        | 2.90 | 2.93 | 3.36 | 0.46                     |
| I feel engaged by my Special Constabulary supervisors     | 3.40 | 3.47 | 3.72 | 0.32                     |
| I feel engaged by my Police Officer supervisors           | 3.40 | 3.48 | 3.55 | 0.15                     |



In summary, in a challenging environment where recruitment of volunteers is increasingly difficult, particularly into such a committed and specialised role as that of Special Constable, TVP are bucking a national trend. Our SC officers feel well supported and engaged, and the SC provides an extra frontline policing operational resource, which is delivering tangible benefits particularly in the area of Neighbourhood Policing. By the end of this calendar year the TVP SC is expected to have contributed over 60,000 hours, equating to £2.5 million worth of policing (calculated against current ready reckoner cost for a Police Constable).

Inspector 6812 Rich Watts

November 2025



## JOINT INDEPENDENT AUDIT COMMITTEE



### Annual Assurance Report 2025 from the Joint Independent Audit Committee to the Police and Crime Commissioner for Thames Valley and the Chief Constable of Thames Valley Police

\*\*\*\* WORKING DRAFT v0.3 \*\*\*\*

#### 1. Purpose

The Joint Independent Audit Committee (JIAC) plays a central role in governance. Its primary task is to give the PCC and the Chief Constable independent assurance about the effectiveness of risk management, governance, and the overall control environment within both TVP and OPCC.

JIAC comprises five members with a variety of backgrounds and skills including finance, internal controls, risk management, stakeholder management, and regulation. Members also have experience in operations, strategy, technology, cyber, fraud, ethics, resilience, national security and law enforcement. All are independent of the Force and OPCC. Two members are financially qualified.

\*\*\* CHECK\*\*\*

An Audit Committee's primary remit is financial and management controls; in TVP, JIAC has additionally been asked to take a somewhat wider scope: we have engaged with senior leadership to look at a range of issues from talent to estates to critical operational risks. In all cases our role is to *assure governance* by providing independent non-executive perspectives and challenge, not to play a role in the management and decision-making process itself or to duplicate the work of HMICFRS and other regulatory bodies.

We have been given good access to a variety of information through our formal meetings; discussions with both Finance teams; observation of governance bodies; regular private briefings with PCC, Chief Constable and senior staff; and familiarisation visits to a range of operational and back-office teams. We also receive input from both Internal and External Audit, whose plans we approve; we have received reports from HMICFRS and the PCC's responses; and on occasion we have tasked management with reporting back on issues where we identified governance risks.

We have appreciated these opportunities for frank, open discussions, and record our thanks for the efforts taken by both TVP and OPCC in responding to our requests for information.

This report sets out, for senior management and interested external parties, JIAC's key conclusions over the twelve months to December 2025, to support greater public trust and confidence in the governance of TVP and the OPCC.

## 2. Overall Conclusion and Recommendations

**Our conclusion is that the governance arrangements within Thames Valley are operating efficiently and effectively.**

*Financial controls* are effective, as shown by the work of Internal and External Audit. Both TVP and OPCC are operating consistently with required policies and practices. No material control deficiencies have been found; we have followed up on the findings from the audit process, including the accuracy and completeness of journal entries. No whistleblowing reports have been received by JIAC this year. We are satisfied that TVP and OPCC have evidenced their financial viability and going-concern adequately, within the parameters of an operational department that must respond to the unpredictable nature of public order.

\*\*\*TO UPDATE AT DECEMBER MEETING\*\*\*

*Risks* are well understood and we have repeatedly seen evidence that senior leaders in both organisations are using their understanding of risks to drive decision-making and prioritisation.

Leaders of both TVP and OPCC continue to face considerable *challenges* as they navigate a tight funding envelope, a changing external context, and talent/workforce pressures, with insufficiently modernised underlying technology. In our view both organisations have responded well to these difficult challenges, although continued attention is required to strategic framing, estates, fire safety, the Enabling Services Programme, pressure on reserves, and technology. These topics are expanded further below.

## 3. Key Observations

Our key observations on risk and governance (from a longer list of areas examined, provided in Appendix A) are:

- **TVP Multi-Year Strategy:** A well-managed business drives its decisions by reference to a carefully-considered multi-year view of its future trajectory, which can be tested regularly against scenarios as external context evolves. A multi-year strategic mindset does not always sit comfortably in a reactive, highly operational organisation like a police force; nor is it easy when central Government allocates funding principally on a short-term basis. TVP has done some good work towards a “10-year” view, but there is further to go, particularly in how the strategy directs current activities—eg estates, talent and IT investments—as well as how the cost profile is expected to change. In 2026 we will look at how this strategy work is being used in practical terms to shape decisions.
- **Estates Strategy and Governance:** This has been an area of focus for some time, with concerns that decisions were sometimes tactical and taken in isolation as opposed to being elements of a coherent strategic plan. Significant progress has now been made towards an analytical foundation for estates decisions. There is further work ahead to integrate findings into an overarching strategy, and to strengthen management of the detail underneath; and this will be an area of particular focus for the Committee during 2026. Estates strategy also interlocks with TVP’s vital improvement plans for Custody.

- **Forensics New Build:** The Force continues its programme of construction, operational implementation and regulatory certification of a new Forensics building. The Committee received an update on the size and complexity of the challenge. There are ongoing risks that the Committee will be keen to ensure are effectively managed. We also continue to encourage TVP to **model future demand** carefully, so both digital and physical forensics grow at the pace required ahead of changing operational needs.
- **Fire Safety:** Related processes were identified as a particular concern and the Committee has monitored this during the year. This is an important area with legal compliance and public safety considerations. There now appears to be better management ownership, resource allocation and process implementation. The Committee will continue to monitor.
- **Technology Investment** including data and AI. The Committee has observed that TVP is a leading FTSE250-sized business operating with only a fraction of the technology investment that would be expected of a modern organisation at that scale. We have been briefed on a range of promising innovations; but TVP struggles within its annualised funding model to make medium-term investments in transformational use of technology. We have observed a range of processes which would perform more efficiently, deliver greater public value, and support staff retention better with more automation, cleaner data or the deployment of AI. In looking at technology governance we will continue to encourage a multi-year view, the development of strong industry partnerships, and pathways from small-scale innovation to bolder delivery of change. We have also noted that TVP is taking a wider leadership role in shaping national capabilities, which is very helpful in accelerating the wider agenda but does not displace the need for TVP to make its own bold progress with technology.
- **HR Policies and Processes:** TVP has worked hard this year to strengthen how HR maps out challenges, builds confidence in data, and equips managers to implement HR policies. We have also been briefed on how TVP is addressing the growing number of employees on various forms of adjusted duties or leave, a complex issue (and not unique to policing). Future plans for HR policies and talent management have been discussed and whilst there have been assurance issues, these are being addressed over time in order of importance, linked to the development of a five year People Strategy. We ended the year with confidence in TVP's approach and plans.
- **Enabling Services:** We received updates on the Review and the work it has conducted with external support. Business cases have been collated, but we understand that these, and the preferred model for the Force, are still subject to review and approval. Due to the significant business change impact of this programme, the Committee will receive further updates during 2026.
- **Chiltern Transport Consortium (CTC):** The Committee received the CTC Annual Report which provided a useful update on the risks and challenges facing the consortium. Further change is ahead within TVP as the rollout of an EV fleet is considered. Due to developments in transport and related operational risks, the future management and effectiveness of the Consortium, and its cost profile for TVP, will be of interest to the Committee.

- **Financial Management:** The Committee received reports and updates from the Force, OPCC and external audit on financial processes and arrangements. In general, these appear to be operating as required. However, we noted an increasing pressure on reserves, as well as recurring matters relating to the production of financial statements, audit corrections and audit timeliness. This will continue to be a JIAC focus in the coming year.
- **TVP's role in UK Resilience:** \*\*\*TO BE UPDATED OR DELETED AT DECEMBER MEETING\*\*\* The Committee noted that the PCC's annual report does not contain reference to measured outcomes in the Force's readiness for local and national emergencies—ie TVP's role in the "Prepare" portion of the "4Ps" model. We were briefed on the Police contribution to the Local Resilience Forum. We feel there is further to go in establishing a measurement model through which TVP/OPCC can demonstrate readiness and assess gaps: just proof of agility may not be not sufficient governance to assure resilience against the threats the UK faces.
- **Volunteering Strategy:** \*\*\*TO BE UPDATED OR DELETED AT DECEMBER MEETING\*\*\* The Committee was briefed on the work done by Specials and other volunteers, and the controls that are in place for governance of volunteers. We noted the remarkable value that the Force receives from its volunteers, and the positive impact this has on public safety. While the controls seem effective, there is room for further clarity around strategy, structure, areas of deployment, and reward.
- **End of PCC role:** Shortly before the close of this year, the UK Government announced plans to eliminate PCCs and reduce costs by merging their offices' work into other functions elsewhere. We have been briefed on measures taken by OPCC to ensure sustained focus and satisfactory outcomes during the transition over coming years. It is too early to say what costs and/or processes are expected to be moved/eliminated and what impact this will have on governance. We will return to this topic once the Government has announced clearer plans.

TVP operates in an ecosystem, of course, and *risks "owned" by others* are sometimes harder for TVP to control or indeed influence (eg the continual slippage of Airwave replacement, a Home Office project; process quality and efficiency when cases cross boundaries in criminal justice; the expensive burden of disclosure of high-volume digital evidence; the need for financially stretched social care, health and education services to team well with police)—for such issues the robustness and creativity of TVP's relationships with others is critical. We will return to this topic in 2026.

#### 4. Focus for the Coming Year

The year ahead (2026) will be demanding for both organisations. In addition to our continued scrutiny of Force and PCC governance and management, we expect to look further at the following:

- Estates Strategy and Governance.
- Force estates projects (especially Custody Premises and the Forensics New Build)
- TVP 10 Year Strategy and how it is being used
- Use of AI within organisational processes
- People Strategy

- Fire and Health and Safety
- Enabling Services Programme
- Multi Agency Safeguarding Hub (MASH) demand and queues
- Cyber security
- Information management including data quality, GDPR and FOI compliance
- Risk and issues management including areas where risks are “owned” outside TVP/OPCC (eg Home Office, criminal justice)
- Financial management
- Contribution to UK resilience
- Governance of shared capabilities for Counter Terrorism and Organised Crime
- Migration planning for OPCC and changes in local government structure (to the extent these areas reach clarity in 2026)
- Environment (ESG) commitments and governance
- How TVP contributes to good governance of risk owned by others outside policing.

We will remain alert to the extent to which TVP and the OPCC are exposed to risks, from whatever source, which might weaken the control environment or otherwise adversely affect overall performance.

## **5. Requirement and Framework**

The Financial Management Code of Practice for the Police Forces of England and Wales (2018) determines that the PCC and the Chief Constable should establish an independent Audit Committee. It is recommended that this be a combined body which will consider the internal and external audit reports of both the PCC and the Chief Constable. In setting up the Audit Committee, the PCC and the Chief Constable should have regard to the Chartered Institute of Public Finance and Accountancy (CIPFA) following guidance:

- Audit Committees: Practical Guidance for Local Authorities and Police.
- Position Statement on Audit Committees in Local Authorities and Police.

The JIAC has an agreed set of Operating Principles detailing its: Statement of Purpose; Committee Composition and Structure; Methods of Working; and Specific Responsibilities. A copy of the principles is available on the PCC’s website.

### **Joint Independent Audit Committee**

Members:

Stephen Page (Chair)  
 Melissa Strange (Deputy Chair)  
 Luca Raffelini  
 Kay Taylor  
 Chris Westcott

12 December 2025

## **Appendix A: Items considered during the year**

This appendix outlines all the issues covered in JIAC meetings during the year. For further detail, please see the meeting minutes which are available on the PCC's website.

### **Standard / Regular Committee Agenda Items**

- Internal Audit: 2024/24 Joint Internal Audit Plan Delivery; Internal Audit Strategy & Joint Internal Audit Plan 2025/26; Annual Report Internal Audit; Progress on Delivery on 2025/26 Internal Audit Plan; Global Internal Audit Standards; and Progress on Delivery of Agreed Actions in Internal Audit Reports.
- Finance: Final Accounts; Annual Governance Statement; Budget and Medium Term Financial Plans; Treasury Management Strategy Statement; Treasury Management Report; Accounting Policies; and Comprehensive spending review implications.
- External Audit: External Audit Update Report; EY Audit Plan Update; and EY Audit Report Result.
- Risk and Business Continuity: TVP Risk & Business Continuity Update and OPCC Risk Register.

### **Annual Report Committee Agenda Items**

- CTC (Chiltern Transport Company) Annual Report.
- People Services Annual Report.
- Health and Safety Annual Report.
- Equality, Diversity and Inclusion Annual Report.
- Environmental Strategy Annual Report.
- PCC Annual Report.

### **Additional Committee Agenda Items**

- AI and Deployment within TVP.
- HR Policy and Process.
- Diversity, Equality and Inclusion Review.
- Fire Safety.
- Enabling Services Update, inc. Estates (Verbal).
- Local Government Reorganisation and Implications for TVP.
- DEI Report.
- 10 Year TVP Strategy.
- Estates Strategy.
- ICO Audit Progress Report.
- Forensic Building Project in Bicester Project Update - Use of the New Building.
- PCC Scrutiny of Performance.
- Savings and Efficiency Governance.
- Talent Management.
- Key Emerging Themes of the 10 Year TVP Strategy.
- OPCC Approach to Risk Management.
- Local Resilience Forum Highlighted Risks.
- Use of AI Tools as part of the Digital Strategy.
- Volunteer Strategy including Special Constables.