MINUTES OF JOINT INDEPENDENT AUDIT COMMITTEE MEETING

HELD ON FRIDAY 06 MARCH 2026 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 Raffellini

Present:
B Snuggs (Deputy Chief Constable, Thames Valley Police TVP)
G Ormston (Chief Executive, OPCC)
M Thornley (Chief Finance Officer, OPCC)
V Waskett (Head of Governance, OPCC)
M Lattanzio (Chief Digital & Information Officer, TVP)
C Widdison (Head of Governance and Change, TVP)
A Nicholls (Head of Strategic Governance, TVP)
N Langton (Deputy Head of Strategic Governance, TVP)
N Cornelius (Director of People, TVP)
J Lynn (Head of Accounts, TVP)
N Shovell (Chief Internal Auditor, TVP & OPCC)
A Shearn (Principal Auditor, TVP & OPCC)
Kay Hanam (Head of Forensic Services, TVP)
M Foley (Head of Strategic Planning, OPCC)
S South (Head of ICT Business Services, TVP
J Katouzian (Governance Manager, OPCC)

Apologies – L Waters, A Brittain, A Kennett
Observers: None

PRELIMINARIES

1. Apologies and Introductions

No apologies.

2. Minutes & Actions of the JIAC Meeting held on 12.12.25 (Part I)

The Chair, Stephen Page (SP) reviewed the minutes and actions of the JIAC meeting held on 12 December 2025.

DRAFT

Jim Katouzian Tel No: 07727 233720
E-mail: james.katouzian@thamesvalley.police.uk
Date: 05 June 2026

Dear Member

JOINT INDEPENDENT AUDIT COMMITTEE

You are requested to attend the Joint Independent Audit Committee meeting on Friday 12 June 2026 at 13:00-17:00hrs in the CCMT Conference 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: 315 388 261 772 3
Passcode: gv2ff3rT

Yours sincerely

Gillian Ormston
Chief Executive Officer

Ben Snuggs
Deputy Chief Constable

To: Members of the Joint Independent Audit Committee

Agenda Item	Timings	Page No.
PRELIMINARIES		
1. Apologies *(Dr Stephen Page)*	13:00-13:05	-
2. Minutes & Actions Part I of the JIAC Meeting on 06/03/2026 *(Dr. Stephen Page)*	13:05-13:15	4-14

REGULAR UPDATES	Timing	Page No.
3. Annual Report Internal Audit *(Neil Shovell)*	13:15-13:25	15-38
4. Joint Internal Audit Team Contingency Plans - including Progress on Delivery on the 2026/27 Internal Audit Plan update.*(Neil Shovell – verbal)*	13:25-13:40	39-41
5. Progress on Delivery of Agreed Actions in Internal Audit Report (*Gillian Ormston & Martin Thornley – OPCC verbal update)* *(Ali Nicholls – TVP)*	13:40-13:50	42-59
6. TVP Risk & Business Continuity update *(Ali Nicholls)*	13:50-14:00	60-87
7. OPCC Risk Register *(Gillian Ormston)*	14:00-14:10	88-98
8. Fire Safety Assurance - closing review *(DCC Snuggs)*	14:10-14:20	99-102
FINAL ACCOUNTS		
9. Draft statement of accounts (incl Annual Governance Statement) *(Martin Thornley & Linda Waters)*	14:20-14:30	103-243
10. EY Audit Plan update *(Chloe Wilkinson & Alison Kennett – verbal)*	14:30-14:40	244-292
BREAK 10 MINS	**14:40-14:50**	

UPDATES & REQUESTED BRIEFINGS	Timings	Page No.
11. PEEL inspection report *(DCC Snuggs – verbal update)*	14:50-15:00	-
12. TVPs role in Community resilience **re: JIAC Actions 012 + 013 + 014** *(DCC Snuggs – verbal update)*	15:00-15:15	-
ANNUAL Reports (period ending 31.03)		
13. Treasury Management Report *(Martin Thornley)*	15:15-15:25	293-303
14. CTC (Chiltern Transport Company) Annual Report *(ACC Murray & Thomas Williams CTC)*	15:25-15:40	304-325
15. People Directorate Annual Report *(Kate Saunderson)*	15:40-15:50	326-344
16. Health and Safety Annual Report *(Ali Nicholls & Claire Widdison)*	15:50-16:00	345-376
17. Trust and Confidence Annual Report *(ACC Murray)*	16:10-16:20	377-418
18. Environmental Strategy Annual Report *(Jennifer Jack)*	16:20-16:30	419-422
19. Any Other Business *(Chair, Dr Stephen Page)*	16:30 -16:35	-
1. Item AOB. Statutory obligation update *(Vicki Waskett + Chris Westcott)*		

Part 1 End.

Date of next meeting: Friday 11 September 2026 at 13:00– 17:00hrs in the CCMT Meeting Room, HQ South and/or MS Teams

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

JIAC 001, 002, 003, 004, 005, 006, 007, 008, 009, 010, 016, 017

Regarding business and IT continuity, (SP) offered a framework which is useful in crisis planning: define a "Minimum Viable Enterprise" whereby the Force assesses the absolute lowest level of operating service in times of extraordinary crisis or critical events. (SP) requested that TVP Strategic Governance look at the current level of assessment and update the committee.

Action: Provide the committee with an update on business and IT continuity, referencing the Force's current assessment of the Minimal Viable Enterprise and whether TVP's resilience plans would get them there after a major disruption. – AN (JIAC 019)

REGULAR UPDATES

3. Internal Audit Strategy & Joint Internal Audit Plan 2026/27. *(Neil Shovell – NS).*

(NS) gave an overview of the Joint Internal Audit Plan and Internal Audit Strategy. The process is going smoothly and the Audit Team are comfortable with the progress being made.

(SP) questioned if the audit plan includes those areas of business that require regular monitoring and are higher risk, are we certain that nothing relevant is missing? Ben Snuggs (BS), Martin Thornley (MT) both affirmed that they were very satisfied that all relevant areas were covered.

The Committee endorsed the strategy for adoption by the PCC.

No Actions

4. Progress on the Delivery of Agreed Actions in the Internal Audit Report.
(Gillian Ormston – GO & Martin Thornley – MT, for the OPCC) (Ali Nicholls – AN, for TVP).

Chris Westcott (CW) noted again that the dates for overdue actions have been extended and follow on from the next scheduled JIAC meeting, especially priority 1 actions. How do you propose to reduce overdue actions? (NS) from an outside perspective the trend is positive and they have reduced from 67 to 50, it may require further analysis to understand why other actions are not quite complete, the Force may have a view on this. (SP) To be clear, we want to see actions completed and resources allocated where appropriate, rather than further analysis.

Gillain Ormston (GO) recommended (AN) link in with Rachel Gilbert and Martha Foley in the OPCC, as this area can be included in the OPCC continuous assessment framework of the Force.

(SP) the committee have noted MASH has appeared again on the Risk Register, having a higher number of outstanding actions – is it an area of concern? (BS) MASH is an area of heat for the organisation and is subject to an HMICFRS inspection. We are working with local authority partners and have invested further in additional people resources and robotic processes, but it is subject to peaks, troughs and surges in demand.

No Actions

5. 2025/26 Joint Internal Audit Plan Delivery. *(Neil Shovell – NS)*

(CW) in the audit plan there is reference to end user device management, specifically memory/USB sticks, is there a device management plan for the use of these items?

DRAFT

Mike Lattanzio (ML) - there is a policy for the use of memory sticks.
(SP) requested at the next meeting there is an update as to the current usage of memory sticks.

Action: Update the next meeting with the current policy, compliance levels, and usage of memory sticks - ML (JIAC 020)

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

(SP) noted on pages 83 + 84 there are a number of risks in the Red category, with a target date of 3 weeks, is this realistic? The JIAC committee is interested as to *when* the risks will be reduced.
(AN) the Risk Improvement and Learning meeting has reviewed these dates, some may need to be packaged better and looked at again.

(BS) I receive assurances of the active management of the risks, through my risk assurance and review process. Attrition is an example highlighted by the JIAC, there are measures put in place this year and next year to mitigate these risks. The traction is broadly in a good place on managing the Red category risks.

(GO) what would help us understand, from the PCC's perspective, is the maximum tolerable risk? It seems some risks are above that? It would be useful to help us assess the impact of this and when a risk becomes an issue. Martha Foley (MF), the Head of Strategic Policy for the OPCC will examine that further.

The risk appetites and their priority order were discussed further.
(AN) agreed at the next meeting to provide definitions in the reporting, to help with clarity.

Natalie Langton (NL) - in the meantime we can provide a copy of the guidance document.
The Committee welcomed this as it will assist in their understanding of the terminology used.

(LR) highlighted on page 84, Custody premises remains a Red risk, is it improving? This is not shown in the monitoring section?

(BS) we are investing in Loddon Valley, Maidenhead, and through the Strategic Estates Group we are prioritising these. There is additional external scrutiny around the Custody Estate from HMICFRS and the PCC. We are mindful of the fact and trying to strike a balance of having an ageing Custody Estate that requires improvements, but at the same time accepting we have no specific capital assigned to this and we must keep the current provision going.

(CW) Page 84 cyber security is listed as stable, but in the heat map on page 85 it is shown to have gone up. Is it an error in the table or a discrepancy? (NL) not certain as to why there is a discrepancy. (AN) will check this and advise further.

Action: OPCC to assess risks at or beyond the maximum tolerable status - MF (JIAC 021)
Action: Provide the Committee with the guidance document for the strategic risk assessment - NL (JIAC 022)

Action: Clarify and update the risk assessments for Cyber Security – AN (JIAC 023)

DRAFT

7. OPCC Risk Register. ***(Gillian Ormston – GO)***

(SP) noted that there are two significant risks in the future. 1) a period of instability with staff leaving, decisions deferred, the PCC may have left – i.e. transitional risks. 2) this may result in a lack of control and oversight of the Police Force – i.e. governance risks.

Some of the decision-making is outside of the control of the OPCC, but may be inside the sphere of influence.

Martha Foley (MF) Head of Strategic Planning for the OPCC, added that we are doing a great of deal of work in foreseeing and mitigating risks, with a view to trying to influence positive change in terms of Police reform. (GO) confirmed she is meeting with the Home Office team tasked with delivering the Police reforms, at the highest level, to understand the planned changes and try and influence the future shape and the replacement of PCCs.

(MF) in terms of the OPCC risk register, we are developing this in light of the changes referred to and the wider Police Reforms. We are actively looking to identify risks vs issues and improve our risk and issues log and the risk register.

No Actions

Final Accounts

8. Final Accounts ***(Martin Thornley – MT & Joanne Lynn – JL).***

EY were unable to attend today's meeting. Melissa Strange (MS) noted a new accounting process is about to begin and there was some discussion regarding the fees and future costs. There were no specific issues or risks that were highlighted. (MT) advised that factored into the fees and costs are the new IFRS 16 accounting standards.

(SP) the volume of misstatements is one matter that does concern the committee, how will this be avoided in the next year? (MT) Corporate Finance have reorganised their team and added extra resources to address this.

No Actions

FINAL ACCOUNTS & FINANCIAL POSITION

9. Budget Long Term Financial Strategy ***(Martin Thornley – MT & Joanne Lynn – JL)***

Kay Taylor (KT) noted in the two middle years 2027/2028 + 2028/2029, the revised funding is less than the budget requirements. The budget requirement includes considerable sums going from reserves, query as for what reason? (MT) replied that taking money from the reserves is for funding the long-term capital plan, ensuring sufficient and sustainable capital funds.

(MT) point of Clarification, 2027/28 there is a reduction in use of reserves for expenses by £8.3 million, lower than in the years 2026/27.

No Actions

Break

DRAFT

10. Treasury Management Strategy Statement *(Martin Thornley – MT)*

The committee reviewed the Treasury Management Strategy Statement, as part of the discussion regarding the Budget Long Term Financial Strategy and Final Accounts.

The Committee endorsed the strategy for adoption by the PCC
No Actions

Substantive Items

11. Corporate Governance Framework inc. Draft Annual Governance Statement *(Ali Nicholls – AN, Gillian Ormston – GO, Vicki Waskett – VW)*

(KT) observed that the strategy within the document is on track, VW was complimented on the hard work and quality of the document. (KT) recommended keeping a clear focus and separation between the Annual Statement and Corporate Governance Framework.

(MS) the title on P.182 "Accountability of JIAC", this requires a change of name to reflect correct description please.

(CW) with Police Reforms and transitions upcoming, including from Police and Crime Commissioners and local government reforms, there will be a lot of people and agencies who will need to be up to speed on the work of the Police Force and its oversight. Recommend you make the document as readable and easy to follow as possible.

(GO) We are conscious of this and we are involved in discussions with local authorities and central government over Policing reform and local government reforms. We are operating very much as 'business as usual', now and as we move into the transition phase. (GO) VW will be considering these changes in our Corporate Government Framework.

(SP) P.328 refers to stakeholder engagement. Corporate best practice is to define a list of stakeholders and set out annually what mechanisms we are using to listen to stakeholder views; what we have learned; and what we have changed as a result. This helps to provide a checkpoint that the most critical stakeholders are being heard—and that we are listening not just transmitting—and confirm how stakeholder needs are connected to management process. It could be beneficial for TVP to do something similar, while not taking this too far as there are many possible stakeholders.

(GO) more broadly, we could improve the way we engage with stakeholders, not only in the financial arena but across all business areas. We are going through a process of continuous improvement, we will take this away and look to expand engagement through our Strategic Planning Team.

Action: Update definition on P.182 Accountability of JIAC – VW (JIAC 024)
Action: Review and widen stakeholder engagement – GO (JIAC 025)

12. Victims First Hub overview *(Gillian Ormston – GO)*

(GO) presented a report on the working and support for victims by the Victims First Hub (managed and operated by the Office of the PCC). (CW) had visited the Victims First Hub in November 2025 and was impressed by their working process, methods and staff dedication.

DRAFT

(GO) In terms of maintaining the service as an in-house operation, this is constantly under review as support for victims is the key focus of the service.

(SP) charitable services provide the specialist support, as commissioned services, is there enough oversight if their governance were to fail and the organisations start to deviate from their core roles, values, or operating priorities? (GO) due diligence is carried out on commissioned services, Helen Wake the OPCC Director of Service Delivery keeps a close working relationship with the commissioned services and the OPCC maintains control of the contracts in the event of issues arising.

No Actions

13. AI training and guardrails within TVP *(Mike Lattanzio – ML)*

(KT) the report refers to the current use of AI as low volume and low risk across users in TVP and a 'citizen developed' AI, can this be expanded further? (ML) to put simply, it means using our workforce as a community to build, with guard rails, a set of agents and capabilities that they can use the AI technology, i.e. power apps.

(ML) there are pockets of activity, our focus is very much on the training of the workforce, with more strategic work to come in terms of future uses and activities, in development of AI technologies.

No Actions

14. HR policy process and Talent Strategy *(Nicky Cornelius – NC, verbal update)*

The TVP Director of People, Nicky Cornelius, provided a verbal update to a report submitted in 2025: Some points of note:

- Occupational Health improvements, no backlog of DSE assessments, workplace needs assessment and RAMP (reasonable adjustments). This is down from 3500 to 0.
- Lower-level assessments have been developed for staff and Line Managers, thus speeding up response time.
- Robust process in place to require specific clinical requirements for a reasonable adjustment to be made. This process is for cases going forward, TVP are doing a review of past cases as well, which is included in an upcoming internal audit.
- We expect to see a reduction in Officers taken out of their roles, preferring they continue to perform in their role with reasonable adjustments.
- Staff promotion process is more evidence-based and transparent following the staff survey feedback.
- Grievance Policy will be relaunched as a 'Resolution Policy', shifting the emphasis to resolving workplace issues and disputes.

The Committee thanked (NC) for her work which is addressing a number of areas of concern raised by JIAC in the past.

No Actions

DRAFT

UPDATES & REQUESTED BRIEFINGS

15. Misconduct and complaints (inc whistleblowing policy + procedure)
(DCI Nicola Underhill – NU)

The Committee reviewed the report submitted, one item of note was the amount of work carried out by the Professional Standards Department (PSD) including case work, investigation, counter corruption etc, given PSDs small number of staff and Officers. (SP) noted that members of JIAC would be visiting PSD shortly to learn more about current governance and risks.

(SP) Are the resources too low for the investigation and casework for Misconduct? (NU) clearly, we could do more work if we had more resources. Some of the extra work we do - which is not a statutory requirement - is to provide education and training to staff and officers. More resources would be very welcome.

(BS) we do accept that our PSD is quite lean, and we have put extra resources into the Vetting Department and we do keep this under constant review. We recognise the PSD are a very effective and hardworking department and achieve a great deal given they are a lean in terms of resource.

(NC) Whistleblowing policy is wholly owned by People Services, though the investigations are conducted by the PSD.

(GO) we do work closely with PSD and VW is involved in regular meetings to review complaints and carry out dip-checking.

No Actions

16. Fire Safety update *(Ali Nicholls – AN & Claire Widdison – CWI)*

The Committee were provided with a written update

(AN) confirmed the Action Plan for Fire Safety is now complete, all onsite actions finalised. The Gold Group is being maintained as there remains ongoing improvement work. (BS) added that TVP have made demonstrable progress in addressing compliance issues. We can report by exception in the future.

(SP) it is noted that an Audit is pending for Fire Safety, as it is an area of high importance, we will retain this as an Agenda item for the next meeting to learn about the Audit outcomes.

No Actions

17. Force Strategy Update *(Ali Nicholls – AN & Claire Widdison – CWI)*

Claire Widison (CWI) gave an overview of the current progress of the 5-year Force Strategy.

- 3 Programmes of transformation which shall underpin progress in the next 5 years
- 1 = Future Workforce Programme, headed by Nicky Cornelius.
- 2 = Future Communities Programme, headed by ACC Chrisitan Bunt.
- 3 = Crime investigation journey, headed by ACC Olly Wright.

DRAFT

(SP) noted the extensive work and activities in this area and that not many other Forces are planning ahead in this way. JIAC continues to emphasise the value of driving decisions (eg capability investments, talent strategy, premises strategy) from a multi-year view of how TVP will evolve.

(KT) have you factored in the ability to monitor changes that take place in the future, especially the unforeseen? (CWI) yes, we are continually performing futures and horizon scanning, tracking trends and engaging with communities.

The Committee gave feedback on the monitoring risks and refining the definitions contained in the report, which will aid the reader having a better understanding of the terminologies.

No Actions

18. Progress on the new forensics building project *(Kay Hannam – KH)*

Kay Hannam (KH) gave the Committee an overview of the progress of the new forensic building project in Bicester.

- We continue to monitor closely the programme timeline and the risks.
- The project is at Amber level risk, the actual build project is ahead of time, the commissioning space we are still anticipating moving into in July 2026.
- The most significant hurdle has been overcome; there remain some smaller issues e.g. moving specialist equipment and the availability.
- The most difficult part of the project is the transition itself. For example, ICT and forensic equipment moves and installation is currently being worked out, we are also liaising with UKAS The United Kingdom Accreditation Service. The timings and dates are scheduled right down to the fine detail.
- Our fall-back position is to keep activity at HQ South, should this be necessary.
- All these risks are factored into our risk management, which is Amber level, we are working toward a Green status – though this won't be realistic until we actually move into the new premises.
- Budget considerations are at Red level risk, whilst we work closely with contractors regarding any overspend, these will not be truly understood for another year.
- Staff Resources, we are aware of some staff who have chosen to take early retirement, others have submitted flexible working arrangements. This remains a risk, but we know of the potential changes and are managing their impact.

No Actions

19. HMICFRS inspection *(DCC Snuggs – BS, verbal update)*

(BS) some findings in the recent HMICFRS published report are graded 'Adequate', whilst it may not sound impressive this does refer to the service level being acceptable. Some of the highlighted areas of the Inspectors we do fundamentally disagree with and are a complete overreach.

There were areas picked up in the report that are fair, i.e. some decisions being made internally not at the appropriate authority level. This has since been corrected. Another example are samples of case files that ought to have been referred to the Independent Office for Police Conduct sooner, again this has been corrected. The report references an inspection that took

place 8 months ago, we received a 'hot debrief' at the time and have acted immediately upon these areas mentioned.

No Actions

20. Any Other Business (AOB)* ***(Chair, Dr Stephen Page)***

*Note: 1 item AOB – statutory obligations audit *(Vicki Waskett)*

(VW) regarding the Statutory Obligations Audit, would the committee welcome a paper on this subject? (SP) confirmed that this would be very helpful. (GO) recommended a member of the committee visit the OPCC and meet with (VW) to discuss further.

Action: Update the committee with a short paper re: Statutory Obligations Audit (JIAC 026)

The meeting concluded at 16.25
Part II – Confidential 16:25-17:00

Date of next meeting: Friday 12 June 2026 at 1300-17:00hrs to be held in the CCMT Conference Room, HQ South/MS Teams

DRAFT

JIAC – Actions Updates for the Main Meeting 12.06.26

Red = outstanding
Black = completed

JIAC 011 = Forward to the committee latest 2025 Risk Register Local Resilience Forum:
Action owner: DCC Snuggs. Information provided 30.03.26

JIAC 012 = Update the committee on the top 10 threats involving the local resilience forum.
JIAC 013 = TVP to review business resilience taking into account disaster preparations.
JIAC 014 = TVP to confirm that there is a comprehensive and active process to ensure that capabilities required in a disaster, that cannot be generated on demand, are in place at sufficient scale.
Actions owner: DCC Snuggs. Added to the **Agenda (12)** for the meeting on **12.06.26**

JIAC 015 = Review the PCC actions regarding TVP preparedness re: Local resilience Forum.
Action owner: Gillian Ormston

JIAC 019 = Provide the committee with an update on business and IT continuity, referencing the Force's current assessment of the Minimal Viable Enterprise and whether TVP's resilience plans would get them there after a major disruption. Action owner: Ali Nicholls

02.06.26: we cannot update on this action as yet. This relates to the critical functions within force and from the work we have done, we have noticed that these look somewhat different to what these were during COVID. We still have some work to do on the Business Impact assessments, and once this is complete, we can then update on this.

JIAC 021 = OPCC to assess risks at or beyond the maximum tolerable status.
Action owner: Martha Foley

JIAC 022 = Provide the Committee with the guidance document for the strategic risk assessment. Action owner: Natalie Langton. Information provided 02.06.26

JIAC 023 = Clarify and update the risk assessments for Cyber Security. Action owner: Ali Nicholls.

Information provided 02.06.26 = the risk score for cyber security should be 12

JIAC 024 = Update definition on P.182 Accountability of JIAC. Action owner: Vicki Waskett

JIAC 025 = Review and widen stakeholder engagement. Action owner: Gillian Ormston

JIAC 026 = provide the committee with a short paper re: Statutory Obligations Audit. Action owner: Vicki Waskett

End.

JOINT INDEPENDENT AUDIT COMMITTEE

Title: Chief Internal Auditor's Annual Report and Conclusion Statement for 2025/26
Recommendation: The Committee is requested to endorse the report.
Officer's Approval: PCC Chief Finance Officer (OPCC) Date: 20 May 2026 Chief Finance Officer (TVP) Date: 1 June 2026

CHIEF INTERNAL AUDITOR'S

ANNUAL REPORT AND CONCLUSION STATEMENT

2025/26

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1. Requirement and Framework

1.1 The Police and Crime Commissioner (PCC) for Thames Valley and the Chief Constable (Thames Valley Police) are required to maintain an effective internal audit of their affairs by the Accounts and Audit (England) Regulations 2015. The Office of the Police and Crime Commissioner for Thames Valley's (OPCC) Chief Finance Officer (OPCC CFO) and Thames Valley Police's (TVP) Chief Finance Officer (TVP CFO) have statutory responsibility under Section 151 of the Local Government Act 1972 for ensuring an effective system of internal financial control and proper financial administration of the PCC's and TVP's affairs.

1.2 The Financial Management Code of Practice for the Police Forces of England and Wales (2018) recommends a joint internal audit service to cover both the OPCC and TVP. This service is delivered by the Joint Internal Audit Team (JIAT).

1.3 The PCC and the Chief Constable have adopted a Joint Corporate Governance Framework, which includes the Statement of Corporate Governance, Code of Corporate Governance, Scheme of Corporate Governance and Financial Regulations. The framework includes the role of the PCC, PCC's Chief Executive, PCC's CFO, Chief Constable and Force CFO. The framework states that the PCC, Chief Constable, OPCC CFO and TVP CFO are responsible for the provision of an adequate and effective internal audit service and provides details on how the service is delivered within Thames Valley.

1.4 For 2025/26, the JIAT was governed by the International Standards for the Professional Practice of Internal Auditing (IPPF), which include the Global Internal Audit Standards (GIAS), Topical Requirements, and Global Guidance. The JIAT must also adhere to the Chartered Institute of Public Finance and Accountancy's (CIPFA) GIAS in the UK Public Sector Application Note. The GIAS defines Internal Audit as "an independent, objective assurance and advisory service designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes".

1.5 Standard 11.3 refers to Communicating Results: Conclusions at the Level of the Business Unit or Organisation. The detail being that the Chief Internal Auditor "may be required to make a conclusion at the level of the business unit or organisation about the effectiveness of governance, risk management, and/or control processes, due to industry requirements, laws and/or regulations, or the expectations of the board, senior management, and/or other stakeholders. Such a conclusion reflects the professional judgment of the Chief Internal Auditor based on multiple engagements and must be supported by relevant, reliable, and sufficient information. When communicating such a conclusion to the board or senior management, the chief audit executive must include:

- A summary of the request.
- The criteria used as a basis for the conclusion, for example a governance framework or risk and control framework.
- The scope, including limitations and the period to which the conclusion pertains.
- A summary of the information that supports the conclusion.
- A disclosure of reliance on the work of other assurance providers, if any."

1.6 CIPFA's GIAS in the UK Public Sector Application Note provides further clarification on this standard in terms of Overall Conclusions and Annual Reporting. The note details that "in the UK public sector, a Chief Internal Auditor must prepare such an overall conclusion at least annually in support of wider governance reporting, mindful of any specific sector obligations or processes. This overall conclusion must encompass governance, risk management and control".

1.7 Standard 6.2 of the GIAS requires the Chief Internal Auditor to implement and maintain an Audit Charter that specifies, as a minimum, the JIAT's:

- Internal Audit Mandate.
- Commitment to adhering to the GIAS.
- The board's responsibilities and expectations regarding management's support of the internal audit function.
- Organisational position and reporting relationships.
- Purpose of Internal Auditing.
- Scope and types of services to be provided.

1.8 Due to this requirement, the Audit Charter was reviewed during February 2025 and significantly updated to reflect the new standards. An annual review of the Audit Charter was completed in February 2026, but only a few minor amendments were required. The updated version is attached at Appendix D.

2. Quality Assurance and Improvement

2.1 Standard 12.1 of the GIAS defines that "the Chief Internal Auditor must develop and conduct internal assessments of the internal audit function's conformance with the Global Internal Audit Standards and progress toward performance objectives". CIPFA's GIAS in the UK Public Sector Application Note provides further clarification on this standard in terms of "the Chief Internal Auditor must also report annually on the results of quality assessment carried out under GIAS 12.1 (Internal Quality Assessment), including progress against action plans to address instances of non-conformance".

2.2 The JIAT completed its annual self-assessment against the GIAS Framework (including CIPFA's GIAS in the UK Public Sector Application Note) in February 2026. The assessment confirmed that the team continues to comply with the standards. The assessment did identify two areas where the risk of partial compliance has been accepted:

- Work programmes must be approved prior to their implementation and any adjustments approved promptly (Performance Standard 2240.A1). Quality reviews are undertaken on the Audit Planning document, Draft and Final Audit Briefs.
- The Chief Internal Auditor should define the skills and competencies for each level of auditor, as well as periodically assessing individual auditors against the predetermined skills and competencies (CIPFA LGAN - Attribute Standards 1230). The team have up to date Job Descriptions, the annual appraisal process and they maintain their IIA Continuing Professional Education (CPE) record that identifies core audit competencies.

2.3 Following the team's self-assessment, a Quality Assurance and Improvement Programme Action Plan was collated which was fully implemented.

2.4 Standard 8.4 of the GIAS defines the External Quality Assessment regime and that "the Chief Internal Auditor must develop a plan for an external quality assessment and discuss the plan with the board. The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team. The requirement for an external quality assessment may also be met through a self-assessment with independent validation". The JIAT was externally assessed by CIPFA during May 2022. The opinion of the external assessor was that "*It is our opinion that the Joint Internal Audit Service's self-assessment is accurate and therefore we conclude that they FULLY CONFORM to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note*", which is the best outcome the team could have achieved. The report noted three suggestions, which have all been actioned. The team's next external assessment will be considered during 2027/28.

3. Internal Audit Strategy and Methodology

3.1 The Internal Audit Strategy and Joint Internal Audit Plan for 2025/26 was noted and endorsed by the JIAC in March 2025, with the Joint Internal Audit Plan being designed to enable the Chief Internal Auditor's Annual Report and Conclusion Statement to be produced.

3.2 The plan identified the individual audit assignments and assurance work that was to be completed during the year. Each review was undertaken using a risk-based approach, in accordance with the team's Audit Manual. Quality assurance over the audit output is achieved with reviews at key stages of the process (i.e. planning stage and Audit Brief, on completion of the audit testing, draft report and final report).

3.3 Progress in delivering the Joint Internal Audit Plan, as well as notification of any changes, was reported to the Internal Audit Oversight Group (Chief Internal Auditor, OPCC CFO and TVP CFO) and JIAC throughout 2025/26. In addition, progress in delivering the Information and Communication Technology (ICT) and Information Management (IM) audits was reported to the Hampshire and Isle of Wight Constabulary's (HIOWC) Joint Audit Committee. The Chief Internal Auditor dialled in to these meetings to present the information and respond to any questions, as required.

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

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

In March 2025, the 2025/26 Joint Internal Audit Plan was collated and endorsed by the JIAC. Planned activity 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 2026) is 83%, with 17% yet to be completed. Progress in implementing actions has improved during the year with a reduction in total overdue actions from 59 in June 2025 to 50 in March 2026. New action tracker processes have been implemented by the Force and OPCC which has increased proactive visibility of actions before they become overdue. The level of activity from both organisations shows continued engagement and priority given to addressing internal control improvements. The monitoring of progress in implementing audit report actions will continue to be a specific focus for 2026/27 for both organisations and the JIAC.

As in previous years and to support the conclusion, additional sources of assurance were utilised where they provided commentary on the effectiveness of the organisations' governance framework or general management of risk. The assurances obtained provided

a generally positive view of the organisation's arrangements and supported the overall conclusion of reasonable assurance.

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

4.1 In arriving at the conclusion, I have taken into account the following:

- The results of all audits and assurance work completed as part of the 2025/26 Joint Internal Audit Plan (paragraphs 4.2 – 4.9).
- Collaboration assurance summary for non-TVP led collaborations (paragraphs 4.10 – 4.14).
- Any additional assurance provided by an external review body (paragraph 4.15).
- The progress made in implementing agreed actions from any issued final audit reports (paragraphs 4.16 – 4.17).
- Whether any significant control weaknesses have not been accepted or addressed by management (paragraph 4.18).
- Whether any limitations have been placed on the scope of the team's work or impairments to the independence of the team (paragraphs 4.19 – 4.20).

2025/26 Joint Internal Audit Plan

4.2 The 2025/26 Joint Internal Audit Plan has been completed and the table below details the number of days and plan % coverage by TVP CCMT Area and OPCC.

TVP (CCMT) / OPCC Area	Total Days	Plan %
TVP - Deputy Chief Constable	60 days	17%
TVP - Legitimacy and Public Value	24 days	7%
TVP - Crime and Criminal Justice	38 days	11%
TVP - Local Policing	42 days	12%
TVP - Operations	15 days*	4%
TVP - Regional Counter Terrorism and Organised Crime	24 days	7%
TVP - Finance	38 days	11%
TVP - Digital and Information	33 days	9%
TVP - People	42 days	12%
OPCC	25 days	7%
General (Limited / Minimal Assurance Follow Up / Sources of Assurance)	6 days	1%
Other (Annual Report / GIAS Assessment)	8 days	2%
TOTAL DAYS	**355 days**	**100%**

(* note: also see assurance from HIOWC on the Joint Operations Unit in paragraphs 4.12 and 4.13).

4.3 Each year, changes are made to planned audit activity and 2025/26 was no different. All changes were approved by the Internal Audit Oversight Group and noted by the JIAC. For different reasons, the following audits were replaced:

- Enabling Services Programme Implementation.
- Repeat Offender Management.

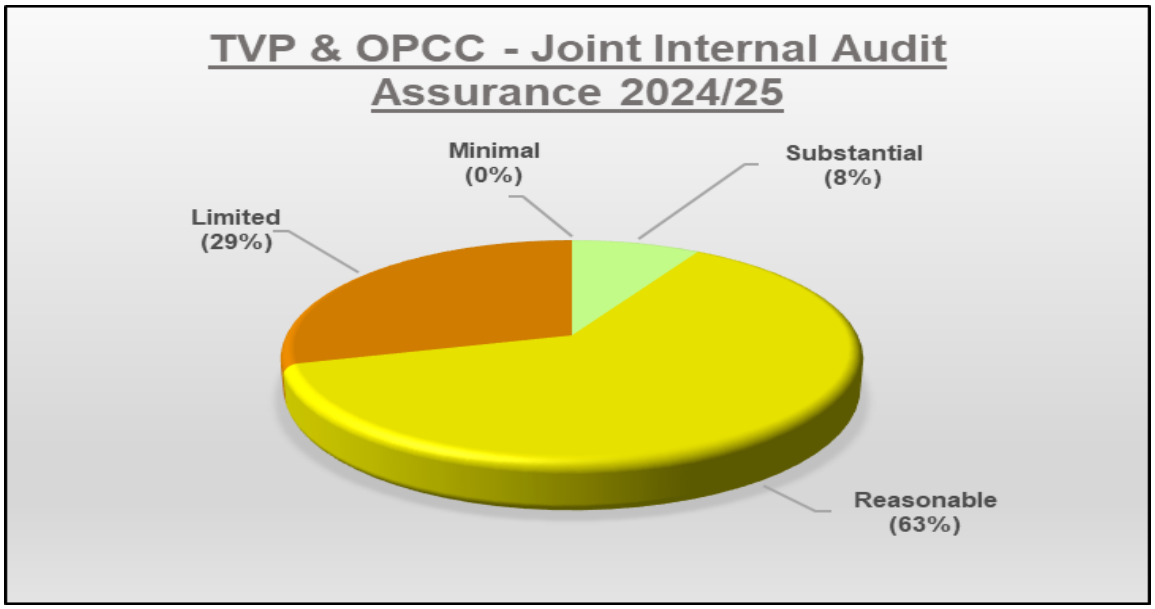
4.4 The following audits were included:

- Bail Management (Pre-charge and RUI).
- Covert Assets.

4.5 Unfortunately, the planned Cyber Security (Operating Model) audit had to be cancelled.

4.6 The only other changes that have been made include minor audit title amendments or day allocation alterations.

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



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

Rating	2021/22	2022/23	2023/24	2024/25	2025/26
Substantial	0%	4%	9%	8%	4%
Reasonable	74%	63%	74%	63%	56%
Limited	26%	33%	17%	29%	40%
Minimal	0%	0%	0%	0%	0%

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

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

Substantial Assurance (4%)
A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

TVP	• Police Constable Entry Programme Training Delivery.
OPCC	• None.
Reasonable Assurance (56%) There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	
TVP	• Armouries Management. • Change of Circumstances (Flexi-Working / Acting Up). • Corporate Communications Approach (Strategy and Risk Management). • Covert Assets. • Domestic Abuse Investigation Unit. • Freedom of Information Requests. • Joiners, Leavers and Movers Process. • Limited / Minimal Assurance Follow Up. • Local Community Engagement. • Purchase and Discreet Cards. • Trust and Confidence. • TVP Financial Investigations.
OPCC	• OPCC Performance Management Framework. • Victims Hub / Model.
Limited Assurance (40%) Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	
TVP	• Adjusted Duties. • Anti-Social Behaviour. • Bail Management (Pre-charge and RUI). • End User Device Management. • Estates Maintenance. • Evidence Management Unit. • Fire Safety Arrangements. • Key Financial Controls: CTC Purchasing Approaches. • Organisational Leadership Management. • Vehicle Crime.
OPCC	• None.
Minimal Assurance (0%) Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	
TVP	• None.
OPCC	• None.

Collaboration and Additional Sources of Assurance Summary

4.10 To support the Annual Internal Audit Conclusion, additional sources of assurance are also captured. These are considered if assurance is provided by an Internal Audit Team from another Force or an independent external review body. The scope of the reviews include:

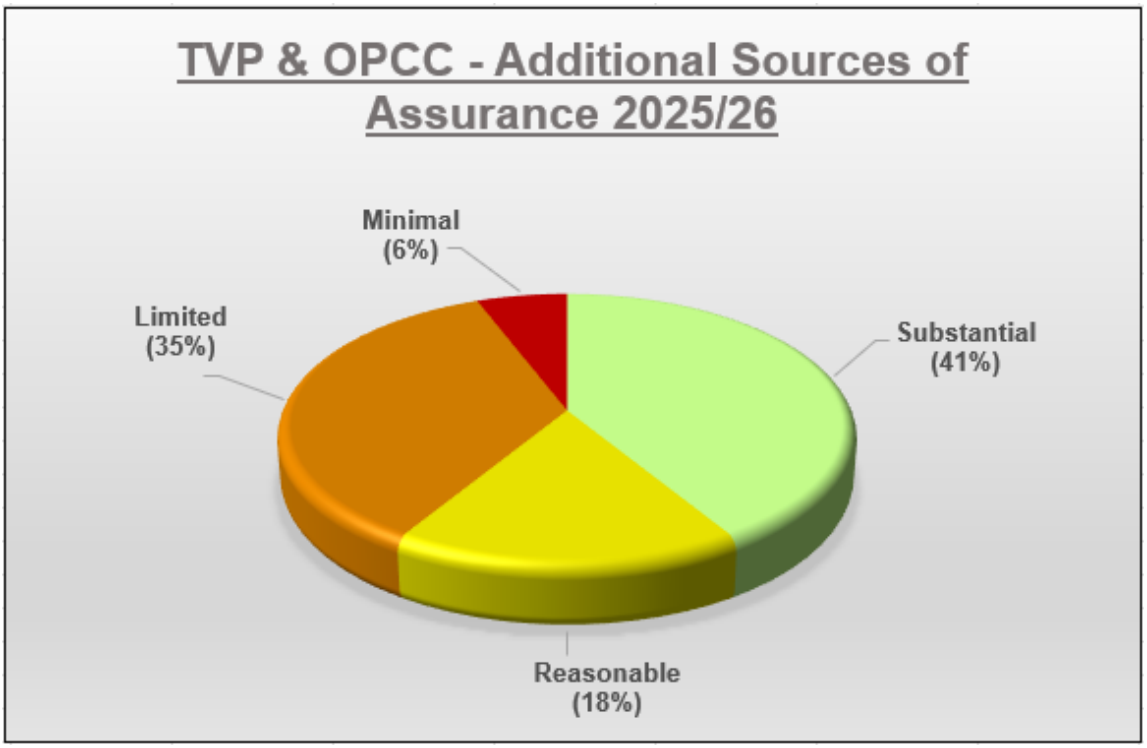
- Collaborations TVP are involved in, but do not lead on;
- The Force's or OPCC's internal arrangements; or
- Where a service has been commissioned and / or delivered by an external provider.

4.11 Not all of the additional sources identified align with the JIAT's four grade assurance rating framework. Where the additional assurance cannot be aligned, the auditor's professional judgement is used to assign a rating, based on the content of the report and any issues raised. Additionally, conversations are held with other Forces that lead on bilateral, regional or national collaborations that TVP are involved in in terms of their audit coverage. Where the collaboration is not audited, assurance is taken from the annual planning process and that the collaborations are considered as part of any risk assessment.

4.12 As TVP collaborate bilaterally on a number of areas with Hampshire and Isle of Wight Constabulary (HIOWC), specific assurance has been received from them on their internal audit approach for HIOWC led collaborations (i.e. the collaborated Joint Operations Unit functions and the Contact Management Senior Leadership Team). For 2025/26, HIOWC did not complete any collaboration audits in these areas.

4.13 There are no outstanding audit actions from HIOWC led collaboration audits.

4.14 The outcome of this year's collaboration and additional sources of assurance work is summarised by the following graph:



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

Substantial Assurance (41%)
• HM Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS): PEEL 2023 - 2025: An inspection of Thames Valley Police (Public Powers and Public Treatment).

• Information Commissioners Office (ICO): Decision Notice Actions. • ICO: Hampshire & Isle of Wight Constabulary and Thames Valley Police - Follow-Up Data Protection Audit Report. • United Kingdom Accreditation Service (UKAS): Forensic Investigation Unit. • UKAS: Digital Forensics Unit. • UKAS: South East Regional Organised Crime Unit (SEROCU). • UKAS: Terrorism Policing South East (CTPSE).
Reasonable Assurance (18%)
• HMICFRS: PEEL 2023 - 2025: An inspection of Thames Valley Police (Preventing Crime / Developing a Positive Workplace). • Independent Office for Police Conduct (IOPC): IOPC Recommendations (May 2025).
Limited Assurance (35%)
• HMICFRS: PEEL 2023 - 2025: An inspection of Thames Valley Police (Investigating Crime / Responding to the Public / Managing Offenders / Leadership and Force Management). • HMICFRS: Joint Child Protection Inspection of Victims of Domestic Abuse in Reading. • HMICFRS: A Report into the Effectiveness of Integrity Arrangements in Thames Valley Police.
Minimal Assurance (6%)
• HMICFRS: PEEL 2023 - 2025: An inspection of Thames Valley Police (Protecting Vulnerable People).

Management Action Progress

4.16 The table below details a year end comparison of the total number of actions, those completed, those outstanding and those that are overdue, as at May 2026. All actions prior to 2021/22 have been completed.

Year	Actions	Actioned	Outstanding	Overdue
2021/22	171	170	1	1
2022/23	258	257	1	1
2023/24	276	271	5	5
2024/25	254	241	13	13
2025/26	270	83	187	21
TOTAL	1,229	1,022 (83%)	207 (17%)	41 (3%) *

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

4.17 During 2025/26, the management and oversight in implementing agreed actions from any issued final audit reports was transferred to the Force and the OPCC. The JIAT maintained overall sign off of the actions, once closed down by the Force or OPCC. All overdue and outstanding actions are reported to the JIAC on a quarterly basis. For 2025/26, the number of actions reported to the JIAC in June 2025 was 59, reducing to 39 by September, increasing to 67 by December and then reducing again to 50 by March 2026. The trend has slightly reduced during the year although there has been positive engagement from both organisations with the new process. Proactive steps are being taken to address the number of overdue actions with support from CCMT and COG. Analysis of the overdue actions shows that it is not

isolated to a particular area or a small number of audits. Additionally, there are a variety of reasons for the actions not being implemented, ranging from capacity, competing priorities and work taking longer than originally planned. The monitoring of overdue actions will continue to be a specific focus for the team, Force, OPCC and JIAC during 2026/27.

Conclusion Disclaimer

4.18 It should be noted that it is management's responsibility to operate the system of governance, risk and control, not the JIAT's. It is also management's responsibility to identify and implement appropriate management actions to mitigate the risks reported, or alternatively, to recognise and accept risks resulting from not taking action. If the latter option is taken by management on significant issues, this would be brought to the attention of the Internal Audit Oversight Group and the JIAC. In completing the Joint Internal Audit Plan, there have been no significant control weaknesses accepted or not proposed to be addressed by management.

4.19 In providing the conclusion, assurance can never be absolute, but is based on the scope of each review and the testing completed. The conclusion only reflects the issues that the JIAT are aware of and is not a comprehensive statement of all the weaknesses that exist or improvements that may be required. There have been no limitations placed on the scope of the team's work, there have been no impairments to the independence and objectivity of the team and there were no resource issues during the year. Appendix 1 details the planned audit days compared to the actual audit days delivered.

4.20 The Annual Internal Audit Conclusion is considered by the Governance Advisory Group and included within the PCC's and Chief Constable's joint Annual Governance Statement.

5. Audit Report Themes

5.1 In completing the 2025/26 Joint Internal Audit Plan, a high-level analysis of the individual audit reports has been completed to identify any key themes that have been reported. In relation to strategies, aims and objectives, in general, testing was mixed with a few areas being raised in relation to scope, policy, aims and objective setting. In terms of training, guidance and procedures, again, audit outcomes were generally positive with both organisations setting effective guidance and training staff accordingly.

5.2 In relation to processes, monitoring and approvals, most of the "limited assurance" outcomes were in these areas. This appears to suggest that although processes can be generally well designed, awareness, compliance and monitoring of them identified areas for improvement. In terms of the observations raised, there was a mixture of issues relating to "business as usual" processes, as well as those being applied to manage external demand.

5.3 In terms of governance, oversight and performance / risk management, in general, these areas were positive, but there were some aspects that could be improved to ensure effective local and strategic oversight as well as action to mitigate risks or issues.

5.4 The table in Appendix 4 provides a breakdown of the audits, assurance ratings and areas reviewed / concluded upon.

6. JIAT Performance

6.1 The following table shows the performance targets monitored by the JIAT during 2025/26.

Performance Measure	Target	2025/26 Performance	Comments	2024/25 Performance
Testing completed.	July (10%)	7%	In terms of performance, the team had a consistent year, maintaining a green level throughout the year. In terms of quality, the team aim to complete testing within four times the audit day allocation. For 2025/26, the eight audits outside this measure were by an average of eight days. This is a slight improvement on last year's nine days. Delays were mainly due to liaising with the organisations to resolve audit queries and finalise test outcomes.	16%
	November (40%)	41%		44%
	February (70%)	70%		72%
	May (100%)	100%		100%
Final Report issued.	July 0%)	7%	In terms of performance, the team had a slightly worse year. 100% of the audits that should have been completed were reported on, excluding the cancelled Cyber Security (Operating Model) audit. In terms of quality, the team aim to issue the final report within 40 days of the exit meeting. For 2025/26, three audits were outside this measure by an average of five days. This is a slight reduction on last year's four days. Delays were mainly due to customers agreeing audit report content.	4%
	November (25%)	19%		20%
	February (45%)	41%		48%
	May (100%)	100%		100%
Joint Internal Audit Plan delivered. Each audit review completed, excluding any agreed changes (i.e. removed audits).	100%	100%	Excellent performance achieved for 2025/26 with the full plan being delivered, excluding the cancelled Cyber Security (Operating Model) audit.	100%

Performance Measure	Target	2025/26 Performance	Comments	2024/25 Performance
Annual Internal Audit Quality Questionnaire outcome. Responses who strongly or tended to agree with the statements.	95%	93%	Although a slight dip in performance, the responses still proved very positive for the team for 2025/26 with many positive comments about the service and our approach. See Appendix 3 for the questionnaire responses.	96%
Conform with the Global Internal Audit Standards. Complete an annual self-assessment and ensure conformance with the standards, with any non-conformance being endorsed by the necessary governance forum.	100%	100%	Following the team's self-assessment, they conform to the GIAS requirements, implementing the team's annual Quality Assurance and Improvement Plan. Any minor non-conformance is reported to the Internal Audit Oversight Group and JIAC and any related risks accepted.	N/A

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

- Continued senior leader engagement with the audit review and follow up processes.
- Facilitated the Internal Audit Oversight Group meetings.
- Facilitated and administered the quarterly Fraud Group.
- Supported the effective operation of the JIAC.
- Annual review and update of the team's audit process and documentation, including increased use of artificial intelligence and data analytics.

- Supported the development of new follow up processes within the Force and the OPCC.
- Continued development of the additional sources of assurance work.
- Facilitated the National Fraud Initiative match review process.
- Further assessment against the new GIAS requirements.
- Implemented the team's Quality Assurance and Improvement Plan.
- Reviewed and updated the team's Knowzone page.
- Oversight of the team's outsourced ICT audit work.
- Ongoing development and support of the collaboration audit approach with HIOWC providing assurance on ICT and IM functions.
- Attended and proactively contributed to the Police Audit Group (PAG) network and being members of the PAG Board.
- Delivered the team's Continued Professional Development requirements, completed all required mandatory training and attended additional outside training opportunities.

6.3 In terms of areas for development and focus for 2026/27, the JIAT will:

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

Neil Shovell
Chief Internal Auditor
May 2026

APPENDIX 1

Resource Allocation and Utilisation

The following table details a comparison between the planned audit days and actual days delivered for 2025/26.

Description	Planned 2025/26 Days	Actual 2025/26 Days	Difference	Comments
Internal Resource	459	459	0	None.
External Resource	30	20	0	Less days spent by the external ICT audit provider.
TOTAL	**489**	**479**	**0**	
Overheads	95	81	- 14	Less days spent on sickness and carried forward leave.
Non-chargeable	16	15	- 1	Less days spent on administration.
Corporate Work	30	28	- 2	Less days spent liaising with external review bodies and reporting to the Collaboration Governance Board.
Audit Work	348	355	7	Additional days spent on general assurance activity follow up. Less days spent on advisory work and carry forward.
TOTAL	**489**	**479**	**0**	

APPENDIX 2

Summary of Audit Outcomes for 2025/26

Key to assurance ratings:

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

Org.	Force CCMT / OPCC COG Lead	Audit Review	Scope	Assurance	Overall Assurance	Status
TVP	DCC	Corporate Communications Approach (Strategy and Risk Management)	Corporate Communications Strategy	Reasonable	Reasonable	Complete
			Risk Management Approach	Limited		
		Organisational Leadership Management	Strategic Policing Requirement	Limited	Limited	Complete
			Statutory Responsibilities	Limited		
			Key Governance Processes	Reasonable		
		Fire Safety Arrangements	Fire Safety Risk Management	Limited	Limited	Complete
			Training and Communications	Limited		
			Roles, Responsibilities and Governance	Limited		
		Estates Maintenance	Reactive, Preventative and Planned Maintenance Arrangements	Limited	Limited	Complete
			Risk Management and Governance	Limited		
	Legitimacy and Public Value	Enabling Services Programme Implementation	N/A	N/A	N/A	Removed
		Trust and Confidence	Strategy Delivery and Performance	Reasonable	Reasonable	Complete
			Governance and Reporting	Reasonable		
	Crime and Criminal Justice	Evidence Management Unit	EMU Accommodation	Limited	Limited	Complete
			Property Retention Arrangements	Limited		
		Repeat Offender Management	N/A	N/A	N/A	Removed

Org.	Force CCMT / OPCC COG Lead	Audit Review	Scope	Assurance	Overall Assurance	Status
		Bail Management (Pre-charge and RUI)	Procedures, Guidance and Training	Reasonable	Limited	Complete
			Use of Pre-charge Bail and RUI	Limited		
			Governance and Oversight (Bail)	Reasonable		
			Governance and Oversight (RUI)	Minimal		
	Local Policing	Anti-Social Behaviour	Risk Assessment Process	Limited	Limited	Complete
			Case Review Process	Limited		
		Domestic Abuse Investigation Unit	Scope, Responsibilities and Resources	Reasonable	Reasonable	Complete
			Processes, Demand and Performance Management	Limited		
			Oversight, Governance and Partnership Arrangements	Reasonable		
		Local Community Engagement	Guidance and Local Activity	Reasonable	Reasonable	Complete
			Outcomes and Assurance	Reasonable		
		Vehicle Crime	Roles, Responsibilities and Guidance	Limited	Limited	Complete
			Governance and Oversight	Limited		
	Operations	Armouries Management	Asset Storage, Management and Recording	Limited	Reasonable	Complete
			Management Oversight	Reasonable		
	Regional Counter Terrorism and Organised Crime	TVP Financial Investigations	Performance and Outcomes	Reasonable	Reasonable	Complete
			Future Developments and Risk Management	Reasonable		
			Governance and Oversight	Substantial		
		Covert Assets	Audit Review Process	Reasonable	Reasonable	Complete
			Oversight and Monitoring	Reasonable		
	Finance	Key Financial Controls: CTC Purchasing Approaches	Chiltern Transport Consortium Purchasing Approaches	Limited	Limited	Complete
		Change of Circumstances (Flexi-Working / Acting Up)	Flexi-Working (Changes to Hours and Shifts)	Reasonable	Reasonable	Complete
			Acting Process	Reasonable		
		Purchase and Discreet Cards	Approval / Issuing of Cards	Reasonable	Reasonable	Complete
			Review of Transactions	Limited		
	Digital and Information	Freedom of Information Requests	Response Process	Reasonable	Reasonable	Complete
			Management Oversight	Reasonable		
		Cyber Security (Operating Model)	Risk Identification	N/A	N/A	Cancelled
			Resource Allocation	N/A		
			Employee Awareness	N/A		

Org.	Force CCMT / OPCC COG Lead	Audit Review	Scope	Assurance	Overall Assurance	Status
			Continuous Improvement	N/A		
		End User Device Management	End User Device Asset Governance	Reasonable	Limited	Complete
			Procurement of Assets	Reasonable		
			Asset Lifecycle Management	Limited		
			Monitoring and Reporting	Limited		
		Joiners, Leavers and Movers Process	JML Process (Domain / Network Level Access)	Limited	Reasonable	Complete
			JML Process (Application Level Access)	Reasonable		
			Service Now Process	Reasonable		
			Systems / Role Data	Reasonable		
	People	Police Constable Entry Programme Training Delivery	Course Delivery and Content	Reasonable	Substantial	Complete
			Course Outcomes and Student Support	Substantial		
			Governance and Assurance	Substantial		
		Adjusted Duties	Adjusted Duties Initial Process	Limited	Limited	Complete
			Annual Review Process	Reasonable		
OPCC	Strategy and Performance	OPCC Performance Management Framework	Internal Performance Framework	Reasonable	Reasonable	Complete
			External Performance Framework	Reasonable		
	Service Delivery	Victims Hub / Model	Automatic Referral Process	Reasonable	Reasonable	Complete
			Demand Management	Reasonable		
N/A	General	Limited / Minimal Assurance Follow Up	Follow up of Actions from 2024/25 Limited Assurance Audit Reports	Reasonable	Reasonable	Complete
		Sources of Assurance	Additional Sources of Assurance	N/A	N/A	Complete

APPENDIX 3

Effectiveness of Internal Audit Questionnaire Results

To gauge customer opinion of the quality and effectiveness of the JIAT, a questionnaire was circulated to customers and key stakeholders during April and May 2026. The questionnaire was split into two sections, Strategic and Operational. This was done as certain individuals only have involvement in the annual planning process and audit outcomes, and some are only involved in an individual audit. Where individuals are involved in both, they were able to complete both parts.

Question	Agree	Tend to agree	Tend to disagree	Disagree	Unable to Comment
Strategic					
The Joint Internal Audit Team provides an effective service for TVP / OPCC	12	7	1	0	3
I am aware of the team's role, purpose and responsibilities	14	8	1	0	0
The team is professional, independent and objective	19	4	0	0	0
I am given opportunity to contribute when the annual Joint Internal Audit Plan is collated and my views are considered	16	3	2	1	1
I understand my responsibilities as part of the audit process to ensure an effective outcome and mitigate any risks raised	17	5	1	0	0
Operational					
I am given opportunity to contribute to the scope of the audit	17	2	4	0	0
My opinions and feedback are considered during the audit to ensure a fair and accurate outcome	17	4	0	0	2
The auditor took care to minimise disruption on our service during the review	15	3	1	0	4
Internal audit reports are clear and help me manage risk and improve controls and governance	13	6	1	1	2
OVERALL ANALYSIS	**140**	**42**	**11**	**2**	**12**
%	**68%**	**20%**	**5%**	**1%**	**6%**

A comparison of the results of the 2026 questionnaire against the 2024 and 2025 responses is summarised below:

Responses	May 2024	May 2025	May 2026
% who agreed with the statements	67%	64%	68%
% who tended to agree with the statements	22%	24%	20%
% who tended to disagree with the statements	2%	3%	5%
% who disagreed with the statements	1%	1%	1%
% who were unable to comment	8%	8%	6%

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

<u>Strategic</u>

- I continue to be fully engaged with the annual planning process and my observation is that the team are very consultative whilst also making suggestions for inclusion based on historical evidence. I continue to be impressed with the extensive planning that goes into the process to ensure the most important areas are prioritised for internal audit.
- It may be beneficial for the Performance and Scrutiny Team to help shape what audits are carried out in the forthcoming year, based on scrutiny that has already taken place within the OPCC. Suggestions could be made for COG to consider.
- Effective, consultative, comprehensive and rigorous.
- Where the Joint Internal Audit team are great, the outsourced provider that is used is not up to scratch.
- The JIAC collaboration has really matured over the last 24 months, I personally find it very helpful in providing that independent advice, feedback and often connections to other external bodies or individuals.
- Very responsive and open to feedback.
- I have always found the audit team to be highly professional.
- Our team were audited in 2025/26 financial year and they worked hard to understand our area of business and listed intently.

<u>Operational</u>

- As with the overall planning process - I am involved in consultation for each of the audit scopes and feel able to contribute where appropriate. I enjoy the discussions I have with the team to identify clear scope and outcomes for each audit.
- Collaborative whilst also holding us to account - a good balance
- As before the quality of reporting coming from the provider (outsourced) are not good enough and not enough time is given to understanding our business, it has been challenging to make some of our audits useful and helpful.
- I still feel many of the Portfolio audits in my area include items which are simply not audit type recovery/improvement actions and sometimes lead to us tracking much longer-term change activity. This is more for us to influence at audit report review stage rather than the audit teams.
- BAU activity and demand was taken into consideration in terms of planning / date of the audit - Thank you.
- I have found the audits helpful in making some positive changes.

APPENDIX 4

Key Themes Arising from the 2025/26 Individual Audit Reports

Org.	Area	Audit Review Assurance	Strategy	Aims / Objectives	Training	Guidance / Procedures	Process	Monitoring / Approvals	Governance / Oversight	Performance / Risk Management	Substantial	Reasonable	Limited	Minimal
TVP	Corporate Communications Approach (Strategy and Risk Management)	**Reasonable**	R							L		A: Corporate Communications Strategy	B: Risk Management Approach	
	Estates Maintenance	**Limited**					L		L				A: Reactive, Preventative and Planned Maintenance Arrangements B: Risk Management and Governance	
	Fire Safety Arrangements	**Limited**			L				L	L			A: Fire Safety Risk Management B: Training and Communication C: Roles, Responsibilities and Governance	
	Organisational Leadership Management	**Limited**	L	L			R					C: Key Governance Processes	A: Strategic Policing Requirement B: Statutory Responsibilities	
	Trust and Confidence	**Reasonable**					R		R			A: Strategy Delivery and Performance B: Governance and Reporting		
	Bail Management (Pre-charge and RUI)	**Limited**				R	L		R M			A: Procedures, Guidance and Training C: Governance and Oversight (Bail)	B: Use of Pre-charge Bail and RUI	D: Governance and Oversight (RUI)
	Evidence Management Unit	**Limited**					L		L				A: EMU Accommodation B: Property Retention Arrangements	
	Anti-Social Behaviour	**Limited**					L	L					A: Risk Assessment Process B: Case Review Process	
	Domestic Abuse Investigation Unit	**Reasonable**		R			L		R			A: Scope, Responsibilities and Resources C: Oversight, Governance and Partnership Arrangements	B: Processes, Demand and Performance Management	

Org.	Area	Audit Review Assurance	Strategy	Aims / Objectives	Training	Guidance / Procedures	Process	Monitoring / Approvals	Governance / Oversight	Performance / Risk Management	Substantial	Reasonable	Limited	Minimal
	Local Community Engagement	**Reasonable**				R			R			A: Guidance and Local Activity B: Outcomes and Assurance		
	Vehicle Crime	**Limited**				L			L				A: Roles, Responsibilities and Guidance B: Governance and Oversight	
	Armouries Management	**Reasonable**					L		R			B: Management Oversight	A: Asset Storage, Management and Recording	
	Covert Assets	**Reasonable**					R		R			A: Audit Review Processes B: Oversight and Monitoring		
	TVP Financial Investigations	**Reasonable**					R		S	R	C: Governance and Oversight	A: Performance and Outcomes B: Future Developments and Risk Management		
	Change of Circumstances (Flexi-Working / Acting Up)	**Reasonable**					R	R				A: Flexi-Working (Changes to Hours and Shifts) B: Acting Process		
	Key Financial Controls: CTC Purchasing Approaches	**Limited**					L						A: Chiltern Transport Consortium Purchasing Approaches	
	Procurement and Discreet Cards	**Reasonable**					R	L				A: Approval / Issuing of Cards	B: Review of Transactions	
	End User Device Management	**Limited**				R	L	L	R			A: End User Device Asset Governance B: Procurement of Assets	C: Asset Lifecycle Management D: Monitoring and Reporting	
	Freedom of Information Requests	**Reasonable**					R		R			A: Response Process B: Management Oversight		
	Joiners, Leavers and Movers Process	**Reasonable**				R	L	R		R		B: JML Process (Application Level Access) C: Service Now Process D: Systems / Role Data	A: JML Process (Domain / Network Level Access)	
	Adjusted Duties	**Limited**					L	R				B: Annual Review Process	A: Adjusted Duties Initial Process	
	Police Constable Entry Programme Training Delivery	**Substantial**					R	S	S		B: Course Outcomes and Student Support C: Governance and Assurance	A: Course Delivery and Content		

Org.	Area	Audit Review Assurance	Strategy	Aims / Objectives	Training	Guidance / Procedures	Process	Monitoring / Approvals	Governance / Oversight	Performance / Risk Management	Substantial	Reasonable	Limited	Minimal
OPCC	OPCC Performance Management Framework	Reasonable				R	R					A: Internal Performance Framework B: External Performance Framework		
	Victims Hub / Model	Reasonable					R		R			A: Automatic Referral Process B: Demand Management		
General	Limited / Minimal Assurance Follow Up	Reasonable					R					A: Follow up of Actions from 2024/25 Audit Reports		
		Substantial						1	2		3	32	23	1
		Reasonable	1	1		5	11	3	9	2				
		Limited	1	1	1	1	10	3	4	2				
		Minimal							1					

JOINT INDEPENDENT AUDIT COMMITTEE

Title: Joint Internal Audit Team Contingency Plans
Recommendation: The Committee is requested to note the report.
Officer's Approval: PCC Chief Finance Officer (OPCC) Date: 20 May 2026 Chief Finance Officer (TVP) Date: 1 June 2026

1. Background

1.1 The Joint Internal Audit Team provides the audit service for Thames Valley Police (TVP) and the Office of the Police and Crime Commissioner for Thames Valley (OPCC). The team consists of a Chief Internal Auditor and a Principal Auditor. The ICT audits have previously been delivered by an external provider. This contract was cancelled at the end of March 2026, with the ICT audits being brought back in house.

1.2 The team's Chief Internal Auditor is leaving the organisation at the end of June. This report is aimed at providing the Committee with assurances on the contingency plans currently in place for the service.

2. Resources

2.1 With the Chief Internal Auditor leaving, there will be a resource gap for the team. To address this, a step process is being applied to ensure a fully resourced service for 2026/27. The process being applied is as follows:

Step	Chief Internal Auditor	Additional Requirement
1	The process to recruit a new Chief Internal Auditor is ongoing with interviews taking place at the end of June. If this process is successful, a new Chief Internal Auditor could be in post by October 2026.	With the potential for a three-month gap in resources, the budget underspend could be used to complete a number of audits via the Force's temporary worker contract or an agreement with a neighbouring Force, considering vetting requirements.
2	If the current recruitment exercise is unsuccessful, the process could be repeated. If successful, a new Chief Internal Auditor could be in post by December 2026. To fill the gap, there is an option to appoint a temporary Chief Internal Auditor via the Force's temporary worker contract or exploring an	As above, with the potential for a six-month gap in resources, the budget underspend could be used to complete several audits via the Force's temporary worker contract or via an agreement with a neighbouring Force.

Step	Chief Internal Auditor	Additional Requirement
	agreement with a neighbouring Force. This post could be on a part-time basis.	
3	If the second recruitment exercise is unsuccessful, consideration could be given to appointing a longer-term temporary Chief Internal Auditor via the Force's temporary worker contract or exploring an agreement with a neighbouring Force.	As above, with the potential for a longer-term gap in resources, the budget could be used to complete the required audits via the Force's temporary worker contract or via an agreement with a neighbouring Force.

3. Team Processes

3.1 The team benefit from well-documented audit processes. These include the team's strategy, charter, planning approach, performance framework, manual and audit file structure. In addition to this, the Chief Internal Auditor has been documenting additional processes that are applied in managing the day-to-day operations of the team as well as the key output throughout the year. This detail will be handed over before the end of June to enable the new Chief Internal Auditor to initially understand the approach the team takes in delivering the service.

4. Joint Internal Audit Plan Impact

4.1 The above changes clearly have an impact on the 2026/27 Joint Internal Audit Plan and the number of audits that can be delivered. The current plan has been reviewed and reprioritised (below), including the resources that have currently been allocated:

Audit Review	Priority	Days	Resource and Status	Proposed Quarter
Health and Safety	H	11	Principal Auditor – to start	3
Cyber Attack Recovery	H	11	Principal Auditor – to start	2
Multi Agency Safeguarding Hub / MARAC Arrangements	H	12	Principal Auditor – to start	3
Enabling Services Programme	H	13	Principal Auditor – to start	4
Artificial Intelligence (User Adoption Mechanics)	H	11	TBC	3
Property Services Transformation	H	12	TBC	4
Firearms Licencing	M	12	Principal Auditor – to start	2
Joiners, Leavers and Movers	M	11	Principal Auditor – to start	3
Independent Oversight and Scrutiny Arrangements	M	11	TBC	3
Contract Management Arrangements	M	11	TBC	2
AIU Next Steps Programme	M	12	TBC	4
Digital Transformation Delivery	M	10	TBC	2
Key Financial Controls	L	13	TBC	3
Shared Situational Awareness System Programme	L	11	Principal Auditor – to start	4

Audit Review	Priority	Days	Resource and Status	Proposed Quarter
Employment Tribunal Governance Arrangements	L	11	TBC	3
Family Courts Arrangements	L	11	TBC	3
Anti-Social Behaviour	L	11	TBC	4
Business Continuity	L	11	TBC	4
Grievance Procedure (CTPSE / SEROCU)	N/A	10	Chief Internal Auditor – testing	1
Violence Against Women and Girls	N/A	11	Chief Internal Auditor – exit meeting	1
OPCC Budget Monitoring and Treasury Management	N/A	10	Chief Internal Auditor – testing	1
Sources of Assurance	N/A	3	Chief Internal Auditor – testing	1
Mental Health (Right Care, Right Person)	N/A	12	Principal Auditor – testing	1
TVP Fleet Management	N/A	11	Principal Auditor – testing	1

4.2 In reviewing the plan, the following aspects have been considered:

- The High, Medium and Low priorities have been allocated based on a number of factors including organisational risk, the requirement for assurance (higher risk) or areas where scrutiny and oversight is in place or developments are in progress (lower risk).
- The team's Principal Auditor has been allocated audits where the risk or need for assurance is higher, where the area is a more technical, Police sector subject or where a higher level of vetting is required.
- The TBC resources will either be the new Chief Internal Auditor, an interim auditor via the Force's temporary worker contract or resources provided via an agreement with a neighbouring Force.
- The quarters have been based on two aspects: the Principal Auditors availability over the year; and balancing the remaining work to be spread over quarters two (four audits), three (eight audits) and four (six audits). Quarter two audits are relatively light as any new resources, as noted above, will only just be in place.

5. Conclusion

5.1 As we review and refine the plan during the year, the aim is to deliver a minimum number of audits to ensure the Chief Internal Auditor's Annual Report and Conclusion Statement can be produced. The audit plan for 2026/27 is to conduct 24 audits. Our aim is to complete at least 20 audits for 2026/27, returning to a full quota of 24 audits for 2027/28. If there are unforeseen recruitment, resources or budget issues, an absolute minimum of 15 audits will be completed for 2026/27.

JOINT INDEPENDENT AUDIT COMMITTEE

12th June 2026

Audit Actions

Progress on delivery of agreed actions in Internal Audit reports

1 Executive Summary

- **Total actions:** ↑ **+60** (from 113 to 173)
- **Overdue actions:** ↓ **-16** (from 50 to 34)
- **P1 overdue actions:** ↓ **-4** (from 26 to 22)
- **P2 overdue actions:** ↓ **-12** (from 24 to 12)

Trends

Metric	Last quarter	This quarter	Change (+/-)
Total audit actions	**113**	**173**	**+60**
New actions raised	**77**	**97**	**+20**
Actions completed	**98**	**110**	**+12**
Total overdue actions	**50**	**34**	**-16**
Overdue priority 1 actions	**26**	**22**	**-4**
Overdue priority 2 actions	**24**	**12**	**-12**

Overall assessment is improving

- Although the total volume of actions has increased significantly (+60), performance in managing them has improved.
- Overdue actions have reduced notably (-16), indicating better control and clearance of backlog.

- Priority 1 overdue actions have also decreased (-4), showing improvement in handling the most critical risks.

2 Introduction and background

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

3 Issues for consideration

Closed audit reports, since the last JIAC, which will be removed from the tracker:

- Accounts Receivable
- Assessment and Investigation Unit
- Child Abuse Investigation Unit
- Contract Management (Benefits Realisation & Supplier Performance Management)
- Counter Fraud Controls
- Digital Project Implementation
- Force Strategic Plan Performance & Monitoring
- ICT - Disaster Recovery
- ICT Enterprise/M365 Security Management
- Key Financial Controls
- MASH - Adult Protection Demand
- Mobile Phone Procurement
- People Directorate Action Follow up
- Police Constable Entry Programme Training Delivery
- Stalking
- Thames Valley Together
- Third Party Contract Management
- TVP Race Action Plan

New audit reports issued since the last JIAC:

- Corporate Communications Approach
- Bail Management Pre-charge and RUI
- Freedom of Information Requests
- Covert Assets
- Fire Safety Arrangements
- Vehicle Crime
- TVP Armouries Management

- CTC Purchasing Approaches
- Adjusted Duties
- Joiners, Leavers and Movers Process

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 34 overdue actions, arising from 16 separate audits.

- Charts one to four show the total overdue actions for each audit, including the breakdown of P1s and P2s of audits that have a **Limited** Report Rating, open and complete.
- Charts five to eight the total overdue outstanding actions for each audit, including the breakdown of P1s and P2s of audits that have a **Reasonable** Report Rating, open and complete.
- Charts nine to twelve show the total overdue outstanding actions for each audit, including the breakdown of P1s and P2s of audits that have a **Substantial** Report Rating, open and complete.

The charts on the left indicate the position at the last report in March 2026 of all actions due before, and including by, 31st January 2026. The charts on the right indicate the position of all actions due before, and including by, 30th April 2026.

Appendix 2

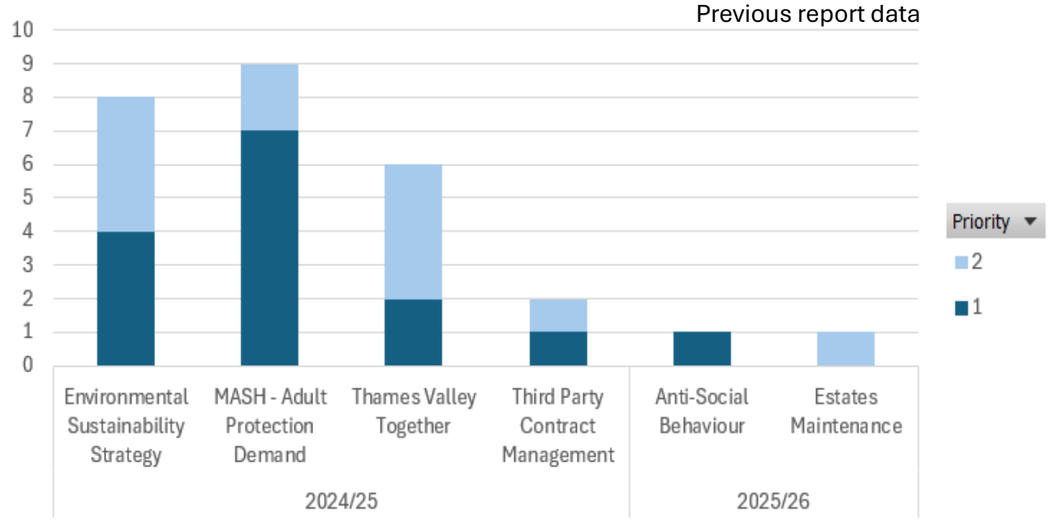
Sets out the information provided by managers in respect of all priority one actions that are overdue and any priority two actions which are overdue by nine months or more. It includes all agreed actions that should have been completed by 30th April. The information is based on responses from managers received up to and including 30th May.

Appendix 1 – <u>Overdue actions as at 30th April</u>

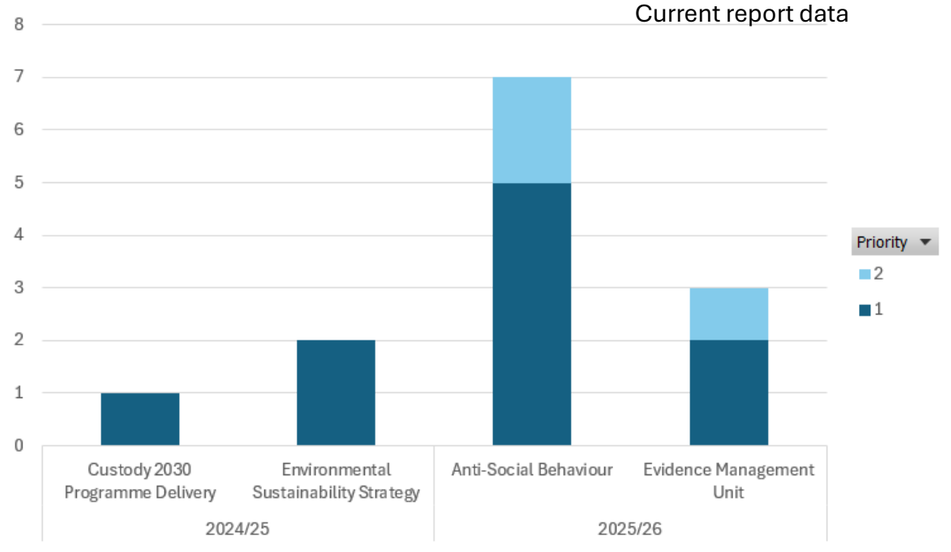
Report Rating - Limited

Open

Previous report data

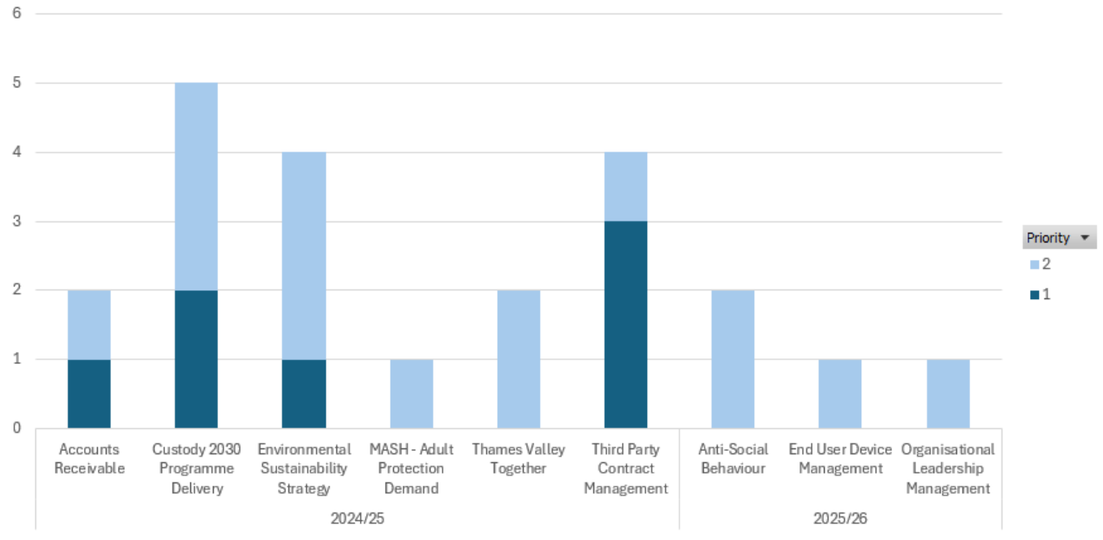


Current report data

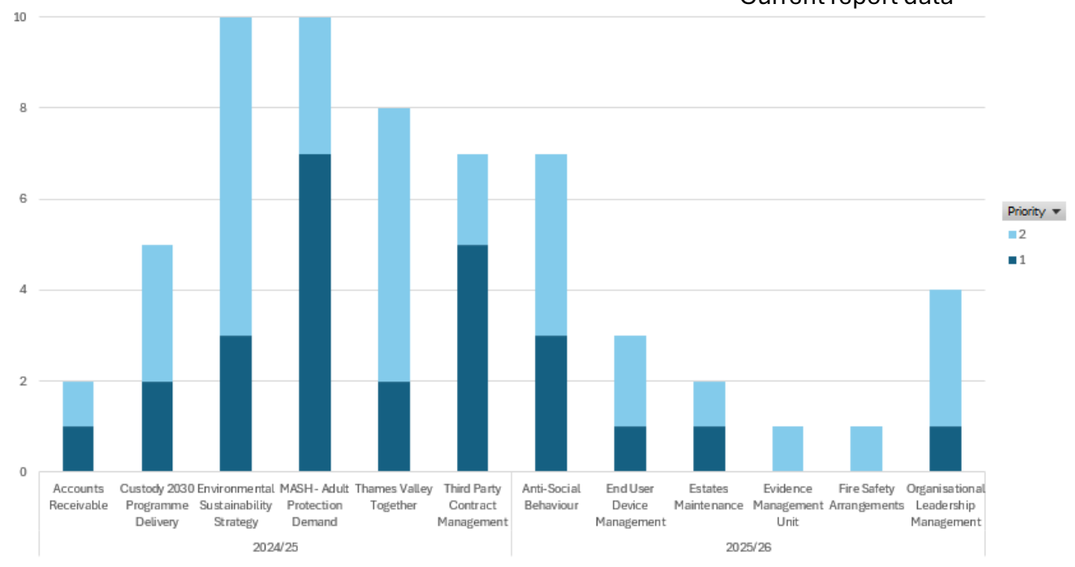


Complete

Previous report data



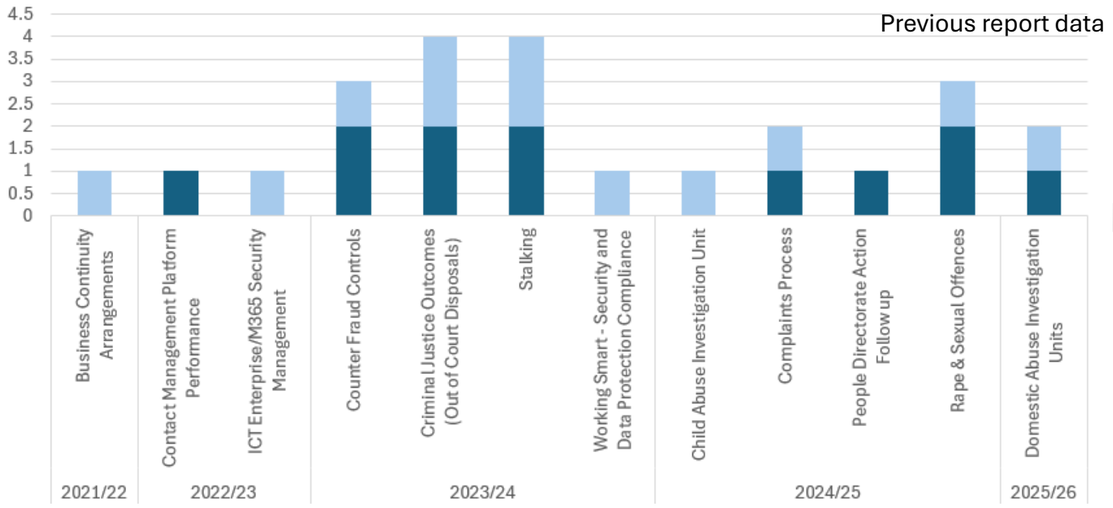
Current report data



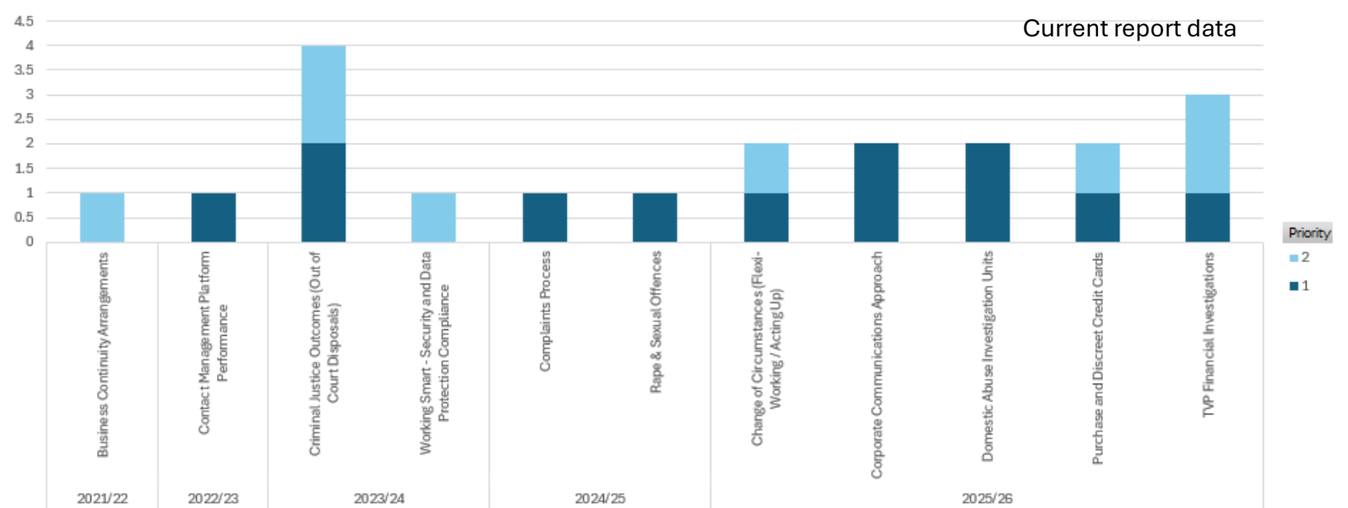
Report Rating - Reasonable

Open

Previous report data

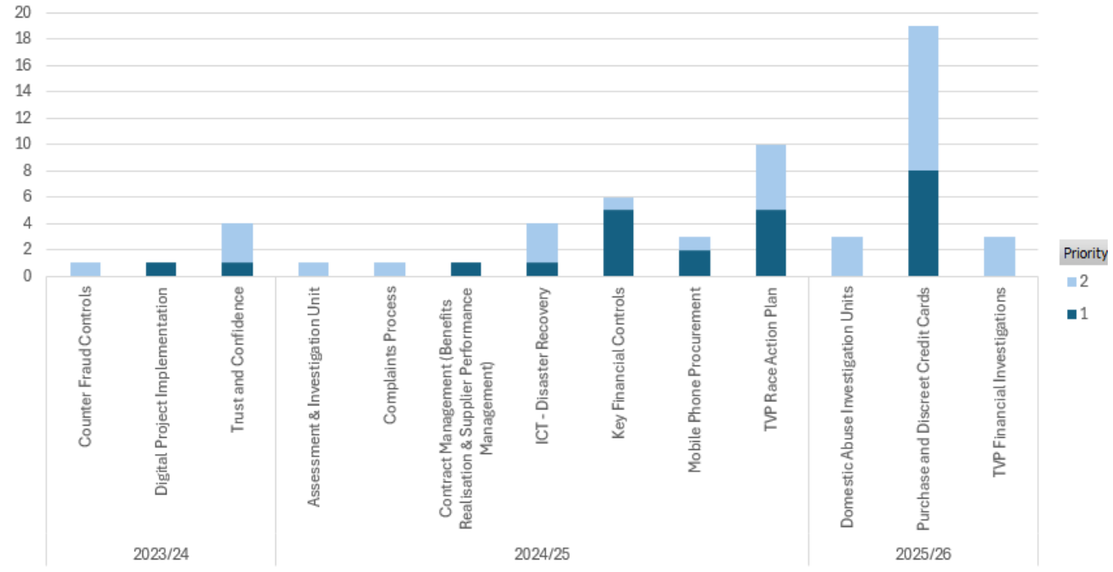


Current report data



Complete

Previous report data



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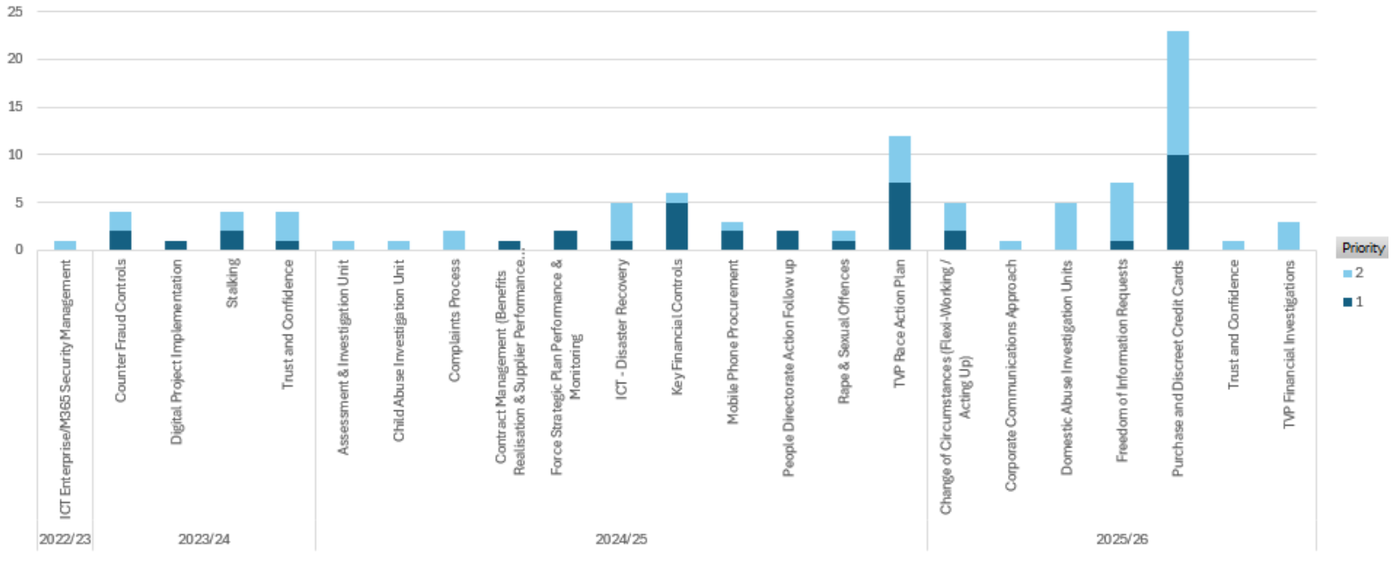
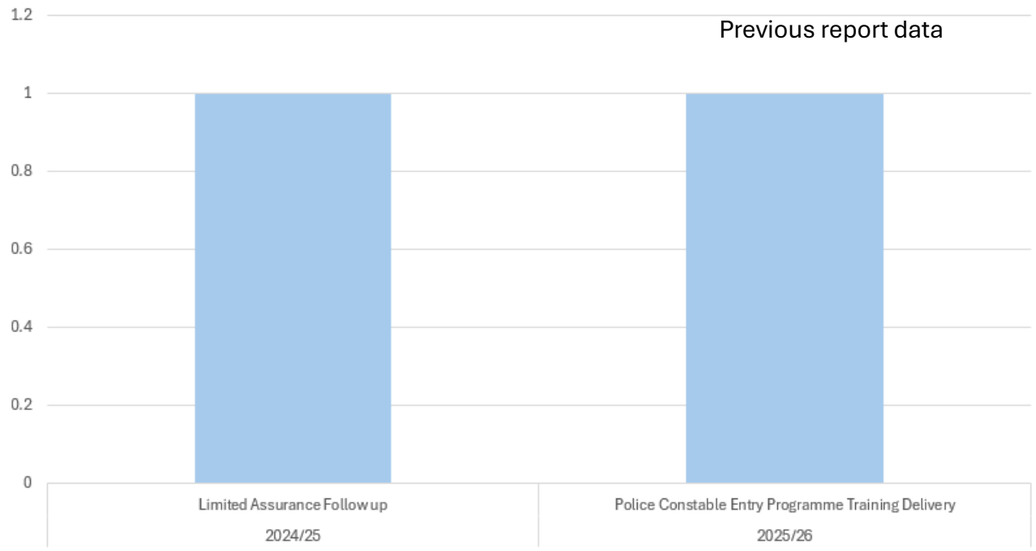


Report Rating - Substantial

Open

Previous report data



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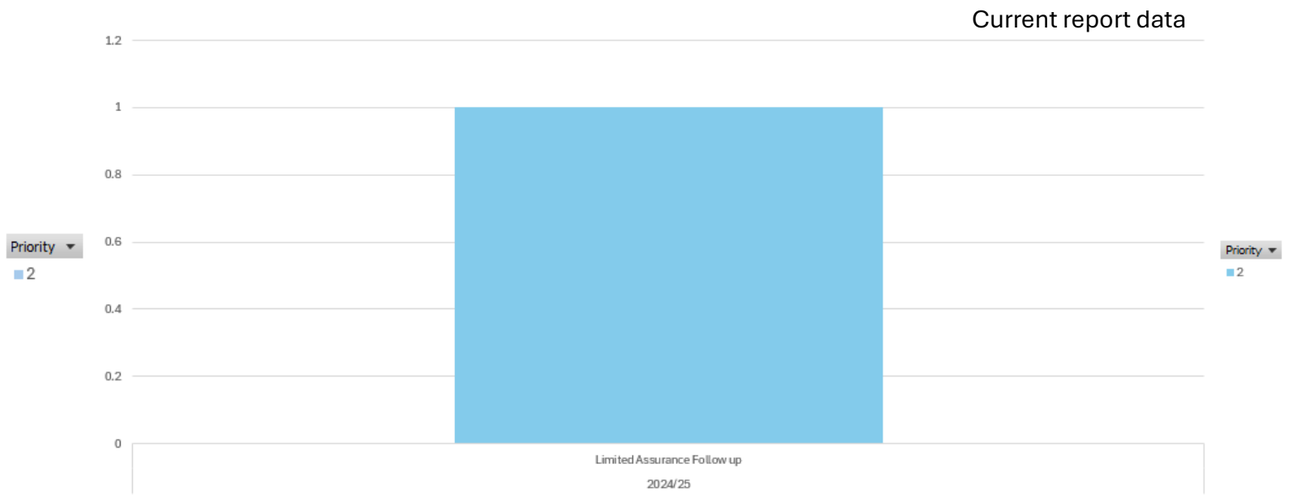
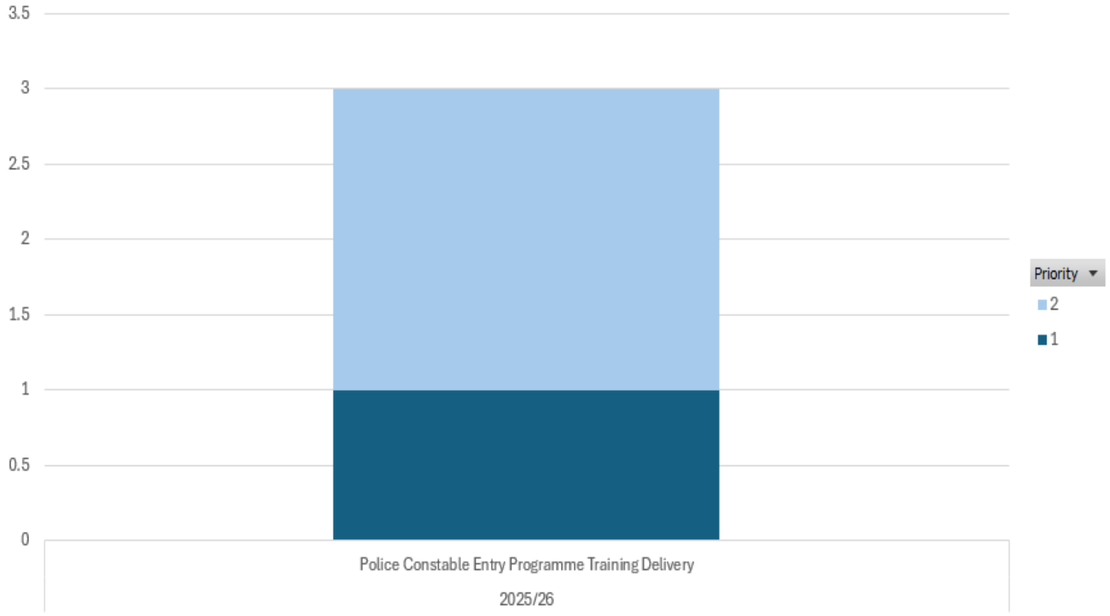


Complete

Previous report data



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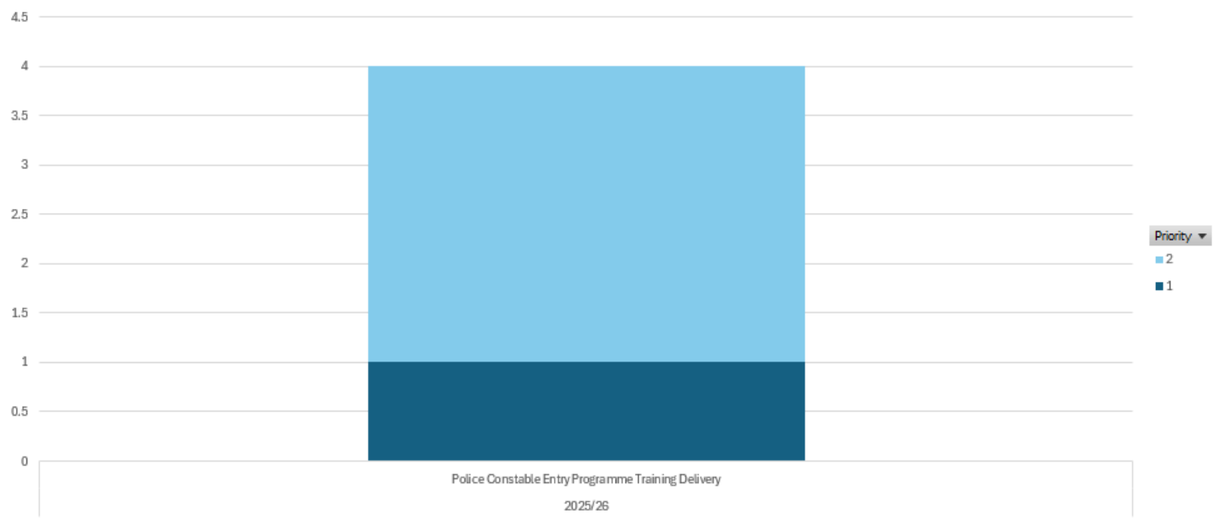

Appendix 2 - Update on progress in delivering overdue agreed actions as at 30th April

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

Observation & Risk	Action Agreed	Implementation Date	Priority	Update	Revised Date
Anti-Social Behaviour					
2. ASB qualifier There are three ASB qualifiers which can be applied to ASB crimes and incidents - Personal, Environmental and Community. Which qualifier is applied, of which there should only be one, will impact how the crime/incident report is 'weeded' by the system robotics and whether an ASB RA matrix is required to be completed. A sample of crimes/incidents with the Personal ASB qualifier applied were reviewed as part of the audit and the following observations were made: - In one case the notes in the OEL comment that it appears to be Community ASB, rather than personal, although the Officer dealing (no OIC listed) indicates they will update the record once the vehicle location has been checked. - In two cases both the personal and community qualifiers have been assigned. - In one case the original record sampled had been closed as a duplicate of a report the previous day, but the qualifier had not been removed. - In one case there is a related occurrence where no ASB qualifier is attached and it is stated within the OEL that the personal ASB qualifier was not considered appropriate. Upon discussion with the NHP Tactical Adviser it was commented that both records should have the qualifier. **Risk:** Where the ASB qualifier is incorrectly applied, there is an increased risk that cases are incorrectly routed, the ASB risk matrix is not completed, and management information is inaccurate.	2.1 The robotics process is designed to route cases correctly where one qualifier is applied. If two are applied, this may result in the case being incorrectly routed although AIU will then triage and reassign the case as appropriate. In terms of qualifiers overall, consideration will be given to some training for Contact Management, to ensure their understanding of what qualifies as personal ASB is sufficient to ensure the correct qualifier is added. Training/comms will also be considered for AIU/NH Teams in terms of removal of qualifiers where identified as incorrect or for duplicated reports. Implementation date: 31st December 2025 is for determining the training/comms or other actions necessary	31/12/2025	1	Contact Management leading on this. The issue is that ASB qualifiers require one of three options to be ticked. However, in all other reports operators are encouraged to tick multiple qualifiers. CM are working to educate/train staff to recognise different need with ASB. This is going to become more of a complex issue with planned national changes to recording of hate incidents, which are going to be recorded as ASB and need hate qualifiers ticking.	30/09/2026
3. ASB RA Risk Matrix There is a requirement for all Personal ASB Crimes and Incidents to have a RA risk matrix completed, either by ICR/NHP Officers on attendance (for grade 1 – 3) or as part of the initial Assessment and Investigation Unit (AIU) triage (for grade 4). There is also a requirement on ICR/NHP Supervisors to ensure that the OIC, after completing all actions, has completed another ASB RA risk matrix to ensure risk reduction and safeguarding are achieved before filing. Within the sample of crimes/incidents with the Personal ASB qualifier applied, the following observations were made: - Although each had a risk matrix within the Niche OEL, in eight cases this had taken more than two days to be completed with timescales ranging from three to 54 days. Although it was commented that there is no formal timescale for completion the guidance indicated a requirement for AIU of 24 hours. - For the five crimes/incidents that had been finalised or marked as for filing, in only one case was there a second risk matrix within the OEL. In that case (standard rated incident) the score had actually risen from 11 to 15 at the point the case was finalised and there was no reflection within the OEL of why no further work was considered appropriate. The risk assessment compliance data/figures available within the ASB Toolkit, which are used for monitoring purposes, only cover whether there is a risk assessment on Niche. It does not split out when the RA was completed and whether it was an initial or subsequent RA. Therefore in terms of analysis there is no way to pick up issues around whether RAs are being completed in a timely manner and whether initial and subsequent RAs are being completed in all applicable cases. There are ongoing discussions with the Service	3.1 The current focus is on the completion of the initial risk assessment matrix. However, the risk reassessment process should be continuous throughout the life of the investigation. This may not be recorded in the template, but may be part of the supervisory review records or other Niche entries. A review will be undertaken to look at the process being followed and how, at the conclusion of an investigation, the lowering/ mitigation of risk is being recorded to determine if any changes or action is needed.	31/03/2026	1	In terms of ASB Risk Assessment compliance there are now almost 90% completed. Op Guidance updated, published and publicised by comms. Now require an officer to complete a further risk assessment at closure. The ASB toolkit is being updated to also track risk assessment compliance at closure. Once the toolkit is complete all work on this action will be complete. Supervisory reviews will also be captured in the toolkit.	30/09/2026

Observation & Risk	Action Agreed	Implementation Date	Priority	Update	Revised Date
Improvement Unit regarding updating the toolkit to split out initial/subsequent risk assessments to give visibility of the start to end journey. **Risk:** Where the risk assessment process is not fully applied in a timely manner, there is the potential that cases are not dealt with appropriately.					
7. Supervisory review Supervisory review is required for all Medium or High risk ASB. Within the sample of crimes/incidents with the Personal ASB qualifier applied, the following observations were made: - In two medium/high cases no supervisory review was shown on the OEL (as well as two standard rated incidents). - In one case the review was not undertaken on the initial report, but when the case was reopened after further issues, with the review just over two months after the initial report. - In one case a Sergeant review had been completed after 10 days with an outcome to file but most of the questions on the template have not been completed. - In one case the only review completed was at the filing stage, 43 days after the occurrence was logged. - In three cases a review had been completed but the template had not been used. - In one case a review had been completed by the OIC's Supervisor, 38 days after the occurrence was logged, but it did not appear that the OIC had been involved in the case as there were no entries in the OEL from them (dealt with by AIU as part of a bigger picture). - For the high risk sample item see observation 4 above. **Risk:** The lack of effectively completed supervisory reviews in some cases could potentially lead to occurrences not being subject to appropriate and timely oversight and progression.	7.1 For ASB, supervisory reviews will be looked at and actions/processes agreed to address any issues identified e.g. training, comms, revised guidance etc.	31/03/2026	1	Operational guidance updated with what is required in terms of reviews and publicised. ASB Toolkit when updated will provide performance information on completion of supervisory reviews. Once toolkit updated work complete – LCUs and Central team will be able to monitor compliance.	30/09/2026
11. LCU processes for dealing with Case Reviews Each LCU was contacted to ask about their processes with regard to case reviews. From the four responses received, it was noted that: - In general, NH Inspectors are notified of an ASB Case Review by the Local Authorities (LAs), who each have their own criteria for case reviews. The Inspectors have recently been formally assigned as ASB Case Review Single Point of Contacts (SPOCs) to improve oversight. However, there was some mention of Sergeants being notified instead so it was unclear whether the relevant LA Teams dealing with case review requests were aware of the new SPOC approach. - In three cases, there did not appear to be Senior Management Team (NH Chief Inspector) level tracking or oversight of case reviews and the recommendations arising which require TVP action. **Risk:** Lack of clear oversight at a local level, could potentially lead to ineffective case review involvement and actions arising.	11.1 As long as the NH Inspectors are notified of the reviews in any case where a NH Sergeant is first contacted, that is acceptable. Local oversight does need to sit with NH Chief Inspectors. The need for this to be in place will be highlighted at the next NH Chief Inspector meeting.	31/03/2026	1	Process now in place and LCU's are required to notify central team of any reviews, to allow data to be returned to the Home Office. Compliance with the process is still not where it should be and some cases are still not getting reported. Nationally there is a consultation ongoing and potential for mandated changes, but awaiting further detail. Community Policing Team working with LCU's to try and improve compliance.	30/09/2026
13. ASB Action Plan It is now a Home Office requirement for Forces to compile an ASB Action Plan using a set template, and a national guidance document and meeting structure have been put in place. Each Force has to have their own plan in place by April 2026 which has been developed in liaison with partners and the community. Within TVP an initial ASB Delivery Plan, which includes sections around both 'Use of ASB Risk Assessment Matrix' and Case Reviews, had been compiled as part of the NH Guarantee and signed off by the ACC Local Policing. Consultation is now being undertaken with partners and the community, and the plan will then be adjusted as necessary, finalised and launched. In	13.1 Consultation on the plan has now been undertaken with the Community Safety Partnership (CSPs) and there is a wider event in September with other partners. The plan will then be populated/re-drafted by early 2026 for final feedback and publication in March 2026. In terms of monitoring, there will be monthly CPT Team meetings to monitor	31/03/2026	1	Launched on 1st April along with all forces nationally. Governance/oversight through Community Policing Board and PCC ASB Forum. Timeline created for the implementation of the new ASB Action Plan. • August / September - Present at CSP	30/09/2026

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the meantime it was commented that work has already commenced around the initial plan. There is no tracking against the plan as yet but the intention is that it will go onto a tracker once the plan is finalised, and recent discussions have taken place around progress and actions against the plan potentially being tracked by the ASB Silver Working Group. **Risk:** Without effective oversight of the delivery of the plan, there is the potential for any lack of progress to not be identified, highlighted and addressed in a timely manner or at all.	progress, as well as discussion at the ASB Working Group and the OPCC led CSP Managers meeting. Monthly reporting on progress will also be submitted to the Community Policing Board. Implementation date: 31st March 2026 for the plan and monitoring arrangements to be finalised.			manager meeting and forum, share partner surveys, national meeting, request data. COMPLETED • October - Review data and feedback, consultation meetings, close surveys. COMPLETED • November / December - collate feedback, prepare draft of action plan. • January / February - Share 1st draft, seek comments / feedback, amendments to draft, produce 2nd draft. • March / April - Share final draft, final amendments, sign off at CPB, publish action plan. All meetings are now scheduled and a slide added to the Community Policing Board slide deck.	
Business Continuity Arrangements					
7. BC Business Impact Analysis The CGOs are currently meeting with BC SPOCs to draw up Business Impact Analysis (BIA) documents for each LPA/OCU/Department to 'better identify critical activities, recovery time and limitations at a local level'. In terms of progress on this work, the CGOs are working through the Departments and OCUs, prioritising those where it has been identified that there is no BC plan, or it is significantly out of date, in order to complete the BIA so that it can be used to populate/update their BCP. Work on the LPAs will commence once the Department/OCU BIAs are in place. **Risk:** Without a BIA in place LPAs, OCUs and Departments may not have as comprehensive and clear view of their business continuity needs as possible.	7.2 After this, BIAs will be drawn up for all other OCUs/Departments and a general LPA BIA will be compiled which can then be customised accordingly for each LPA.	30/06/2025	2	BIAs have now been prioritised as per the decision made at the RIL last year. The LCUs have been contacted, and a representative is now working with the SGU CGOs to progress. The competed number remains at 2 however, there are now 7 progressing. As this is being prioritised, I expect the momentum to increase and the numbers to improve.	30/09/2026
Change of Circumstances (Flexi-Working / Acting Up)					
5. Acting Sample Testing As part of the audit, a sample of 15 acting roles were reviewed. Testing found the following: - Three examples of the DMS acting start date being different to PeopleSoft and / or Payroll (one, three and six days). - Two examples of the DMS acting end date being different to PeopleSoft and / or Payroll (one day and two months). - One example of DMS still having the individual as acting, even though this role ended in December 2024. - One example where the end date on PeopleSoft differed by one day compared to DMS and Payroll. - Two examples of a lack of clarity on whether the role was a temporary promotion or acting. - Four examples of the Police Officer Internal Recruitment (POIR) Team not being informed of the acting extension by Workforce Planning and the subsequent FIN55s not being sent through. This is useful for POIR to have the full picture. - One example of an acting that was due to end, but the PeopleSoft record was yet to be	5.1 The acting guidance and processes will be reviewed to ensure they are providing an effective way to request and approve changes. Where need be, guidance will be updated, additional communications issued and key team members reminded of the process requirements.	31/03/2026	1	Implementation Date Extended to allow a review of the examples sent through recently, there had been a delay due to competing operational and team demands placed on T&R.	30/06/2026

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updated and Payroll were unaware. - One example of the start date differing by 18 days between PeopleSoft and Payroll. **Risk:** Force processes or data may be inaccurate or ineffective, potentially leading to details not being correct and impacts on employee					
Complaints Process					
6. Complaints Performance 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. On a related point, testing observed the following: - 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. - The Force has the Power BI tool, but this is not compatible with Centurion. - 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. **Risk:** 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.	6.1 In terms of options going forward, the following will be considered: - As noted, Centurion is not compatible with the Power BI tool. - 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. - 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. - 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 this can be developed. - Any performance dashboard will also be shared with departments and areas to assist in them overseeing progress in resolving any complaints. - The dashboard will also be used to provide the Force with corporate assurance on the effectiveness of the processes.	31/08/2025	1	FIS, as the owner of Centurion, still continue to develop an analytical tool.	30/09/2026
Contact Management Platform Performance					
2. CMP – MOPI Compliance During the review, one aspect that was highlighted related to CMP's compliance with the Management of Police Information (MOPI) requirements. Although work has been ongoing for the last 18 months and progress is being made, CMP does not currently fully comply with MOPI in relation to the deletion of data the Forces are not lawfully allowed to retain or has been asked to delete. The Integrated Systems Support Structure have identified a solution and the options are currently the subject of an Annual Planning Process / Medium Term Financial Plan bid, which has been highlighted as a mandatory requirement. If approved, work will commence in April 2023 and should be completed by the end of 2023. **Risk:** The Forces do not fully comply with legal MOPI requirements, leading 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. 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	On track for December 2026 and we continue to mitigate the need for some specialist CMP resources.	31/12/2026

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Corporate Communications Approach					
6. Risk and issue register content A recent exercise has been undertaken to compile a new Corporate Communications Department Risk and Issue Register. Whilst the risks and issues have been identified and scored, the register is still under development, and the following observations were made: - There are no risk/issue IDs. - There are no target risk scores and the current risk score colour coding is incomplete. - There are no next review dates. - There are no 'future actions required/agreed', 'owned by' or 'target date for action completion/resolution of issue'. - There are examples where the current mitigating actions are actually future actions required. - There are three different risks which all relate to misinformation but are worded and scored differently. Once the register has been more fully populated, consideration is being given to sharing it with the Strategic Governance Unit (as subject matter experts) for review. **Risk:** Lack of detail within the risk and issue register may lead to risks and issues not being appropriately addressed and subsequently occurring or reoccurring.	6.1 Risk IDs have now been added and the other points raised will be addressed. The register will then be reviewed with the Strategic Governance Unit, with a view to having a fully complete register in place as a working document for the start of the 2026/27 financial year.	31/03/2026	1	A final review by Strategic Governance is still needed then regular reviews within SLT will be added to existing governance meetings. Anticipated to close by next JIAC.	01/09/2026
8. Wider organisational risks Review of the risks shown on the register highlighted several that require wider organisational action according to the current/future actions shown: - 'Cyber attack on our Microsoft suite': It was commented that this is an organisation wide business continuity risk, not just affecting Corporate Comms, and the current mitigating action states 'Access to M365 and the ability to restrict or remove it would sit with ICT'. There are no future actions shown and although it was thought that this risk is already reflected on the Joint ICT Risk Register, no discussions had taken place to confirm this. - 'As a department and force we do not have adequate tools or processes to monitor, respond or mitigate the risk of mis, dis and mal information': The required action states: 'This is a force wide risk which needs a force wide response and should be considered for force wide adoption and support on the solution.' It was commented that this risk is being taken to the next DCC's Risk, Innovation and Learning meeting for consideration/adoption as a Force risk. **Risk:** Risks are not promptly escalated for strategic consideration, potentially leading to appropriate actions not being put in place and issues occurring.	8.1 Confirmation will be sought that the cyber attack risk is already reflected on the Joint ICT Risk Register. The mis, dis and mal information risk is being taken to the next DCC's RIL meeting.	31/03/2026	1	This is ongoing and will go to DCC's Risk Improvement and Learning Board in June 2026.	01/07/2026
Criminal Justice Outcomes (Out of Court Disposals)					
8. Force Wide Governance Arrangements The audit tested the Force wide governance arrangements that will be applied to monitor OOCD risks and issues. At the end of the review, it was commented that these arrangements are yet to be agreed. The review also tested the performance and oversight processes. It was commented that these aspects are due to be worked on from February 2024 and will include the collation of an OOCD Performance Framework focussing on compliance, breaches, reoffending and national standards of readiness. Additionally, the data collated by the OOCD Centralised Team will also be utilised to provide an overall picture on demand, risks and issues. The aim is for the new governance and performance framework to go live in quarter one or two of 2024/25.	8.1 The Force wide governance arrangements to monitor OOCD risks and issues will be agreed and implemented. Additionally, the necessary performance framework and measurements for overseeing OOCD aspects will be agreed and implemented.	30/09/2024	1	Unexpectedly, the team is still not at full capacity. The 0.47FTE vacancy in the Central Team is still vacant despite nearly filling it via the recruitment process but experiencing challenges with individuals choosing to take other posts. The role has been re-advertised, and have 71 candidates to shortlist which was more than expected. With regards to the Case Workers, currently recruiting for a Case Worker in	31/08/2026

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Risk: Lack of an effective governance or performance framework, leading to OOCD risks and issues not being overseen or addressed				Aylesbury and the advert closes on 19th April. Fulfilling both these vacancies will give the opportunity we need to test any performance frameworks.	
9. OOCD Partnership Scrutiny Panel The audit tested the arrangements for the OOCD Partnership Scrutiny Panel. At the end of the audit, it was commented that the meetings are not currently taking place and the panel is on hold, pending the outcome of Office of the Police and Crime Commissioner's (OPCC) governance review. An additional comment was made that once the panel is operational again, there is the potential for the panel to not be chaired by the Force as this could be seen as a conflict of interest. Once the outcome of the OPCC's review is communicated, the future of the OOCD Partnership Scrutiny Panel will be agreed. **Risk:** Lack of an effective scrutiny panel process, leading to ineffective oversight and assurance on the Force's arrangements.	9.1 Once the outcome of the OPCC's governance review is known, the future arrangements for the OOCD Partnership Scrutiny Panel will be agreed. The option for the panel to not be chaired by the Force will also be considered.	31/12/2024	1	The Independent Chair for the Adult OOCR Scrutiny Panel has been recruited and will sit in on the Youth Panel in January 2026 to get an idea of the process. Will then look to convene our own Panel after this date and gather the appropriate stakeholders.	31/08/2026
2. Communications Approach At the end of the audit, meetings had taken place with Corporate Communications on the overall approach to future communications. High level plans are in place and once details of the new ways of working and future model can be circulated, the necessary Force wide communications will take place. **Risk:** Lack of Force wide awareness of any changes to the OOCD processes, leading to inappropriate responses.	2.1 Starting in March 2024, the necessary communications will be ongoing until the Two Tier Plus Ministry of Justice Model is implemented in 2025.	31/03/2025	2	520 Caution Clinics have taken place since the start of the new (interim) process in November 2024. Force-wide Communications were undertaken to ensure targeted "advertising" of this process prior to rollout. For the large majority of those officers who were our intended audience, this has proved successful and we are seeing the proof in the volume of Clinic bookings we are receiving. This has further been bolstered by tailored feedback via Service Improvement streams and direct to the issuing officers where necessary when the new process has not been followed and signposting to do so accordingly. The 2Tier+ framework and its implementation nationally is still being discussed at government level and therefore any further communication regarding this would not be of value to the organisation. However, there is scope to issue an update as to how the "new" internal process is progressing with some data to back this up, i.e. offenders compliance rate using the Clinic process vs. those who didn't. This data has been and continues to be collated and suggests an 85% Caution Compliance rate from Case Worker issued Cautions vs 72% from officer issued Cautions, this was communicated	31/08/2026

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				via “push” inputs delivered to ICR and AIUs, at the end of October 2025, we are seeing the results from this.	
1. Knowzone Guidance During the audit, the Force’s guidance was reviewed. Testing found the following: - The Knowzone page is up to date and was last reviewed during November 2023. At the end of the audit, it was confirmed there are further plans to update the Knowzone pages at the end of the project, based on the new ways of working. - The Force have also adopted OOCD Operational Guidance, which was last updated in January 2023. The guidance is currently being redrafted, but a final version will not be collated and published until the new ways of working are formally agreed. - An Operational Hub is also being collated and will “go live” once the new ways of working come into practice, as launching earlier will cause confusion. **Risk:** Lack of up to date support and guidance, leading to incorrect processes being applied.	1.2 The Two Tier Plus Ministry of Justice (MoJ) Model will be implemented, once an implementation date has been confirmed. This is currently planned for 2025. Once implemented, the necessary Force documentation will be reviewed and updated.	30/06/2025	2	The Knowzone page has been updated to reflect this implementation and change from the November date, alongside the Operational Guidance which has had a final version published and has been amended since. The Operational Hub was initially proposed to be mandatory E-Learning around OOCRs and the changes to the team, but due to concerns around uptake and value; this has changed to provide in-person and virtual inputs where requested on an ad-hoc basis, a “push” input to ICR and AIUs has recently been requested as part of the actions from the OOCR Working Group alongside implementation of a digital decision making tool demonstrated and already used by Hampshire Police which will accompany the regular inputs. We have provided in-person and virtual inputs across the AIUs and ICR teams as part of the “improve/increase” push from the OOCR Working Group, which has increased Clinic bookings in each area and also wider awareness, as we are now on the radar of specialist teams such as CAIU and ECU. We will be looking to implement robust quality checks following this increase in workload, which will be assisted by the OOCR Scrutiny Panels being up and running. Clinics have increased with some LCUs seeing bookings being made as far as May 2026.	31/08/2026
Domestic Abuse Investigation Units					
3. Case Progression and Compliance In terms of investigation ownership, the Force guidance states that DAIUs own high risk cases of domestic abuse, honour based abuse (over 18), harassment (domestic and stalking) and unexplained deaths in Care Homes (adults). DAIUs also own domestic cases of rape and serious sexual assault. However, discussions and testing found that the DAIU will also own medium and standard risk cases if there is a specific need for them to own the investigation. The audit tested a sample of 19 cases from across each DAIU to ensure the key controls had	3.1 The LCUs are increasing their visibility and oversight of DAIU at the Health Check meetings. The issues identified during the audit will be factored into the Heath Check meetings and reviewed. The Local Policing lead for DAIUs will liaise	31/12/2025	1	This action has been allocated to a new owner, they are in the process of reviewing the structure, this will include performance, identified good practices, risk and governance.	30/06/2026

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been applied and case progression was timely. Testing found the following: - One occurrence where a domestic abuse qualifier had not been added. - Four occurrences where no risk level was noted. - Five occurrences where a DOM 5 had not been completed. - Three occurrences where the investigation was not progressing on a timely basis. - One occurrence where an Initial Investigation Plan had not being completed. - Five occurrences where reviews were overdue or had not been completed using the Niche template. - Four occurrences where Victim Code of Practice templates had not been used or victim updates were overdue. - Two occurrences where the necessary domestic abuse flags had not been assigned. **Risk:** The lack of compliance and effective case progression occurring in some cases could potentially lead to the required outcomes not being achieved.	with all LCUs and escalate any issues to the necessary Force governance meeting.				
4. DAIU and Force Performance The audit reviewed the local and Force wide performance information and governance. In analysing the Team Management Portal toolkit (TEMPO) data, the issues where performance could be improved were fairly consistent across all DAIUs: - Cases where the necessary Crime Management Framework template had not been used (average 39%). - Cases where reviews were overdue: Inspector reviews (average 55%); and supervisor / senior manager reviews (both average 30%). - Cases where victim updates were not taking place every 28 days (average 23%). There were also comments that some of the TEMPO data and parameters may need reviewing to ensure consistency and accuracy of reporting. The audit also tested the Force wide performance oversight at the Operational Force Performance Group and found that the May data pack was aligned to the 2025/26 Strategic Plan. However, the strategic priority (Improve outcomes for domestic abuse and violence against women and girls offences) is currently rated red and appears to be declining with positive outcomes reducing (i.e. from 9.5% to 6.9%). The meeting did note an action to build a domestic abuse focussed dashboard. The Force does currently have three domestic abuse toolkits (i.e. Domestic RFGS Dashboard (Recency, Frequency, Gravity & Serial), Domestic Abuse tool and the DA Outcomes tool, as well as the TEMPO tool). These might need reviewing and rationalising if a further tool is to be built. **Risk:** Lack of effective performance within DAIU cases could potentially lead to performance improvements and outcomes not being achieved.	4.1 The work to collate the necessary domestic abuse toolkits, to support the effective oversight and monitoring of performance and issues, will be concluded. Clarity will also be sought over the future ownership and support for any toolkits. See action 3.1 for the local and central oversight and governance of any issues.	31/03/2026	1	Awaiting commission of building of new DA tool kits with Service improvement.	30/06/2026
Environmental Sustainability Strategy					
1. Environmental Sustainability Strategy There is an Environmental Sustainability Strategy (ESS) in place covering 2022-2032. However, it was commented that there is work underway to revisit/rewrite the ESS, in particular in relation to: - The targets set, including clearly reflecting what is achievable within the resources available. - The methodology for calculating emissions. - Decarbonisation issues. - Climate change risk exposure. The need for a rewrite was further confirmed during audit discussions when attempting to establish the progress of a sample of items included within the ESS e.g. a sustainability	1.1 The sustainability toolkit, newsletters and ready reckoners mentioned in the existing strategy predate the energy and sustainability role and on review by the role their priority was lowered consciously due to competing demands and resourcing constraints. The strategy is to be reviewed and a revised version compiled, taking into	31/12/2025	1	The action for this strategy is significantly tied to carbon accounting methodology. During the period of revising our strategy a policing approach has been agreed. The timelines for this have changed delaying our approach. Dates for data return by all forces are now in place though dates for an output have not yet been given, it is now anticipated late this year. This will be	01/12/2026

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toolkit, newsletters and ready reckoners. This links into work amongst the Emergency Services Environmental Management (EM) group to devise a national approach for environmental sustainability. The Energy and Sustainability Manager (E&SM) is involved in this work and a draft has been compiled but not yet finalised. **Risk:** Lack of an up to date Environmental Sustainability Strategy, leading to the potential for initiatives being included that are no longer a priority or key areas not being captured.	account the national approach which is being finalised.			required to enable us to set new targets. The majority of the work can be achieved and delivered prior to this but a revised strategy cannot be completed without it. Milestones - June 2026 draft complete and ready for consultation, Sep 2026 consultation completed, Dec 2026 targets set based on policing methodology.	
3. Delivery/Implementation Plans The ESS states that a detailed and clear implementation plan will be developed for each objective in consultation with target owners. Whilst it is understood that there are implementation plans in place for some objectives, copies were not provided during the audit. It is understood that the details within the plans, and the development of further plans, is awaiting the rewrite of the ESS and the completion of a number of pieces of consultancy work on the Chiltern Transport Consortium (due later in the year), decarbonisation (due to complete in October 2024) and climate change (completion anticipated in March 2025). It was also commented that the development of the plans is often distracted by other initiatives coming in e.g. electric cars and bikes, but that a clear overall plan is needed going forward as aspects are currently fragmented. There are mentions of actions being set out for 2023 and 2024, as well as a list of enabling actions for 2023/24, within the 2022/23 Annual Report but it was not possible to confirm during the audit where these are documented and the current status of each. Without individual implementation plans, or an overall delivery plan for the ESS, there is a lack of a clear picture of how the 2032 targets set out in the current ESS will be achieved and who the target owners are. The 2022/23 Annual Report comments that 'work is being undertaken to improve the level of assurance that can be given in relation to achieving the strategy, the cost/financial savings from implementing the strategy and the wider controls in place.' **Risk:** Lack of clearly documented plans for ESS implementation and delivery, leads to lack of visibility and assurance on progress and clear, tangible ownership across TVP.	3.1 TVP wide ownership for subject areas which are broader than the strategy but for which the strategy has an interest and focus in e.g. fleet transition, transport and travel, is not always clear in ways which can support the strategy delivery. 'Strand' owners will be explored for each of the strands within the revised strategy. 'Strand' owners would then be responsible for owning the relevant implementation, including drawing up plans, running the relevant delivery group, as necessary, and reporting on progress to the Strategic Delivery Group and Environmental Management Governance Board.	31/12/2025	1	Data security issues have delayed access to critical contractor reports to build this area out. An approach has been agreed with ICT but the data is not yet sighted. A revised date of 30 June is recommended. This is on target.	30/06/2026
Evidence Management Unit					
4. Freezer Supervisor Reviews Evidence Management Officers (EMOs) carry out freezer checks twice a day, including a check that the temperatures are within the parameters required. These checks are recorded on manual forms which should be uploaded into SharePoint. A sample record had a note at the bottom that "Garage 3 freezer am -30". However, the record does not show what action was taken with regard to this and Garage 3 freezer is not mentioned in the table on the form. Evidence Management Supervisors check these records once a month to ensure they are taking place as well as identifying any themes or issues that may require escalation and freezer end of life concerns. These checks are being recorded on a monthly spreadsheet template in SharePoint folders by area (i.e. Buckinghamshire, Berkshire and Oxfordshire). In reviewing a sample record, not all the checks were being recorded. It was commented that the process is new and just being applied, so the records are not 100% up to date. The audit also observed that the new monthly checks, as well as the recording / storage of	4.1 The Freezer Supervisor Review process, which is part of a wider monthly supervisor checklist process, will be documented, embedded and the necessary supporting documentation retained to evidence the checks.	30/04/2026	1	Performance meeting with the Quality and Logistics Supervisor on Monday 18th May where this will be discussed and implemented.	31/08/2026

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the check sheets, are not covered in the procedure notes. The freezer reviews are part of a wider monthly supervisor checklist process which the team are looking to embed to ensure the process is consistent and adding value. **Risk:** Freezer reviews may not be taking place or be recorded, potentially leading to a lack of oversight and assurance on the effective management of freezers.					
5. Accommodation Usage Towards the end of the audit, it was commented that some necessary work is taking place on site usage with the planned change from GEMS to the Niche Property Module. This will involve looking at each item's location and ensuring the details match on both systems. The plan is to apply a 'RAG' status to each area as it is checked so the team have a broad understanding of how much space is available. The team will then review this on a monthly basis to check on the efficient use of space across the Force EMU estate. The team have designed an audit (dry and wet storage) which will hopefully provide visibility of any issues or where aspects are working well. The audit also tested whether an overall strategic review has been considered for EMU site location, accommodation and approach. It was commented that this has not taken place and there are no plans currently to complete this work. **Risk:** EMU site usage may not be strategically managed or overseen, potentially leading to operational issues arising.	5.1 Initially, the EMU site review will be completed aimed at assessing each item's location and ensuring the details match on both systems. A 'RAG' status will be applied to each area, so the team have a broad understanding of how much space is available. The team will then review this monthly to check on the efficient use of space across the Force EMU estate. The team have also designed an audit (dry and wet storage) which will provide visibility of any issues or where aspects are working well.	30/04/2026	1	Strategy day held with the Supervisors in April where we discussed this at length to pull together data for the DCC's Risk Improvement and Learning Board on capacity. That was done and will now be kept updated on a 6-8 week basis. In addition, there is a wider piece of work to establish what the EMU estate needs to look like going forward. That will mean both geographically but also the facilities required. Engaged with Project Cornerstone to see if a modernisation idea can proceed to a 'proof of concept' pilot at Cowley.	31/08/2026
Purchase and Discreet Credit Cards					
10. Unreviewed transactions Purchase cards For purchase cards, a monthly report is run of transactions and the Card Administrator then sends a personalised email to each cardholder showing an extract of the transactions that require reviewing for that month. However, following discussion consideration is going to be given to whether a generic email to all cardholders stating the period of transactions that need reviewing would be more efficient. The transactions are not exported into APTOS for a month's expenditure until all transactions have been reviewed and approved within SDOL. It was commented that in order to undertake the download, the Card Administrator has had to, on a small number of occasions, sign off statements where receipts are missing. If a receipt is subsequently supplied this should be sent through to the Card Administrator to be added to the SDOL system and an adjustment made for the VAT, if necessary, in APTOS but this is not stated anywhere. Discreet credit cards For discreet credit cards, no monthly reminders are sent to remind cardholders to review their transactions. It was acknowledged, at the start of the audit, that prompt receipting by card holders has been an issue in some cases and there are currently unreviewed transactions dating back as far as March 2023. Lists of unreviewed transactions over three reporting cycles old are sent out to the BUAs who commented that people are generally quite reactive to this, although there are exceptions. The Cardholder Agreement does state that if there is a repeated issue the card limit will be reduced to zero and one PA undertook a purge in mid-September of the outstanding transactions, zeroing the limits of all those who had long term outstanding items. Whilst this does appear to have been effective in many cases, there are still exceptions, and this needs to be a robust ongoing process going forward.	10.1 A general reminder will be sent out to all cardholders with regard to the issues identified during the audit including: - Reviewing transactions promptly, including a reminder that cards will be frozen and ultimately removed if transactions remain outstanding for extended periods of time. - Attaching receipts or an explanation if no receipt is available. - Ensuring receipts are fully scanned, legible and fulfil VAT requirements (where applicable for purchase cards). - Using the Force contract/process in place, rather than purchase/credit cards, for Amazon purchases (unless in exceptional circumstances). - The position with regard to loyalty cards. - The use of the narrative section, in particular the need to include details of how many people/who meals have been purchased for. - The policy around subsistence purchases including amounts, types of meal/ refreshments that can be purchased and not using cards for individual subsistence	31/03/2026	1	Working on an email to send as BAU for the credit card & Purchase card holders on best practice. New competition date 30/06/2026	30/06/2026

Observation & Risk	Action Agreed	Implementation Date	Priority	Update	Revised Date
It was also noted that there are two transactions on the unreviewed list that relate to individuals who are not listed as current cardholders: - One has left the organisation. - One is shown on Peoplesoft as having a T shoulder number. **Risk:** Delays in uploading of transaction data leading to inaccurate accounting information.	items that should be claimed via the MAX system. This will be compiled by the Card/Programme Administrators and then sent out by the Head of Transactional Services or the Chief Finance Officer.				
Rape & Sexual Offences					
4. NOM Product Position Statement 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. **Risk:** 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.	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 Op Guidance are complete and provide the host for the NOM products. At this time our position is non-implementation of the NOM CPD package due to concerns around operational impact, duplication with existing training and capacity constraints. The main issue is implications arising from Stage 2 of the training and the stipulation of face-to-face delivery which would involve approx. 700 officers and staff. L&PD are currently at capacity and accommodating this new training would mean other essential detective training would be adversely impacted. To mitigate the risk L&PD have put Soteria and it's principles into every element of training undertaken in force. TVP were the first force nationally to implement SSAIDP 2. We have now trained over 200 investigators since September 2024 and are on track to complete training delivery in 2027, well ahead of the national deadline of 2029. A new NOM Delivery Plan has been created, which will run through 2026, alongside Corp Comms support and a range of other delivery mechanisms to highlight key NOM products and messaging. A series of Bite Size videos have been recorded with subject matter experts covering a range of Soteria subjects and Products. A full review of all RASO Operational Guidance and a complete redesign of the RASO Hub is complete, reflecting the investigator journey and signposting key Soteria Products.	31/08/2026

Observation & Risk	Action Agreed	Implementation Date	Priority	Update	Revised Date
				Existing regular governance meetings are used to promote Soteria and the Products.	
TVP Financial Investigations					
4. Use of Niche One issue that was discussed was the team's use of Niche. Financial Investigators currently use it to search for investigations, but only have read only access. Management are currently reviewing whether this can be changed as it may be beneficial for the Financial Investigator to be named as part of the occurrence so they are able to input updates into the OEL for the OIC to see in terms of their role, contact progress, outcomes, etc. **Risk:** Investigations may not be managed efficiently, potentially leading to outcomes not being achieved.	4.1 All Financial Investigators will be updating Niche with the relevant information, such as: - Production orders obtained (as these will be relevant for disclosure). - Restraint obtained. - CDO Form G for forfeiture submitted, pending conclusion of criminal investigation (including details). Some Financial Investigators may not have the relevant access. If this is the case, this will be resolved and the necessary Niche training completed.	31/03/2026	1	Trying to establish a new action owner to take this forward due to the current owner being off long term.	31/08/2026
Working Smart - Security and Data Protection Compliance					
4. Working Smart Guidance and Intranet page 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. 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 & 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. 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.: - 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). - The Working Smart Procedures and Guidance, which are sent out to new starters, are out of date. 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. **Risk:** 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.	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. Any relevant content on other Departments' pages can be linked, as advised by content owners.	30/09/2024	2	Implementation date extended to take account of CCMT home working conversations, the Chief Constable asked for a complete review. Updated guidance is out for further consultation.	30/06/2026

Executive Summary

The Force's overall risk, safety and resilience position remains broadly stable this quarter. Strategic risks, health and safety (H&S) risks, and business continuity arrangements are being managed through established governance frameworks, with no material deterioration in organisational exposure identified since the last reporting period.

Committee Assurance Statement

This report provides the Joint Independent Audit Committee with reasonable assurance that:

- The force's principal strategic, health & safety and resilience risks are identified, visible and owned at an appropriate senior level
- Risks are assessed consistently, with clear articulation of current exposure, target position and tolerable limits
- Where risks remain above appetite or assurance is partial, this position is explicitly recognised, governed and actively managed
- Known control weaknesses are recorded as issues, with defined improvement activity and senior oversight

The report does not seek to provide full assurance in all areas; rather it sets out a transparent and evidence-based assessment of current exposure and the actions in place to reduce risk over time. The areas of greatest residual exposure remain H&S data quality, business continuity maturity, and system/infrastructure dependencies, where assurance is not yet fully embedded

Assurance definitions

Full assurance: controls are embedded, consistently applied and independently evidenced
Partial assurance: controls exist and are operating, but evidence, consistency or systemisation is still maturing
Limited assurance: material gaps exist in controls or assurance mechanisms

What has changed this quarter

- Several strategic risk scores have reduced to support closure or deescalation from the Strategic Risk Register
- Increase in lithium battery H&S risk score following improved understanding of inherent hazards
- Adoption of H&S data quality as a strategic issue to address limitations in organisational assurance

- Continued stability of long-term structural risks (systems, infrastructure), reflecting external dependencies rather than control failure

No material deterioration in overall risk exposure has been identified.

Risk acceptance above appetite

Where risks remain above appetite, this position is consciously accepted at Chief Officer level, with the rationale, mitigations and review arrangements clearly documented

Forward look

Over the next quarter, particular attention will remain on cyber dependency, H&S data maturity, estate fire safety compliance and organisational resilience. Emerging acute risks continue to be monitored outside the strategic register and will be escalated promptly should defined thresholds be met.

Strategic Risks and Issues
All identified strategic risks continue to be managed through agreed governance arrangements. Several risks remain above target score and, in some cases, above the stated risk appetite, reflecting their long-term, structural or externally driven nature rather than a failure of controls. These include risks associated with systems, data, infrastructure and security dependencies. In all such cases, the rationale for operating above appetite is explicit, ownership is clear, and mitigations are in place to manage exposure while longer-term solutions are progressed.

Several strategic risks have reduced sufficiently this quarter to support closure or de-escalation from the Strategic Risk Register. In these cases, improvements have been embedded, performance is operating within tolerance, and oversight has appropriately transferred to local or thematic governance. This reflects increasing maturity and proportionality in strategic risk management.

The quarter has also seen the adoption of two new strategic risks and two new strategic issues, alongside the identification of emerging acute risks under active consideration. Cyber and security-related risks continue to highlight critical system and operational dependencies and are subject to targeted oversight. No immediate changes to overall risk appetite are recommended at this stage.

Overall, CCMT can take reasonable assurance that the Strategic Risks and Issues Register provides a transparent and accurate representation of the force's current risk exposure, including known areas where residual risk remains above appetite but is being actively managed.

Health & Safety

The Health & Safety position reflects partial but improving assurance. The force has clear visibility of its most significant H&S risks and issues, all of which are owned at Chief Officer level and subject to active governance.
The current register comprises four Strategic H&S Issues and five Strategic H&S Risks. Lithium battery management is currently the highest-rated H&S risk and has increased this quarter, reflecting improved understanding of the inherent hazards and ongoing reliance on non-standardised controls. Fire safety remains a high but stable risk, with governance and controls strengthening but not yet fully embedded.

While progress has been made in several supporting areas, including fire safety governance and first aid compliance, full assurance cannot yet be provided until critical mitigations are consistently implemented and embedded. Senior leadership oversight remains appropriate, with defined improvement plans in place to reduce exposure over time.

Business Continuity and Organisational Resilience

Business continuity arrangements provide reasonable and proportionate assurance that the force can continue to deliver critical services in the event of disruption. Governance, planning and assurance mechanisms continue to mature through the Business Continuity Improvement Plan, underpinned by refreshed Business Impact Analyses and updated Business Continuity Plans.

The reporting period has been characterised by an increasingly volatile external operating environment, including global instability with direct implications for supply chains, fuel availability and cost pressures. In response, an ACC-led operation has been established to coordinate resilience planning and partner engagement locally, regionally and nationally. This activity provides additional assurance that business continuity arrangements are not only documented but actively exercised against real-world risk scenarios.

Strategic Risks & Issues Overview

The Risk Improvement Learning Meeting (RIL) reviewed the Strategic Risks and Issues Register this quarter, with written updates for all active risks and issues provided in advance of the meeting. On this basis the meeting considered the overall risk profile, material changes since the previous quarter and areas requiring continued senior oversight. Reasonable assurance was provided on the force's current risk position. The overall profile remains broadly stable, with no material deterioration in risk exposure identified. Several risks continue to require sustained senior attention due to their long-term or structural nature, while others have reduced sufficiently to support closure or de-escalation.

Following an increase in the Cyber Security strategic risk score (SR132) in the previous quarter, a targeted deep-dive update was provided to members of the RIL meeting through detailed written papers. These papers set out the factors contributing to the score increase, the current control environment, governance arrangements, and the anticipated risk trajectory. While discussion time within the meeting was limited, members were able to review the detailed material and, on that basis, assurance was taken that the risk is being actively managed, that appropriate governance and escalation arrangements remain in place, and that the current score is understood and consciously accepted within the force's risk appetite framework.

In considering the register, the RIL noted that a number of strategic risks continue to sit above target scores and/or risk appetite, including long-standing risks relating to infrastructure, systems and capacity. These risks have remained stable this quarter, with no evidence of deterioration identified through the updates provided. The absence of score movement is attributed to the long-term nature of these risks, rather than weaknesses in ownership or control, with Chief Officer oversight and governance arrangements remaining unchanged.

The position of risks in relation to appetite is assessed using the force's defined approach to risk appetite and tolerance. Risk appetite represents the amount of risk the force is willing to accept in pursuit of its objectives, while risk tolerance provides an indication of how current performance aligns with that appetite. For clarity, risk exposure can be understood in three broad zones:

- Green – operating within risk appetite
- Amber – approaching or exceeding appetite and requiring active management
- Red – significantly exceeding appetite, requiring urgent remediation and, in some cases, representing crystalised issues.

The force applies the following risk appetite scale:

- Averse – no appetite for risk
- Minimal – very limited risk accepted
- Cautious – risk accepted with strong control

- Open – managed risk-taking supported
- Eager – higher risk accepted in pursuit of outcomes or innovation.

The review evidenced active management of the Strategic Risks and Issues Register, with several risks reducing sufficiently to support closure or de-escalation to local or thematic governance following sustained improvement. During the reporting period, the Attrition strategic risk (SR 86) has also reduced in score, reflecting sustained improvement in workforce stability and retention outcomes. While the risk remains under active oversight, the revised score provides a more accurate representation of the current position and demonstrates the impact of embedded controls and targeted intervention. These changes were endorsed at the RIL and reflect embedded controls and performance operating within tolerance. Details of the risks and issues closed from the Strategic Register can be found in Appendix A.

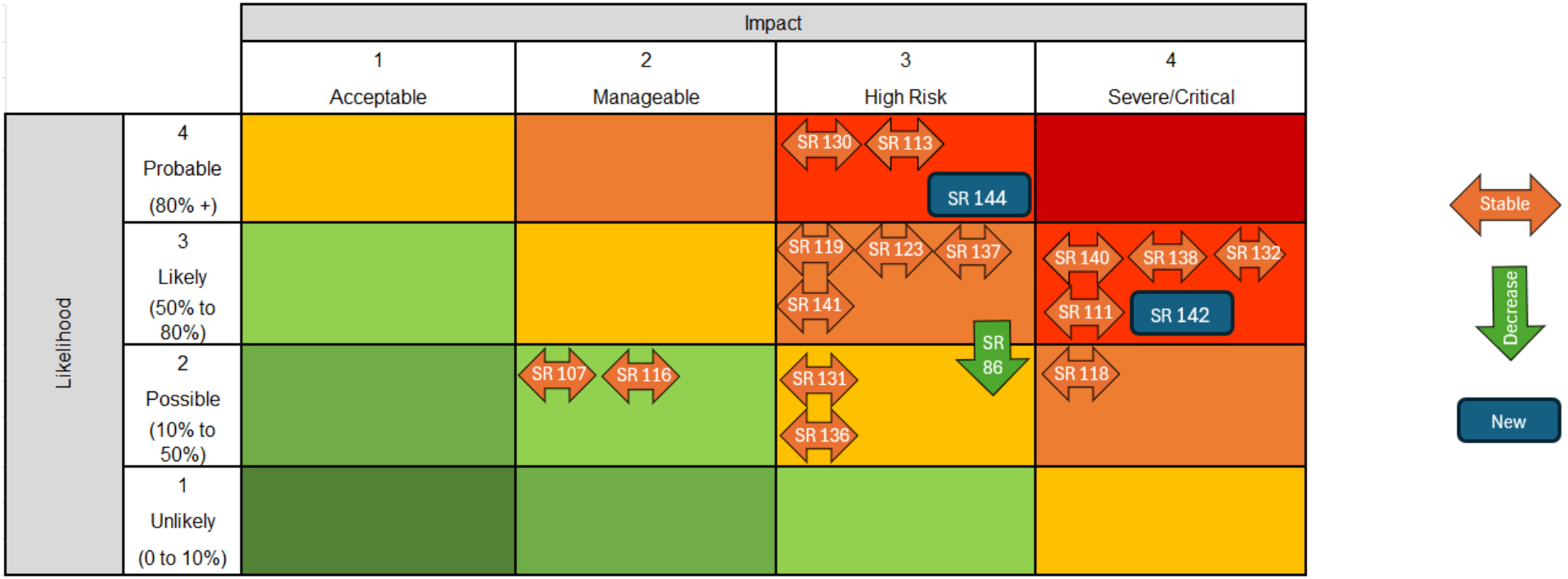
Two new strategic risks and two new strategic issues were adopted this quarter. Details can be found in Appendix B. The current position of the Strategic Risks and Issues Register in its entirety is provided in Appendix C.

While the quarterly review did not seek to re-test individual mitigations, the updates provided demonstrated that controls are generally effective in preventing deterioration, with operational pressures such as queue backlogs and workforce capacity being visible, governed and escalated where required. A force-wide queue dashboard and accompanying assurance statement provided additional confidence that operational risks are being identified and managed proactively rather than retrospectively.

All strategic risks and issues retain named Chief Officer ownership, supported by established governance arrangements. The committee is able to take reasonable assurance that accountability remains active and that the Strategic Risks and Issues Register continues to align with force priorities.

The current distribution of strategic risks against impact and likelihood is shown in figure 1. This illustrates a broadly stable risk profile, with a small number of high-impact risks remaining above appetite due to structural or long-term factors.

Figure 1.



Emerging Acute Risks

Over the next quarter, the force expects the overall strategic risk profile to remain broadly stable. Risks and issues currently recorded on the Strategic Risks and Issues Register will continue to be actively monitored through established governance. Key areas of focus will include those risks and issues where pressure is either sustained or expected to increase, including crystalised operational pressures reflected on the Strategic Issues Register and newly emerging risks currently under consideration for strategic escalation.

In addition to the current strategic risks and issues, the force is actively monitoring a small number of emerging acute risks that are expected to require formal consideration at the next RIL meeting. These relate to time-bound changes in the external operating environment and system dependencies that have the potential to crystalise rapidly into strategic exposure. While these risks are not yet recorded on the Strategic Risk Register, they are subject to early assessment and senior oversight to ensure that escalation thresholds, ownership and initial mitigations are clearly defined should the risk position deteriorate. This approach provides assurance that emerging pressures are being identified and managed proactively, rather than retrospectively.

These include the anticipated operational impact of the PNC to LEDS Final Endpoint Switchover and the increasing risk associated with information disorder and public harm, arising from misinformation, both of which are being kept under close review.

Health & Safety Strategic Assurance

The force has a statutory duty under the Health and Safety at Work etc. Act 1974 to ensure, so far as is reasonably practicable, the health, safety and welfare of officers, staff and others affected by its activities. This section provides strategic assurance to CCMT on how effectively that duty is being discharged at force level. It does not seek to provide a comprehensive operational update, but rather to assess risk exposure, control effectiveness and governance maturity.

Overall health and safety assurance is partial but improving. The force has clear visibility of its principal H&S risks and issues, with all strategic matters owned at Chief Officer level and subject to active governance. In several areas, meaningful progress has been achieved during the reporting period, particularly in relation to fire safety governance and preventative controls.

However, residual risk remains elevated in a small number of critical areas, where baseline controls are not yet fully embedded or assurance mechanisms are still maturing. In these cases, controls are either in development or reliant on behavioural and cultural change rather than fully systemised compliance. As a result, full assurance cannot yet be given, but the direction of travel is positive, supported by defined improvement plans.

Strategic Health & Safety Issues

Strategic Issues represent current, known organisational problems requiring active management. Unlike risks, they have materialised and require structured resolution.

Health & Safety Data Quality and Assurance

This quarter the HSE Governance Board adopted a new H&S Strategic Issue. This was later endorsed by the RIL Meeting.

The force does not yet have a complete, timely and reliable organisational view of health and safety performance. Fragmented systems, inconsistent reporting practices and limited analytical capacity restrict confidence in trend analysis and compliance assurance. The Force has a minimal appetite for weaknesses in H&S data, however assurance remains limited at present due to these structural and system-level constraints rather than a lack of governance or ownership. Targeted improvement activity is underway to standardise reporting, clarify accountability and improve data quality, including clearer guidance, targeted education and validation processes.

Full assurance will be achievable once these arrangements are fully embedded and consistently adopted across the organisation.

Vehicle Safety Checks and Life-Saving Equipment

Inconsistent completion of routine vehicle safety checks and weaknesses in key management arrangements create a credible risk that vehicles and life-saving equipment may not be serviceable when required. This presents a foreseeable risk of harm to officers and the public, alongside legal and reputational exposure.

Corrective measures have been initiated; however, formal assurance that strengthened controls are fully implemented and operating effectively has not yet been obtained.

Assurance therefore remains incomplete, and this issue continues to require active senior oversight until control effectiveness is confirmed.

Assaults on Police Officers

Assaults on frontline officers remain a persistent risk arising from the nature of operational policing. These incidents have material implications for officer safety, wellbeing, sickness absence and workforce sustainability.

Mitigations have been clearly identified, focusing on training, equipment, preventative tactics and post-incident support. Strategic oversight arrangements are in place to ensure this risk remains visible, reviewed and actively managed.

While exposure cannot be eliminated, assurance can be taken that the risk is recognised, appropriately governed and subject to sustained leadership attention, with a focus on it is being actively managed. Sustained leadership attention is required to mitigating impact and supporting officer safety rather than seeking to remove unavoidable operational exposure.

Training-Related Injuries (PPST)

A disproportionate number of reportable injuries continue to occur during training, indicating potential systemic issues in training design, supervision and/or risk assessment. This presents a risk of regulatory scrutiny and enforcement.

The adoption of the College of Policing PPST pilot, which reduces annual personal safety training exposure, represents a proportionate preventative intervention to reduce injury likelihood in the short term.

Reasonable assurance can be taken that the risk is being actively addressed, however further work is required to fully understand and mitigate underlying root causes beyond training duration alone. Ongoing oversight remains necessary until these causes are clearly identified and addressed.

Strategic Health & Safety Risks

Strategic H&S Risks represent foreseeable events that could cause significant harm if controls fail. All risks below are subject to active mitigation and Board-level oversight.

Lithium Battery Management

Further scoping this quarter identified a higher inherent level of risk associated with lithium-ion battery management resulting in an increase in the risk score to 16. This reflects improved understanding of the hazard rather than a deterioration in controls and was formally endorsed through established governance.

While baseline controls exist, arrangements remain uneven and reactive, particularly in forensic and evidence environments where fire risk is elevated. A Force-wide Lithium Battery Management Policy has been drafted to address these weaknesses and move towards consistent, mandatory controls.

Assurance is currently low to moderate and will remain so until arrangements are fully embedded and demonstrably operating as intended.

Fire Safety Across the Estate

Fire safety remains a significant strategic risk due to a combination of behavioural, cultural and governance factors. While the Fire Safety Improvement Plan has now been delivered in full within its agreed scope, the focus has appropriately shifted from implementation to the embedding of consistent practice and the strengthening of assurance arrangements across the organisation.

Assurance is partial but improving. Governance structures are now in place, including enhanced senior-level scrutiny through the Health and Safety Framework and GRIP arrangements, with an explicit emphasis on evidence based assurance rather than narrative reporting. Measurable progress has been made; however residual risk remains until compliance is consistently demonstrated in practice and assurance mechanisms are fully embedded and sustainable.

Officer Fatigue and Road Safety

Fatigue-related incidents present a serious risk to both officer and public safety. Existing reporting mechanisms provide improved visibility of fatigue-related concerns, however visibility alone is not sufficient to reduce exposure, and further preventative controls are required.

Assurance is partial. Core controls are in place, but further systemisation of fatigue management arrangements and strengthened supervisory capability are required to deliver more consistent prevention and oversight.

First Aid Provision and Governance

Inconsistent governance of first aid arrangements across non-operational premises presents legal and safety risks. While initial mitigations have been implemented, ownership, consistency and compliance assurance remain variable.

Assurance is developing. Continued focus is required to complete needs assessments, formalise accountability and ensure arrangements are fully compliant with regulatory compliance and operating consistently in practice.

Lone Working

Lone working remains on the strategic register due to its breadth, variability and inherent unpredictability across the organisation. While appropriate controls have been identified and policy development is underway, some key mitigations are not yet consistently embedded in practice.

Assurance is limited at present. Confidence is expected to improve once the policy is approved and supporting training and controls are fully implemented and operating consistently across relevant areas.

Further details on the force's strategic H&S risks and issues can be found in appendix D.

Health & Safety Organisational Learning

Organisational learning from incidents, investigations, audits and operational experience is actively informing the management of strategic risks and issues. H&S incident data, near-miss reporting and RIDDOR notifications are reviewed quarterly at the HSE Governance Board, to identify recurring themes, control weaknesses and opportunities for preventative action.

Learning is being used to reduce risk in practical ways, including improvements to policies, training, risk assessments and governance. This is already helping drive changes in areas such as fire safety, training-related injuries and wider workforce safety controls.
We are now strengthening this approach to ensure learning is applied consistently at a local level, so that departments and LCUs can adapt their plans based on emerging trends and issues, rather than learning remaining centrally held and retrospective.

Summary Health & Safety Assurance Statement

The H&S risk profile indicates that statutory duties are recognised, risk visibility is improving and governance arrangements are active; however, full assurance cannot yet be given across all areas. This reflects inconsistency in implementation and evidencing of controls rather than a systemic failure of approach. The force is appropriately prioritising the highest-risk exposures and investing in governance, policy, systems and cultural change to strengthen control effectiveness.

The committee should note that:

- No unacceptable or unmanaged H&S risks have been identified;
- Residual risk remains elevated in specific areas where controls are still maturing or not fully embedded; and
- The current improvement programme is proportionate, risk-based and appropriately targeted to the areas of greatest exposure.

The force continues to discharge its core statutory H&S duties; however, compliance assurance is not yet consistently demonstrable across all areas of the organisation. While governance structures and improvement plans are now in place for the most significant risks, assurance remains uneven until controls are fully embedded and operating consistently in practice. A forthcoming internal H&S audit will provide an important independent assessment

of compliance and control effectiveness. Its findings will be used to further strengthen assurance, validate progress and inform the next phase of improvement activity.

Business Continuity & Organisational Resilience

Business continuity is about ensuring that, as an organisation, we can continue to provide 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 able 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), and the BCi Good Practice Guidelines Edition 7.0. Our Corporate Governance Officers (CGOs) who assist with Business Continuity are accredited by the BCI and hold the CBCI qualification.

Business Continuity Plans are maintained, tested and reviewed in respect of front-line services and support functions. These are refreshed to reflect changes in personnel, dispositions, and core business processes. This proactive approach is supplemented by organisational learning from exercises and actual incidents.

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

Force Business Continuity Incidents and Exercises

During the reporting period, no formal centrally facilitated business continuity exercises were undertaken. This reflects a deliberate prioritisation of completing departmental Business Impact Analyses (BIAs) and refreshing Business Continuity Plans (BCPs) across the organisation, to ensure that plans are current, accurate and risk-based before being exercised.
It should be noted that BCPs are not required to be exercised centrally and may be tested locally by departments. To strengthen consistency and assurance, a structured programme of self-directed exercising is being introduced. This will provide standardised scenario-based exercise packs covering key disruption risks (including cyber, ICT outage, severe weather, loss of premises and loss of utilities).

All Departments will be required to exercise their BCPs at least annually, with exercises logged centrally. A mandatory debrief and action tracking process will ensure that learning is captured and improvements are implemented within defined timescales, providing a clearer, more auditable assurance trail on business continuity preparedness.

Significant Incidents

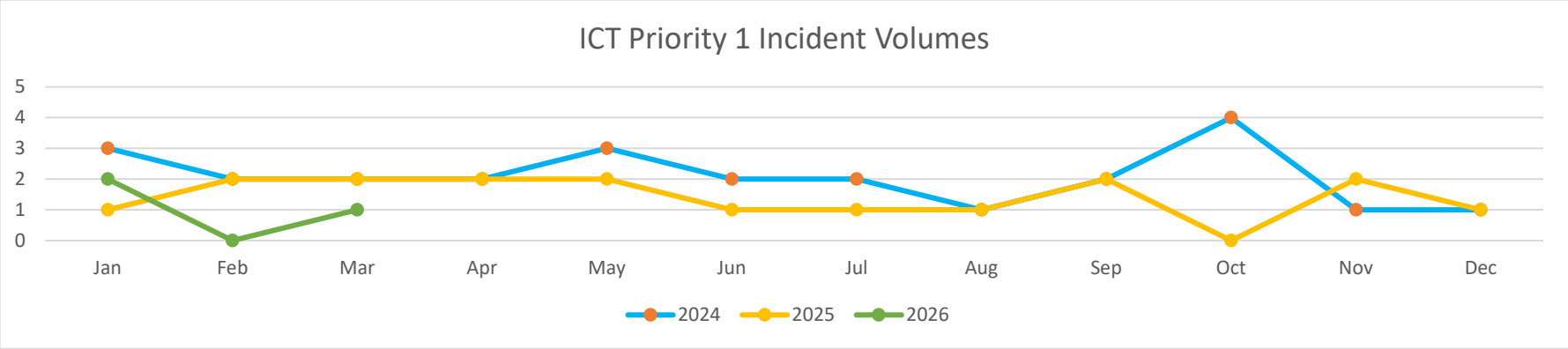
The illegal waste disposal incident affecting the Oxon LCU / HQ area continues to be monitored due to potential fire, flooding and environmental risks during its removal. A fire at the site could burn for an extended period because of access constraints, potentially requiring closure of the A34 and causing significant disruption to blue-light services and routine operational activity.
The removal process has commenced and, at this stage, no significant issues or emerging concerns have been identified.

ICT Priority Incidents

There have been no significant incidents within Q4.

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 1st January 2026 to 31st March 2026. Between this time period, ICT recorded 3 x P1 incidents.



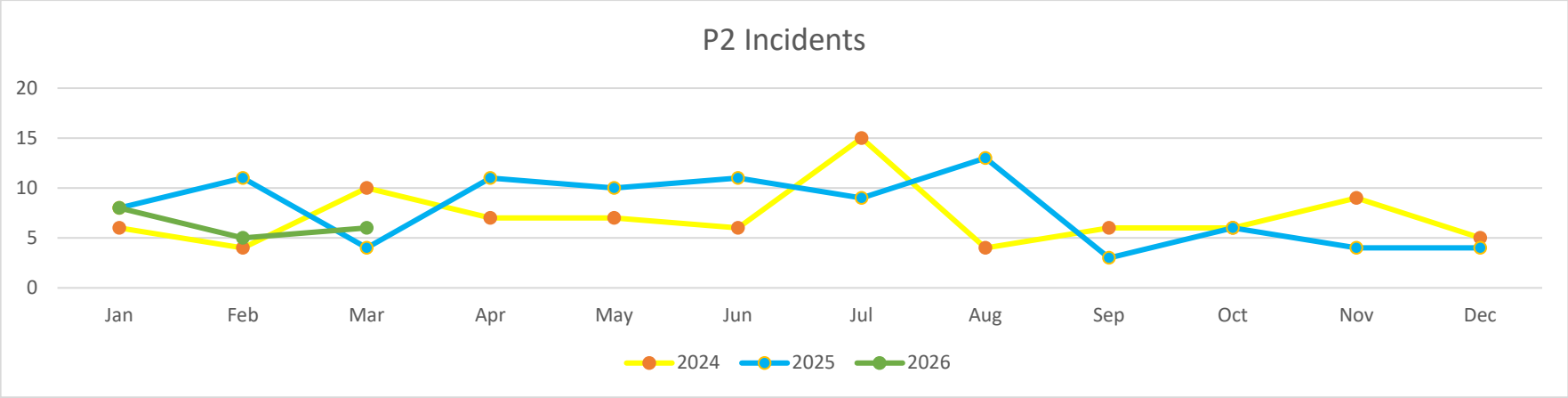
The following Priority 1 incidents were reported during the last period:

Date & Time	P1 Incident Summary	Affected Force	Business Impact & Action Taken	Root Cause & Learning	Time to Restore	Resolved
Force-wide						
29/01/26	Problems with loading ASA Secure Access	Both	Multiple users unable to load ASA Secure Access whilst working remotely. Site based wired connections not affected.	Planned routing change had unplanned effect and was reversed	27 mins	Yes
25/3/26	Intermittent PNC connection	Both	PNC experienced intermittent connection / page load failures for users	Load balancing re-configured to ensure more effective connectivity	4 hrs 52 mins	Yes
Contact Management						
08/01/2026	CMP unavailable for new user connections	Both	CMP unavailable for new user connections, existing connections not affected	Planned network change had an unplanned effect to some device routing and consequently network access	45 mins	Yes

ICT P2 Incident Volume Trend: During the period 1st January 2026 to 31st March 2026, ICT recorded 19 x 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. There is no obvious reason for the decrease in volume. All incidents were resolved within service levels.



Business Continuity Activities

The work on BIA documents is continuing at a good pace. For those departments / teams that have contributed to the process so far, feedback has been positive. It is giving us a better, more accurate prioritisation of our critical systems, buildings and roles across the force.

We initiated a collaborative approach for compiling BIAs where departments / functions are joint with HIOWC, beginning with the Roads Policing Unit (RPU) BIA. Of note, this particular BIA highlighted the fact prioritisation of critical activities is not only based on the force need at that time, but also the type of disruption / event that occurs. For example, during the pandemic there were limited vehicles on the road due to lockdown, and so the team's critical activities listed at that time were focussed more on supporting our LCUs. Therefore, it's important that we understand how our critical activities are not set in stone but are fluid and need to be regularly assessed.

Business Continuity Assurance

Business continuity assurance is currently limited but improving. While governance arrangements are established, critical services have been identified, and a significant programme of Business Impact Analysis (BIA) and Business Continuity Plan (BCP) refresh is underway, this work is not yet complete. As a result, the force cannot currently provide full assurance that all critical services could be sustained across all disruption scenarios. Incomplete BIAs across all functions, uneven BCP coverage and inconsistent exercising, means that resilience assurance remains partial and uneven. At this stage, confidence is stronger, in the direction of travel and governance framework than in fully embedded operational readiness.

This position is recognised and accepted. Extensive improvement activity is underway to complete BIAs, standardise BCPs and introduce a structured, auditable exercising framework. Once embedded, this programme will significantly strengthen the force's ability to test, evidence and assure its organisational resilience. Until then business continuity arrangements should be regarded as developing rather than mature, with residual resilience remaining.

Wider Operating Context and Resilience

The force continues to operate within an increasingly volatile and uncertain external environment, including global conflicts. Developments in the Middle East have tangible implications for organisational resilience, particularly in relation to supply chains, fuel availability, cost pressures and wider critical national infrastructure dependencies. In response, a dedicated operation has been established under ACC leadership, bringing together business continuity, operational leads and key partners, with regular engagement across neighbouring forces and relevant national stakeholders. This provides a structured mechanism for scenario planning, information sharing and coordinated response.

This activity aligns closely with the business continuity improvement plan currently underway and provides additional assurance that continuity arrangements are not only being strengthened in principle but are being actively considered and tested against real-world instability The position remains under review, with escalation arrangements in place should the risk profile change.

Forward Look and Next Quarter Focus

During the next quarter, the force will undertake a scheduled H&S audit, providing independent assurance on governance, compliance and control effectiveness. Findings will be reported through established governance arrangements and used to inform and prioritise further improvement activity.

Medium-term horizon scanning

Ongoing horizon scanning and analytical work undertaken through the Force Management Statement (FMS) HMICFRS return preparations highlights a number of medium-term pressures that are likely to shape the force's risk profile. These include legislative reform, sustained growth in demand across safeguarding and digital investigations, increasing system and infrastructure dependency and workforce capacity challenges. These themes are consistent with existing strategic risks and issues and do not, at this stage, require additional entries onto the Strategic Risk Register. They will continue to inform future risk assessment, prioritisation and planning.

Long-term strategic exposure

The force continues to recognise a small number of long-term strategic exposures, including financial sustainability and wider policing reform. These risks remain subject to sustained monitoring and are not expected to materially change in the short term. Their continued presence reflects the external environment rather than a lack of organisational grip or governance.

Overall Corporate Assurance

Across strategic risk management, H&S and business continuity, the force can take reasonable assurance that the principal risks are identified, clearly owned and actively managed through established governance arrangements.

Assurance is strongest where controls are fully embedded and routinely exercised. In other areas improvements plans remain in progress and assurance is expected to strengthen as these plans are delivered and embedded. In all cases, risk exposure is understood, mitigation activity is defined and senior ownership is in place.

No immediate changes to the force's overall risk appetite are recommended at this stage. Continued focus should remain on embedding controls, strengthening assurance mechanisms and maintaining organisational resilience in an increasingly volatile operating environment.

Appendices

Appendix A – Strategic Risks and Issues removed from the Strategic Register

Strategic Risks

Risk Ref	Risk Short Title	Description	Previous Risk Score (I x L)	Latest Risk Score (I x L)	Trend	Target Score (I x L)	Target Date	Risk Owner	Date Raised	Risk Appetite	Risk Action	April 2026 Update
SR097a	Missing		6	6	Stable	6	maintain	ACC Wright	Nov-20	Cautious	Treat	**Risk to be proposed for closure** and removal from the Force Strategic Register following updates and endorsement at department/command level. Sustained improvements have strengthened missing children assessment and response, now operating within MIST tolerance levels. Revised policies, improved practice, strong LCU relationships and effective governance provide assurance that the risk is well controlled. HMICFRS PEEL feedback confirms positive progress. Final score recorded as impact 2, likelihood 2.
SR125	Disability Compliance		8	8	Stable	4	31-Dec-25	ACO Cornelius	May-24	Cautious	Treat	RAMP demand remains high, with ongoing case activity and improvements focused on supporting disabled staff and new starters. Key work continues on policy input, workplace adjustments, wellbeing initiatives, and trend monitoring, while some pressures remain around medical pension cases. The overall risk score has reduced, with consideration being given to **closing the risk and managing it through the PD Risk Register.**
SR134	EIA Compliance		4	4	Stable	2	31-Dec-25	ACC Murray	Mar-25	Minimalist	Treat	**Propose to close** - have reached optimal and target score. ACC Murray in agreement.

Risk Ref	Risk Short Title	Description	Previous Risk Score (I x L)	Latest Risk Score (I x L)	Trend	Target Score (I x L)	Target Date	Risk Owner	Date Raised	Risk Appetite	Risk Action	April 2026 Update
SR097a	Missing		6	6	Stable	6	maintain	ACC Wright	Nov-20	Cautious	Treat	**Risk to be proposed for closure** and removal from the Force Strategic Register following updates and endorsement at department/command level. Sustained improvements have strengthened missing children assessment and response, now operating within MIST tolerance levels. Revised policies, improved practice, strong LCU relationships and effective governance provide assurance that the risk is well controlled. HMICFRS PEEL feedback confirms positive progress. Final score recorded as impact 2, likelihood 2.
SR125	Disability Compliance		8	8	Stable	4	31-Dec-25	ACO Cornelius	May-24	Cautious	Treat	RAMP demand remains high, with ongoing case activity and improvements focused on supporting disabled staff and new starters. Key work continues on policy input, workplace adjustments, wellbeing initiatives, and trend monitoring, while some pressures remain around medical pension cases. The overall risk score has reduced, with consideration being given to **closing the risk and managing it through the PD Risk Register.**
SR134	EIA Compliance		4	4	Stable	2	31-Dec-25	ACC Murray	Mar-25	Minimalist	Treat	**Propose to close** - have reached optimal and target score. ACC Murray in agreement.

Strategic Issues

Ref	Short Title	Descripton	Previous Impact Score	Latest Impact Score	Trend	Target Impact Score	Target Date	Issue Owner	Date Raised	Issue Appetite	Issue Action	April 2026 Update
SI16	MASH queues	There is an issue in that TVP is unable to manage the queues of MASH demands in an effective and timely manner.	4	4	Stable	2	TBC	ACC Wright	Nov-25	TBC	Manage	**Reduction in score proposed from 4 to 2.** This risk is to be removed from the Force Strategic register following updates from from Charlotte Donohoe and DCS Lee Barnham. Improvements have been made and are now within the MASH team's tolerance levels and will be monitored at departmental level. The introduction of the 5 Op Yearn officers has significantly reduced the backlogs.
SI3	Transport	There has been a continual issue with resourcing within the CTC unit, from both the workshop side of the business, with technician's roles increasingly problematic to fill, and the fleet management office. The difficulty in recruiting and retaining members of staff has been seen over several years, which combined with the growth of the department with the addition of more forces and vehicles under CTC management, has further compounded the problems.	3	3	Stable	2	TBC	ACC Murray	May-23	Minimalist	Manage	The long-standing transport resourcing risk has significantly reduced following implementation of a new workshop structure, improved pay, recruitment and retention measures, and completion of the majority of mitigations. Vacancy levels and impacts are now much lower, with demand better managed and ongoing improvements monitored locally through CTC governance. **It is proposed that the issue is removed from the strategic register and managed locally with continued oversight.**
SI7	Student Officer Attrition	There is an issue that the force is losing officers at a rate higher than the number of student officer posts, and at a rate greater than we can replace them. This further exposes the force to additional pressures related to the resulting lower levels of experience amongst its officer workforce.	3	3	Stable	2	31-Mar-26	ACO Cornelius	Sep-24	Cautious	Manage	Workforce data now provides assurance that officer losses are being effectively offset by recruitment and retention. Leaver rates have reduced, headcount is stable, and probationer attrition has significantly improved. Recruitment pipelines are sufficient, retirements and transfers have declined, and there is no evidence of systemic experience loss. Active controls remain in place. Impact assessed as low (score ≤2). **Proposed to remove from the strategic register and manage locally.**

Building security can be compromised when individuals outside the premises are able to see through windows and view computer screens or sensitive information.	Increases the risk of unauthorised observation, data breaches, and potential misuse of confidential material.		
A lack of proper access controls to systems can cause security vulnerabilities, allowing unauthorised individuals to view, alter, or misuse sensitive information.	Information to be viewed, copied, or stolen by unauthorised individuals.		
Failing to report the loss of uniform or equipment, or not returning these items when leaving the Force, can create security risks by leaving identifiable or access related items unaccounted for and potentially available for misuse.	Misplaced uniform or equipment is the potential impersonation of an employee, which can allow unauthorised individuals to gain access to restricted areas, information, or resources.		
A lack of cultural awareness to security.			
Mitigations: (include both those in place and future)	Owner:	Target date:	Completion Date
Governance and Assurance - This will be under the Protective Security Committee	Sue Murphy	N/A	Ongoing
PEN Testing to be carried out at HQ North and HQ South – Results shared with the Senior Leadership team and key areas identified.	Sue Murphy & D/Supt Jess Milne	Feb 2026	Completed
Security Lead to be identified for each building to cover security / Fire Safety / Health and Safety – CCMT paper to be drafted	Ch/Supt Ben Clarke	April 2026	Ongoing
Review of current Comms around ‘Check and Challenge’	Sue Murphy	May 2026	Ongoing
Review of current Know Zone pages – Review all content and update	Kimberley Livesey-Kidd	June 2026	Ongoing
Review of current data around uniform and equipment losses	Sue Murphy	June 2026	Awaiting Start
Lessons Learned			

H&S Strategic Issue

H&S Data Issue	The organisation does not currently have a complete, accurate, or timely understanding of health and safety performance. Weaknesses in data quality, fragmented systems, and capacity constraints limit the organisation's ability to identify themes, understand true levels of compliance, and provide robust assurance to senior leaders. This undermines effective strategic oversight of health and safety and weakens confidence in the organisation's overall control environment.					Issue Owner:	DCC Ben Snuggs
Date Raised	April 2026	Date Proposed	April 2026	Date Accepted		Issue Lead	Claire Widdison/David Griffin
Current Impact	4	Maximum Tolerable Impact	2	Target Impact	1	Next Review Date	
Issue Appetite	Minimal	Issue Action	Treat	Trend	New	Assurance	Partial

Issue Type (Enter 'Y' for those which apply)					
Financial		Safety & Security	X	Infrastructure & Estate	
Justice		Technology & Data		Change, Programmes & Projects	
Legitimacy, Trust & Confidence		Operational, Service Delivery & People		Legal, Regulatory, Governance	X

Context:

Health and Safety transitioned to an enabling function in recent years, with the intention that LPAs (now LCUs) would assume ownership for driving and sustaining H&S improvements, including responsibility for accurate and timely reporting. A subsequent review of this transition indicates that the intended operating model has not been fully embedded. Accountability for H&S reporting and data quality has not been consistently defined or applied across LCUs, and supporting arrangements have not been sufficiently structured to enable effective local ownership. As a result, reporting practices have varied, and in the absence of clear accountability, regular monitoring, and consistent oversight, gaps in data quality and completeness have not been identified in a timely manner. This has contributed to the current limitations in organisational H&S intelligence and assurance.

The organisation has a low appetite for weaknesses in H&S data quality, system integration, or assurance that limit the ability to identify trends, understand compliance, or provide reliable assurance to senior leaders. Assurance is currently partial as improvements have been implemented in specific areas, including the sharing of fire drill data and wider system access for some team members. These actions have strengthened local visibility and consistency and demonstrate positive progress. However, assurance remains limited at an organisational level due to continued system fragmentation, uneven access across stakeholders, data quality issues, and capacity constraints affecting timely processing and analysis.

Issue Updates (Descending order – most recent update at top)			
Causes:	Consequences:		
Per 10s are frequently submitted incorrectly or inconsistently	Senior leaders do not have a reliable evidence base to assess compliance or performance		
Variable understanding among staff of reporting requirements and standards	Confidence in health and safety reporting is reduced		
Health and safety information is held across multiple systems that do not interface	Themes, repeat incidents, and emerging risks cannot be consistently identified		
Not all key systems can be accessed by key stakeholders easily, reducing transparency and consistency	Opportunities for learning and preventative action are missed		
There is limited capacity within teams to validate, process, and analyse data in a timely manner	Elevated risk of harm due to unidentified or unmanaged hazards		
Backlogs and delays in processing and reporting data reduce the usefulness of available information	Increased organisational exposure due to a weakened position in the event of regulatory scrutiny, inspections, or investigations		
	Interventions and resources may not be prioritised where risk is greatest		
	Continuous improvement is limited by poor-quality intelligence		
Mitigations: (include both those in place and future)	Owner:	Target date:	Update
Standardisation of accident reporting and validation processes	Emma Coray		In progress – work with Peoplesoft to confirm process
Clear guidance and quick-reference tools to support consistent reporting	Emma Coray		In progress – plan for SharePoint page being developed
Targeted education for staff on accurate completion of per 10s	Emma Coray		In progress – as above

Defined ownership and accountability for data quality and reporting across local, operational and strategic levels	Ali Nicholls / Natalie Langton		In progress – roles & responsibilities to include
Data mapping exercise to be carried out to understand existing h&s systems and data flows	Emma Coray / Property Services		
Exploration of interim solutions for data sharing or central collation with consideration given to widening system access where possible	Emma Coray /Property Services		
Review of capacity and team prioritisation exercise to support timely data processing and analysis	Ali Nicholls / Andy Candelent / Michael Tearle		
Lessons Learned			

Appendix C – Strategic Risks and Issues Register

Strategic Issues

Ref	Short Title	Previous Impact Score	Latest Impact Score	Trend	Target Impact Score	Target Date	Issue Owner	Date Raised	Issue Appetite	Issue Action
SI12	CJ Disposals Demand	4	4	Stable	2	TBC	ACC Wright	Sep-25	TBC	Manage
SI15	ADO Numbers & Management		4	New	2	01-Aug-26	ACO Cornelius	Feb-26	Minimalist	Treat
SI18	Security		3	New	2	Dec-26	DCC Snuggs	Apr-26	Minimalist	Treat
SI13	CJ System Outcomes	3	3	Stable	2	TBC	ACC Wright	Sep-25	TBC	Manage
SI11	Forensic demand	3	3	New	2	31-Mar-27	ACC Wright	Jul-25	Minimalist	Manage
SI 17	MOSOVO demand	3	3	Stable	2	TBC	ACC Wright	Dec-25	TBC	Manage
SI14	Firearms Licensing Demand	3	3	Stable	1	TBC	ACC Wright	Sep-25	TBC	Manage
SI4	Unestablished posts	2	2	Stable	2	TBC	ACC Murray	Sep-23	Cautious	Manage
SI8	Over-recording of crime	2	2	Stable	1	01-Dec-26	DCC Snuggs	Sep-24	Minimalist	Manage

Strategic Risks

Risk Ref	Risk Short Title	Previous Risk Score (I x L)	Latest Risk Score (I x L)	Trend	Target Score (I x L)	Target Date	Risk Owner	Date Raised	Risk Appetite	Risk Action
SR111	Custody premises projects	12	12	Stable	9	31-Mar-26	DCC Snuggs	Sep-22	Cautious	Treat
SR113	Police support carrier fleet	12	12	Stable	9	31-Dec-26	ACC France / ACO Waters	May-23	Cautious	Treat
SR130	CSAM referrals	12	12	Stable	6	30-Sep-25	ACC Wright	Mar-25	Minimalist	Treat
SR132	Cyber Security	12	12	Stable	6	30-Sep-26	ACO Lattanzio	May-25	Minimalist	Treat
SR138	External T&C	12	12	Stable	8	Dec-26	ACC Dennis Murray	Sep-25	Averse	Treat
SR140	Internal T&C	12	12	Stable	8	Dec-26	ACC Dennis Murray	Sep-25	Averse	Treat
SR142	Op Magenta - Provision of Protective Security		12	New	9	Oct-26	ACC France	Dec-25	Minimalist	Treat
SR144	Op Encompass		12	New	4	TBC	ACC Wright	Apr-26	TBC	Treat
SR119	Business Objects	9	9	Stable	4	31-Mar-26	DCC Snuggs	Sep-23	Minimalist	Treat
SR123	Psychological Sickness	9	9	Stable	6	30-Sep-26	ACO Cornelius	May-24	Cautious	Treat
SR137	EV Transition	9	9	Stable	2	01-Mar-26	ACC Dennis Murray	Aug-25	Averse	Treat
SR141	Project Vigilant	9	9	Stable	TBC	TBC	ACC Ollie Wright	Sep-25	TBC	Treat
SR118	Forensic Accreditation	8	8	Stable	2	01-Jan-29	ACC Wright	Sep-23	Minimalist	Treat
SR086	Attrition	11	7.5	Reducing	6	01-Apr-26	ACO Cornelius	Oct-17	Minimalist	Treat
SR131	GIS - CMS	6	6	Stable	9	31-Dec-25	ACO Lattanzio	May-25	Cautious	Treat
SR136	Justice Gateway	6	6	Stable	3	31-Mar-26	ACC Wright	Jul-25	Minimalist	Treat
SR107	Contractor Tax Compliance	4	4	Stable	2	31-Dec-25	ACO Waters / ACO Cornelius	Dec-21	Minimalist	Treat
SR116	IPCO Compliance	4	4	Stable	4	31-Mar-26	ACO Lattanzio	Sep-23	Minimalist	Treat

Appendix D – Strategic H&S Risks and Issues Register

Issue	Previous score	Current Score	Trend	Owner	Date Raised
H&S Data		4	New	DCC Ben Snuggs	Apr-26
Vehicle Checks & Equipment	3	3	Stable	ACC Dennis Murray	Jan-25
High Number of Assaults on Police	3	3	Stable	ACC Christian Bunt	May-23
High Number of Training Injuries	2	2	Stable	ACO Nicky Cornelius	May-23
Risk	**Previous Score**	**Current Score**	**Trend**	**Owner**	**Date Raised**
Lithium Battery Management	(4x2) 8	(4x4) 16	Increase	DCC Ben Snuggs	Dec-23
Fire Safety Across the Estate	(4x3) 12	(4x3) 12	Stable	DCC Ben Snuggs	Dec-23
Officer Fatigue and Road Safety	(3x3) 9	(3x3) 9	Stable	ACC Dennis Murray	Oct-24
First Aid at Work	(3x2) 6	(3x2) 6	Stable	DCC Ben Snugs	Feb-24
Lone Working	(3x2) 6	(3x3) 6	Stable	DCC Ben Snuggs	Apr-24

OFFICE OF THE POLICE AND CRIME COMMISSIONER FOR THAMES VALLEY

JIAC Briefing Paper

OPCC Risk Management

Purpose

To provide an update on the ongoing review of risk management in the OPCC, including changes since the previous JIAC meeting and planned next steps.

Background

Since the last JIAC meeting, there has been significant work to review and refine the strategic risk register, enhance operational practices and review the strategy as a whole. This has included reassessing the structure, content, and classification of risks within the strategic risk register to ensure they accurately reflect the current strategic environment and can be managed effectively.

Key Developments

1. **Rationalisation and Amalgamation of Risks**

A number of risks on the Strategic Risk Register have been consolidated to provide a more coherent and manageable framework. In particular:

- Risks relating to funding uncertainty (previously recorded as Grants and Awards) have been consolidated into the broader risk concerning national policing and governance reform, recognising that these dependencies arise directly from proposed structural changes.

This has enabled the register to move away from overlapping or interdependent risks and towards a more streamlined set of distinct strategic risks, improving clarity, coherence and oversight.

The diagram below illustrates the reduction and consolidation of strategic risks following this review.

Q4 2025/26 – Pre-review position

OPCC Strategic Risk Register - Summary

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev
SR1/25	Collaboration	Interforce collaborations become ineffective in delivering PCC outcomes	4	1	4	4 →
SR2/25	Abolition of PCCs	Confirmed abolition of PCCs by May 2028; uncertainty on transition arrangements pending White Paper and LGR outcomes.	3	3	9	12 ↓
SR3/25	Commissioning services & monitoring performance	Not effectively spending public funds	2	1	2	2 →
SR4/25	Devolution - Mayoral and Local Authority	Devolution proposals across England could reshape policing governance in Thames Valley, impacting the PCC's role and oversight.	3	2	6	8 ↓
SR5/25	Police Reform	The Governments White Paper - "From Local to National" proposes a number of reforms ranging from reducing the number of Forces, abolishing PCCs and policing governance	2	4	8	9 ↓
SR6/25	Victim & Perpetrator Programmes	MOJ funding for victim and perpetrator programmes does not continue beyond 2025/2026 leaving a gap in service provision	2	1	2	6 ↓
SR7/26	Grants & Awards	PCC abolition creating uncertainty of future external central government funded grants and awards	3	4	12	New
SR8/26	Local Government Reform	LGR could destabilise OPCC governance, partnerships, funding and capacity, threatening statutory delivery and PCC priorities	3	4	12	New

Q1 2026/27 – Post-review position

OPCC Strategic Risk Register - Summary

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev
SR2/25	National Policing & Governance Reform (including PCC abolition)	National policing and governance reforms, including PCC abolition, may create transition uncertainty impacting OPCC statutory responsibilities, governance oversight, and the stability of future funding (including grants and awards) supporting commissioned services.	3	3	9	NEW
SR4/25	Local Structural & Partnership Reform	Local devolution and structural reform proposals may destabilise OPCC governance, partnerships, funding flows and statutory responsibilities.	3	3	9	NEW

Figure 1: Comparison of Strategic Risk Register (Q4 2025/26 vs Q1 2026/27)

2. Risks vs Issues

In discussion during the previous JIAC, it was queried whether some of these risks featuring on the Strategic Risk Register should now be treated as issues rather than risks.
The current position is that they remain risks, on the basis that:

- There remains a high degree of uncertainty around proposed reforms.
- The original White Paper provided limited detail on implementation.
- The timeline for transition extends several years into the future.
- There is no guarantee that all reforms will proceed, particularly given the current political landscape.

As a result, these areas continue to meet the definition of risk rather than issue.

3. De-escalation of Specific Risks

Several risks on the Strategic Risk Register have been successfully managed and subsequently de-escalated, including:

- Risks relating to collaboration and commissioning have been de-escalated to the Operational Risk and Issues Log, reflecting their reduced likelihood and the presence of established controls.
- The risk relating to victim and perpetrator programme funding has been fully closed following confirmation of multi-year funding, removing the underlying risk.
- In addition, the risk relating to grants and awards has been consolidated into the broader risk concerning national policing and governance reform, recognising that funding uncertainty is a direct dependency of proposed structural changes.

While these have reduced in prominence, there is recognition that:

- These risks may re-emerge as circumstances change.
- They may be re-escalated onto the strategic risk register where appropriate.

4. Strategic Risks Review and Definition

Following a review at Chief Officer Group, it has been acknowledged that the risks currently reflected in the Strategic Risk Register are predominantly external in nature. At present, most internal risks are managed within operational and departmental risk logs, with oversight from Chief Officer Group, rather than being escalated to the strategic register.

It was recognised that a broader review is required to better understand what internal and external risks are currently being managed, as well as those that are emerging.

The current definition of a strategic risk, namely a risk that will impact on statutory duties or delivery of the Police and Crime Plan, is potentially too narrow. This may be limiting the identification and escalation of relevant risks to the strategic level.

To ensure that the definition remains appropriate and that the right risks are captured within the Strategic Risk Register, a workshop will be held with Chief Officer Group in advance of the next JIAC. This will support:

- Refinement of the definition of strategic risk
- Identification of any internal risks that should be escalated

In addition, it was noted at Chief Officer Group that risks can at times be managed in isolation by individual owners. There would be benefit in strengthening collective oversight and challenge. As such, dedicated time will be diarised within Chief Officer Group meetings to enable collaborative review, check and challenge, and to ensure risks are being managed effectively and consistently.

5. Risk Management Strategy Review

An initial review of the Risk Management Strategy has been undertaken following the implementation of revised risk management processes.

Updates to reflect process changes, along with areas where the approach is not yet operating effectively, have been identified and annotated for future consideration. However, no formal amendments have been made to the Strategy at this stage.

This reflects the current position that risk management processes across the OPCC remain relatively immature and require further time to embed and become business as usual.
A more comprehensive review will be undertaken as part of the planned risk maturity assessment in Autumn 2026, through a Management of Risk (MoR) Health Check. This will include:

- A full review of the Risk Management Strategy
- Incorporation of learning from implementation to date

- Formal updates and revisions to the Strategy

Any proposed changes will be brought back to JIAC.

Next Steps

1. Chief Officer Group Risk Workshop – to refine the definition of strategic risk and identify risks for escalation.
2. Enhanced Chief Officer Group Oversight – introduce diarised time for collective check and challenge.
3. Review of Operational Risk Logs – to identify any internal risks requiring escalation to the strategic register.
4. Risk Maturity Assessment – to include a comprehensive review of the Risk Management Strategy.

OPCC Strategic Risk Register - Summary

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev
SR2/25	**National Policing & Governance Reform (including PCC abolition)**	Proposed national policing and governance reforms, including potential abolition of PCCs, could create transitional uncertainty affecting the OPCC's statutory responsibilities, governance oversight, and the stability of future funding (including grants and commissioned service awards).	**3**	**3**	**9**	**NEW**
SR4/25	**Local Structural & Partnership Reform**	Local devolution and structural reform proposals may destabilise OPCC governance, partnerships, funding flows and statutory responsibilities.	**3**	**3**	**9**	**NEW**

Strategic Risk Register updated following Q1 2026/27 review; de escalated items recorded in the OPCC De escalation Log.

Risk Heat Map		Impact			
		1 Minor	2 Moderate	3 Major	4 Critical
Likelihood	4 Probable				
	3 Likely			SR2 SR4	
	2 Possible				
	1 Unlikely				

Copilot has been used to support refinement of this work. All content has been thoroughly reviwed and verified, and remains the responsibility of the authors.

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Risk Owner	Strategic Oversight
SR2/25	National Policing & Governance Reform (including PCC abolition)	Proposed national policing and governance reforms, including potential abolition of PCCs, could create transitional uncertainty affecting the OPCC's statutory responsibilities, governance oversight, and the stability of future funding (including grants and commissioned service awards).	3	3	9	NEW	Reduction (Mitigation)	Paul Gresty	Gillian Ormston

Background

Date Risk Added: December 2025

Government has confirmed abolition of PCCs by May 2028 as part of wider governance changes. The *From Local to National* White Paper proposes structural reforms (e.g., potential force mergers, changes to governance, centralisation of some functions).Thames Valley faces uncertainty over the future governance model and transition; OPCC is engaging proactively with national and local stakeholders and governance forums.

Impacts

Delivery / Statutory Impacts: Disruption to OPCC statutory duties (victims, commissioning, complaints, scrutiny, oversight). Reduced influence during transition years and ambiguity over roles, resources and responsibilities. Staff uncertainty affecting capacity and retention; strain on organisational resilience. Instability for multi-year commissioning and grant-funded services due to uncertainty in future central government funding (including grants and awards).

Governance / System Impacts: Risk to continuity of governance, partnership working and public confidence. Potential weakening of oversight of policing performance during transition and ambiguity in accountability arrangements.

Controls in place

Controls in place	Status	Owner
Active horizon scanning of national announcements/White Paper iterations by Strategy & Risk.	In progress	PG
Regular engagement with Home Office, APCC/APACE, and national reform groups.	In progress	GO
OPCC leadership liaison with Local Authority Chief Executives on future governance.	In progress	GO/PG
CoPaCC analysis commissioned to support scenario modelling.	Closed	MF
Internal OPCC engagement to manage staff awareness/readiness	In progress	GO/PG

Key Actions

Date Added	Action Description	Action Update	Target Date	Status	Owner
Apr-26	Maintain active engagement with Home Office, APCC/APACE and other national reform groups to track developments on PCC abolition and wider policing governance reform.		Jul-26	In progress	GO
Apr-26	Continue structured scenario modelling work (supported by CoPaCC) to assess implications of national reform proposals for Thames Valley governance and OPCC statutory duties.	CoPaCC report is now complete. Communication to the Home Office is being drafted.	Jul-26	In progress	MF
Apr-26	Engage proactively with Local Authority Chief Executives to understand potential future governance models and ensure OPCC operational and statutory requirements are represented.	Meeting took place in May. Further engagement to be arranged.	Jul-26	In progress	GO/PG
Apr-26	Provide regular briefings to COG and SLT on reform developments, dependencies and their implications for OPCC statutory responsibilities.	Ongoing agenda item.	Jul-26	In progress	PG
Apr-26	Engage with TVP and create working group to share information and plans regarding Police Reform.	Working group set up, further meeting scheduled for July. Full workshop with CCMT and COG on 13th August.	Sep-26	In progress	MF
May-26	Regular internal communication with staff. To ensure transparency and increase motivation and retention despite uncertainty.		Mar-28	In progress	GO

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Risk Owner	Strategic Oversight
SR4/25	Local Structural & Partnership Reform	Local devolution and structural reform proposals may destabilise OPCC governance, partnerships, funding flows and statutory responsibilities.	3	3	9	NEW	Reduction (Mitigation)	Paul Gresty	Gillian Ormston

Background

Date Risk Added: March 2025

Local devolution and local government reform proposals across Oxon, Berks & Bucks remain fluid, with potential models such as combined authorities, mayoral arrangements and Strategic Foundations Authorities under discussion. These developments create ongoing uncertainty for policing governance, partnership structures and how joint services and funding flows may operate across Thames Valley. The OPCC is monitoring these proposals through local authority engagement, national reform channels and continued horizon scanning.

Impacts

Disruption to OPCC governance structures and statutory duties if policing oversight shifts into a new combined/mayoral model. Instability in partnership arrangements affecting CSPs, VRU work and joint commissioning. Uncertainty around future funding mechanisms, including local authority contributions and multi agency grant flows. Reduced clarity for OPCC planning cycles, performance oversight and multi year commissioning. Capacity impacts if local government reforms affect OPCC staffing, alignment or shared services.

Controls in place

Controls in place	Status	Owner
Regular attendance at devolution/structural reform meetings involving Local Authorities.	In progress	GO/PG
Ongoing horizon scanning of Government devolution and local government reform announcements.	In progress	PG
Engagement with national bodies (APACE, APCC) to understand implications of emerging governance models.	In progress	GO
Monitoring interdependencies with PCC abolition and national policing reform.	In progress	PG

Key Actions

Date Added	Action Description	Action Update	Target Date	Status	Owner
Apr-26	Maintain active engagement with Local Authority Chief Executives and regional partners to understand proposals for devolution, combined authorities or structural reform across Thames Valley.	Meeting took place with COG and LA CEX's on 6th May. Communication and engagement ongoing.	Jul-26	In progress	GO
Apr-26	Continue horizon scanning and assessment of Government announcements to identify potential impacts on OPCC governance, statutory responsibilities and funding arrangements.		Jul-26	In progress	PG
Apr-26	Participate in relevant devolution/Mayoral/SFA meetings to ensure OPCC governance requirements are recognised in emerging local models.		Jul-26	In progress	GO
Apr-26	Provide periodic updates to COG and SLT on devolution and local government reform developments, highlighting key risks, dependencies and implications for OPCC operations and partnerships.		Jul-26	In progress	PG
May-26	Inclusion as an agenda item at the CSP Managers Meeting. Two way process to share and gather information.		Jul-26	In progress	MF

SCORING (UPDATED_JAN 2026)

Aligned to OPCC Risk Management Strategy and MoR Principles

LIKELIHOOD DEFINITIONS

1 - Unlikely	The risk might occur but little evidence it will. **Indicators:** no recent history; stable controls; only very weak or indirect signals.
2 - Possible	A reasonable chance risk could occur within 12 months. **Indicators:** weak signals; some evidence; similar issues elsewhere.
3 - Likely	More likely than not within 12 months. **Indicators:** multiple drivers present; dependencies creating exposure; controls only partially effective.
4 - Almost Certain	Expected to occur without urgent intervention. **Indicators:** confirmed triggers; policy or environmental direction of travel; controls unable to prevent occurrence.

IMPACT DEFINITIONS

1 - Minor	No material effect on statutory duties or PCC priorities. **Example**: minor short-lived delay to a PCC priority; limited stakeholder concern.
2 - Moderate	Noticeable impact requiring management attention. **Example:** delayed PCC priority; temporary performance or service dip; local stakeholder dissatisfaction.
3 - Major	Significant impact on PCC priorities/statutory services. **Examples:** suspension or major degradation of service ; regional reputational criticism; material impact on priority delivery.
4 - Critical	Threatens statutory compliance or PCC duties. **Examples:** Actual statutory breach; sustained national scrutiny; major public confidence harm; failure of a core commissioned service.

ROLES

Risk Owner (COG – not C/Exec) COG Risk Owner = accountable for this Strategic Risk. The Risk Owner is responsible for overall management of this Strategic Risk, including setting direction, agreeing controls, and ensuring progress against actions. Strategic Risks are owned at COG level because they are shaped and discussed there. The Risk Owner may delegate actions or updates to SLT or others, but remains accountable for ensuring this risk is kept current and completed by agreed deadlines (e.g. by updating risk score or risk appetite). COG provides strategic ownership and direction; SLT act as the operational delivery engine for controls and actions
Strategic Oversight (Chief Executive). Provides corporate oversight of all Strategic Risks to support assurance, governance, and JIAC reporting. Strategic Oversight does not imply ownership or responsibility for delivery of actions. Risk Owners retain accountability for managing their risks; Strategic Oversight ensures visibility, challenge, and organisational alignment.
Strategy & Risk Manager The Strategy & Risk Manager supports both COG and SLT by helping to keep Strategic Risks clear, up to date, and aligned with agreed processes. The role provides coordination, advice, and routine quality checks to assist Risk Owners in meeting their responsibilities and to help SLT deliver actions as required, while maintaining reporting and assurance arrangements.

Risk Appetite Guidance

Key Considerations When Applying Risk Appetite:

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

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

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

Section A - OPCC Strategic Issues Log

Update Q1 2026/27

-

Note: Closed or resolved strategic issues are transferred to the OPCC De Escalation Log or the Operational Issues Log to maintain assurance, auditability, and governance transparency. Only live strategic issues are retained on this sheet.

Issue ID	Date Logged	Strategic Theme	Issue Summary	Linked PCC Plan Area 'Tier 1'	Linked Statutory Duty 'Tier 2'	Strategic Owner (COG)	Operational Owner (SLT)	Action	Action Due Date	Progress	Escalation Status	Last Reviewed Date	Notes/Dependencies	Closure Status	Closure Date	Linked Risk ID
SIL 5/26	19/02/2026	Finance /Budgeting	Government funding settlement for 2026/27 leaves Thames Valley Police £8.8m below expected core funding, creating a significant budget gap and likely delaying future spending plans.	N/A	Budget & Precept	Martin Thornley	Rachael Martinig	Force and OPCC revising budget plans; Additional use of reserves will be necessary to provide short term cushion	31/03/2026	On bi-weekly liaison agenda	Escalated to PCC	19/02/2026	Pending Home Office clarification of Grant conditions (NHP and VPP in particular)	Ongoing - Under Management & Review		

Section B — OPCC De-escalation Log : Governance Assumptions & Continuity Notes						
Ref	**Original Issue / Risk Ref**	**Governance Assumption / Continuity Point**	**Summary of De escalated Item**	**Governance Source**	**Owner**	**Last Reviewed**
GA-09	**SR1/25 Collaboration**	Collaboration risks are stable and controlled through established governance structures; strategic oversight is no longer required.	De-escalated to Operational Risk Register following review. Risk now low with mitigation in place; will be monitored operationally with option to re-escalate if needed.	COG Strategic Risk Register review (Q1 26/27)	Director of Finance	Jun-26
GA-10	**SR3/25 Commissioning**	Commissioning processes and governance are embedded and operating effectively; residual risk is low and manageable through BAU controls.	De-escalated to Operational Risk Register due to effective controls, completed audit actions and low ongoing exposure.	COG Strategic Risk Register review (Q1 26/27)	Director of Service Delivery	Jun-26
GA-11	**SR5/25 Victims**	Funding certainty confirmed, removing risk driver and ensuring continuity of commissioned services.	Fully de-escalated and CLOSED. Multi-year funding confirmed, eliminating strategic risk. No further tracking required.	COG Strategic Risk Register review (Q1 26/27)	Director of Service Delivery	Jun-26
GA-12	**SR6/26 Grants & Awards**	Grant uncertainty is a direct dependency of national policing reform and PCC abolition; best managed within consolidated risk SR2.	Merged into SR2 (National Policing & Governance Reform). Standalone risk removed to eliminate duplication and strengthen oversight coherence.	COG Strategic Risk Register housekeeping (Q1 26/27)	Director of Service Delivery	Jun-26

Joint Information Audit Committee

Fire Safety Briefing note – June 2026

Strategic Development Department

All outstanding actions within the Fire Safety Improvement Plan have now been completed within the agreed scope.

The focus has now transitioned from implementation to the embedding of consistent practice and strengthening of assurance arrangements across the organisation. Ongoing improvement work will continue within business-as-usual governance structures, with a clear emphasis on demonstrating that controls are operating effectively in practice.

Interim assurance (for Fire Safety, but also broader Health and Safety compliance) is being provided through the Health and Safety GRIP meeting, chaired by the Assistant Chief Constable for Legitimacy. The purpose of this meeting is to provide senior level assurance that Local Command Units (LCUs) and Departments are:

- Discharging their health and safety responsibilities
- Effectively identifying and managing risks
- Acting on issues in a timely and appropriate manner

To strengthen the quality of assurance, the GRIP meeting is explicitly focused on evidence rather than narrative updates. Submissions are required to demonstrate tangible outcomes, control effectiveness, and risk mitigation, rather than describing activity or work in progress.

The core test applied is whether the evidence presented provides sufficient confidence that risks are being effectively managed and that improvements are embedded and sustainable, rather than simply indicating that work is underway. This approach ensures that senior leaders can take a clear, evidence-based view of compliance and risk, and strengthens organisational assurance through consistent scrutiny and challenge.

Internal Audit position and progress

A Joint Internal Audit of fire safety arrangements has recently been completed, which provided an overall assurance rating of Limited. This reflects the position at the point of audit fieldwork and provides a snapshot of arrangements at that time.
Since then, there has been a continued and sustained focus on strengthening and embedding fire safety practices across the organisation, with a significant

programme of work already delivered through the Fire Safety Improvement Plan and subsequent governance arrangements.

The audit identified 16 areas for improvement, of which:

- 7 have been completed
- 7 are in progress
- 2 have not yet been started

The two actions not yet commenced are subject to appropriate sequencing and dependency:

- One relates to obtaining external assurance, which will be most effective once revised practices are fully embedded and operating consistently. This is therefore expected to be explored at an appropriate point, no earlier than January 2027.
- The second is dependent on the wider Property Services transformation programme, and progress will align with that delivery timetable.

Providing assurance on risk reduction

While the audit outcome reflects a historic position, there is increasing assurance that risk is reducing because of the work undertaken. This is evidenced through:

- Completion of all actions within the Fire Safety Improvement Plan, addressing the most significant areas of risk
- Strengthened governance and oversight through the Health and Safety framework and HSE GRIP, enabling senior-level scrutiny
- A shift to evidence-based assurance, requiring demonstrable control effectiveness rather than reporting of activity
- Improved competence and capacity within the Health and Safety function, including specialist fire expertise
- The introduction and ongoing development of performance and compliance data to track key fire safety diagnostics over time

In addition, the move from project delivery into business-as-usual arrangements supports the sustainability of improvements and ensures that fire safety is managed as an ongoing organisational responsibility rather than a one-off programme.

Taken together, these measures provide growing confidence that key fire safety risks are being actively managed and that control effectiveness is improving, notwithstanding that further work is required to fully embed arrangements and achieve higher levels of assurance over time.

Ali Nicholls
Head of Strategic Governance

JOINT INDEPENDENT AUDIT COMMITTEE

Report for Consideration: 12th June 2026

Title: Draft Statement of Accounts 2025/26

Executive Summary:

In accordance with the Police Reform and Social Responsibility Act 2011 (The Act) the PCC for Thames Valley and the Chief Constable are both required to produce separate Statement of Accounts. The PCC is also required to produce Group Accounts.
Following the "stage 2" transfer on 1st April 2014 the Chief Constable now employs all police officers and police staff, except those working directly for the PCC. Associated employments rights and liabilities also transferred from the PCC to the Chief Constable.
The Draft PCC and Group and Chief Constable Accounts have been published on both internet sites.

The audit on the accounts is due to start w/c 29th June.

This report summarises the financial outturn for 2025/26, with monitoring information on the revenue, capital and reserves.

Attached at Appendix 1 is a copy of the PCC's Draft Statement of Accounts for 2025/26. This includes the Group financial statements for the PCC and Chief Constable, the Group annual governance statement (AGS) and the single entity financial statements for the PCC.

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

The Group revenue account is summarised on page 10 of Appendix 1. Overall the revenue budget was fully spent against the approved net cost of services of £594,174m.

The capital outturn of £78.758m was £13.310m below the drawn down annual budget of £92.068m and the variance comprised slippage of expenditure of £13.78m and scheme overspends of £0.47m.

The Group balance sheet is summarised on page 12 of Appendix 1. A more detailed version can be found on page 30 of Appendix 1

Recommendation:

1. That the Committee:

    - CONSIDERS and NOTES the publication of the Draft Statements of Accounts.

PCC and Group statement of accounts 2025/26

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PREFACE

Introduction to the 2025/26 Statement of Accounts by Matthew Barber, the elected Police and Crime Commissioner for Thames Valley

I set the budget against the backdrop of a challenging economic situation affecting households and the force. Despite an increase in central government funding, inflationary pressures, a rise in employer national insurance and lack of central funding for police pay rises meant that regardless of the significant efficiency savings made by the force, government funding fell short of the amount necessary to maintain current levels of policing. To maintain policing levels, keep communities safe and address the policing priorities of residents I made the decision to increase policing precept.

Strengthening neighbourhood policing remains a priority. The increase in precept ensured investment in neighbourhood policing. More police officers were put into frontline roles to protect communities, but there is a risk for future years budget as net additional government funding through the Neighbourhood Policing Grant will only cover 40% of the cost of additional officers.

Investment supports the delivery of priorities in my Police and Crime Plan, tackling and preventing crimes that are of most concern to local communities including retail crime, antisocial behaviour, and vehicle crime. A new Roads Policing Tasking Group will also deliver a more strategic and targeted approach to road safety across the Thames Valley using data and intelligence to identify areas of greatest risk and highest harm.

The CCTV Partnership is being expanded into other areas of the Thames Valley to deliver improved, sustainable CCTV provision to help detect and deter crime and keep the public safe. In addition, investment in the use of AI powered technology has improved the offer of help, support, advice, and guidance to members of the public via the Thames Valley Police website. This is a positive step toward modernising public contact for victims and the wider public.

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 PCC and Group
- Have confidence that the PCC and Group spent public money wisely and has accounted for expenditure in an appropriate manner.
- Be assured that the financial position of the PCC and Group 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 the Police and Crime Commissioner and Group
2. Our Strategy
3. Financial performance
4. Demand
5. People
6. 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 2,218 square miles and a population of over 2.5m people. The force has 5,189 police officers, 4,097 staff members and over 650 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 2025/26:

- 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 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 (SEROCU) and the Chiltern Transport Consortium for fleet management services. TVP is also a member of South East and Eastern Police Insurance Consortium (SEERPIC).

2a. Sustainability

TVP introduced its first sustainability strategy in 2022.
Policing has agreed a carbon reporting approach, which will be implemented for the first time later this year using 2025/26 data. This approach will standardise how police forces report carbon emissions. As this is the first year of reporting, data is currently being collated, and the relevant figures are not yet available. It is anticipated that this dataset will form the basis of Thames Valley Police (TVP)'s future reporting and will be used to establish organisational baselines.

TVP has supported the Environmental Sustainability Strategy through:

- Resourcing work to test and better understand the electrification of the fleet
- Allocating a "spend to save" capital fund to support projects that deliver carbon reduction and revenue savings, informed by carbon audits of force buildings
- Relocating a large police station from a carbon-intensive building to one using air source heat pumps

Upcoming work will include:

- Trials to introduce electric vehicles across different areas of policing operations
- Developing programmes to deliver "spend to save" initiatives and support decarbonisation, based on findings from building carbon audits
- Embedding sustainability within the strategic estates and property approach
- Improving food waste management and the disposal of other materials across the force
- Delivering engagement and behavioural change initiatives
- Analysing the relationship between weather, climate and policing demand

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

3. FINANCIAL PERFORMANCE

Key Financial Influences

Prices (measured by consumer prices index with housing) increased by 3.4% in the 12 months to March 2026. TVP has been particularly affected by rises in fuel prices, increasing costs of construction contracts and impacts as a consequence of supply chain issues.

Police officer salaries are set by the Home Office. Police officers were awarded a 4.2% pay award increase. Police staff pay is set within TVP. Staff were awarded a pay rise of 4.2% 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 2026/27 and beyond.

Home Office police funding has not kept pace with cost pressures since the financial crash of 2008. Within this 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. For 2026/27 the maximum amount by which the PCC could increase the Precept (without a referendum) was set at £15. The PCC used the full flexibility to set the Council Tax Precept at £298.28 per annum for a Band D property in 2026/27. 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 2025/26 the force delivered £16.2m of budget savings through savings programmes focused on both pay and non-pay efficiencies, invest to save initiatives and smarter ways of working through digital innovation. Savings programmes, including internal structures, are expected to make further savings of circa £16m over the next four years (£14m was included in the budget) to allow TVP to meet its financial pressures. Savings for 2026/27 have already been identified and progress is being made for 2027 to 2030. This challenge is being closely managed to deliver these savings in addition to 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 £193.1m over the next four years, with further potential requirements over the coming decade.

Funding

Funding to cover general activities is broken down as follows:

Funding	2024/25 £000	2025/26 £000	Increase %
Home Office Grants	292,607	311,472	6.06%
Council Tax	262,829	281,730	6.71%
TOTAL	**555,436**	**593,202**	**6.37%**

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 2025/26:

Expenditure	2025/26 Budget £000	2025/26 Actual £000	Annual Variance £000
Democratic Representation	200	184	(16)
Office of the PCC	2,102	2,126	24
Other Costs	380	487	106
Partnership Fund	2,958	1,768	(1,190)
Crime Prevention Fund	678	1,003	325
Contributions to Reserves		**865**	**865**
Total Controllable Spend	6,318	6,433	114
Accounting Adjustments	33,760	33,760	0
TOTAL	**40,078**	**40,193**	**114**

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 concludes 2027/28. 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. To progress priority projects in the Police & Crime Plan, expenditure has been higher than budget, enabled by reserves built up in previous years.

Accounting Adjustments largely relate to capital and pension accounting.

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

Funding	2024/25 £000	2025/26 £000	Annual Variance £000
Victims' grants	4,702	4,550	(152)
Other grants	2,089	3,411	1,322
TOTAL	**6,791**	**7,960**	**1,169**

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 £578k 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 2025/26 and actual expenditure for TVP operational budgets i.e. those under the direction and control of the Chief Constable.

	Annual Budget £0	Annual Outturn £0	Annual Variance £0
Pay & Employment Costs			
Police Officer Pay & Allowances	340,969	341,844	875
Police & Staff Overtime	13,647	12,126	(1,521)
Staff/PCSO Pay & Allowances	176,567	179,873	3,307
Other Employee Expenses	13,228	14,826	1,598
Total	**544,411**	**548,669**	**4,259**
Overheads			
Premises Related Expenditure	20,516	19,276	(1,240)
Transport Related Expenditure	11,107	10,367	(740)
Supplies & Services	66,888	67,541	654
Third Party Payments	27,903	29,009	1,106
Specific Grants	(60,758)	(60,176)	582
Force Income	(43,053)	(47,104)	(4,051)
Total	**22,603**	**18,913**	**(3,690)**
Regional Collaborative Services			
South East Regional Organised Crime Unit	48,668	48,667	(0)
Counter Terrorist Policing South East	43,858	48,101	4,244
Counter Terrorist Specialist Firearms Officers	5,265	6,046	781
Chiltern Transport Consortium	22,477	23,321	844
Government Grants & Partnership Income	(120,267)	(126,136)	(5,869)
Total	**(0)**	**(0)**	**(0)**
Major Ops	11,843	11,843	(0)
Protection Group	9,887	11,134	1,247
Government Grants	(21,182)	(23,044)	(1,862)
Total	**548**	**(67)**	**(615)**
Cost of Operational Policing, Excl. Hosted Accounts	**567,562**	**567,515**	**(47)**
Total	**567,562**	**567,515**	**(47)**
Hosted Accounts	4,414	4,414	0
Total	**4,414**	**4,414**	**0**
Cost of Operational Policing, Incl. Hosted Accounts	**571,976**	**571,930**	**(46)**

Pay & Employment Costs

The Police Pay overspend of £0.9m is due to the additional uplift for the pay award of circa £1.5m which is partially offset by the recovery of some of the officer pay costs assigned to major operations.
The underspend on overtime of £1.5m is made up of the release of a one-off provision for historic claims, together with the release of the unallocated exceptional circumstances budget. In addition, we had underspends in a number of departments this year due partly to higher staffing levels.
The main driver of the higher spend on Police Staff is due to expenditure on Agency staff mainly in ICT and a provision for a back-dated liability.

Other Employee costs were also high this year due mainly to higher Employee Insurance fund contributions, following the latest actuarial report, together with staff restructure costs linked to efficiency savings work.

Overheads

The overall underspend on overheads represents slippage in some work around the maintenance of our estates but also reductions in transport costs, an area targeted by the Force for savings. Expenditure on supplies and services was higher than budgeted, with relatively small overspends in a number of areas. The increased income mainly comes from recharges to collaborative partners for the shared units that are hosted by TVP, both direct costs and administrative costs of managing those functions on behalf of other partners.

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.

Group Level

The Group level incorporates all income and expenditure controlled by both the PCC and the CC
There was a small deficit against budget for 2025/26 of £0.4m which was appropriated from the Improvement & Performance Reserve.

	Annual Budget £000	Annual Outturn £000	Annual Variance £000
Cost of Operational Policing (from Above)	571,976	571,930	(46)
PCC Controlled Expenditure	6,318	6,436	118
Capital Financing	17,859	18,211	352
Interest on Balances	(7,980)	(8,031)	(50)
Statutory Accounting Adjustments	(169)	84,131	84,300
Appropriations From Balances	6,170	(78,415)	(84,586)
Cost of Services	**594,174**	**594,262**	**88**
Funded By			
General Grant Income	(312,539)	(312,532)	7
Council Tax	(281,636)	(281,730)	(95)
Total	**(594,174)**	**(594,262)**	**(88)**
Net Revenue Position	0	0	0

Capital Expenditure

The following tables shows the net capital position for the whole Group compared to the active capital budget for 2025/26. The variance of £13.31 million comprises scheme overspends of £0.47 million and slippage of expenditure of £13.78 million.

At the start of the financial year, the PCC (on behalf of the Group) approved an annual Capital Programme of £52.6m. During the year the active capital budget was adjusted upwards to £92.1m to reflect prior year re-phasing, grant funding and capital elements of approved projects. The grant funding relates to national/regional expenditure. Please see below detail:

2025/26 Budget	Approved MTCP (Jan 2025) £000	Slippage 2025/26 £000	Rephasing 2025/26 £000	Budget Changes 2025/26 £000	Revised Budget 2025/26 £000
Property	39,299	638	(22,811)	15,103	32,228
Technology & Business Change	5,805	3,163	(1,491)	(240)	7,237
Grants	0	0	0	45,450	45,450
Equipment	1,629	253	(540)	(103)	1,240
Vehicles	5,913	0	0	0	5,913
Total	**52,646**	4,053	**(24,842)**	60,211	**92,068**

	Annual Budget £000	Actual Spend £000	Annual Variance £000
Property schemes	32,228	27,386	(4,842)
Technology and Business Change	7,237	4,556	(2,681)
Equipment	1,240	1,752	513
Vehicles	5,913	8,087	2,174
Grant Funded Schemes	45,450	36,977	(8,473)
Total	**92,068**	**78,758**	**(13,310)**

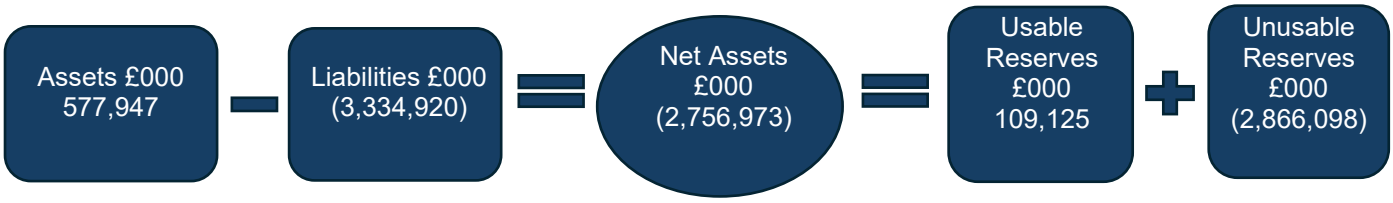
The Force continues to improve the efficiency and effectiveness of its estate by reducing the overall size of the estate and replacing inefficient expensive buildings with operational focused buildings. Some programme slippage has occurred due to prevailing market conditions.

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 officers and staff 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:

2024/25



2025/26

The liabilities is mainly made up of £2,975m associated with the unfunded police officer pension scheme and the net liability of £10m 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 2025 £m	At 31 March 2026 £m
Cash and other cash equivalents	22.5	34.5
Short term investments	112.7	76.9
Long term investments	0	15.0
Total Capital	**135.2**	**126.4**

The PCC finances part of the capital programme through borrowing. At 31st March 2026 the PCC had total external borrowings of £46.4m and a right of use lease liability of £12m

4. DEMAND

Demand into the Force's contact centres from the public saw a slight increase of 1%, with increased volumes of 999 calls being the main driver for this. There were 375,678 calls received to 999 in the year, an increase of 4% on the previous year. However, service levels continued to improve, with 95.3% of 999 calls answered within 10 seconds.

Conversely, calls to 101 declined by 1%, with 387,633 received. Average time to answer 101 calls further improved to 1 minute and 50 seconds for the year. Online reporting levels saw a decrease of 2% against the previous year.

There was an increase of 7% in the volume of incidents, with 500,105 recorded in 2025/26 of which 204,155 were attended. The volume of recorded crime decreased by 2% against the previous year, with 169,520 crimes recorded in the period.

The Force has seen crime reductions in many areas this year compared with 2024/25:

- Vehicle offences down by 9%,
- Theft from the Person down by 32%
- Possession of Weapon Offences down by 11%,
- Shoplifting offences down by 9%,
- Bicycle Theft down by 14%,
- Residential Burglary down by 3%.

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

- Business Robbery continues to show year on year increases up 15%,
- Trafficking in drugs up 7% compared with last year,
- Possession of drugs up 2%,
- Public Order offences up 2%
- Other Sexual Offences also saw an increase, up 7% compared to last year.

The number of crimes resulting in a Positive Outcome being applied increased by 3% compared to last year, with 27,189 outcomes obtained and an outcome rate of 16% achieved. This includes cases going to court or an out of court resolution being applied. Crime investigations resulting in a charge outcome increased by 3%, with the Force achieving a charge rate of 9.2%. The greatest increase in charge volumes was seen for Shoplifting offences, with 4,242 charges applied: an increase of 14% on the previous year. The usage of Out of Court Resolutions increased in the last year by 5%, with 11,084 such outcomes obtained.

5. PEOPLE

Thames Valley Police has continued to maintain police officer numbers following on from the Home Office Police Uplift Programme, alongside additional growth from the Neighbourhood Policing Guarantee programme that started in April 2025. This financial year we have recruited 456 police officers, including 421 new recruits to policing and 35 trained officers. At 31st March 2026, the total headcount number of police officers, including our regional funded units, is 5,154 (this figure excludes external secondments).

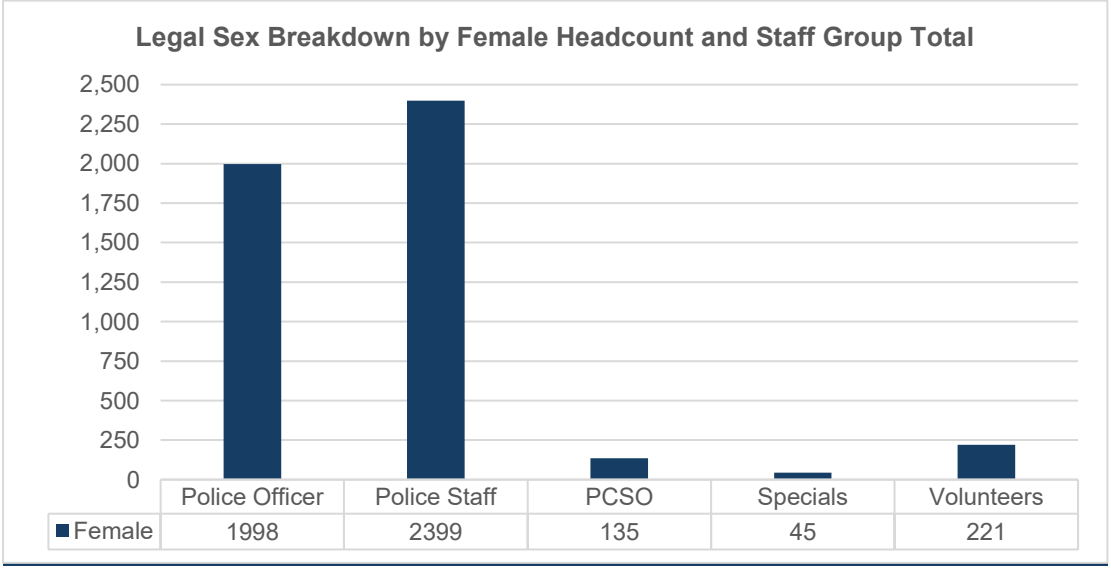
At the same time, the force has continued to drive forward initiatives to attract and recruit to police staff, Special Constabulary and volunteer roles. Wider economic and labour market conditions, including shortfalls in skills, has resulted in recruitment challenges in some hard to fill roles including 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 2026, Thames Valley Police employed 9,286 people in full and part time contracts. We also had 185 unpaid members of the Special Constabulary and 475 volunteers giving a total workforce of 9,946.

Below is the make-up of the workforce. This includes headcount of circa 912 officers and staff equating to circa 891 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, Chiltern Transport Consortium (CTC) and external secondments.

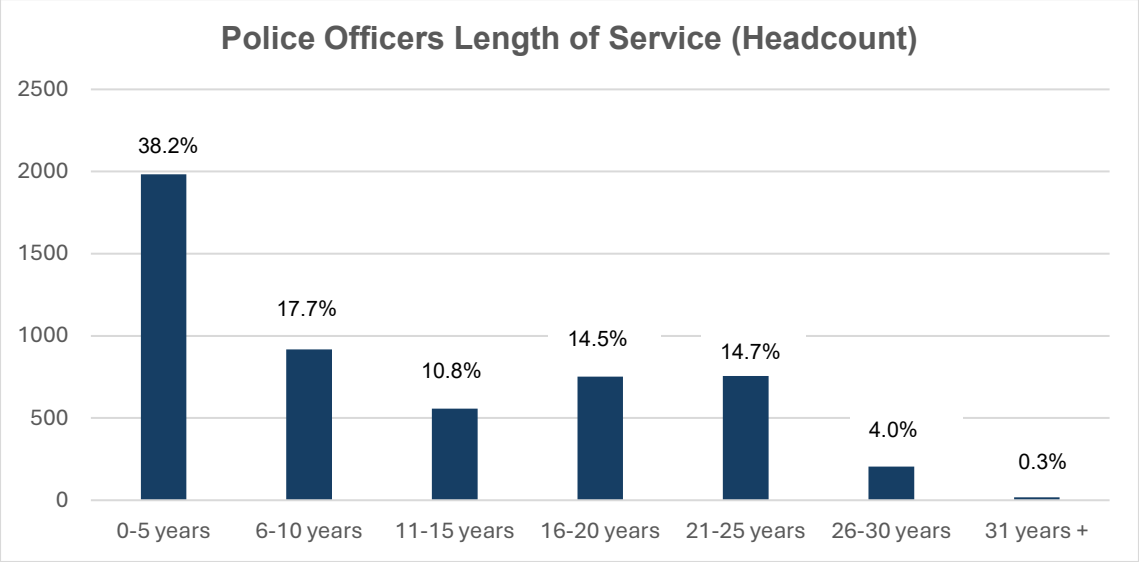
Category	Workforce	Full Time Equivalent
Police Officers	5,189	5,123
Police Staff	3,842	3,633
PCSO	255	245
Total Paid Employees	**9,286**	**9,001**
Special Constabulary	185	N/A
Volunteers	475	N/A
Total Workforce	**9,946**	**9,001**

The following graph shows the Legal Sex breakdown for each type of employee and volunteer, for example that there are 1,998 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 2024/25 financial year, there has been no change and figures represent a relatively new in-service headcount. Thirty-eight percent of officers have less than five years' service, reflecting the continued growth in officer establishment numbers and successful recruitment activity since the Police 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	4,676	3,385	227	155	421	8,864
Asian	145	142	9	17	16	329
Black	29	45	0	3	7	84
Mixed	138	69	6	7	6	226
Other	16	12	1	1	3	33
Unknown/Prefer not to say	185	189	12	2	22	410
TOTAL	**5,189**	**3,842**	**255**	**185**	**475**	**9,946**

The following table shows the ethnic makeup of the workforce compared to the prior year.

	2024/25		2025/26	
ETHNICITY	All Staff Groups	%	All Staff Groups	%
White	8,799	89	8,864	89
Asian	316	3	329	3
Black	85	1	84	1
Mixed	223	2	226	2
Other	35	0	33	0
Unknown/Prefer not to say	417	4	410	4
TOTAL	**9,875**		**9,946**	

6. OUTLOOK

Medium Term Financial Plan

The PCC approved the Group's financial plans for 2026/27 in January 2026 and they are available on the PCC's website.

The revenue budget for 2026/27 includes provision for maintaining the national Neighbourhood Policing programme (NHP) increase in our Neighbourhood officer numbers which will see TVP deploying an additional 121 officers (against the March 2025 baseline) into neighbourhood policing roles.

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 2026/27 £000	Estimated Budget 2027/28 £000	Estimated Budget 2028/29 £000	Estimated Budget 2029/30 £000
Expenditure				
Opening Budget	594,167	647,233	671,628	694,340
Inflation				
-General	1,613	1,225	1,248	1,276
-Pay	25,816	15,781	17,201	12,568
-Specific	2,529	2,923	3,013	2,616
Productivity Savings	(4,911)	(4,259)	(3,617)	(2,018)
Growth	29,824	425	1,867	3,307
Reserve Funding	(1,805)	8,300	3,000	2,000
Revised Budget Requirement	**647,233**	**671,628**	**694,340**	**714,089**
Funded By				
Opening Budget	(594,167)	(647,233)	(669,509)	(692,318)
Council Tax	(17,964)	(18,703)	(19,200)	(19,708)
Government Grants	(35,102)	(3,573)	(3,609)	(3,645)
Revised Funding	**(647,233)**	**(669,509)**	**(692,318)**	**(715,671)**
Annual Shortfall / (Surplus)	0	2,118	(97)	(3,603)
Cumulative Shortfall / (Surplus)	0	2,118	2,020	(1,582)

The above figures are based on the approved council tax increase of £15 for 2026/27 which was approved by the Police and Crime Panel on 22nd January 2026. Future years show assumed increases in subsequent years at £14 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 £4.9m. There is a shortfall of £2.1m in 2027/28 but a cumulative surplus over the 3 years from 27/28 to 29/30 of £1.5m, on the basis that £9.9m of savings, in the productivity plan for this period, are delivered. These savings have partially been 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 2027/28.

2026/27 will be a financially tough year with significant unknown costs particularly in relation to annual pay awards, delivering savings programs alongside competing demands and the continued uncertainty regarding the wider geopolitical climate and the impact that may have on supply chains and inflation rates.

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 Efficiencies and Savings Programs and future Medium Term Financial Plans.

Medium Term Capital Plan

The Medium-Term Capital Plan (MTCP) costing £260.4m million over the five-year period 2025/26 to 2029/30 was approved by the PCC (on behalf of the Group) in January 2026. Overall, this will provide the Force with appropriate infrastructure and assets to deliver innovative policing strategies with fewer resources.

	Revised 2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	Total 2025/26 to 2029/30 £000
Property	32,228	28,695	25,126	21,207	41,608	**148,865**
Technology & Business Change	7,237	4,268	15,841	2,434	1,340	**31,120**
Grants	45,450	0	0	0	0	**45,450**
Equipment	1,240	1,591	373	306	200	**3,710**
Vehicles	5,913	4,332	4,591	6,428	9,963	**31,226**
Capital Project Total to be Financed	**92,068**	**38,886**	**45,931**	**30,375**	**53,111**	**260,371**

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 c£15m planned over the next four years.
- TVP's Medium Term Financial Plan and Medium-Term Capital Plan set out a balanced budget for 2026/27 supported by reasonable, if challenging, assumptions and targeted productivity savings. Beyond 2026/27, the budget is not currently balanced; however, this risk is being actively managed through our well-established efficiency and savings programmes. The Budget Book is available 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 continued to invest in recruiting new officers, achieving 5,189 officers at the end of the year, up 94 from 24/25.

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
September 26

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 increased from £107.097 million on 1st April 2025 to £120.237 million on 31st March 2026.

The **Comprehensive Income and Expenditure Statement (CIES)** record all 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 £95.984 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, general reserve balances have stayed the same at £15.787m

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 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 and Other Information** are:

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

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

The **Police Pension Fund Accounts** sets out the financial position of the Police Pension Fund as at 31st March 2026

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

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

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OPCC'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
September 2026

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 2026

Martin Thornley
Chief Finance Officer and Deputy Chief Executive
September 2026

Group Movement in Reserves Statement for the years ended 31st March 2025 and 2026

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

	General Fund £000	Earmarked Reserves £000	Capital Receipts Reserve £000	Capital grant unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
note	25	8	25	25	25	26	
Balance at 31st March 2024	15,527	101,422	3,719	0	120,666	(3,205,365)	(3,084,696)
Movement in reserves during 2024/25							
Total Comprehensive Expenditure and Income	(120,104)	0	0	0	(120,104)	447,890	327,787
Adjustments between accounting basis & funding basis under regulations	108,612	0	(50)	0	108,562	(108,611)	(50)
Net increase/decrease before transfers to earmarked reserves	(11,492)	0	(50)	0	(11,542)	339,279	327,737
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)	339,279	327,737
Balance at 31st March 2025 carried forward	**15,787**	**89,671**	**3,669**	**0**	**109,127**	**(2,866,085)**	**(2,756,959)**
Movement in reserves during 2025/26							
Total Comprehensive Expenditure and Income	(95,984)	0	0	0	(95,984)	287,021	191,036
Adjustments between accounting basis & funding basis under regulations	107,097	0	0	0	107,097	(107,097)	0
Net increase/decrease before transfers to earmarked reserves	11,112	0	0	0	11,112	179,924	191,036
Transfers to/from (-) earmarked reserves	(11,112)	11,112	0	0	0	0	0
Increase/decrease (-) in Year	0	11,112	0	0	11,112	179,924	191,036
Balance at 31st March 2026 carried forward	**15,787**	**100,783**	**3,669**	**0**	**120,239**	**(2,686,161)**	**(2,565,923)**

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

	2024/25			2025/26		
	Net expenditure charged to general fund £000	Adjustments between Accounting basis & Funding basis £000	Net expenditure in the CIES £000	Net expenditure charged to general fund £000	Adjustments between Accounting basis & Funding basis £000	Net expenditure in the CIES £000
PCC	25,850	(475)	25,375	6,712	33,481	40,193
TVP operational budgets under the direction & control of the Chief Constable						
Employees	453,381	117,375	570,756	475,328	113,985	589,313
Premises	27,009	0	27,009	23,504		23,504
Transport	28,151	0	28,151	28,187		28,187
Supplies & Services	82,515	0	82,515	92,586		92,586
Third Party Payments	20,174	0	20,174	33,857		33,857
Capital Charges	10,115	2,927	13,042	14,374	(1,815)	12,559
Specific Income	(208,025)	0	(208,025)	(239,783)		(239,783)
Cost of Services	**439,170**	**119,828**	**558,998**	**434,764**	**145,651**	**580,415**
Other income & expenditure	(427,678)	(11,216)	(438,894)	(445,877)	(38,554)	(484,431)
(Surplus) or Deficit on provision of services	**11,492**	**108,612**	**120,104**	**(11,112)**	**107,097**	**95,984**
Opening General Fund Balance	(15,524)	0	0	15,784	0	0
Add (surplus) or deficit	11,492	0	0	11,112	0	0
Transfers to/from (-) reserves & General Balances	(11,752)	0	0	(11,112)	0	0
Closing General Fund Balance	**(15,784)**			**15,784**		

Group Comprehensive Income and Expenditure Statement 2025/26

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	2024/25			2025/26		
		Gross expenditure	Gross Income	Net Expenditure	Gross expenditure	Gross Income	Net Expenditure
PCC		32,166	(6,791)	25,375	48,153	(7,960)	40,193
TVP operational budgets under the direction & control of the Chief Constable							
Employees		570,756	0	570,756	589,313	0	589,313
Premises		27,009	0	27,009	23,504	0	23,504
Transport		28,151	0	28,151	28,187	0	28,187
Supplies & Services		82,515	0	82,515	92,586	0	92,586
Third Party Payments		20,174	0	20,174	33,857	0	33,857
Capital Charges		13,042	0	13,042	12,559	0	12,559
Specific Income		0	(208,025)	(208,025)	0	(239,783)	(239,783)
Group Cost of Services		**773,814**	**(214,816)**	**558,998**	**828,159**	**(247,744)**	**580,415**
Other operating Expenditure:							
(Gains)/loss on disposal of fixed assets	9a	0	0	(483)	0	0	327
Financing & investment income & expenditure:							
Interest Payable	9b	1,536	0	1,536	1,240	0	1,240
Impairment loss allowance	9b	0	0	0	0	0	0
Pensions Interest Cost	9b	160,498	0	160,498	173,241	0	173,241
Interest & Investment Income	9b	0	(9,819)	(9,819)		(8,031)	(8,031)
ROU Asset	9b	0	20	20	(464)		(464)
Taxation & non-specific grant income	9c	0	(590,648)	(590,648)		(650,744)	(650,744)
(Surplus) /deficit on provision of service				**120,104**			**95,984**
(Surplus)/deficit on revaluation of fixed assets	14		3,480	3,480			19,895
Remeasurement of net defined liability		444,410		444,410			267,126
Total other comprehensive Income and Expenditure		**444,410**	**3,480**	**447,890**			**287,021**
Total comprehensive Income & Expenditure				**567.994**			**383,005**

The Balance Sheet for the Group

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

31/03/2025 £000		Note	31/03/2026 £000
	Long Term Assets		
334,302	Property, Plant and Equipment	14	382,985
11,109	Right of Use Assets	14	9,522
2,653	Intangible assets	16	2,439
0	Long term investments	17	15,000
1,288	Long term debtors	19	639
349,352	**Total Long-Term Assets**		**410,585**
	Current Assets		
112,810	Short term investments	17	76,866
2,780	Inventories	18	3,086
90,016	Short term debtors	19	109,471
22,508	Cash and cash equivalents	20	34,533
480	Assets held for sale	21	0
228,595	**Total Current Assets**		**223,956**
	Current Liabilities		
(1,261)	Short term borrowing	17	(746)
(113,241)	Short term creditors	22	(133,236)
(130)	Short term Right of Use Asset Liability	14	(133)
(357)	Revenue Grants Received in Advance	28	0
(4,024)	Provisions	23	(6,668)
(7,069)	Accumulated absences	26	(7,428)
(126,082)	**Total Current Liabilities**		**(148,191)**
	Long Term Liabilities		
(4,481)	Provisions	23	(6,337)
(50,278)	Long term borrowing	17	(47,356)
(3,139,595)	Liability related to defined benefit pension schemes	32	(2,985,865)
(13,825)	Long term Right of Use Liability	14	(11,981)
0	Liability related to defined benefit pension schemes (PCC)	32	(120)
(660)	Capital grants received in advance	28	(630)
(3,208,838)	**Total Long-Term Liabilities**		**(3,052,288)**
(2,756,973)	**Net Assets / (Liabilities)**		**(2,565,937)**
109,125	Usable reserves	25	120,237
(2,866,098)	Unusable reserves	26	(2,686,174)
(2,756,972)	**Total Reserves**		**(2,565,937)**

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 2025 £000	At 31 March 2026 £000
Net (surplus)/deficit on the provision of services		101,184	95,984
Adjust net (surplus)/deficit for non-cash movements	33	(152,037)	(130,092)
Adjust for items included in (surplus)/deficit that are investing and financing activities		2,977	1,319
Net cash flows from Operating Activities	**33**	**(47,881)**	**(32,788)**
Investing Activities	33	30,368	20,544
Financing Activities	33	1,638	219
Net increase (-) or decrease in cash and cash equivalents		**(15,875)**	**(12,3025**
Cash and cash equivalents at the beginning of the reporting period	20	(13,732)	22,508
Cash and cash equivalents at the end of the reporting period	20	(29,605)	34,533

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. The Home Office White Paper "From Local to National: A New Model for Policing" indicates that policing services will continue to be delivered, with reforms to the way they will be delivered.

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 2025/26 has been reviewed alongside assumptions for 2026/27 and a prudent profile of cashflows to support management in assessing and confirming the Group's financial sustainability to the 31st March 2027. The planned timing of cash flows, in conjunction with the reserves balances, means that that the Group can meet its operational obligations over the period.

PCC, Group and Chief Constable

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

The term 'Group' is used to indicate individual transactions and policies of the PCC and Chief Constable for the year ended 31 March 2026. 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 2026.

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

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

2. Accruals of income and expenditure

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

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

3. Charges to revenue for non-current assets

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

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

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

4. Government grants and other contributions

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

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

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

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

5. Heritage assets

A heritage asset is one with "historical, artistic, scientific, technological, geophysical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture". The Group will recognise any heritage asset that is valued in excess of £500,000. As at 31st March 2026, 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 are maintained at around 2.5% of the annual net revenue expenditure.

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

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

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

9. VAT

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

Specific Accounting Policies

- **EVENTS AFTER THE BALANCE SHEET DATE**

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

- **TERMINATION BENEFITS**

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

- **PROPERTY, PLANT AND EQUIPMENT**

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

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

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

Recognition

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

Measurement

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

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

Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of fair value.
Where non property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for fair value.

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

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

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

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

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

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

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

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

- Dwellings and other buildings – straight-line allocation over the useful life of the property as estimated by the valuer.

- Plant, furniture and equipment – a percentage of the value of each class of assets in the Balance Sheet, as advised by a suitably qualified officer.
- Vehicles, - a percentage of the value of each class of assets in the Balance Sheet, as advised by a suitably qualified officer. Once the vehicle reaches its residual value we stop depreciating.

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

Grants and contributions

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

- **INTANGIBLE ASSETS**

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

- **FINANCIAL INSTRUMENTS**

Financial liabilities

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

Financial assets

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

- **INVENTORIES**

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

- **CASH AND CASH EQUIVALENTS**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents shall include instruments 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

- **The Group as lessee**

For leases that had been classified as operating leases and therefore charged to expenses rather than recognised on the Balance Sheet, a lease liability was established on 1 April 2024 equal to the present value of future lease payments discounted using the PWLB borrowing rate. A right of use asset was created equal to the lease liability and adjusted for prepaid and accrued lease payments and deferred lease incentives recognised in the CIES immediately prior to initial application. Hindsight was used in determining the lease term where lease arrangements contained options for extension or earlier termination.

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

- **The Group as lessor**

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

- **Leases Accounting Policy**

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

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

The Group as a lessee

Recognition and initial measurement

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

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

The lease liability is initially measured at the present value of future lease payments discounted at the interest rate implicit in the lease. Lease payments includes fixed lease payments, variable lease payments dependent on an index or rate and amounts payable under residual value guarantees. It also includes amounts payable for purchase options and termination penalties where these options are reasonably certain to be exercised.

Where an implicit rate cannot be readily determined, the PWLB annuity rate is applied that relates to the length of the lease term.

We do not apply the above recognition requirements to leases with a term of 12 months or less or to leases where the value of the underlying asset is below £10,000, excluding any irrecoverable VAT. Lease payments associated with these leases are expensed on a straight-line basis over the lease term or other systematic basis. Irrecoverable VAT on lease payments is expensed as it falls due.

Subsequent measurement

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

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

• Land and non-specialised buildings – market value for existing use

• Specialised buildings – depreciated replacement cost.

Leased plant and machinery and furniture and fittings are shorter-term leases and so the cost model is applied and these are measured at depreciated at historic cost.

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

to purchase the underlying asset, an updated discount rate is applied to the remaining lease payments.

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

Depreciation

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

Revaluation gains/losses

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

Impairments

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

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

The Group as a lessor

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

Finance leases

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

Operating leases

Income from operating leases is recognised on a straight-line basis or another systematic basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

Private Finance Initiatives and similar contracts

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

The initial recognition of these fixed assets is balanced by the recognition of a liability for amounts due to the scheme operator to pay for the assets.
Non-current assets recognised on the Balance Sheet are revalued and depreciated in the same way as PPE owned by the Group.
The amount payable to the PFI operator is analysed into three elements:

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

Property Plant and Equipment (PPE)

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

Payments

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

The PCC receives an annual grant from the Government to help finance these payments. This grant was initially calculated on a reducing balance basis over the 30-year contract term but, in 2005, it was converted to an annuity grant for the remaining 25 years of the contract. The PCC will receive grant income of £1.032m in each of the next 4 years, with a small residual payment of £0.043m in year 5.

- **PENSIONS**

Post employment benefits

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

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

This is an unfunded scheme administered by the Chief Constable, meaning that there are no investment assets built up to meet the pension liabilities, and cash has to be generated to meet actual pensions payments as they eventually fall due. Under the Police Pension Fund Regulations 2007, if the amounts

receivable by the pensions fund for the year is less than amounts payable, the Group must annually transfer an amount required to meet the deficit to the pension fund. Subject to parliamentary scrutiny and approval, up to 100% of this cost is met by central government pension top-up grant. In the unlikely event that the pension fund is in surplus for the year, the surplus is required to be transferred from the pension fund to the Group which must then repay the amount to central government

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

Following the Code's requirements, IAS 19 has been fully recognised in the Group accounts. Scheme liabilities as shown on the balance sheet are calculated by determining future liabilities for pension payments and applying a discount rate equal to the yield on an index of long dated AA rated corporate bonds as at 31 March 2026.

Police Staff

Police staff are eligible to join the Local Government Pension Scheme (LGPS) administered by Buckinghamshire Council. This is a funded scheme. In 2025/26 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 standards introduced by the 2026/27 Code where disclosures are required in the 2025/26 financial statements, in accordance with the requirements of paragraph 3.3.4.3 of the Code, are:

a) Amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Amendments to Heritage assets) issued in March 2024

b) Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) issued in May 2024

c) Annual improvements to IFRS accounting standards – Volume 11 issued in July 2024

d) Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7) issued in December 2024.

We do not envisage the above standards to have a material impact on the statement of 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 of 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.

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

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

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Valuation of Operational Property (Land & Building)	The assets value and its remaining useful lives (RUL) are assessed by the External Valuers on a 5- year rolling programme. Valuations contain estimates and assumptions made by qualified and experienced valuers including nationally derived building cost indices and other market indicators available to assess an asset's value. Assets of high value are valued annually to reduce this risk.	Changes to asset value and lives will have an effect on the annual depreciation charge for use of assets charged to services in the CIES. The annual depreciation charge to CIES for Land and Building is £12m (note 14). A reduction in the estimated valuations would impact on the net worth, however, would not impact on the usable balances. It would result in reductions to the Revaluation Reserve and/or a loss recorded in the CIES. If the value of the Land and Buildings were to reduce by 10% that would equate to £20m movement on asset values on the Balance Sheet.
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgments relating to the discount rates used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the fund with expert advice about the assumptions to be applied.	The assumptions interact in complex ways. The actuaries review the assumptions triennially and changes are adjusted for in the accounts. Sensitivity analysis is represented in note 32 to the accounts. Any impact on the liabilities relating to Covid-19 will be reflected within the regular triennial valuation and the effect will be absorbed into the long-term funding strategy. This could mean either higher or lower pension contributions payable in the future.

4. INTRA GROUP ADJUSTMENTS

Both the Police and Crime Commissioner and the Chief Constable are separate legal entities. The Group statement of accounts (PCC Group) reflects the consolidated accounts of the PCC and its subsidiary the Chief Constable.

The table below shows the movement through an intra group account within the respective accounts during 2024/25 and 2025/26. 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 2024/25	PCC £000	CC £000	Group £000
Opening balance as at 1st 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	(573,828)	573,828	0
PCC Intra group adjustment	**(603,818)**	**603,818**	**0**

Intra group balances for 2025/26	PCC £000	CC £000	Group £000
Opening balance as at 1st April 2025	0	0	0
Balance sheet intra group adjustment	(34,377)	34,377	0
PCC resources consumed at the request of the Chief Constable	(601,306)	601,306	0
PCC Intra group adjustment	**(635,683)**	**635,683**	**0**

5. NOTE TO THE EXPENDITURE AND FUNDING ANALYSIS

	2024/25				2025/26			
Adjustments from General Fund to arrive at the CIES amounts	**Adjustments for capital purposes £000**	**Net change for the pensions Adjustment £000**	**Other differences £000**	**Total Adjustments £000**	**Adjustments for capital purposes £000**	**Net change for the pensions Adjustment £000**	**Other differences £000**	**Total Adjustments £000**
PCC	(555)	83	(3)	(475)	33,649	(171)	3	33,481
Employees		116,946	429	117,375		113,687	299	113,985
Premises								
Transport								
Supplies & Services								
Third Party Payments								
Capital Charges	2,927			2,927	(1,815)			(1,815)
Non-specific Income								
Net cost of services	**2,373**	**117,029**	**426**	**119,828**	**31,834**	**113,516**	**301**	**145,651**
Other income & expenditure from the expenditure & funding analysis	(12,303)		1,087	(11,216)	(39,594)		1,040	(38,554)
Difference between General Fund & surplus or deficit and CIES statement surplus or deficit on the provision of services	**(9,930)**	**117,029**	**1,513**	**108,612**	**(7,760)**	**113,516**	**1,341**	**107,097**

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.

2025/26

Adjustments to the Revenue Resources	General Fund Balance £000	Capital Receipts Reserve £000	Unusable Reserves £000
Amounts by which income and expenditure included in the CIES are difference from revenue for the year calculated in accordance with statutory requirements:			
Pensions costs (transferred to or from the pensions reserve)	113,516		(113,516)
Financial instruments (transferred to the financial instruments adjustment account)	(20)		20
Council tax (transfers to or from the collection fund adjustment account)	1,060		(1,060)
Holiday Pay (transferred to the accumulated absences account)	301		(301)
Non-current assets written off on disposal (charged to capital adjustment account)	1,645		(1,645)
reversal of entries in relation to capital expenditure (charged to the capital adjustment account)	9,328		(9,328)
IFRS16	(464)		464
Total Adjustments to the Revenue Resources	**125,366**		**(125,366)**
Adjustments between revenue and Capital Resources			
Transfer of non-current asset sale proceeds from revenue to capital receipts reserve	(1,318)	1,318	0
Statutory provision for the repayment of debt (transfer from the capital adjustment account)	(2,258)		2,258
Capital expenditure financed from revenue balances (transfer to the capital adjustment account)	(14,693)		14,693
Total Adjustments between revenue and Capital Resources	**(18,269)**	**1,318**	**16,951**
Adjustments to capital resources			
Use of capital receipts reserve to finance capital expenditure		(1,318)	1,318
Total Adjustments to capital resources		**(1,318)**	**1,318**
Total Adjustments	**107,097**	**0**	**(107,097)**

2024/25

Adjustments to the Revenue Resources	General Fund Balance £000	Capital Receipts Reserve £000	Capital Grant Unapplied £000	Unusable Reserves £000
Amounts by which income and expenditure included in the CIES are difference from revenue for the year calculated in accordance with statutory requirements:				
Pensions costs (transferred to or from the pensions reserve)	117,029		(117,029)	117,029
Financial instruments (transferred to the financial instruments adjustment account)	(20)		20	(20)
Council tax (transfers to or from the collection fund adjustment account)	1,107		(1,107)	1,107
Holiday Pay (transferred to the accumulated absences account)	426		(426)	426
Non-current assets written off on disposal (charged to capital adjustment account)	3,027		(3,027)	3,027
reversal of entries in relation to capital expenditure (charged to the capital adjustment account)	20,604		(20,604)	20,604
Total Adjustments to the Revenue Resources	**142,173**		**(142,173)**	**142,173**
Adjustments between revenue and Capital Resources				
Transfer of non-current asset sale proceeds from revenue to capital receipts reserve	(3,460)	3,460		(3,460)
Statutory provision for the repayment of debt (transfer from the capital adjustment account)	(1,737)		1,737	(1,737)
Capital expenditure financed from revenue balances (transfer to the capital adjustment account)	(28,365)		28,365	(28,365)
Total Adjustments between revenue and Capital Resources	**(33,562)**	**3,460**	**30,102**	**(33,562)**
Adjustments to capital resources				
Use of capital receipts reserve to finance capital expenditure		(3,510)	3,510	
Total Adjustments to capital resources		**(3,510)**	**3,510**	
Total Adjustments	**108,612**	**(50)**	**(108,561)**	**108,612**

7. EVENTS AFTER THE BALANCE SHEET DATE

There are no post balance sheet events after 31st March 2026

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 2025/26.

Reserve	Balance at 1/4/2025 £000	Appropriation to (-) /from CIES £000	Balance at 31/3/2026 £000	Purpose of Reserve
Conditional funding reserve	**4,210**	(179)	4,031	Income received can only be spent on the specified project or activity
Transport reserve	**1,940**	431	2,371	TVP share of the Chiltern transport Consortium reserves
Insurance reserve	**7,176**	1,360	8,536	Funds held in case insurance provision proves inadequate to meet known liabilities
SEROCU reserve	**7,594**	2,126	9,720	Funding for SE Regional Organised Crime Unit, as defined in S22 agreement
Crime Prevention Reserve	**2,702**	912	3,614	To support the Police & Crime Plan by funding services and grants to reduce crime & disorder and support victims & witnesses.
Enabling Services Reserve	**3,000**	0	3,000	To help fund the enabling services review
Efficiency Fund Investment Reserve	**1,000**	(141)	859	To help fund projects that deliver a cashable saving
Improvement and Performance (I&P) reserve	**23,531**	(463)	23,068	To help fund future policing initiatives
CCTV reserve	**615**	(10)	605	To help fund CCTV services and infrastructure across the Thames Valley
Estates reserve	**18,580**	6,878	25,458	To help fund the long-term capital costs of the police property estate
MTCP Financing Reserve	**19,320**	199	19,519	To help fund capital investment in future financial years
Total	**89,668**	**11,114**	**100,782**	

9. ANALYSIS OF ITEMS IN COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

a) Other Operating Expenditure

	2024/25 £000	2025/26 £000
Gain (-)/loss on disposal of fixed asset	(482)	327
Total operating expenditure	**(482)**	**327**

b) Financing and Investment income and expenditure

	2024/25 £000	2025/26 £000
Interest payable	1,536	1,240
Pensions interest cost on net defined benefit liability	160,498	173,241
Subtotal	**162,034**	**174,481**
Interest and investment income	(9,819)	(8,031)
Right of Use assets	20	1,123
Total operating expenditure	**152,235**	**167,574**

c) Taxation and non-specific grant income

	2023/24 £000	2024/25 £000
Police Grant	(187,873)	(194,844)
Formula Grant	(90,562)	(93,918)
Council tax	(262,829)	(281,730)
Pensions top up grant	(23,321)	(18,085)
Capital grants and contributions	(11,891)	(39,457)
Council tax legacy grant	(14,171)	(14,219)
National Insurance compensation grant		(8,492)
Total	**(590,648)**	**(650,744)**

d) Specific grant income

	2024/25 £000	2025/26 £000
PFI grant	(1,032)	(1,032)
Counter terrorism grant (including dedicated security posts)	(42,635)	(45,862)
SEROCU grant	(3,980)	(8,082)
Disclosure Bureau Services	(2,256)	(2,345)
MOJ Victims and Witnesses grant	(4,702)	(4,550)
Home Office (Serious violence, Violence reduction unit)	(1,559)	(3,411)
Use of the apprenticeship levy	(1,637)	(1,171)
Pensions grant	(14,244)	(12,976)
Safer Streets	(271)	0
Recruitment uplift grant	(18,660)	(16,932)
McCloud Compensation Grant	(1,501)	(1,322)
Specialist Firearms	(4,260)	(4,433)
Security Grant	(8,369)	(11,134)
Innovation Fund	(3,870)	(1,858)
Pay Award Grant	(4,987)	(3,654)
Neighbourhood Policing	0	(6,204)
Other small grants	(601)	(1,047)
Total	**(114,564)**	**(126,012)**

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 £	Bonuses £	Total Remuneration excluding Pensions £	Pension Contribution £	TOTAL £
Jason Hogg (Chief Constable)	2024/2025		216,437	0	216,437	80,912	**297,348**
	2025/2026		239,072	0	239,072	82,684	**321,755**
Ben Snuggs (Deputy Chief Constable)	2024/2025		227,066	0	227,066	67,766	**294,832**
	2025/2026		230,306	0	230,306	68,225	**298,531**
Tim Metcalfe (Assistant Chief Constable)	2024/2025		146,691	0	146,691	47,016	**193,707**
	2025/2026		152,344	0	152,344	49,012	**201,356**
Dennis Murray (Assistant Chief Constable)	2024/2025		147,819	0	147,819	46,974	**194,792**
	2025/2026		153,625	0	153,625	49,012	**202,637**
Katy Barrow-Grint (Assistant Chief Constable)	2024/2025	1	147,218	0	147,218	46,617	**193,835**
	2025/2026		0	0	0	0	**0**
Christian Bunt (Assistant Chief Constable)	2024/2025		146,691	0	146,691	47,016	**193,707**
	2025/2026		152,344	0	152,344	49,012	**201,356**
Linda Waters (Chief Finance Officer)	2024/2025		139,772	0	139,772	23,931	**163,703**
	2025/2026		146,474	0	146,474	26,417	**172,891**
Olly Wright (Assistant Chief Constable)	2024/2025		117,789	2,204	120,993	42,327	**163,320**
	2025/2026		139,747	0	139,747	44,565	**184,312**
Christine Kirby (Director of People)	2024/2025	2	68,742	0	68,742	11,632	**148,189**
	2025/2026		0	0	0	0	**0**
Nicole Cornelius (Director of People)	2024/2025		46,121	0	46,121	7,624	**53,745**
	2025/2026		140,202	0	140,202	25,060	**165,262**
Mike Lattanzio (Chief Digital and Information Officer)	2024/2025		182,351	0	182,351	0	**182,351**
	2025/2026		190,514	0	190,514	0	**190,514**

Note 1 Katy Barrow-Grint left 31/03/2025
Note 2 Christine Kirby retired 04/10/2024

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

Office of the Police and Crime Commissioner	Year	Note	Salary, Fees & Allowance £	Bonuses £	Total Remuneration excluding Pensions £	Pension Contribution £	Total £
Gillian Ormston (Chief Executive)	2024/2025		127,483	0	127,483	22,310	**149,793**
	2025/2026		138,585	0	138,585	25,638	**164,223**
Martin Thornley (Chief Finance Officer)	2024/2025		118,965	0	118,965	21,407	**140,372**
	2025/2026		128,779	0	128,779	26,212	**154,992**

Police and Crime Commissioner	Year	Note	Salary, Fees & Allowance £	Bonuses £	Total Remuneration excluding Pensions £	Pension Contribution £	Total £
Matthew Barber (PCC)	2024/2025		88,600	0	88,600	15,505	**104,105**
	2025/2026		92,011	0	92,011	17,022	**109,033**

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 £	2024/25	2025/26
151,000 - 160,000	1	1
141,000 - 150,000	2	0
131,000 - 140,000	0	0
121,000 - 130,000	1	2
110,000 - 120,000	3	16
105,000 - 109,999	16	12
100,000 - 104,999	10	10
95,000 – 99,999	19	19
90,000 – 94,999	14	21
85,000 – 89,999	28	33
80,000 – 84,999	30	57
75,000 – 79,999	68	141
70,000 – 74,999	225	320
65,000 – 69,999	352	364
60,000 – 64,999	538	641
55,000 - 59,999	836	1,021
50,000 – 54,999	1,108	909
TOTAL	**3,251**	**3,567**

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:

	2024/25 £000	2025/26 £000
Fees payable in relation to auditing the PCC and Group accounts by the appointed auditor for the year	122	126
Fees payable in relation to auditing the Chief Constable accounts by the appointed auditor for the year	61	63
Total	**183**	**189**

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.

	2024/25 £000	2025/26 £000
TVP*	7,515	8,031
Bedfordshire Police	3,250	3,466
Civil Nuclear Constabulary	930	1,017
Hertfordshire Police	3,749	3,839
Cambridgeshire Constabulary	3,049	3,365
British Transport Police	3,796	4,520
National Investigation Service	37	10
External Income*	(848)	(927)
Total gross cost	**21,479**	**23,321**

*we have restated the TVP costs and the external income figures due to a misstatement in the 24/25 accounts

The South East Regional Organised Crime Unit (SEROCU) 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.

	2024/25 £000	2025/26 £000
TVP	11,472	12,465
Hampshire Police	6,663	7,342
Sussex Police	5,547	6,158
Surrey Police	4,141	4,557
Kent Police	33	36
External Income	12,422	18,109
Total gross cost	**40,278**	**48,668**

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.

	2024/25 £000	2025/26 £000
TVP	3,015	3,372
Hampshire Police	(423)	(729)
Surrey / Sussex / Kent Police	(1,606)	(2,336)
External Income	3,331	3,773
Total Gross Cost	**4,317**	**4,080**
Net Direct Expenditure Incurred by other forces	3,604	3,573
Total gross cost	**7,921**	**7,653**

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.

	2024/25 £000	2025/26 £000
TVP	846	1,158
Hampshire Police	(139)	(247)
Surrey / Sussex / Kent Police	(153)	(498)
Total Gross Cost	**555**	**413**
Net Direct Expenditure incurred by other forces	1,466	745
Total gross cost	**2,021**	**1,158**

We collaborate with Hampshire Police in terms of ICT, Information Management and ANPR which are led by TVP, and 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 2025/26.

	2024/25 £000	2025/26 £000
TVP	66,512	72,660
Hampshire Police	56,192	59,560
Total gross cost	**122,704**	**132,220**

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 2025/26:

During the period April 2025 – March 2026 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. The PCC is also Director (non-remunerated) of Blue light commercial ltd and Director (non-remunerated) National Business Crime Solution ltd.

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:

2025/26

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
£0 - £20,000	3	1	4	47,535
£20,001 - £40,000		1	1	26,725
£40,001 - £60,000	3		3	143,783
£60,001 - £80,000		1	1	71,220
£80,001 - £100,000		3	3	275,084
£100,001 - £150,000	1		1	135,576
£150,001 - £200,000		1	1	159,480
Total	**7**	**7**	**14**	**859,394**

2024/25

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

*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

2025/26

Cost or Valuation	Land and Buildings £000	Right of Use Assets	Vehicles Plant and Equipment £000	Surplus Assets £000	Assets under construction £000	Total £000
At 1st April 2025	**200,717**	**11,109**	**78,164**	**10,218**	**92,185**	**392,393**
Additions	729	54	14,395		63,261	78,349
Revaluation increases /(decreases) to RR	15,832	(322)	0	1,458	0	16,969
Revaluation increases /(decreases) to SDPS	(24,674)	187	0	159	0	(24,329)
Disposals	73	0	(7,937)	0	(16)	(7,880)
Reclassifications	28,528				(28,528)	0
Depreciation written out on revaluation	(7,880)	0	0	0	0	(7,880)
At 31st March 2026	**213,324**	**11,028**	**84,622**	**11,835**	**126,903**	**447,713**
Depreciation and Impairment						
At 1st April 2025	**3,255**	**0**	**42,773**	**954**	**0**	**46,984**
Depreciation charge	9,253	1,507	11,031	1,137	0	22,928
Depreciation written out on revaluation	(7,880)	0	0	0	0	(7,880)
Disposal	0	0	(6,826)	0	0	(6,826)
At 31st March 2026	**4,628**	**1,507**	**46,978**	**2,091**	**0**	**55,206**
Net Book Value						
At 31st March 2026	**208,695**	**9,522**	**37,644**	**9,744**	**126,903**	**392,507**

2024/25

Cost or Valuation	Other Land and Buildings £000	Right of Use Assets	Vehicles Plant and Equipment £000	Surplus Assets £000	Assets under construction £000	Total £000
At 1st April 2024	**206,270**	**0**	**74,474**	**10,685**	**69,224**	**360,654**
IFRS16 adjustment	(10,619)	10,798	0	0	0	179
Additions	931		11,465	0	30,911	43,307
Revaluation increases /(decreases) to RR	12,796	31	0	748	0	13,855
Revaluation increases /(decreases) to SDPS	(6,608)	0	0	(57)	0	(6,665)
Disposals	(1,981)	0	(7,775)	0	0	(9,756)
Reclassifications	7,950		0	0	(7,950)	0
Depreciation written out on revaluation	(8,023)	0	0	(1,158)	0	(9,181)
At 31st March 2025	**200,717**	**11,109**	78,164	**10,218**	**92,185**	**392,393**
Depreciation and Impairment						
At 1st April 2024	**224**	**0**	**38,553**	**954**	**0**	**39,732**
Depreciation charge	8,480	0	10,870	1,158	0	20,508
Depreciation written out on revaluation	(8,023)	0	0	(1,158)	0	(9,181)
Disposal	0	0	(6,650)	0	0	(6,650)
Impairment	2,574	0	0	0	0	2,574
Reclassifications	0	0	0	0	0	0
At 31st March 2025	**3,255**	**0**	**42,773**	**954**	**0**	**46,984**
Net Book Value						
At 31st March 2025	**197,462**	**11,109**	**35,391**	**9,265**	**92,185**	**345.411**

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 £3.694m as at 31.03.2026.

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 settles over the following time bands (measured at the undiscounted amounts of expected cash payments)

	31 March 2025 £000	31 March 2026 £000
Payable in year	130	113
Payable within 1 to 5 years	7,447	6,454
More than 5 years	6,378	5,527
Total	**13,955**	**12,094**

Revaluations

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

Properties were valued at 1st March 2026 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.

Impairment

- In the above 2024/25 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.

Fair Value disclosures for surplus assets

Details of the PCC's surplus assets and information about the fair value hierarchy as at 31 March 2026 are as follows:

Recurring fair value measurements using:	Quoted prices in active markets for identical assets (level 1) £00	Other significant observable inputs (level 2) £000	Significant unobservable inputs (level 3) £000	Fair value as at 31 March 2025 £000
Surplus operational properties		6,013		6,013
Surplus land		4,061		4,061
Telecommunications sharing sites		275		275
Total		**10,349**		**10,349**

Comparable figures for 2024/25 are as follows:

Recurring fair value measurements using:	Quoted prices in active markets for identical assets (level 1) £00	Other significant observable inputs (level 2) £000	Significant unobservable inputs (level 3) £000	Fair value as at 31 March 2024 £000
Surplus operational properties		5,787		5,787
Surplus land		3,961		3,961
Telecommunications sharing sites		281		281
Total		**10,029**		**10,029**

Transfer between levels of fair value hierarchy
There were no transfers between levels 1 and 2 during the year.

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

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

Significant unobservable inputs – level 3
There are no properties categorised at level 3 in the fair value hierarchy.

Valuation process for surplus assets
The fair value of surplus assets is measured annually at 1st March by external valuation experts Lambert Smith Hampton. All valuations are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors and in conjunction with the Chief Constables' finance team. There have been no changes in valuation techniques used during the year.

Capital Commitments

The following significant amounts are outstanding on capital contracts which have been entered into by the Chief Constable as at 31 March 2026. 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 a decrease of £19.820m from 2024/25 (2024/25 £24,195m) mainly due to two major projects, being completed.

	£000
Building Projects	4,374
Total	**4,374**

15. CAPITAL EXPENDITURE AND FINANCING

The Group spent £79.753m on the acquisition and enhancement of long-term assets in 2025/26, as the following table shows.

	2024/25 £000	2025/26 £000
Land and buildings	31,841	64,449
Vehicles, plant and other equipment	8,044	9,256
Information, communications and technology	3,342	4,735
Total tangible fixed asset expenditure	**43,228**	**78,439**
Intangible assets (i.e. computer software licences)	518	1,314
Total Capital Expenditure	**43,746**	**79,753**

Financing of the capital programme is set out below.

	2024/25 £000	2025/26 £000
Capital grant	11,649	39,305
Capital receipts	3,510	1,318
Borrowing Requirement	0	24,285
Third party contributions	242	152
Reserves contributions	14,289	318
Revenue contributions	14,057	14,374
Total financing	**43,746**	**79,753**

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.

	2024/25			2025/26		
	Internally Generated Assets £000	Other Assets £000	Total £000	Internally Generated Assets £000	Other Assets £000	Total £000
Gross Book Value						
Opening balance	22,837	4,372	27,208	17,790	4,632	22,421
Additions (purchased and internally generated)	258	260	518	205	1,109	1,314
Write out fully depreciated items*	(5,305)		(5,305)	(10,518)	(1,256)	(11,775)
Closing balance	**17,790**	**4,632**	**22,421**	**7,477**	**4,484**	**11,960**
Depreciation						
Opening balance	(18,695)	(4,206)	(22,902)	(15,164)	(4,605)	(19,769)
Amortisation charged to income and expenditure	(1,774)	(399)	(2,172)	(942)	(587)	(1,528)
Write out fully depreciated items*	5,305		5,305	10,518	1,256	11,775
Closing balance	**(15,164)**	**(4,605)**	**(19,769)**	**(5,587)**	**(3,935)**	**(9,522)**
Net Book Value	**2,627**	**26**	**2,652**	**1,890**	**549**	**2,438**

*2024/25 write out of fully depreciated assets restated from Other Assets to Internally Generated Assets

17. FINANCIAL INSTRUMENTS

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

2025/26

	Long-Term		Current	
Financial Assets	**Investments £000**	**Debtors £000**	**Investments £000**	**Debtors £000**
Amortised cost	15,000	629	76,866	66,072
Total financial assets	**15,000**	**629**	**76,866**	**66,072**

Financial liabilities	**Borrowings £000**	**Creditors £000**	**Borrowings £000**	**Creditors £000**
Amortised cost	46,422		301	112,212
Total financial liabilities	**46,422**		**301**	**112,212**
PFI and finance lease liabilities	934		445	
Total	**47,356**		**746**	**112,212**

2024/25

	Long-Term		Current	
Financial Assets	**Investments £000**	**Debtors £000**	**Investments £000**	**Debtors £000**
Amortised cost		1,283	112,810	53,276
Total financial assets		**1,283**	**112,810**	**53,276**

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

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**	
	2024/25	**2025/26**	**2024/25**	**2025/26**
Interest revenue:				
Financial assets measured at amortised cost other financial assets measured at fair value through other comprehensive income	(9,819)	(8,031)	(9,819)	(8,013)
Total Interest Revenue	**(9,819)**	**(8,031)**	**(9,819)**	**(8,031)**
Interest expense	1,356	1,240	1,356	1,240

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 2025		At 31 March 2026	
	Carrying amount £000	Fair value £000	Carrying amount £000	Fair value £000
PWLB debt	46,422	31,743	46,422	31,743
Market loans	0	0	0	0
PFI and finance lease liability	4,815	4,815	1,379	1,379
Trade creditors	41,062	41,062	79,685	79,685
Financial liabilities	**92,300**	**77,620**	**127,486**	**112,806**

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 2025		At 31 March 2026	
	Carrying amount £000	Fair value £000	Carrying amount £000	Fair value £000
Investments	112,685	112,685	91,866	91,866
Trade debtors	19,911	19,911	24,454	24,454
Cash and cash equivalents	22,508	22,508	34,517	34,517
Total	**155,105**	**155,105**	**150,838**	**150,838**

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

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

18. INVENTORIES

The value of inventories held by the Group as at 31st March 2026 is £3.086m. This is categorised as follows:

	2024/25 £000	2025/26 £000
Uniforms	1,324	1,295
Transport – parts and equipment	347	357
Other operational equipment	1,110	1,434
Total	**2,780**	**3,086**

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

	2024/25 £000	2025/26 £000
Uniforms	1,782	1,818
Transport – parts, livery and equipment	2,993	3,606
Other operational equipment	86	380
Total	**4,861**	**5,603**

As detailed in the accounting policy, the Group departs from IAS2 by valuing stock at purchase price rather than net realisable value. The financial effect of complying with the code would be to reduce the value of TVP owned stock on the balance sheet as at 31st March 2025 from £3.086m to £1.416m, as per the table below.

	2024/25 £000	2025/26 £000
Uniforms	0	0
Transport – parts and equipment	34	41
Other operational equipment	1,054	1,374
TOTAL	**1,088**	**1,416**

19. DEBTORS

	2024/25 £000	2025/26 £000
Amounts falling due after more than one year		
Trade receivables	202	202
Prepayments	1,063	313
Other receivable amounts	23	124
Total long term debtors	**1,288**	**639**
Amounts falling due within one year		
Trade receivables	19,709	24,252
Prepayments	7,184	10,796
Other receivable amounts	63,127	74,432
Less provision for doubtful debts	(4)	(10)
Total current debtors	**90,016**	**109,471**
Total debtors	**91,304**	**110,110**

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 money placed in instant access call accounts or Money Market Funds.

The balance of cash and cash equivalents as at 31st March 2026 is made up of the following elements:

	2024/25 £000	2025/26 £000
Cash	297	16
Cash equivalents	22,211	34,517
Total Cash and Cash equivalents	**22,508**	**34,533**

21. ASSETS HELD FOR SALE

Between the 31st of March 2025 and 31st May 2026, no further assets have been classified as "held for sale".

	2024/25 £000	2025/26 £000
Balance outstanding at the start of the year	479	479
Assets newly classified as held for sale	0	0
Assets sold	0	(479)
Balance outstanding at year end	**479**	**0**

22. CREDITORS

	2024/25 £000	2025/26 £000
Trade payables	41,062	79,685
Other payables	72,179	53,551
Total Creditors	**113,241**	**133,236**

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 £3.8m (£1.2m in 2024/25)

Comparative figures for provisions are not required.

	2025/26 £000
Opening balance at 1 April 2025	8,505
Transactions during the year:	
Additional provisions made in the period	5,881
Amounts used (incurred and charged against the provision) in the period	(1,381)
Closing balance at 31 March 2026	**13,005**
Short term Insurance Provision	6,668
Long term Insurance Provision	6,336
Closing balance at 31 March 2026	**13,005**

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.

	2024/25 £000	2025/26 £000
Usable capital receipts	3,668	3,668
Capital grant unapplied account	0	0
Earmarked reserves	89,669	100,782
General balances	15,787	15,787
Total	**109,125**	**120,237**

Usable Capital Receipts Reserve

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

	2024/25 £000	2025/26 £000
Opening balance at 1 April	3,718	3,668
Add receipts in year	3,460	1,319
Less applied to finance capital expenditure	(3,510)	(1,319)
Closing balance at 31 March	**3,668**	**3,668**

Earmarked Reserves

Please see Note 8 on page 50

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.

	2024/25 £000	2025/26 £000
Opening balance as at 1 April	15,528	15,787
Planned use of balances to fund revenue expenditure	0	0
Transfer from / to (-) other reserves	259	0
Closing balance at 31 March	**15,787**	**15,787**

26. UNUSABLE RESERVES

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

	2024/25 £000	2025/26 £000
Revaluation Reserve	101,416	110,505
Capital Adjustment Account	176,267	194,833
IAS 19 Pensions Reserve	(3,139.595)	(2,985,985)
Collection Fund Adjustment Account	3,238	2,179
Accumulated Absences Account	(7,068)	(7,370)
Financial Instrument Adjustment Account	(356)	(336)
Total	**(2,866,098)**	**(2,686,175)**

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.

	2024/25 £000	2025/26 £000
Balance brought forward	100,139	101,416
Revaluation of fixed assets	2,439	16,969
Amounts written out relating to sold assets	(110)	(200)
Historical cost depreciation adjustment	(1,051)	(7,680)
Balance carried forward	**101,416**	**110,505**

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.

	2024/25 £000	2025/26 £000
Opening Balance	166,930	176,267
Adjustment to the opening balance (IFRS16)	(2,826)	0
Direct Revenue Financing	28,346	14,845
Minimum Revenue Provision	1,737	2,258
Revaluation reserve write down	1,051	7,680
Receipts on disposal of fixed assets used to finance capital expenditure	3,510	1,319
Carrying value of disposed assets	(2,443)	(1,645)
Less:		
Annual depreciation and impairment	(31,908)	(45,859)
Application of Government grant and capital contributions to finance capital expenditure	11,891	39,305
Movement in ROU Assets credited to the CIES	(20)	464
Closing balance	**176,267**	**194,833**

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.

	2024/25 £000	2025/26 £000
Opening balance	(3,466,976)	(3,139,595)
Remeasurement of the net defined benefit liability/(asset)	419,350	(21,852)
Reversal of items relating to retirement benefits debited or credited to the surplus or deficit on the provision of services in the CIES	(246,702)	14,493
Employer's pension contributions and direct payments to pensions payable in the year	156,079	160,969
Closing balance	**(3,138,249)**	**(2,985,985)**

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.

	2024/25 £000	2025/26 £000
Balance at 1 April	4,345	3,238
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	(1,107)	(1,060)
Closing balance at 31 March	**3,238**	**2,178**

Accumulated Absences Account

	2024/25 £000	2025/26 £000
Opening balance	6,641	7,069
Reversal of prior year accrual	(6,641)	(7,069)
Accrual for accumulated absences at year end	7,069	7,370
Closing balance at 31 March	**7,069**	**7,370**

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.

	2024/25 £000	2025/26 £000
Opening balance	(376)	(356)
Premiums incurred in the year and charged to the CIES	20	20
Closing balance at 31 March	**(356)**	**(336)**

27. CAPITAL GRANT INCOME

The Group credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Statement in 2025/26. All grants were credited to Taxation and Non Specific Grant Income:

	2024/25 £000	2025/26 £000
Counter Terrorism grant	11,606	39,305
Third party contributions	212	0
Total capital grant, contributions and donations	**11,818**	**39,305**

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 2026, the conditions have not been met.

Capital Grants Received in Advance	2024/25 £000	2025/26 £000
Opening balance	541	660
Amounts received in year	361	122
Amounts recognised in comprehensive income and expenditure account once conditions met	(242)	(152)
Total Capital Grants RIA	**660**	**630**
Revenue Grants Received in Advance	**2024/25 £000**	**2025/26 £000**
Opening balance	888	357
Amounts received in year	357	0
Amounts recognised in comprehensive income and expenditure account once conditions met	(888)	(357)
Total Revenue Grants RIA	**357**	**0**

29. LEASES

Group as lessor

The gross value of assets held for use in operating leases was £5.930m (2024/25 £5.930m) for radio mast sites valued at 31st March 2026, and subject to £0.836m depreciation to 31 March 2026 (£0.672m depreciation to 31 March 2025). The Group received £0.370m in income from the use of these assets during 2025/26 (2024/25 £0.535m)
The future annual minimum lease payment, under non-cancellable operating leases, is as follows:

	2024/25 £000	2025/26 £000
Payments receivable within 12 months	247	210
Payments receivable between 1 year and 5 years	321	303
Payments receivable after 5 years	56	124
Total	**624**	**637**

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 21st March 2025. The key issues within the strategy were:

- The Authorised Limit for 2025/26 was set at £119.286m. This is the maximum limit of external borrowings or other long term liabilities.
- The Operational Boundary was expected to be £99.286m. 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 2025/26 was approved by the PCC on 21st March 2025

Customers for goods and services are assessed, considering 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 2026 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 2026 £000	Historical experience of default %	Adjustment for market conditions at March 2026 %	Estimated maximum exposure to default and write-off £000
Customers	11,093	0.25	0.10	11

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 £1.067m of the £11.093m balance on the Accounts Receivable ledger at 31 March 2026 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-2025 £000	31-Mar-2026 £000
Less than three months	678	702
Three to six months	261	83
Six months to one year	177	83
More than one year	258	199
Total	**1,374**	**1,067**

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-2025 £000	31-Mar-2026 £000
Less than one year	135,021	111,383
More than one year	0	15,000
Total	**135,021**	**126,383**

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:

	2024/25 £000	2025/26 £000
Analysis of loans by type		
Public Works Loans Board	46,422	46,422
Total	**46,422**	**46,422**
Analysis of loans by maturity		
Short term - less than 1 year	0	0
Between 1 and 2 years	0	0
Between 2 and 5 years	6,393	8,393
Between 5 and 10 years	10,196	9,696
More than 10 years	29,833	28,333
Total	**46,422**	**46,422**

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

Market risk

Interest rate risk

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

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

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

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

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

According to this assessment strategy, at 31 March 2026, 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	508
Impact on Surplus or Deficit on the Provision of Services	**508**
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)	3,325

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	
	2024/25 £000	2025/26 £000	2024/25 £000	2025/26 £000
Comprehensive Income and Expenditure Statement				
Cost of Services				
• current service costs	63,910	54,300	21,591	18,026
• past service costs	0	0	0	0
• curtailment and settlements	0	0	0	0
• Administration expenses	0	0	735	740
Financing and Investment Income and Expenditure				
• Net interest on defined liability	163,050	175,150	(2,552)	(1,909)
Total Post Employment Benefit Charged to the Surplus or deficit on the Provision of Services	**226,960**	**229,450**	19,774	**16,857**
Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement				
• actuarial gains and losses and return on plan assets	(425,000)	(260,800)	(128,514)	34,319
Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	**(198,040)**	**(31,350)**	(108,740)	**51,176**
Movement in Reserves Statement				
• reversal of net charges made to the Surplus or Deficit for the Provision of Services for post-employment benefits in accordance with the Code	226,960	229,450	19,399	16,857
Actual amount charged against council tax for pensions in the year:				
• employers' contribution payable to scheme and retirement benefits payable to pensioners	77,081	82,422	26,669	30,699

Assets and liabilities in relation to retirement benefits

Reconciliation of present value of scheme liabilities:

	Unfunded liabilities: Police Pension Scheme		Funded liabilities: LGPS	
	2024/25 £000	2025/26 £000	2024/25 £000	2025/26 £000
Opening balance at 1 April	3,464,880	3,137,430	713,260	626,727
Current service cost	35,850	24,540	22,303	17,615
Interest cost	163,050	175,150	35,332	35,280
Contributions by scheme participants	28,060	29,760	10,148	10,898
Actuarial gains (-) and losses	(425,000)	(260,800)	(128,514)	34,319
Benefits paid (net of transfers in)	(129,410)	(130,270)	(25,565)	(29,689)
Past service costs	0	0	20	411
Unfunded pension payments	0	0	(258)	(253)
Closing balance at 31 March	**3,137,430**	**2,975,810**	**626,726**	**695,308**

Reconciliation of fair value of the scheme assets:

	LGPS	
	2024/25 £000	2025/26 £000
Opening balance on 1 April	766,428	804,103
Interest on assets	40,824	47,782
Actuarial gains and losses (-)	(14,140)	27,126
Employer contributions, Including unfunded benefits	26,669	30,699
Contributions by scheme participants	10,148	10,898
Benefits paid	(25,823)	(29,942)
Administration expenses	(735)	(740)
Historical adjustment between assets & liabilities	0	0
Closing balance on 31 March	**803,371**	**889,926**
Impact of Asset Ceiling	179,542	204,794
Net liability on LGPS	**2,165**	**10,176**

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 2026.

The principal assumptions used by the actuary have been:

	Police Pension Scheme		LGPS	
	2024/25	2025/26	2024/25	2025/26
Mortality assumptions • Longevity at 65 for current pensioners (years)				
Men	21.9	22.0	20.7	22.0
Women	23.6	24.0	24.4	24.6
• Longevity at 65 for future pensioners (years)				
Men	23.3	23.4	22.0	23.5
Women	25.2	25.3	25.8	26.3
Rate of inflation	2.70%	2.95%	3.10%	3.25%
Rate of increase in salaries	3.45%	3.70%	3.85%	3.90%
Rate of increase in pensions - CPI	2.70%	2.95%	2.85%	2.90%
Rate of discounting scheme liabilities	5.65%	6.10%	5.90%	6.20%

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

Impact on the Defined Benefit Obligation:

	Police Pension Scheme		LGPS	
	Increase in assumption £ million	Decrease in assumption £ million	Increase in assumption £ million	Decrease in assumption £ million
Longevity (increase or decrease by 1 year)	71	(71)	20,796	(20,107)
Rate of increase in salaries				
• LGPS (increase or decrease by 0.1%)			692	(689)
• Police Pension (increase or decrease by 0.5%)	27	(27)		
Rate of increase in pensions				
• LGPS (increase or decrease by 0.1%)			12,197	(8,968)
• Police Pension (increase or decrease by 0.5%)	219	(219)		
Rate for discounting schemes				
• LGPS (increase or decrease by 0.1%)			(11,809)	12,139
• Police Pension (increase or decrease by 0.5%)	(220)	220		

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 2025 %	At 31 March 2026 %
Equities	45	53
Gilts	0	11
Bonds	21	11
Property	6	5
Cash	0	1
Infrastructure	9	9
Private Equity	5	0
Multi Asset/Diversified Fund	10	6
Private debt	4	4
TOTAL	**100**	**100**

33. NOTES TO THE CASHFLOW STATEMENT

Analysis of operating, investing and financing activities:

	2024/25 £000	2025/26 £000
Operating activities		
Taxation	(262,829)	(281,730)
Grants	(430,492)	(457,281)
Sales of goods and rendering of services	(100,252)	(120,019)
Interest received	(10,703)	(8,849)
Cash inflows generated from operating activities	**(804,275)**	**(867,880)**
Cash paid to and on behalf of employees	616,286	646,312
Cash paid to suppliers of goods and services	169,783	186,918
Interest paid	1,583	1,862
Cash outflows generated from operating activities	**787,652**	**835,092**
Net cash flows from operating activities	**(16,623)**	**(32,788)**
Investing activities		
Purchase of property, plant and equipment and intangible assets	43,746	79,752
Proceeds from the sale of property, plant and equipment	(3,460)	(1,318)
Proceeds from short- and long-term investments	(5,875)	(20,000)
Other receipts from investing activities	(11,818)	(37,890)
Net cash flows from investing activities	**22,593**	**20,544**
Financing activities		
Cash payments for the reduction of the outstanding liabilities relating to finance leases and PFI	391	802
Repayments of short- and long-term borrowing	736	(583)
Net cash flows from financing activities	**1,127**	**219**

Analysis of non-cash adjustments:

	2024/25 £000	2025/26 £000
IAS 19 pension liability	(118,562)	(114,877)
Depreciation, impairment and amortisation	(32,475)	(48,785)
Carrying amount of non-current assets sold	(3,028)	(1,645)
Premium/discount on restructuring of debt	(20)	(20)
Other non-cash items charged to deficit	11,464	39,156
(Increase)/decrease in provisions	562	(4,500)
Increase/(decrease) in stock	308	(306)
Increase/(decrease) in debtors	(12,626)	(18,806)
(Increase)/decrease in creditors	13,915	19,995
Total adjustment for non-cash items	**(140,461)**	**(129,789)**

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

	2024/25 £000	2025/26 £000
Contributions Receivable		
From employer		
- normal	(72,576)	(77,350)
- early retirements	(896)	(1,068)
From members	(28,599)	(29,788)
Transfers in		
- individual transfers in from other schemes	(97)	(460)
Benefits Payable		
- pensions	111,229	114,724
- commutations and lump sum retirement benefits	13,727	11,096
- lump sum death benefits	133	0
Payments to and on account of leavers		
- refund of contributions	371	314
- individual transfers out to other schemes	29	571
Sub-total for the year before transfer from the Group of an amount equal to the deficit	**23,321**	**18,039**
Additional funding payable by the Group to fund the deficit for the year[1]	(23,321)	(18,039)
Net amount	**0**	**0**

[1]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

	2024/25 £000	2025/26 £000
Unpaid pension benefits	0	0
Amount owing from the general fund	0	0
Net Current Assets and Liabilities	**0**	**0**

The POLICE AND CRIME COMMISSIONER 2025/26 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 2025/26 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 2024/25).

Transactions relating to retirement benefits

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

Property Plant and Equipment

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

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

Recognition

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

Measurement

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

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

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

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

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

Component assets

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

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

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

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

Impairment

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

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

Disposals

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

Depreciation

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

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

Grants and contributions

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

Contingent Liabilities and Assets

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

PCC Movement in Reserves Statement for the years ended 31st March 2025 and 2026

	General Fund £000	Earmarked Reserves £000	Capital Receipts Reserve £000	Capital grant unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Reserves £000
note	25	8	25	25	25	26	
Balance at 31st March 2024	**15,524**	**101,422**	**3,719**	**0**	**120,666**	**306,133**	**426,798**
Movement in reserves during 2024/25							
Opening Balance adjustment IFRS 16						(2,826)	(2,826)
Total Comprehensive Expenditure and Income	111	0	0	0	111	2,514	2,625
Adjustments between accounting basis & funding basis under regulations	(11,603)	0	(50)	0	(11,653)	11,652	(1)
Net increase/decrease before transfers to earmarked reserves	(11,492)	0	(50)	0	(11,542)	11,341	(202)
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)	11,341	(202)
Balance at 31st March 2025 carried forward	**15,784**	**89,671**	**3,669**	**0**	**109,124**	**317,474**	**426,597**
Movement in reserves during 2025/26							
Total Comprehensive Expenditure and Income	16,578	0	0	0	16,578	19,604	36,181
Adjustments between accounting basis & funding basis under regulations	(5,466)	0	0	0	(5,466)	5,466	0
Net increase/decrease before transfers to earmarked reserves	11,112		0	0	11,112	25,069	36,181
Transfers to/from (-) earmarked reserves	(11,112)	11,112	0	0	0	0	0
Increase/decrease (-) in Year	0	11,112	0	0	11,112	25,069	36,181
Balance at 31st March 2026 carried forward	**15,783**	**100,783**	**3,669**	**0**	**120,236**	**342,543**	**462,778**

PCC Expenditure and Funding Analysis Disclosure note 2025/26

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.

	2024/25			2025/26		
	Net expenditure charged to general fund £000	Adjustments between Accounting basis & Funding basis £000	Net expenditure in the CIES £000	Net expenditure charged to general fund £000	Adjustments between Accounting basis & Funding basis £000	Net expenditure in the CIES £000
PCC						
Office of the PCC	1,845	80	1,925	2,243	(168)	2,075
Democratic representation	157	0	157	167		167
Other costs	20,695	(555)	20,140	1,630	33,649	35,279
Commissioned services	3,153	0	3,153	2,672		2,672
Cost of Services	**25,850**	**(475)**	**25,375**	**6,712**	**33,481**	**40,193**
Other income & expenditure	(14,357)	(11,128)	(25,486)	(17,824)	(38,947)	**(56,770)**
(Surplus) or Deficit	**11,493**	**(11,603)**	**(111)**	**(11,112)**	**(5,466)**	**(16,578)**
Opening General Fund Balance	15,527			15,786		
Add (surplus) or Deficit	(11,493)			11,112		
Transfers to/from reserves & General Balances	11,752			(11,112)		
Closing General Fund Balance	**15,786**			**15,785**		

PCC Comprehensive Income and Expenditure Statement 2025/26

		2024/25			2025/26		
		Gross expenditure £000	Gross Income £000	Net Expenditure £000	Gross expenditure £000	Gross Income £000	Net Expenditure £000
Office of the PCC		1,925	0	**1,925**	2,075	0	**2,075**
Democratic representation		157	0	**157**	167	0	**167**
Other costs		20,140	0	**20,140**	35,279	0	**35,279**
Commissioned services		9,944	(6,791)	**3,153**	10,632	(7,960)	**2,672**
Cost of Services before funding		**32,166**	**(6,791)**	**25,375**	**48,153**	**(7,960)**	**40,193**
Intra group funding				**573,828**			**601,306**
Net cost of services				**599,203**			**641,499**
Other operating Expenditure:							
Gain/loss on disposal	38a			**(394)**			**(65)**
Levies to national police service				**0**			**0**
Financing & investment income & expenditure:							
Interest payable	38b	1,536		**1,536**	1,240		**1,240**
Pensions interest cost	38b	(9)		**(9)**		(12)	**(12)**
Interest & investment income	38b		(9,819)	**(9,819)**		(8,031)	**(8,031)**
ROU Asset	38b			**20**		(464)	**(464)**
Taxation & non-specific grant income	38c		**(590,648)**	**(590,648)**		**(650,744)**	**(650,744)**
Surplus/deficit on provision of service				**(111)**			**(16,578)**
Surplus/deficit on revaluation of fixed assets				**3,480**			**19,895**
Remeasurement of net defined liability				**(966)**			**(291)**
Other gain/loss				**0**			**0**
Total other comprehensive Income and Expenditure				**2,514**			**19,604**
Total comprehensive Income & Expenditure				**2,404**			**3,026**

The Balance Sheet for the PCC

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

31/03/2025 £000		Note	31/03/2026 £000
	Long Term Assets		
304,916	Property, Plant and Equipment	42	351,621
11,109	Right of Use Assets	42	9,522
0	Long term Investments	17	15,000
391	Long term debtors	44	313
316,416	**Total Long-Term Assets**		**376,455**
	Current Assets		
112,810	Short term investments	17	76,866
38,548	Short term debtors	44	31,195
22,508	Cash and cash equivalents	20	34,533
480	Assets held for sale	21	0
29,990	Intra group balance	4	34,377
204,336	**Total Current Assets**		**176,971**
	Current Liabilities		
(1,261)	Short term borrowing	17	(746)
(27,615)	Short term creditors	45	(29,669)
(357)	Revenue Grants Received in Advance	28	0
(130)	Short term Right of Use Asset Liability	14	(113)
(27)	Accumulated absences	47	(30)
(29,390)	**Total Current Liabilities**		**(30,558)**
	Long Term Liabilities		
(50,278)	Long term borrowing	17	(47,356)
(13,825)	ROU Asset Liability	14	(11,981)
0	Liability related to defined benefit pension schemes	32	(120)
(660)	Capital grants received in advance	28	(630)
(64,762)	**Total Long-Term Liabilities**		**(60,086)**
426,599	**Net Assets / (liabilities)**		**462,782**
109,125	Usable reserves	25	120,237
317,475	Unusable reserves	47	342,544
426,599	**Total Reserves**		**462,781**

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 2025 £000	At 31 March 2026 £000
Net (surplus)/deficit on the provision of services		(111)	(16,578)
Adjust net (surplus)/deficit for non cash movements		(20,247)	(17,529)
Adjust for items included in (surplus)/deficit that are investing and financing activities		3,735	1,319
Net cash flows from Operating Activities		**(16,622)**	**(32,788)**
Investing Activities	49	22,593	20,544
Financing Activities	49	1,127	219
Net increase (-) or decrease in cash and cash equivalents		**7,097**	**(12,025)**
Cash and cash equivalents at the beginning of the reporting period	20	(29,605)	(22,508)
Cash and cash equivalents at the end of the reporting period	20	(22,508)	(34,533)

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:

a. 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

b. 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

	2024/25				2025/26			
Adjustments from General Fund to arrive at the CIES amounts	**Adjustments for capital purposes £000**	**Net change for the pensions Adjustments £000**	**Other differences £000**	**Total Adjustments £000**	**Adjustments for capital purposes £000**	**Net change for the pensions Adjustments £000**	**Other differences £000**	**Total Adjustments £000**
PCC								
Office of the PCC		83	(3)	80		(171)	3	(168)
Democratic representation				0				
Other costs	(555)			(555)	33,649			33,649
Commissioned services				0				
Net cost of services	**(555)**	**83**	**(3)**	**(475)**	**33,649**	**(171)**	**3**	**33,481**
Other income & expenditure from the expenditure & funding analysis	(12,216)		1,087	(11,128)	(39,986)		1,040	(38,947)
Difference between General Fund & surplus or deficit and CIES statement surplus or deficit on the provision of services	**(12,770)**	**83**	**1,084**	**(11,603)**	**(6,337)**	**(171)**	**1,043**	**(5,466)**

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.

2025/26 Adjustments

	General Fund Balance £000	Capital Receipts Reserve £000	Unusable Reserves £000
Adjustments to the Revenue Resources			
Amounts by which income and expenditure included in the CIES are difference from revenue for the year calculated in accordance with statutory requirements:			
Pensions costs (transferred to or from the pensions reserve)	(171)		171
Financial instruments (transferred to the financial instruments adjustment account)	(20)		20
Council tax (transfers to or from the collection fund adjustment account)	1,060		(1,060)
Holiday Pay (transferred to the accumulated absences account)	3		(3)
Non-current assets written off on disposal (charged to capital adjustment account)	553		(553)
reversal of entries in relation to capital expenditure (charged to the capital adjustment account)	(3,231)		3,231
IFRS 16 adjustment	(464)		464
Total Adjustments to the Revenue Resources	**(2,271)**		**2,271**
Adjustments between revenue and capital Resources			
Transfer of non-current asset sale proceeds from revenue to capital receipts reserve	(618)	618	
Statutory provision for the repayment of debt (transfer from the capital adjustment account)	(2,258)		2,258
Capital expenditure financed from revenue balances	(318)		318
Total Adjustments between revenue and Capital Resources	**(3,195)**	**618**	**2,577**
Use of capital receipts reserve to finance capital expenditure		(618)	618
Total Adjustments to capital resources		**(618)**	**618**
Total Adjustments	**(5,466)**	**0**	**5,466**

2024/25 Adjustments

	General Fund Balance £000	Capital Receipts Reserve £000	Unusable Reserves £000
Adjustments to the Revenue Resources			
Amounts by which income and expenditure included in the CIES are difference from revenue for the year calculated in accordance with statutory requirements:			
Pensions costs (transferred to or from the pensions reserve)	83		(83)
Financial instruments (transferred to the financial instruments adjustment account)	(20)		20
Council tax (transfers to or from the collection fund adjustment account)	1,107		(1,107)
Holiday Pay (transferred to the accumulated absences account)	(3)		3
Non-current assets written off on disposal (charged to capital adjustment account)	1,981		(1,981)
reversal of entries in relation to capital expenditure (charged to the capital adjustment account)	4,492		(4,492)
Total Adjustments to the Revenue Resources	**7,640**		**(7,640)**
Adjustments between revenue and capital Resources			
Transfer of non-current asset sale proceeds from revenue to capital receipts reserve	(2,326)	2,326	
Statutory provision for the repayment of debt (transfer from the capital adjustment account)	(1,737)		1,737
Capital expenditure financed from revenue balances	(15,180)		15,180
Total Adjustments between revenue and Capital Resources	**(19,243)**	**2,326**	**16,917**
Use of capital receipts reserve to finance capital expenditure		(2,375)	2,375
Total Adjustments to capital resources	**0**	**(2,375)**	**2,375**
Total Adjustments	**(11,603)**	**(49)**	**11,652**

38. ANALYSIS OF ITEMS IN COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

a) Other operating Expenditure

	2024/25 £000	2025/26 £000
Gain (-)/loss on disposal of fixed asset	(394)	(65)
Total Operating Expenditure	**(394)**	**(65)**

b) Financing and Investment income and expenditure

	2024/25 £000	2025/26 £000
Interest payable	1,536	1,240
Pensions interest cost on net defined benefit liability	(9)	(12)
Subtotal Financing and Investment expenditure	**1,527**	**1,228**
Interest and investment income	(9,819)	(8,031)
ROU Assets	20	(464)
Total Operating Expenditure	**(8,272)**	**(7,267)**

c) Taxation and non-specific grant income

	2024/25 £000	2025/26 £000
Police Grant	(187,873)	(194,844)
Formula Grant	(90,562)	(93,918)
Council tax	(262,829)	(281,730)
Pensions top up grant	(23,321)	(18,085)
Capital grants and contributions	(11,891)	(39,457)
Council tax legacy grant	(14,171)	(14,219)
National Insurance compensation grant	0	(8,492)
Total taxation and non-specific grant income	**(590,648)**	**(650,744)**

d) Specific grant income

	2024/25 £000	2025/26 £000
MoJ Victims & Witnesses grant	(4,702)	(4,550)
Home Office Grant	(2,089)	(3,411)
Total specific grant income	**(6,791)**	**(7,960)**

39. OFFICERS' REMUNERATION

Office of the Police and Crime Commissioner	Year	Note	Salary, Fees & Allowance £	Total Remuneration excluding Pensions £	Pension Contribution £	Total £
Gillian Ormston (Chief Executive)	2024/2025		129,138	129,138	22,310	**151,447**
	2025/2026		138,585	138,585	25,638	**164,223**
Martin Thornley (Chief Finance Officer)	2024/2025		119,369	119,369	21,407	**140,776**
	2025/2026		128,779	128,779	26,212	**154,992**

Police and Crime Commissioner	Year	Note	Salary, Fees & Allowance £	Total Remuneration excluding Pensions £	Pension Contribution £	Total £
Matthew Barber (PCC)	2024/2025		88,600	88,600	15,505	**104,105**
	2025/2026		92,011	92,011	17,022	**109,033**

The following sums have been paid to the PCC's Statutory Officers.

The following table shows the number of staff employed and paid directly by the PCC whose total remuneration package exceeded £50,000. In this respect, total remuneration comprises gross pay as recorded on employee's P60 tax returns, together with taxable benefits in kind as disclosed to the HMRC on Form P11D. This table excludes those senior officers whose salaries etc. are disclosed separately above, as well any staff who, as at 31st March 2026, are seconded to national bodies such as the College of Policing.

Total Remuneration £	2024/25	2025/26
80,000 – 84,999	1	1
75,000 – 79,999	2	2
70,000 – 74,999	2	3
65,000 – 69,999	1	0
60,000 – 64,999	1	2
55,000 - 59,999	1	2
50,000 – 54,999	3	2
Total	**11**	**12**

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:

	2024/25 £000	2025/26 £000
Fees payable in relation to auditing the PCC accounts by the appointed auditor for the year	122	126
Total fees	**122**	**126**

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 2025/26 there were no related parties disclosed, although Matthew Barber is Director (non-remunerated) of Blue light commercial ltd and Director (non-remunerated) National Business Crime Solution ltd.

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

2025/26 movements

	Land and Buildings £000	Vehicles Plant and Equipment £000	Surplus Assets £000	Assets under construction £000	ROU £000	Total £000
Cost or Valuation						
At 1st April 2025	**200,717**	**7,297**	**10,218**	**92,185**	**11,109**	**321,526**
Additions	729	294	0	63,261	54	64,337
Revaluation increases /(decreases) to RR	15,832	0	1,458	0	(322)	16,969
Revaluation increases /(decreases) to SDPS	(24,674)	0	159	0	187	(24,329)
Disposals	73	(19)	0	(16)	0	38
Reclassifications	28,528	0	0	(28,528)	0	0
Write out fully depreciated assets	0	0	0	0	0	0
Depreciation written out on revaluation	(7,880)	0	0	0	0	(7,880)
At 31st March 2026	**213,324**	**7,572**	**11,835**	**126,903**	**11,028**	**370,662**
Depreciation and Impairment						
At 1st April 2025	**3,255**	**1,292**	**954**	**0**	**0**	**5,501**
Depreciation charge	9,253	0	1,137		1,507	11,897
Depreciation written out on revaluation	(7,880)	0	0	0	0	(7,880)
Disposal	0	0	0	0	0	0
Impairment	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
At 31st March 2026	**4,628**	**1,292**	**2,091**	**0**	**1,507**	**9,518**
Net Book Value						
At 31st March 2026	**208,695**	**6,280**	**9,744**	**126,903**	**9,522**	**361,144**

RR = Revaluation Reserve

SDPS = Surplus or Deficit in Provision of Services

2024/25 movements

	Land and Buildings £000	Vehicles Plant and Equipment £000	Surplus Assets £000	Assets under construction £000	Total £000	ROU £000
Cost or Valuation						
At 1st April 2024	**206,270**	**7,298**	**10,685**	**69,224**	**293,478**	**0**
IFRS Adjustment	(10,619)			0	(10,619)	10,798
Additions	931	78		30,911	31,920	
Revaluation increases /(decreases) to RR	12,796		748		13,544	311
Revaluation increases /(decreases) to SDPS	(6,608)		(57)	0	(6,665)	
Disposals	(1,981)	(79)			(2,060)	
Reclassifications	7,950			(7,950)	0	
Write out fully depreciated assets						
Depreciation written out on revaluation	(8,023)		(1,158)		(9,181)	
At 31st March 2025	**200,717**	**7,297**	**10,218**	**92,185**	**310,417**	**11,109**
Depreciation and Impairment						
At 1st April 2024	**224**	**1,292**	**954**	**0**	**2,470**	**0**
Depreciation charge	8,480		1,158		9,638	
Depreciation written out on revaluation	(8,023)		(1,158)		(9,181)	
Disposal						
Impairment	2,574				2,574	
Reclassifications						
At 31st March 2025	**3,255**	**1,292**	**954**	**0**	**5,501**	
Net Book Value						
At 31st March 2025	**197,462**	**6,005**	**9,264**	**92,185**	**304,916**	**11,109**

RR = Revaluation Reserve

SDPS = Surplus or Deficit in Provision of Services

Impairment

In the above table relating to 2024/25 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 £3.694m as at 31.03.2026

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 settles over the following time bands (measured at the undiscounted amounts of expected cash payments)

	31 March 2025 £000	31 March 2026 £000
Payable in year	130	113
Payable within 1 to 5 years	7,447	6,454
More than 5 years	6,378	5,527
Total	**13,955**	**12,094**

Revaluations

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

Properties were valued at 1st March 2021 in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institute of Chartered Surveyors.

The significant assumptions applied in estimating the fair values are:

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

Fair Value disclosures for surplus assets

Details of the PCC's surplus assets and information about the fair value hierarchy as at 31 March 2026 are as follows:

Recurring fair value measurements using:	Quoted prices in active markets for identical assets (level 1) £000	Other significant observable inputs (level 2) £000	Significant unobservable inputs (level 3) £000	Fair value as at 31 March 2026 £000
Surplus operational properties		6,013		6,013
Surplus land		4,061		4,061
Telecommunications sharing sites		275		275
Total		**10,349**		**10,349**

Comparative figures for 2024/25 are:

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

Transfer between levels of fair value hierarchy

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

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

Significant observable inputs – level 2

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

Significant unobservable inputs – level 3

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

Valuation process for surplus assets

The fair value of surplus assets is measured annually at 1st March by external valuation experts Lambert Smith Hampton. All valuations are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors and in conjunction with the Chief Constables' finance team. There have been no changes in valuation techniques used during the year

Capital commitments

The following significant amounts are outstanding on capital contracts which have been entered into by the Chief Constable as at 31 March 2026. 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 a decrease of £19.820m from 2024/25 (2024/25 £24,195m) mainly due to two major projects, being completed.

	£000
Building Projects	4,374
Total	**4,374**

43. CAPITAL EXPENDITURE AND FINANCING

The PCC spent £64,449m on the acquisition and enhancement of long-term assets in 2025/26, as the following table shows

	2024/25 £000	2025/26 £000
Land and buildings	31,841	64,449
Vehicles, plant and other equipment	0	0
Information, communications and technology	0	0
Total tangible fixed asset expenditure	**31,841**	**64,449**
Intangible assets (i.e. computer software licences)	0	0
Total Capital Expenditure	**31,841**	**64,449**

44. DEBTORS

	2024/25 £000	2025/26 £000
Amounts falling due after more than one year		
Trade receivables	0	0
Prepayments	391	313
Other receivable amounts	0	0
Total long-term debtors	**391**	**313**
Amounts falling due within one year		
Trade receivables	0	0
Prepayments	0	0
Other receivable amounts	38,548	31,195
Less provision for doubtful debts		
Total current debtors	**38,548**	**31,195**
Total debtors	**38,939**	**31,507**

45. CREDITORS

	2024/25 £000	2025/26 £000
Trade payables	8,223	8,994
Other payables	19,391	20,675
Total Creditors	**27,615**	**29,669**

46. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

As at 31st March 2026, 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"

	2024/25 £000	2025/26 £000
Revaluation Reserve	101,416	110,505
Capital Adjustment Account	213,203	230,347
IAS 19 Pensions Reserve	0	(120)
Collection Fund Adjustment Account	3,238	2,179
Accumulated Absences Account	(27)	(30)
Loan Redemption Account	(356)	(336)
Total	**317,475**	**342,544**

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.

	2024/25 £000	2025/26 £000
Balance brought forward	100,139	101,416
Revaluation of fixed assets	2,439	16,969
Amounts written out relating to sold assets	(110)	(200)
Historical cost depreciation adjustment	(1,051)	(7,680)
Balance carried forward	**101,416**	**110,505**

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.

	2024/25 £000	2025/26 £000
Opening Balance	**201,641**	**213,203**
Adjustment to opening balance (IFRS 16)	(2,826)	0
Direct Revenue Financing	14,289	471
Minimum Revenue Provision	1,337	2,258
Voluntary Revenue Provision	400	0
Revaluation reserve write down	1,051	7,680
Receipts on disposal of fixed assets	2,375	616
Carrying value of disposed assets	(1,973)	(553)
Reversal of past losses on upwards revaluations	584	984
Less:		
Annual depreciation and impairment	(15,547)	(34,084)
Application of Government grant and capital contributions to finance capital expenditure	11,891	39,305
Movement in ROU Asset credited to the CIES	(20)	464
Closing balance	**213,203**	**230,347**

IAS 19 Pension Reserve

	2024/25 £000	2025/26 £000
Opening balance	**371**	**0**
Remeasurement of the net defined benefit liability/(asset)	938	(314)
Reversal of items relating to retirement benefits debited or credited to the surplus or deficit on the provision of services in the CIES	(306)	(232)
Employer's pension contributions and direct payments to pensions payable in the year	343	426
Closing balance	**1,346**	**(120)**

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.

	2024/25 £000	2025/26 £000
Balance at 1 April	**4,345**	**3,238**
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	(1,107)	(1,060)
Balance at 31 March	**3,238**	**2,178**

Accumulated Absences Account

	2024/25 £000	2025/26 £000
Opening balance	**(30)**	**(27)**
Reversal of prior year accrual	30	27
Accrual for accumulated absences at year end	(27)	(30)
Closing balance	**(27)**	**(30)**

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:

	2024/25 £000	2025/26 £000
Comprehensive Income and Expenditure Statement		
Cost of Services		
• current service costs	308	237
• past service costs	0	0
• curtailment and settlements	0	0
• Administration expenses	7	7
Financing and Investment Income and Expenditure	(9)	(12)
• Net interest on defined liability		
Total Post Employment Benefit Charged to the Surplus or deficit on the Provision of Services	**306**	**232**
Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement		
• actuarial gains and losses and return on plan assets	(1,374)	722
Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement	(1,068)	**954**
Movement in Reserves Statement		
• reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits in accordance with the Code	306	232
Actual amount charged against council tax for pensions in the year:		
• employers' contribution payable to scheme	**343**	426

Assets and liabilities in relation to retirement benefits

Reconciliation of present value of scheme liabilities:

	Funded liabilities: LGPS	
	2024/25 £000	2025/26 £000
Opening balance at 1 April	7,215	6,418
Current service cost	308	237
Interest cost	355	375
Contributions by scheme participants	148	173
Actuarial gains (-) and losses	(1,374)	722
Benefits paid (net of transfers in)	(234)	(312)
Closing balance at 31 March	**6,418**	**7,613**

Reconciliation of fair value of the scheme assets:

	2024/25 £000	2025/26 £000
Opening balance on 1 April	7,586	8,103
Interest on assets	382	486
Actuarial gains and losses (-)	(115)	1,288
Employer contributions, including unfunded benefits	343	426
Contributions by scheme participants	148	173
Benefits paid	(234)	(312)
Administration expenses	(7)	(7)
Closing balance on 31 March	**8,103**	**10,157**
Net Liability on LGPS	**(1,685)**	**(2,544)**
Impact of Asset Ceiling	**1,685**	**2,664**
Net liability on LGPS	**0**	**120**

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:

	2024/25 £000	2025/26 £000
Long-term expected rate of return on assets in the scheme:		
Mortality assumptions		
• Longevity at 65 for current pensioners (years)		
Men	20.7	22.0
Women	24.4	24.6
• Longevity at 65 for future pensioners (years)		
Men	22	23.5
Women	25.8	26.3
Rate of inflation - CPI	3.15%	3.25%
Rate of increase in salaries	3.85%	3.90%
Rate of increase in pensions	2.85%	2.90%
Rate of discounting scheme liabilities	5.90%	6.20%

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

Impact on the Defined Benefit Obligation

	LGPS	
	Increase in assumption £000	Decrease in assumption £000
Longevity (increase or decrease by 1 year)	214	(207)
Rate of increase in salaries	9	(9)
Rate of increase in pensions	139	(99)
Rate for discounting schemes	(135)	139

The LGPS assets consist of the following categories, by proportion of the total assets held:

	31 March 2025 %	31 March 2026 %
Equities – UK	12	0
Equities - Overseas	45	53
Gilts	0	11
Bonds	9	11
Property	6	5
Cash	0	1
Infrastructure	9	9
Multi Asset/Diversified Income	10	0
Private Equity	5	6
Private debt	4	4
Total	**100**	**100**

49. NOTES TO THE CASHFLOW STATEMENT

Analysis of operating, investing and financing activities:

Operating activities	2024/25 £000	2025/26 £000
Taxation	(262,829)	(281,730)
Grants	(430,492)	(457,281)
Sales of goods and rendering of services	(100,252)	(120,019)
Interest received	(10,703)	(8,849)
Cash inflows generated from operating activities	**(804,275)**	**(867,880)**
Cash paid to and on behalf of employees	616,286	646,312
Cash paid to suppliers of goods and services	169,783	186,918
Interest paid	1,583	1,862
Other payments for operating activities	0	0
Cash outflows generated from operating activities	**787,652**	**835,092**
Net cash flows from operating activities	**(16,623)**	**(32,788)**
Investing activities		
Purchase of property, plant and equipment and intangible assets	11,905	64,337
Purchase of short- and long-term investments	0	0
Proceeds from the sale of property, plant and equipment	(2,326)	(618)
Proceeds from short- and long-term investments	(5,875)	(20,000)
Other receipts from investing activities	(11,818)	(37,890)
Net cash flows from investing activities	**(8,114)**	**5,829**
Financing activities		
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	391	802
Repayments of short- and long-term borrowing	736	(583)
Net cash flows from financing activities	**1,127**	**219**

Annual Governance Statement 2025/26

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.

Annual Governance Statement 2025/26
This statement sets out how the Police and Crime Commissioner (PCC) and Chief Constable for Thames Valley Police have complied with their Corporate Governance Framework for the year ending 31 March 2026 and outlines plans for 2026/27. A glossary of terms is included in the Statement of Accounts and the Joint Corporate Governance Framework.

Executive Summary

The Police Reform and Social Responsibility Act 2011 established the PCC and Chief Constable as separate legal entities, enabling them to own assets and employ staff. The PCC is responsible for policing within Thames Valley, sets strategic priorities, and holds the Chief Constable to account for operational delivery.

The PCC receives and allocates all policing funds, including government grants and other income, and is accountable to the public for managing the Police Fund. Both the PCC and Chief Constable ensure business is conducted lawfully, transparently, and efficiently, safeguarding public money and delivering value for money. Each has a Chief Financial Officer responsible for financial stewardship.

The Chief Constable is accountable to the law for exercising police powers and to the PCC for delivering effective and efficient policing, resource management, and expenditure, while maintaining operational independence. Both parties oversee governance, risk management, and internal controls.

The Policing Protocol Order 2011 (as amended) requires adherence to the Nolan Principles: Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty, and Leadership. The College of Policing's **Code of Ethics** (2024) applies to all policing personnel and promotes Courage, Respect, Empathy, and Public Service. The statutory Code of Practice for Ethical Policing provides further direction on professional standards.

The PCC and Chief Constable have adopted a **Code of Corporate Governance**, aligned with CIPFA/SOLACE's *Delivering Good Governance in Local Government* framework (please see Joint Corporate Governance Framework, Chapter 1). This statement demonstrates compliance with the Code and Regulation 6 of the Accounts and Audit Regulations 2015, including a review of the effectiveness of internal controls.

Purpose of the Governance Framework

The Annual Governance Statement (AGS) is structured around the seven core principles (A–G) of good governance, providing a clear framework for how the organisation conducts its business. The main body of the report sets out the governance activities undertaken during the year, organised by key business themes, and collectively these activities demonstrate how all seven principles have been embedded in practice across the organisation.

Governance ensures that intended outcomes for stakeholders are defined and achieved while acting in the public interest. The framework comprises systems, processes, culture, and values that enable the PCC and Chief Constable to fulfil their responsibilities and engage with communities. It supports monitoring of strategic objectives and delivery of cost-effective services.

The system of internal control, a key component of the framework, manages risk to a reasonable level. While it cannot eliminate all risk, it provides assurance of effectiveness through continuous identification, prioritisation, and management of risks to achieve objectives efficiently and economically.

Copies of the and the College of Policing's Code of Ethics can be found at: Code of Ethics

Purpose of the Governance Principles (A–G)

The governance framework for the PCC and the Chief Constable is founded on the seven CIPFA/SOLACE principles of good governance (A–G). These principles set clear expectations for ethical conduct, transparent decision-making, effective risk management and accountability in delivering policing services in the public interest.

Together, they provide a coherent structure that ensures strategic objectives are well defined, resources are managed responsibly, staff are supported, and both corporations sole remain accountable to the public, partners and the law. The purpose of each principle, and how they interrelate, can be summarised as follows.

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

Good governance flows from a shared ethos or culture, as well as from systems and structures. It cannot be reduced to a set of rules or achieved fully by compliance with a set of requirements. This spirit or ethos of good governance can be expressed as values and demonstrated as behaviour. It depends on building a corporate environment where leaders and staff believe personally in acting in accordance with generally accepted values.

Purpose: To build and protect public trust by ensuring that decisions, behaviour and organisational culture are rooted in ethical and lawful practice.

Example

During 2025/26, all new OPCC and TVP staff completed mandatory ethics training as part of their induction, reinforcing expectations around integrity, professionalism and lawful conduct. The Ethics Think Tank met repeatedly throughout the year to provide advice, guidance and challenge on matters affecting legitimacy, fairness and public trust, strengthening the ethical decision-making culture across the organisations.

Principle B: Ensuring openness and comprehensive stakeholder engagement

The organisation is committed to maintaining transparency and clear communication with the public and key stakeholders. A shared vision and set of priorities are established through structured consultation and the development of the Police and Crime Plan.

Engagement activity is designed to inform decision making, support accountability, and ensure that services reflect local needs. Effective partnerships are founded on trust, clearly defined roles, and adherence to legal responsibilities. Feedback from diverse communities is actively encouraged and

used to shape future service design and continuous improvement, support accountability, and ensure that services reflect local needs.

Purpose: To promote openness, strengthen legitimacy, and support informed public participation in policing and crime reduction.

Example

The OPCC enhanced transparency and engagement in 2025/26 by promoting Public Accountability Meetings more widely, through social media, website publication of agendas and joining links, and by making full recordings available online. Public engagement was maintained through surveys, forums and the Thames Valley Alert system, ensuring community views informed decision making and performance scrutiny.

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefit

The organisation is committed to making decisions that achieve long term, sustainable outcomes within the resources available. Strategic planning is informed by clearly defined objectives, legal authority, and meaningful stakeholder input, ensuring that competing demands are balanced effectively. Engagement with citizens, service users, and key partners support the responsible allocation of finite resources and helps shape priorities. While remaining responsive to changing circumstances, all decisions are aligned with long term goals and the principles of sustainable and accountable resource management.

Purpose: To define what success looks like and ensure the organisation focuses on outcomes that are sustainable, evidence based and in the public interest.

Example

The PCC published the Police and Crime Plan 2024–2029, setting out long term priorities aligned to community needs, the national Strategic Policing Requirement and available resources. Financial sustainability was supported during 2025/26 through refreshed Medium Term Financial and Capital Plans, ensuring that outcomes could be delivered responsibly and in the public interest.

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

Public bodies must choose the right mix of legal, regulatory, and practical interventions to deliver outcomes effectively and efficiently. Decisions should balance resources, risks, and priorities, and be reviewed regularly.

Purpose: To translate strategy into effective interventions, ensuring that actions and resource decisions are taken in a rational, transparent and well governed way.

Example

Performance and risk insights from the Thames Valley Data Hub, PAM meetings and Service Improvement Reviews informed decisions on call handling, neighbourhood policing visibility and investigative standards. The OPCC's Strategic Delivery Plan provided clearer milestones and performance indicators, enabling targeted interventions and accountability for delivery.

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

Effective policing requires strong leadership, clear structures, and skilled personnel. Capacity and capability must evolve continuously to meet changing demands and reflect community diversity.

Purpose: To maintain a skilled, adaptable workforce and leadership structure capable of meeting current and future challenges.

Example

TVP continued to build workforce capability through the People Strategy, Performance Development Reviews, wellbeing initiatives and structured CPD. The OPCC restructured its internal teams to strengthen governance, victims' services and performance oversight, while staff development was supported through APCC, APACE and PACCTS networks and specialised training — including vetting reform training delivered to governance staff and disseminated throughout the OPCC.

Principle F – Managing Risks and Performance through Robust Internal Control

This principle ensures there are strong internal controls, systematic risk management, and effective performance oversight. It includes corporate and operational risk registers, oversight by CCMT and OPCC structures, internal audit, information governance, counter fraud arrangements and financial controls.

Purpose: To provide assurance that risks are identified and managed, performance is monitored, and resources are used efficiently, lawfully and sustainably.

Example

The Force and OPCC maintained active risk oversight through the Risk, Improvement and Learning Meeting, quarterly CCMT reviews and the OPCC's new and improved Strategic Risk Register/Issues Log and Operational Log. Independent assurance was provided through Internal Audit and the Joint Independent Audit Committee (JIAC). Business continuity incidents and cyber readiness exercises were regularly reviewed, ensuring organisational resilience and effective controls.

Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability

Accountability means decision-makers are answerable for their actions. It requires clear reporting, transparency, and effective audit processes to maintain public confidence.

Purpose: To ensure the public can see and understand how decisions are made, how money is spent, and how policing outcomes are delivered.

Example

The PCC and Chief Constable ensured openness by publishing PAM papers, decisions, financial information, HMICFRS recommendations and responses, gifts and hospitality registers and complaints data together with covering report. JIAC met and issued an annual assurance report, while the Police and Crime Panel scrutinised the PCC's budget, plans and performance. These arrangements strengthened accountability and public confidence.

Evidence provided to support the above CIPFA Principles

Standards and Integrity

Ethics Think Tank

- Ethics Think Tank met multiple times during the year, providing expert **ethical advice, guidance and challenge** on matters affecting legitimacy and public trust.
- It contributed to **horizon scanning**, data ethics assessments, and the ethical implications of emerging risks.
- Members brought academic, practitioner and community perspectives, strengthening fairness, inclusion and public confidence. The Think Tank forms an essential part of the OPCC/TVP's strengthened **independent scrutiny framework**, supporting accountability and ethical governance.
- Topics reviewed at the Ethics Think Tank included Police Impartiality at Pride events, Facial Recognition use and environmental sustainability.

Integrity Line

During the last year, there have been 111 reports made using the Integrity Line with 12 of these being referred to the reactive PSD team for investigation. Every report received is reviewed by the Counter Corruption Unit (CCU) who assess the information, conduct reasonable lines of enquiry seeking to prove/corroborate or disprove the information and then decide what should be done with it.

Scrutiny Bodies

- The **Independent Scrutiny and Oversight Board (ISOB)**, established in 2023, provides oversight of TVP's Race Action Plan. The Board met regularly in 2025/26 with meetings being held bimonthly and from November 2025 changing to quarterly. As of April 2025, ISOB had 9 members. During 25/26, 1 member resigned and another new member joined. The members represent diverse communities across the Thames Valley. During 2025/26, Thames Valley Police continued delivery of its Race Action Plan, providing strengthened independent oversight giving assurance on efforts to reduce racial disparities and strengthen community trust.
- Following a review of scrutiny arrangements, the **TVP Trust and Confidence Board** has strengthened governance and coordination across all independent scrutiny functions.

The Complaints and Standards Committee

- The Complaints & Standards Committee strengthened independent oversight and assurance during 2025/26, supporting several CIPFA governance principles. Since April 2025, we have added 6 new members, lost 1, with a current membership of 12, with all members completing mandatory ethics, diversity and information-management training, alongside an IOPC-led development session.
- The Committee applied consistent, standardised scrutiny processes, with all cases reviewed by more than one member, promoting fairness, transparency and reliable decision-making.
- As the Committee matured—transitioning from bimonthly to quarterly meetings—it scrutinised an increasing volume of complaints. Recurring themes included empathy and care,

thoroughness of investigations, and policy or procedural issues. This thematic monitoring and escalation strengthened organisational learning and assurance.

- Collectively, this work demonstrates a well-established, independent scrutiny function that enhances public confidence and supports ethical, transparent and accountable policing in line with the governance framework.

In addition during 25/26:-

- **Held three quarterly Performance Accountability Meetings (PAMs)**, with papers, links and recordings published for public access. Publication of agendas and minutes Performance and Accountability - Thames Valley PCC
- **Promoted PAMs more widely**, including social media posts and online joining links.
- **Published PCC decisions and statutory information** in line with transparency requirements. 27 decisions have been published on the PCC website. The annual review of the PCC website took place in January 2026 to ensure continued compliance.
- **Published registers of interests and gifts/hospitality** for PCC, OPCC staff.
- PCC has provided a report on the complaints data and commentary including interrogation of statistics for public scrutiny.
- **Held 4 JIAC meetings**, with published papers and an annual assurance report. Joint Independent Audit Committee - Thames Valley PCC
- **Published HMICFRS activity and PCC responses**, with reports available online. HMICFRS Responses - Thames Valley PCC
- **Published financial information**, including the Statement of Accounts and MTFP, MTCP and budget proposals. Finances - Thames Valley PCC
- **Reported collaboration and regional governance activity**.
- **Maintained open public engagement**, including surveys, forums and Thames Valley Alert.

Transparency and Openness

- Maintenance of open access to the OPCC's **decision-making framework**, including public visibility of decisions, policies, and meeting records.
- Statutory financial reporting remained compliant, with the **2024/25 Statement of Accounts** (including the Annual Governance Statement, Narrative Report, and Public Inspection Notice) published and available for public inspection; forming the baseline for 2025/26 assurance processes.
- Ongoing governance review activity carried out jointly by the PCC and Chief Constable to strengthen oversight arrangements and ensure scrutiny groups remain effective and fit for purpose.
- Maintenance of compliance with **UK GDPR and Data Protection Act 2018** through the published OPCC Data Protection Policy and updated privacy notices during 2025/26 together with regular review of the Information Sharing Agreement between the OPCC and TVP.
- Continued use of performance data (including from the Thames Valley **Data Hub,** introduced in the previous year) to enhance transparency and decision-making, demonstrating continued commitment to data-driven governance Data Hub - Thames Valley PCC
- Publication of scrutiny activity from the **Police & Crime Panel**, documenting review of budget proposals, crime reduction initiatives and PCC performance.

- Implemented a new **robust governance and scrutiny structure** following the Governance Review, with **the first Chairperson's Forum** (CPF) being held in April 2025 followed by 4 further meetings up until the end of the financial year. The CPF consists of Chairs from all independently chaired scrutiny groups across TVP and OPCC, such as Independent Advisory Groups (IAGs), Community Safety Partnerships, (CSPs), Ethics Think Tank, JIAC, Complaints and Standards Committee, Independent Oversight Body (IOSB), Out of Court Resolutions (Adult) and Out of Court Resolutions (Child). Topics for discussion for the CFP included:-
    - In depth session on Retrospective and Live Facial Recognition.
    - Attacks in East Berkshire on synagogues and mosques.
    - Review of Reward and Recognition Strategy.
    - Promotion of TVP Trust and Confidence survey disseminated via these groups.

Equality and Fairness in Decision Making

- The PCC and Chief Constable both have a statutory duty to consider equality impacts in decision making.
- **Equality Impact Assessments (EIAs)** are routinely completed for TVP policies and change programmes to assess impacts on staff, stakeholders and the public.
- **Oversight of EIAs has been strengthened through the Legitimacy & Public Trust governance framework, with EIA champions now identified and trained across the force.**

Complaints/conduct and Professional Standards

- The PCC and Chief Constable maintain accessible arrangements for responding to public complaints.
- TVP's **Professional Standards Department (PSD)** manages conduct matters, service-related complaints and Police (Conduct) Regulations.
- The OPCC reviews complaint handling to provide independent oversight. During the last year, the PCC has conducted dip-sampling of 48 complaint files resulting in enhanced oversight of timeliness, record keeping and engagement with complainants.
- Complaints against:
    - the **Chief Constable** are handled by the PCC. There have been 3 complaints against the Chief Constable in the last year, none of which have been upheld.

During 2025/26 the total complaints for the year were 4278 and 159 conduct matters and held 44 misconduct meetings and 46 misconduct hearings (including accelerated hearings) under the statutory scheme. The OPCC received 291 requests for complaint reviews as per the statutory police complaints scheme. There are currently 2 recommendations from the IOPC relating to methods and equipment of entry.

Legal Compliance and Monitoring Officer Arrangements

- Both the PCC and Chief Constable operate within clear legal and constitutional frameworks and are supported by in-house legal advisors.
- **Chief Executive** acts as **statutory Monitoring Officer**

- **The Head of Governance** continues to act as the Deputy Monitoring Officer, providing assurance on legality, propriety and ethical decision-making. During 2025/26, the role was further strengthened: in addition to covering the Monitoring Officer's responsibilities during periods of absence, the Deputy Monitoring Officer now also attends Chief Officer Group (COG) meetings whenever the Monitoring Officer is unavailable, ensuring continued compliance, consistency and robust governance.
- To further enhance legal compliance, during 2025/26, the OPCC Governance Team undertook **a comprehensive review of all statutory obligations**, resulting in the development of a consolidated statutory obligations register. The register is routinely dip checked, with quarterly reports submitted to the Senior Leadership Team to provide assurance, support informed decision making with clear ownership assigned to each statutory duty, ensuring responsibilities are understood and governance processes remain robust.

Organisational Standards and Guidance

- The PCC and Chief Constable ensure staff can discharge responsibilities in line with recognised governance standards.
- National guidance from the **Home Office**, **College of Policing** and **NPCC** is disseminated through People Services' Learning and Development Team and the Policing Strategy Unit.
- Best practice for PCC functions is sourced through **APCC**, **APACE**, and **PACCTS** networks and shared within the OPCC.
- Best practice has been commonly shared via the intranet (Knowzone) during 25/26 between both organisations.

Vetting and Professional Integrity

TVP has continued to ensure compliance with national standards through a dedicated Force Vetting Unit within the PSD structure. The new Vetting Police Regulations (May 2025) are also managed within this structure.

Partnerships & Collaboration

- The organisation actively identifies collaboration opportunities to improve resilience, efficiency and service sustainability while maintaining access to specialist services.
- Major collaborations are managed through formal **Section 22A collaboration agreements** or **Memoranda of Understanding**, supported by joint oversight boards comprising Chief Officers and PCCs from participating forces. During 25/26 the ICT s22 Agreement has been updated and signed by both Chief Constables and PCCs for Thames Valley and Hampshire with an improved governance accountability contained within it. Work in relation to the Joint Operations Unit s22 Collaboration has already been commenced by Hampshire as the lead Force.
- TVP continues to work in partnership with other agencies to manage vulnerability and complex risk, including through **Multi-Agency Safeguarding Hubs (MASHs)** and wider statutory partnerships.

Community Safety Partnerships and Local Criminal Justice Board

- The PCC continued to work with, and part-fund, Community Safety Partnerships (CSPs) to support delivery of local crime reduction priorities, reinforcing. The CSP Engagement Officer maintained consistent communication and oversight across all 13 CSPs, ensuring partners were kept informed through attendance or written updates.
- The PCC chaired the Thames Valley Local Criminal Justice Board (LCJB), providing multi-agency oversight. In 2025/26, the LCJB addressed key risks including court delays, PNC backlogs, business-continuity gaps and pressures on youth and victim-related processes, while supporting progress on victims' information, public-confidence data and shared knowledge resources.
- Supporting groups—including the Local Criminal Justice Group (LCJG) and specialist sub-groups—strengthened detailed scrutiny of operational issues such as Witness Care Unit capacity, Out-of-Court Resolutions, safeguarding escalation and court infrastructure challenges. This collaborative work enhanced governance coherence and accountability.

Together, these arrangements strengthened system-wide assurance and supported effective delivery of criminal justice and community safety outcomes.

Joint TVP and HC Collaboration Governance (2025–2026)

- The **TVP–HC Joint Collaboration Governance Board** met 4 times during 2025–2026.
- The Board:
    - Oversaw and scrutinised existing collaborative functions:
        - Contact Management
        - Joint Operations Unit
        - Joint ICT
        - Joint Information Management
    - Oversaw the development of collaborated change programmes.
    - Received updates on new collaborative opportunities being explored.
- Formal meetings were supplemented by **additional briefings** for PCCs and senior officers where appropriate.

Southeast Regional Board

- Collaboration across Southeast forces was governed through:
    - The **SE Regional Integrated Policing (SERIP) Board**, chaired and attended by Deputy Chief Constables.
    - The **Regional Governance Board**, attended by PCCs and Chief Constables; 4 **meetings** were held in 2025-2026.
- The **Southeast Regional Organised Crime Unit (SEROCU)**:
    - Is hosted by TVP.
    - Brings regional organised crime units together under a single structure.
    - Is operationally aligned with **Counter Terrorism Policing Southeast (CTPSE)**.
- A **regional Assistant Chief Constable (ACC)**:
    - Reports directly to the Chief Constable of TVP.
    - Has overall command of regional crime and counter-terrorism functions.

- Represents serious organised crime at:
  - The Southeast Regional Governance Board.
  - National forums, including the National Crime Agency and other key stakeholders.

Regional PCC and Chief Officer Engagement

- The PCC and Chief Constable met with colleagues from the Southeast Region through the **SE Regional Board**.
- These meetings focused on:
  - Performance of regionally collaborated activity, including **SEROCU**.
  - NPAS and the budget.

Risk Management

- Risk and business continuity are managed within a structured governance framework at both strategic and local levels.
- Strategic Risk and Business Continuity are overseen by the **Strategic Governance Unit**, integrating:
  - horizon scanning
  - local risk registers
  - change-programme risks
  - business continuity considerations
- TVP's risk management processes have been reviewed and strengthened in the last year to enhance transparency, accountability and consistency across the force.
- Clearer ownership and accountability arrangements have been embedded, ensuring that each strategic and operational risk now has a designated risk owner.
- Defined risk tolerance levels and mandatory review and target dates for mitigation activities have been introduced, enabling improved prioritisation of actions and more effective oversight.
- A consistent scoring matrix has been adopted, providing greater comparability of risks and supporting more informed corporate decision-making.
- Efforts have also been made to refine the identification and management processes of chronic and future risks to allow us to be more flexible, where appropriate, in our approach to risk management.
- Support and training have also been delivered to risk managers to further build capability and strengthen our overall risk culture.

Risk Management Framework

- Risk management is embedded across operational, corporate and change environments within TVP.
- The **Risk Management Policy** is supported by the *Risk Management Strategy and Framework and the Business Continuity Management Strategy and Framework.*
- Strategic risk and business continuity are governed through:
  - **Force Risk, Improvement and Learning Meeting**
  - **Chief Constable's Management Team (CCMT)**

- These groups:
    - oversee strategic risk processes
    - take ownership of key risks
    - delegate actions to risk managers
    - receive reports from the Strategic Governance Unit (SGU)
    - allocate resources to manage risks
- The SGU manages the **HMICFRS recommendations tracker** to monitor progress and identify risks to performance.

OPCC Risk Management Framework

- The **OPCC's standalone Risk Management Strategy** (RMS), endorsed by JIAC in December 2025, sets a proportionate framework for managing risks to **PCC statutory duties** and **Police and Crime Plan priorities.**
- The RMS aligns with best practice in Management of Risk (MoR) and the Orange Book to support consistent, transparent decision-making.
- Strategic risk management is provided through quarterly **SLT review**, with **ownership held by the Chief Officer Group**, **action ownership by SLT**, **strategic oversight from the Chief Executive and PCC**, and **independent scrutiny from JIAC.**
- The RMS complements the wider Force/PCC approach through aligned governance, while maintaining OPCC-specific horizon scanning and escalation routes.
- Supporting tools - **Strategic Risk Register**, **Strategic Issues Log**, **Operational Issues Log** and **Horizon Scanning Tracker** - enable early identification and proportionate mitigation.

Cyber Risk, Resilience and Business Continuity

- The majority of police forces, including TVP & HIOWC are monitored for cyber-risk by the **National Monitoring Centre (NMC)** (Police Digital Services).
- All Forces are accessed in terms of cyber-resilience maturity via a National assessment process called SYAP.
- The Cyber Threat and Response Management Board is the governance board that operates across both TVP & HIOWC.
- TVP and HIOWC work closely on cyber-response planning; both maintain independent risk management and governance structures.
- Joint Operational Units work with ICT to run cyber desk-top exercises, test readiness and identify lessons learned.
- GOLD commands in both Forces have been trained in cyber-response.
- Cyber resilience is tested at both:
    - **technical level** (ICT), and
    - **organisational level** (Force-wide cyber continuity exercises).

Health, Safety and Environmental Management – Key Points

- The **Health, Safety and Wellbeing Policy Statement** and the **Environmental Protection Policy Statement** are:
    - Accessible to all staff via the **Intranet**
    - Displayed on **health and safety notice boards** across all TVP premises
- The **Health & Safety Annual Report** and the **Wellbeing Report** were:
    - Presented to **JIAC in 2025**
    - Reviewed for **scrutiny and sign-off**

    - Covered key management areas from **HSG65 (Managing for Health & Safety, 2013)**
    - Demonstrated **continuous improvement** in TVP's health and safety policies and procedures
- The **Director of Strategic Development** has overall management responsibility for:
    - Governance and implementation of **Health and Safety** relating to our people.
    - Operational, strategic, and tactical application of health and safety in policing.
- The **Head of Property Services** has overall management responsibility for health and safety relating to **policing infrastructure**, including buildings.
- Governance structure includes:
    - A **quarterly governance board** chaired by the Director of Strategic Development.
    - Review of **Health and Safety data**, new and emerging risks, and mitigation actions.
    - Escalation of new risks to the **Risk, Improvement and Learning meeting.**
    - A **monthly ACC chaired H&S GRIP meeting** to drive operational H&S improvements and embed into BAU across the force.

Financial Sustainability and Efficiency

- The **Medium Term Financial Plan (MTFP)** and **Medium Term Capital Plan (MTCP)** were undertaken last year with a single annual process aligned to the timetable used by joint units within TVP and HIOWC. The plans reflect the challenging financial environment and the savings requirements anticipated over the coming years. Key principles have been adopted to ensure strong financial discipline and transparent decision making:

    - There is no growth to the revenue budget,
    - Only mandatory bids that meet legal, statutory or accreditation requirements can be considered,
    - Departments must demonstrate that they have undertaken resource re-prioritisation before submitting a bid.

- The approach strengthens governance, promotes financial sustainability and ensure that investment decisions are tightly aligned to PCC and Chief Constable priorities.
- Oversight of key enablers to productivity, such as digital, automation and AI remains within existing departmental governance structures.
- A short-term project, Operation Cornerstone has been stood up, which focuses on removing unnecessary bureaucracy and simplifying ways of working to free up capacity for frontline priorities.
- Service delivery is reviewed through the **Strategic Development Department**, which analyses demand to inform organisational and operational strategy.
- After the full **Force Review**, the Force Restructure Programme has now concluded with successful transition to five Local Command Units (LCU), aiming to deliver a new local policing structure that will better manage demand and increase flexibility of resources.
- Governance for Force Efficiency is now through the Efficiency Programme and Savings Delivery Board, with the Enabling Services Programme being tasked with delivering VfM in the "back office".
- The financial management arrangements conform with the governance requirements of the CIPFA Financial Management Code, and the CFOs undertaken an annual self-assessment.

Efficiency & Productivity

- During the last year the force continued to improve productivity through the expanded use of digital tools, automation and more efficient ways of working.
- The Victim Portal has modernised victim communication at scale, supporting over 3000,000 automated journeys, reducing more than 78,000 calls and increasing user satisfaction by 15%.
- RPA processed over 400,000 items with a 97% success rate, generating 37000 hours of capacity savings.
- The Digital Desk reduced average response times from 24 hours to 4-6 hours, improving timeliness and case-handling efficiency.
- Productivity has also been strengthened through increased use of AI-enabled tools such as Copilot, as well as the deployment of a virtual assistant and enhanced mobile and facial-recognition.
- Further gains were achieved through wider operational improvements:
    - Microsoft masterclasses for over 2000 staff
    - Reduced hire-car usages
    - Reduction in police vehicle incidents contributing to increased availability of vehicles and an estimated £3m productivity related benefit.
- The Neighbourhood Policing App has also enabled better recording of activity, supporting a 44% increase in hotspot patrols.

Strategy & Performance

Operational Tasking and Performance Oversight

- **Force and Local Policing Area Tasking & Co-ordination Groups** regularly review operations, performance and resource deployment.
- CCMT provides strategic oversight of:
    - performance against Strategic Plan measures
    - delivery of priority activities
    - financial plans and asset management plans

- TVP has worked to embed the new performance framework to strengthen assurance and strategic oversight across the organisation. This mandates local health checks and enhanced the Force Performance Group's ability to provide strategic oversight, ensuring a more consistent, evidence-based approach to performance management at both local and organisational levels.
- Data accessibility has been improved, using enhanced Power BI datasets that underpin the Strategic Plan measures and associated applications (TEMPo and SIPo) enable improved visibility of key performance information for managers and senior leaders across the force.

Force Performance Management

- The Chief Constable holds monthly **Performance Group** meetings (PCC attends as observer). During 25/26 there have been 12 of meetings.

- The **Service Improvement Review framework** undertakes structured reviews of Local Command Units and departments, with actions agreed at DCC chaired review meetings. During 25/26 there have been 53 actions.
- CCMT receives quarterly updates on performance against the Strategic Plan and oversees Force policy and performance.
- **Gold Groups** are convened to manage critical incidents or emerging organisational risks. During 25/26 there have been 45 Gold Groups.
- The **Risk Improvement Learning Meeting** chaired by the DCC, provides constructive challenge on recommendations, policies and procedures, feeding into CCMT and Performance Group. This group met 12 times during the last year.
- The Head of Governance and Head of Performance attend the Tasking Meetings as observers with PSD. There have been 8 meetings in the last year.
- The OPCC is represented at Risk Learning and Improvement Board meetings chaired by the Deputy Chief Constable. The purpose of the board is to provide force level governance and assurance on force level risks, opportunities to learn from internal scrutiny and independent external reviews, such as those by HMICFRS, and progress and track recommendations.

Leadership and People Management

- Chief Officers have **clearly defined leadership roles**, responsible for delivering strategy and managing service performance within their portfolios.
- Work to define Strategic Leads has been undertaken by the Strategic Governance Unit to ensure clearer accountability from senior leadership through to operational delivery. This included establishing explicit ownership for each strategic and thematic area, improving alignment, accountability and assurance across the organisation.
- Continuous improvement is promoted through:
    - independent and peer reviews
    - lessons learned processes
    - findings and recommendations from inspections and thematic reviews. During 25/26, there were 80 upheld reviews 35 of which resulted in formal recommendations. The majority of the upheld reviews related to failing to answer all points of the complaint resulting in organisational learning.

Workforce Performance, Development and People Strategy

- Workforce performance and development were managed through the **Performance Development Review (PDR) framework**, incorporating:
    - annual competency assessments
    - interim reviews
    - Continuous Professional Development (CPD).
- TVP's **People Strategy** supports recruitment, retention, wellbeing, inclusion, flexible working and overall workforce capability, aiming to position TVP as an **employer of choice**. Well-being 'spocs' have been selected throughout TVP and the OPCC. Regular updates are provided through the Knowzone and disseminated further through the OPCC 'Team Tabloid' which is an internal digital communication, published once a month.

OPCC Capability and Development

- Development and capability building continued to be strengthened. TVP and OPCC staff received structured induction training and ongoing professional development, supported through national conferences, seminars and specialist networks, reinforcing organisational capacity and ensuring staff were equipped to meet current and emerging demands. This directly supports CIPFA by maintaining a skilled and resilient workforce.
- The redesigned OPCC structure ensured statutory functions were delivered effectively and organisational resilience was maintained together with an audit and overview of all the PCC's statutory obligations contained within a live document tracker. In anticipation of the Government's decision to abolish PCCs in Spring 2028, a dedicated £50,000 staff development annual budget, originally implemented in 2022 has been continued to support personal and professional development, ensuring the organisation remains adequately equipped for transition.
- To support wider system preparedness, the OPCC developed a briefing paper for CEOs of Local Authorities, ensuring sufficient information is available to support continuity planning and that all agreements and contracts entered into (or reviewed) since the announcement are drafted to remain valid through organisational transition. The Chief Executive has also held individual one-to-one meetings with Chief Executives of Local Authorities and other interested stakeholders such as the Youth Justice Board, Probation and Fire Services to discuss wider system preparedness for the various government initiatives such as Police Reform, Local Government Reform, Devolution and implementation of recommendations from a variety of national reviews.
- The revised OPCC structure also continued to provide governance and oversight of victims' and witnesses' services, delivered through Victims First, ensuring that statutory responsibilities and service standards were maintained.

Strategic Delivery Oversight

- The OPCC Chief Executive monitors OPCC workload and performance through the **Strategic Delivery Plan (SDP)**, reported at Senior Leadership meetings of which there have been 12 main meetings in the last year together with weekly 'mini' SLT meetings lasting normally no longer than half an hour. The new Performance Team have a framework whereby Key Performance Indicators (KPIs) have been introduced to provide the Chief Executive with opportunity to analyse data together with each team leader providing a Highlight Report to provide assurance to the Chief Executive that progress is being made against the SDP activities.
- The new horizon scanning model which has been developed by the Strategy and Risk Manager also provides the Chief Executive with an additional point of awareness to understand what topical issues there may be that require resourcing.
- The Chief Executive also set out a 13-month vision for organisational development to ensure that the OPCC are fit for the future transition into the new policing governance arrangements.

Professional Membership and Sector Engagement

- The PCC is a member of the **Association of Police and Crime Commissioners (APCC)**. The APCC provide regular updates and advice/guidance for PCCs.
- The Chief Constable and Chief Officers participate in the **National Police Chiefs' Council (NPCC)**.
- The OPCC Chief Executive and Chief Finance Officer participate in and hold positions within the executive boards of their respective professional bodies:
    - **APACCE** (Association of Police and Crime Commissioners Chief Executives)
    - **PACCTS** (Police and Crime Commissioners Treasurers' Society)
- These memberships support professional development, best practice sharing and national policy engagement.
- Both the Chief Executive and Chief Finance Officer through their membership bodies have been attending national government working groups to support the design of the new policing governance arrangements due to be introduced in 2028. The Chief Executive has also represented APACCE at Lord Blunkett and Herbert's National Leadership Commission reference group to support and inform the recommendations being made by the commission.

Audit and Scrutiny

Independent Assurance – JIAC & Internal Audit

- A **Joint Independent Audit Committee (JIAC)** operates in line with CIPFA guidance and the Home Office Financial Management Code of Practice.
- JIAC provides assurance on:
    - internal control
    - governance arrangements
    - risk management
- JIAC produces an **annual assurance report** and meets in public; papers are published on the PCC website.
- Internal Audit provides independent assurance on the adequacy and effectiveness of governance, risk management and control frameworks. There have been 26 audits in 25/26.

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 and met 6 times during the last year to continue monitoring governance, both jointly and individually. During 2025/26, the Governance Advisory Group has improved and modernised the Joint Governance Corporate Framework and the Annual Governance Statement.

Internal Audit

- In March 2025, the 2025/26 Joint Internal Audit Plan was collated and endorsed by the JIAC. Planned activity has been completed and based on 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 2026) is 81%, with 19% yet to be completed. Progress in implementing actions has improved during the year with a reduction in total overdue actions from 59 in June 2025 to 50 in March 2026. New action tracker processes have been implemented by the Force and OPCC which has increased proactive visibility of actions before they become overdue. The level of activity from both organisations shows continued engagement and priority given to addressing internal control improvements. The monitoring of progress in implementing audit report actions will continue to be a specific focus for 2026/27 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.

External audit

In recent years, audit opinions have been delayed across the sector. EY provided unqualified audit opinions relating to the 2023/24 accounts in February 2025 and the audit certificate in August 2025. The audit certificate for 2024/25 was provided in February 2026. The audit certificate for 2024/25 is outstanding, awaiting the NAO's position on the Whole of Government Accounts.

Thames Valley Police and Crime Panel

- During 2025/26, the Police and Crime Panel (PCP), an external independent oversight body that holds the PCC to account, met on 5 occasions. Key activities undertaken by the Panel during the year included endorsing, reviewing the PCC's Annual Report for 2024/2025, and scrutinising and supporting the PCC's 2026/27 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 2025-26. Additionally, the PCP received contributions from the OPCC and the force, alongside other external partners.

- In addition, the Panel operates a permanent Complaints Sub-Committee as well as ad-hoc task and finish working groups. During 2025-2026 the Chief Executive of the OPCC, acting under delegated authority on behalf of the PCP, referred 2 complaints against the PCC to the PCP for consideration by them under the statutory scheme.

- During 2025/26 the PCP undertook scrutiny across a wide range of operational, ethical and financial areas. Scrutiny included oversight of complaints handling, misconduct reviews and police appeals; performance of the Domestic Violence Disclosure Scheme; TVP's approach to inland waterways policing; financial sustainability via the Force Financial Update and budget planning; vetting compliance; implementation of VAWG recommendations; and the work of the Violence Reduction/Prevention Partnership. The Panel also scrutinised evidence handling following nationally reported case collapses, reviewed recruitment and retention progress, and undertook detailed examination of the proposed 2026/27 police precept through its Budget Task & Finish Group.

- The Panel itself published its own 2024/25 Annual Report.

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. HMICFRS Responses - Thames Valley PCC
Within the link 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:

The PCC (or OPCC) is invited to attend the Strategic Brief at the start of inspection activity and the de-brief provided by HMICFRS following each inspection. Alternatively, the Chief Constable may provide the PCC with a briefing following an HMICFRS inspection.

For Bullet Point Summary – Key Governance Activities, see Annex A.

Conclusion – 25/26

The Police and Crime Commissioner (PCC) and Chief Constable have considered the findings of the recent HMICFRS Integrity inspection. They are satisfied that, during the reporting year, governance arrangements have continued to operate effectively and provide a generally robust and transparent framework for oversight and accountability across Thames Valley. However, they acknowledge the areas identified for improvement, particularly in relation to vetting, Professional Standards Department (PSD) processes and organisational culture, and recognise the importance of addressing these matters in a structured and sustained way.

The Office of the Police and Crime Commissioner (OPCC) has established a Continuous Improvement Group to support the systematic identification and implementation of learning, including that arising from HMICFRS inspection activity. This forms part of a broader approach to strengthening governance, internal control and organisational performance. Throughout the year, the OPCC and TVP have maintained a focus on accountability, ethical standards and continuous improvement, with increased attention given to enhancing vetting assurance, strengthening PSD oversight arrangements and supporting the development of a positive and inclusive organisational culture.

The annual review of the effectiveness of governance arrangements has not identified any significant governance issues that would fundamentally undermine the system of internal control. However, consistent with external inspection findings and other sources of assurance, a number of areas for improvement have been identified. These have been reflected in targeted and proportionate action plans, including actions to strengthen vetting processes, enhance the effectiveness and oversight of PSD activity, and support cultural improvement. Progress against these plans is being monitored through established governance structures to ensure appropriate oversight and delivery.

The PCC and Chief Constable remain committed to maintaining and strengthening high standards of governance and public stewardship. Governance arrangements will continue to be reviewed and developed in response to HMICFRS findings, changes in legislation, operational demands and identified risks. Focus will be given to embedding improvements in those areas highlighted within the Integrity inspection and ensuring that governance, scrutiny and internal challenge arrangements remain effective in supporting organisational learning and public confidence.

Based on the work undertaken during the year and having regard to the findings of external inspection and other assurance activity, the PCC and Chief Constable are satisfied that this Annual Governance Statement provides a reasonable and balanced reflection of the governance arrangements in place. They are also satisfied that appropriate arrangements exist to manage risk, maintain effective oversight and support accountability, with clear plans in place to strengthen these further in key areas, including vetting, PSD and organisational culture.

Forward Looking 26/27

As JIAC looks ahead to the coming year, the Committee will continue to play a critical role in providing independent assurance and constructive challenge across all areas of governance, risk management, financial stewardship, and internal control for both the OPCC and TVP.

Looking ahead to 26/27, TVP and OPCC will continue to:-

- **Strengthen oversight of strategic and emerging risks**, including those related to policing reform, policing governance reform, Sir Bernard Hogan-Howe's review into police force mergers, digital transformation, workforce resilience, major change programmes, and the evolving financial environment.
- **Monitoring progress against internal audit recommendations**, with an emphasis on embedding sustainable improvements and ensuring timely delivery of agreed actions.
- **Reviewing the effectiveness of the governance and accountability framework**, particularly in relation to transparency, decision making, and assurance mapping across both organisations.
- **Maintaining scrutiny of financial sustainability**, medium term planning, and value for money considerations in a challenging fiscal climate.
- **Ensuring preparedness for external inspection and regulatory change**, including developments arising from national policing reviews and sector-wide reform.
- **Continued monitoring –** enhanced scrutiny and monitoring following the findings of the recent HMICFRS Integrity Inspection.

JIAC will continue to operate with independence, objectivity, and professionalism, providing informed advice to support the PCC and Chief Constable in maintaining sound governance arrangements. Over the coming year, the Committee will remain alert to emerging risks and opportunities, ensuring that its work remains relevant, proportionate, and aligned to the priorities of both organisations.

Matthew Barber
Police and Crime Commissioner for Thames Valley

Jason Hogg
Chief Constable for Thames Valley Police

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 31st March 2023

Remuneration
All amounts paid to or receivable by a person. It includes taxable expenses and the estimated money value of any other benefits received by an employee other than in cash (e.g. benefits in kind).

Reserves
An amount set aside for a specific purpose and carried forward to meet expenditure in future years. General reserves represent accumulated balances which may be used to support future spending.

Revenue Expenditure
Spending on day to day running expenses of the PCC and Force.

RMS
Resource Management System

RPI
Retail Price Index, a measure of inflation which includes housing costs.

SEERPIC
South East and Eastern Police Insurance Consortium

SeRCOP
Service Reporting Code of Practice

SERIP
South East Regional Integrated Policing

SEROCU
South East Regional Organised Crime Unit

SOLACE
Society of Local Authority Chief Executives

Specific Grants
Government grants to aid certain services, usually paid at a fixed proportion of spending actually incurred.

TVP
Thames Valley Police

Uplift Programme
The Home Office has promised to fund 20,000 extra police officers before 31st March 2023; also known as Police Uplift Programme (PUP)

Usable Capital Receipts
Capital receipts available to finance capital expenditure in future years.

VFM
Value for Money

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

Audit Planning Report

Year ended 31 March 2026

20 May 2026

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

Shape the future with confidence

Private and Confidential

20 May 2026

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

Dear Matthew and Jason

Audit Panning Report 2025/26

We are pleased to attach our Audit Planning Report for the forthcoming meeting of the Joint Independent Audit Committee (JIAC). The purpose of this report is to provide the JIAC with a basis to review our proposed audit approach and scope for the 2025/26 audit, in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2024 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards, and other professional requirements.

This report is intended solely for the information and use of the JIAC 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 this report with you on 12 June 2026 as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully

Chloe Wilkinson
Partner
For and on behalf of Ernst & Young LLP
Enc

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1 Overview of our 2025/26 audit strategy

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7 Audit timeline

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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 (https://www.psaa.co.uk/managing-audit-quality/contract-monitoring-2023-24-to-2027-28/terms-of-appointment-from-2023-24/terms-of-appointment-and-further-guidance-from-1-october-2025/) sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice 2024 (the NAO 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 Police and Crime Commissioner and the Chief Constable of Thames Valley. Our work has been undertaken so that we might state to the JIAC and management of the Police and Crime Commissioner and the Chief Constable of Thames Valley 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 Police and Crime Commissioner and the Chief Constable of Thames Valley for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.

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01 Overview of our 2025/26 audit strategy

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2025/26 audit strategy overview

The purpose of this report

As those charged with governance, the PCC and CC, supported by the Joint Independent Audit Committee (JIAC) plays a crucial role in ensuring assurance over both the quality of the draft financial statements prepared by management and the PCC and CC's wider arrangements to support a timely and efficient audit. Failure to achieve this will significantly increase the level of resources required to fulfil our respective responsibilities.

As part of our responsibilities, we assess and report on the adequacy of the PCC and CC's external financial reporting arrangements, as well as the effectiveness of the JIAC in fulfilling its role within those arrangements as part of our Value for Money assessment. 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. Wherever necessary, we will consider invoking other statutory reporting powers to highlight any weaknesses in these arrangements. We direct the PCC, CC, JIAC members and officers to the Public Sector Audit Appointment Limited's Statement of Responsibilities (paragraphs 26-28) for expectations on preparing financial statements (see Appendix A).

Preparedness for 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. Our 2024/25 reporting included our assessment of the effectiveness of the PCC and CC's arrangements to support the external audit process across a range of relevant measures (reproduced in Appendix A). We concluded that the PCC and CC were well-prepared for the audit but that improvements were required in relation to:

- The provision of working papers were not always provided in line with the agreed timetable.
- 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.
- Delays were experienced in the provision of supporting evidence for property, plant and equipment and other areas. The evidence and explanations provided in the audit were often not of an adequate standard at the outset, leading to queries being returned by the audit team. This delay in providing evidence resulted in a knock-on delay to the completion of the audit process.
- Material misstatements were detected as a result of our work. In particular, changes in the reporting standards (IFRS 16) were not initially implemented correctly.
- A significant number of misstatements in disclosures were detected in our work.

We will continue to report on our assessment of the quality of the PCC and CC's financial statements' preparation and support, to support ongoing transparency of the audit process to those charged with governance, and to facilitate benchmarking and tracking of progress in future years.

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2025/26 audit strategy overview

Scope of our audit

In accordance with the NAO Code, our primary objectives are to conduct work that supports the delivery of our audit report to the PCC and CC. Additionally, we aim to ensure that the PCC and CC have established proper arrangements for securing economy, efficiency, and effectiveness in their use of resources, as mandated by relevant legislation and the requirements of the NAO Code.

We plan to issue an Audit Results Report that summarises our opinion on the financial statements by 30 November 2026 along with other procedures required by the Code. This includes our assessment of the control environment, including our follow up of the recommendations that we made in 2024/25 (refer to Appendix C).

In addition, our Auditor's Annual Report will conclude on whether the PCC and CC have put in place 'proper arrangements' to secure economy, efficiency and effectiveness in their use of resources and report a commentary on those arrangements.

Timeline

An audit timetable has been agreed with management. In Section 7 we include a provisional timeline for the audit. It is essential that all parties collaborate to ensure compliance with this timeline.

Our independence considerations

We have identified no matters that we believe impact our independence and objectivity. Please refer to Appendix B for our update on independence.

2025/26 audit strategy overview: Audit risks and materiality

Audit risks and areas of focus

The purpose of our audit is to obtain reasonable assurance to express an opinion about whether the group financial statements as a whole are free from material misstatement, whether due to fraud or error.

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the JIAC with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

Risk/area of focus	Risk identified	Change from PY	Details
Presumptive risk of management override of controls	Fraud risk	No change in risk or focus	There is a risk that the financial statements as a whole are not free from material misstatement whether caused by fraud or error. We perform mandatory procedures regardless of specifically identified fraud risks.
Risk of fraud in revenue and expenditure recognition, through inappropriate capitalisation of revenue expenditure	Fraud risk	No change in risk or focus	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 Authority, 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.
Inappropriate revenue recognition of other Income - recharges and collaboration	Fraud Risk	No change in risk or focus	Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In our judgement the risk of misstatement to revenue recognition manifests through the recognition of income from collaboration activity. Revenue recognised from collaboration activity relies on information produced by the PCC and CC, which is agreed by other Police bodies who then make payments to the PCC and CC to fund joint projects.

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2025/26 audit strategy overview: Audit risks and materiality

Audit risks and areas of focus continued

Risk/area of focus	Risk identified	Change from PY	Details
Valuation of land and buildings	Risk of Material Misstatement	No change in risk, but an additional area of focus	The value of land and buildings within property, plant and equipment (PPE) represents a significant balance in the PCC's accounts (FY 1024/25: £190.83 million) and are subject to valuation changes, impairment reviews and depreciation charges. Valuation of these assets involves higher risk estimates due to the significant assumptions and judgments involved in their valuation, which can trigger the use of experts by management and EY. These estimates give scope for material errors. We have therefore identified a significant risk in relation to the valuation of these assets. In the 2025/26 financial statements the PCC will be required to apply CIPFA Bulletin 22 which reassesses the current regime of valuation for non-investment assets across the public sector. The guidance mandates a quinquennial revaluation or a five-year rolling programme for formal valuations, supported by annual indexation in the intervening years. Successful implementation will depend on the PCC ensuring that their existing valuation programme is adapted in line with the guidance and that appropriate indices are selected to be applied in intervening years.
Pension liability valuation	Risk of Material Misstatement	No change in risk or focus	The value of the Pension Scheme Liability represents a significant balance in the PCC and CC's accounts (FY 2024/25: £3,139.60 million) and accounting for the PCC and CC's participation in both the Local Government Pension Scheme and the Police Pension Fund requires significant estimation and judgement and is based on complex financial and demographic assumptions. This creates a risk of material misstatement of the net pension asset or liability, including the application of the IAS 19 asset ceiling and assessing the ability to realise future economic benefits. The PCC and CC engage actuaries (Barnett Waddingham for the LGPS Pension Scheme and the Government Actuarial Department for the Police Pension Scheme) 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.

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2025/26 audit strategy overview: Audit risks and materiality

Materiality

Group

Planning materiality £16.85m

Group Materiality has been set at £16.85 million, which represents 1.8% of gross expenditure on the provision of services in 2024/25.

Performance materiality £12.63m

Group Performance materiality has been set at £12.63 million, which represents 75% of materiality.

Audit differences £0.84m

We will report all uncorrected misstatements relating to the income statement and balance sheet that have an effect on income and misstatements in the OCI over £0.84 million. Other misstatements identified will be communicated to the extent that they merit the attention of the JIAC.

PCC

Planning materiality £9.37m

PCC Materiality has been set at £9.37 million, which represents 1.8% of gross assets in 2024/25.

Performance materiality £7.03m

PCC Performance materiality has been set at £7.03 million, which represents 75% of materiality.

Audit differences £0.47m

We will report all uncorrected misstatements relating to the income statement and balance sheet that have an effect on income and misstatements in the OCI over £0.47 million. Other misstatements identified will be communicated to the extent that they merit the attention of the JIAC.

CC

Planning materiality £16.24m

CC Materiality has been set at £16.24 million, which represents 1.8% of CC gross expenditure on the provision of services in 2024/25.

Performance materiality £12.18m

CC Performance materiality has been set at £12.18 million, which represents 75% of materiality.

Audit differences £0.81m

We will report all uncorrected misstatements relating to the income statement and balance sheet that have an effect on income and misstatements in the OCI over £0.81 million. Other misstatements identified will be communicated to the extent that they merit the attention of the JIAC.

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2025/26 audit strategy overview: Value for Money

Our risk assessment

Under the NAO Code we are required to:

- Satisfy ourselves that the PCC and CC have made proper arrangements to secure economy, efficiency and effectiveness in their use of resources, having regard to NAO AGN 03.
- Design work to provide sufficient assurance to support reporting against the Code's specified reporting criteria outlined below; and
- Apply a risk-based approach to our work, informed by sector knowledge, the Annual Governance Statement, evidence from the financial statements audit and relevant work of other bodies.

In undertaking our risk assessment, we obtain an understanding of the key processes the PCC and CC have in place, including financial management, risk management and partnership working arrangements. Our Auditor's Annual Report, which will be issued before 30 November 2026, will include a summary of our commentary on the arrangements in place against each of the three value for money criteria and recommendations raised as a result of any significant weaknesses identified.

	Financial sustainability How the PCC and CC plan and manages their resources to ensure they can continue to deliver services.	**Governance** How the PCC and CC ensures that they make informed decisions and properly manages its risks.	**Improving economy, efficiency and effectiveness** How the PCC and CC use information about their costs and performance to improve the way they manages and deliver services.
Risks of significant weaknesses in arrangements identified in 2025/26:	▪ No risks identified to date	▪ No risks identified to date	▪ No risks identified to date

02 Audit risks

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Our response to significant risks

We have set out the significant risks (including fraud risks denoted by*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit.

Presumptive risk of management override of controls*

What is the risk, and the key judgements and estimates?	Our response: Key areas of challenge and professional judgement
In accordance with ISA 240, the presumptive risk of management override of controls is present at every entity and we design the appropriate procedures to consider such risk. ▪ Management has the primary responsibility to prevent and detect fraud. It is important that Management, with the oversight of those charged with governance, has put in place a culture of ethical behaviour and a strong control environment that both deters and prevents fraud. ▪ Our responsibility is to plan and perform audits to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatements whether caused by error or fraud.	In order to address the risks outlined we will carry out a range of procedures including: ▪ Identifying fraud risks during the planning stages; ▪ Inquiry of Management about risks of fraud and the controls put in place to address those risks; ▪ Understanding the oversight given by those charged with governance of Management's processes over fraud; ▪ Discussing 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); ▪ Considering whether there are any fraud risk factors associated with related party relationships and transactions and if so, whether they give rise to a risk of material misstatement due to fraud; ▪ Considering the effectiveness of Management's controls designed to address the risk of fraud and determining an appropriate strategy to address those identified risks of fraud; ▪ Performing 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; and ▪ Considering whether management bias was present in the key accounting estimates and judgements in the financial statements.

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Our response to significant risks

Inappropriate capitalisation of revenue expenditure*

Financial statement impact	What is the risk, and the key judgements and estimates?	Our response: Key areas of challenge and professional judgement
We have assessed that the risk of misstatement to revenue recognition in the financial statements is most likely to be achieved through: ▪ Revenue expenditure being inappropriately recognised as capital expenditure at the point it is posted to the general ledger. ▪ Expenditure being classified as revenue expenditure financed as capital under statute (REFCUS) when it is inappropriate to do so. If this were to happen it would have the impact of understating revenue expenditure and overstating PCC and CC Property, Plant and Equipment (PPE) and/or REFCUS in the financial statements. We consider this relevant to the Group, PCC and CC.	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 Authority, 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.	To address the risks outlined we will carry out a range of procedures including: ▪ Testing PCC and CC Property, Plant and Equipment (PPE) additions to ensure that the expenditure incurred and capitalised is clearly capital in nature; ▪ Assessing whether the capitalised spend clearly enhances or extends the useful like of asset rather than simply repairing or maintaining the asset on which it is incurred; ▪ Considering whether any development or other related costs that have been capitalised are reasonable to capitalize, i.e., the costs incurred are directly attributable to bringing the asset into operational use; and ▪ Testing REFCUS, if material, to ensure that it is appropriate for the revenue expenditure incurred to be financed from ringfenced capital resources. Based on our work at the planning stage of the audit we do not expect there to be material REFCUS in the year.

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Our response to significant risks

Inappropriate revenue recognition of other income – recharges and collaboration *

Financial statement impact	What is the risk, and the key judgements and estimates?	Our response: Key areas of challenge and professional judgement
We have assessed that the risk the risk of misstatement to expenditure recognition in the financial statements is most likely to be achieved through: ▪ Revenue generated from collaboration activity, including recharges, being inappropriately recognised. If this were to happen it would have the impact of overstating revenue in the financial statements. We consider this risk to be relevant to the Group, PCC and CC.	Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. We have assessed the risk is most likely to occur through the inappropriate revenue recognition of other income, in particular recharges and collaboration. Police bodies have a statutory duty to balance their annual budget and are operating in a financially challenged environment with reducing levels of government funding and increasing demand for services. Any deficit outturn against the budget is not a desirable outcome for the PCC and CC and management, and therefore this pressure to achieve budget increases the risk that the financial statements may be materially misstated. In our judgement the risk of misstatement to revenue recognition manifests through the recognition of income from collaboration activity. Revenue recognised from collaboration activity relies on information produced by the PCC and CC, which is agreed by other Police bodies who then make payments to the PCC and CC to fund joint projects.	We will: ▪ Test other income - recharges and collaboration income, using a reduced testing threshold with a particular focus on the determination of the value being reimbursed from other police bodies is for to ensure it is not being artificially overstated. ▪ Utilise our data analytics capabilities to assist with our work, including journal entry testing and we will assess journal entries more generally for evidence of management bias and evaluate for business rationale.

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Other areas of audit focus

We have identified other areas of the audit, that have not been classified as significant risks but are still important when considering the risks of material misstatement to the financial statements and disclosures.

Financial statement impact	What is the risk, and the key judgements and estimates?	Our response: Key areas of challenge and professional judgement
Valuation of land and buildings		
The relevant 2024/25 account balances in the audited financial statements were: ▪ Land and buildings: £190.83 million We consider this risk to be relevant to the PCC.	Significant judgement is used during the valuation of land and building. Inaccuracies in inputs or inappropriate assumptions could result in a material misstatement of 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. In addition, for the 2025/26 financial statements, the PCC will be required to apply CIPFA Bulletin 22 which reassesses the current regime of valuation for non-investment assets across the public sector. The guidance mandates a quinquennial revaluation or a five-year rolling programme for formal valuations, supported by annual indexation in the intervening years.	In response to the risk, we will: ▪ Review and appraise the work performed by the PCC's valuer (Lambert Smith Hampton), including the adequacy of the scope of the work performed, their professional capabilities and the results of their work; ▪ Sample test key asset information used by the valuers in performing their valuation (e.g. floor plans to support price per square metre); ▪ Assess any changes to useful economic lives against the most recent valuer assessments; ▪ Review and assess management's assessment and planned approach to CIPFA Bulletin 22, in the context of other challenges in the application. In particular, we will consider the appropriateness of indices applied to assets not revalued during intervening years and triggers for revaluation; and ▪ Test accounting entries have been correctly processed in the financial statements.

Other areas of audit focus

Financial statement impact	What is the risk, and the key judgements and estimates?	Our response: Key areas of challenge and professional judgement
Valuation of pension assets and liabilities		

The PCC and CC's net pension liability is measured as the sum of the long-term payments due to members as they retire against the PCC and CC's share of the respecting Pension Fund investments.
 	
At 31 March 2025 the Group's net liability totalled £3,140 million.
 	
We consider this risk to be relevant to the Group, PCC and CC.
	The Local Authority Accounting Code of Practice and IAS19 require the PCC and CC to make extensive disclosures within their financial statements regarding membership of the Local Government Pension Scheme (LGPS) administered by Buckinghamshire Council. The CC must do likewise in respect of the Police Pension Fund.
	
	The PCC and CC's pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the PCC and CC's balance sheets. The information disclosed is based on the IAS 19 report issued to the PCC and CC by the actuary to the LGPS administered by 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.
		In response to the risk, we will:
		
		▪ For the LGPS Pensions Scheme:
		  ▪ Liaise with the auditor of Buckinghamshire Council Pension Fund to obtain assurances over the information supplied to the actuary.
		
		▪ For the Police Pension Scheme:
		  ▪ Evaluate consistency of the contributions and benefits payable data provided to the actuary with the Police Pension Fund Account.
		
		▪ For Both:
		  ▪ Engage our actuarial specialists to assess the work of the actuaries. This will involve a consideration of the net asset/liability and any calculation of the asset ceiling in accordance with IFRIC 14 where relevant;
		  ▪ Assess the work of PwC, appointed to consider actuarial assumptions used at the year end for all local government sector bodies; and
		  ▪ Reviewing and testing the accounting entries and disclosures made within the PCC and Group, and CC's financial statements in relation to IAS19.

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03 Value for money

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Value for money

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 a 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.

Auditor responsibilities

Under the NAO Code we are required to consider whether the PCC and CC have put in place 'proper arrangements' to secure economy, efficiency and effectiveness in 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 (see below) 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.

The specified reporting criteria are:

Financial sustainability

How the PCC and CC plan and manages their resources to ensure they can continue to deliver services.

Governance

How the PCC and CC ensures that they make informed decisions and properly manage risks.

Improving economy, efficiency and effectiveness

How the PCC and CC use information about costs and performance to improve the way they manages and delivers services.

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Value for money

Planning and identifying risks of significant weakness in value for money arrangements

The NAO's guidance notes require us to conduct a risk assessment that collects sufficient evidence to document our evaluation of the PCC and CC's arrangements, allowing us to draft a commentary under the three reporting criteria. This involves identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations. In considering the PCC and CC's arrangements, we consider:

- The Annual Governance Statement;
- Evidence of arrangements during the reporting period;
- Evidence obtained from our audit of the financial statements;
- The work of inspectorates and other bodies; and
- Any other evidence that we deem necessary to facilitate the performance of our statutory duties.

We then evaluate whether there is evidence indicating significant weaknesses in arrangements. According to the NAO's guidance, determining what constitutes a significant weakness and the extent of additional audit work required to address the risk is based on professional judgment. The NAO indicates that a weakness can be considered significant if it:

- Exposes, or could reasonably be expected to expose, the PCC or CC to significant financial loss or risk;
- Leads to, or could reasonably be expected to lead to, significant impact on the quality or effectiveness of service or on the PCC or CC's reputation or unlawful actions;
- Identifies a failure to take action to address a previously identified significant weakness, such as failure to implement or achieve planned progress on action/improvement plans.

When planning work identifies a risk of significant weakness, the NAO's guidance requires us to consider the additional evidence needed to verify whether there is a significant weakness in arrangements. This involves conducting further procedures as necessary. We are required to report our planned procedures to the JIAC.

Reporting on value for money arrangements

If we determine that the PCC or CC has not made proper arrangements for securing economy, efficiency, and effectiveness in their use of resources, the NAO Code mandates that we reference this by exception in the audit report on the financial statements.

Additionally, we are required to provide a commentary on the value for money arrangements in the Auditor's Annual Report. The NAO Code specifies that this commentary should be clear, readily understandable, and highlight any issues we wish to draw to the PCC and CC's or the wider public's attention. This may include matters that are not considered significant weaknesses in arrangements but should still be brought to the PCC and CC's attention. It will also cover details of any recommendations from the audit and the follow-up of previously issued recommendations, along with our assessment of their satisfactory implementation. Our 2025/26 Auditor's Annual Report must be issued in draft by 30 November 2026 to comply with the revised requirements of the NAO Code.

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Value for money

Value for money risk assessment

Our initial value for money planning is well progressed at the date of this report. Through this report we have considered:

- Our entity level controls and understanding the business assessment
- The PCC and CC's Risk Register and the 2024/25 Annual Governance Statement
- Meeting minutes and our planning meetings with management
- Key financial and budget information
- Key performance reports/internal audit reports
- Findings of other inspectorates, review agencies and other relevant bodies including His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS).

At the date of this report our initial planning work is on-going in respect of value for money. We continue to consider whether there were any risks of significant weakness in the PCC and CC's arrangements for securing value for money that we need to perform further procedures on. The risks we have identified to date are detailed in the table below along with the further procedures we will perform. We will continue to review the PCC and CC's arrangements and report any changes as these arise.

Criteria	2024/25 judgements on arrangements	2025/26 risk assessment	2025/26 expected procedures to respond:
Financial sustainability	The PCC and CC had proper arrangement in place in 2024/25 to plan and manage its resources to ensure it continues to deliver its services.	▪ No risks identified	▪ We will review the final outturn position for 25/26 and reasons for any under/overspends. ▪ We will consider the effectiveness of the PCC and CC's savings plans including delivery to 31 March 2026.
Governance	The PCC and CC had proper arrangements in place in 2024/25 to make informed decisions and properly manage risk.	▪ No risks identified	▪ We will continue to assess the PCC and CC's arrangements for the production of the financial statements and supporting working papers by the statutory deadline of 30 June 2026.
Improving economy, efficiency and effectiveness	The PCC and CC had proper arrangements in place in 2024/25 in how it uses information about its costs and performance to improve the way it manages and delivers its services.	▪ No risks identified	▪ We will consider how the PCC and CC responds to any new information that may have a bearing on the 2025/26 arrangements.

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04 Audit materiality

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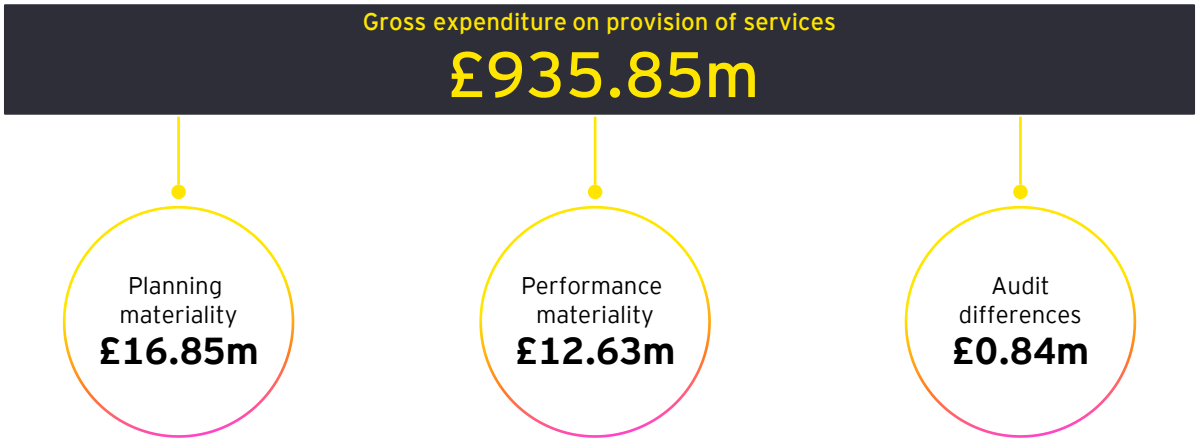
Materiality

Group materiality

For planning purposes, Group materiality for 2025/26 has been set at £13.93 million. This represents 1.8% of the Group's 2024/25 gross expenditure on provision of services. It will be reassessed throughout the audit process. This is no change on the basis of materiality from the prior year. We have provided supplemental information about audit materiality in Appendix F.



We request that the PCC, CC and JIAC confirm its understanding of, and agreement to, these materiality and reporting levels.

Key definitions

Planning materiality – the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

Performance materiality – the amount we use to determine the extent of our audit procedures. We have set performance materiality at £10.45 million which represents 75% of group materiality. We have used the same basis for assessment as the prior year.

Audit difference threshold – We will report to you all uncorrected misstatements over £0.70 million, relating to the income statement and balance sheet that have an effect on income and misstatements in the OCI.

Other uncorrected misstatements, such as reclassifications and misstatements in the cashflow or disclosures and corrected misstatements will be communicated to the extent that they merit the attention of the JIAC or are important from a qualitative perspective.

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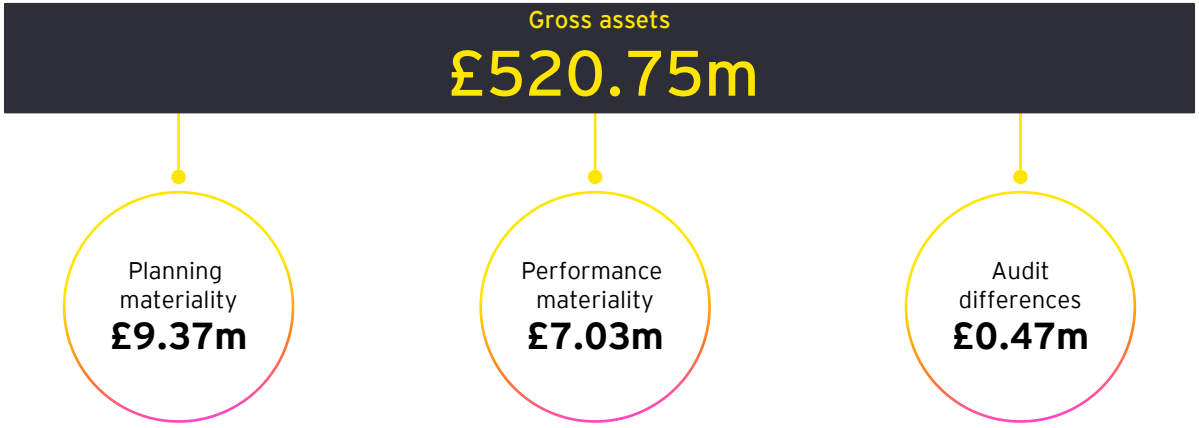
Materiality

PCC materiality

For planning purposes, PCC materiality for 2025/26 has been set at £9.37 million. This represents 1.8% of the PCC and Group's 2024/25 total assets. It will be reassessed throughout the audit process. This is no change on the basis of materiality from the prior year. We have provided supplemental information about audit materiality in Appendix F.



We request that the PCC, CC and JIAC confirm its understanding of, and agreement to, these materiality and reporting levels.

Key definitions

Planning materiality – the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

Performance materiality – the amount we use to determine the extent of our audit procedures. We have set performance materiality at £7.03 million which represents 75% of group materiality. We have used the same basis for assessment as the prior year.

Audit difference threshold – We will report to you all uncorrected misstatements over £0.47 million, relating to the income statement and balance sheet that have an effect on income and misstatements in the OCI.

Other uncorrected misstatements, such as reclassifications and misstatements in the cashflow or disclosures and corrected misstatements will be communicated to the extent that they merit the attention of the JIAC or are important from a qualitative perspective.

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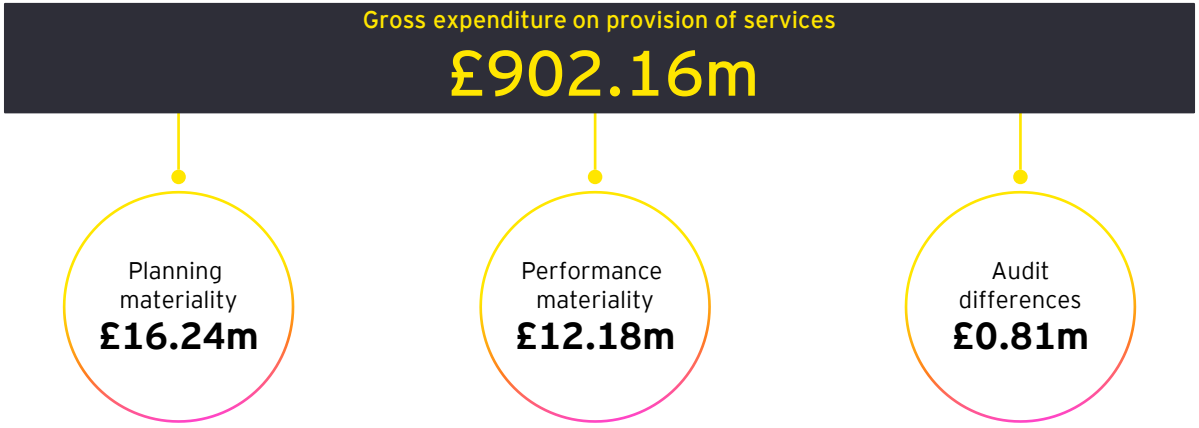
Materiality

CC materiality

For planning purposes, CC materiality for 2026 has been set at £13.35 million. This represents 1.8% of the CC's 2025 gross expenditure on provision of services. It will be reassessed throughout the audit process. This is no change on the basis of materiality from the prior year. We have provided supplemental information about audit materiality in Appendix F.



We request that the PCC, CC and JIAC confirm its understanding of, and agreement to, these materiality and reporting levels.

Key definitions

Planning materiality – the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

Performance materiality – the amount we use to determine the extent of our audit procedures. We have set performance materiality at £10.01 million which represents 75% of group materiality. We have used the same basis for assessment as the prior year.

Audit difference threshold – We will report to you all uncorrected misstatements over £0.67 million, relating to the income statement and balance sheet that have an effect on income and misstatements in the OCI.

Other uncorrected misstatements, such as reclassifications and misstatements in the cashflow or disclosures and corrected misstatements will be communicated to the extent that they merit the attention of the JIAC or are important from a qualitative perspective.

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05 Scope of our audit

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Audit process and strategy

Objectives of our audit scoping

In accordance with the NAO Code, our primary objectives are to conduct work that supports the delivery of our audit report to the PCC and CC. Additionally, we aim to ensure that the PCC and CC has established proper arrangements for securing economy, efficiency, and effectiveness in its use of resources, as mandated by relevant legislation and the requirements of the NAO Code. We will issue an audit report that covers:

1. **Financial statement audit**

Our opinion on the financial statements:

- Whether the financial statements give a true and fair view of the financial position of the group and its expenditure and income for the period in question; and
- Whether the financial statements have been prepared properly in accordance with the relevant accounting and reporting framework as set out in legislation, applicable accounting standards or other direction.

Our opinion on other matters:

- whether other information published together with the audited financial statements is consistent with the financial statements.

Other procedures required by the Code:

- Examine and report on the consistency of the Whole of Government Accounts schedules or returns with the body's audited financial statements for the relevant reporting period in line with the instructions issued by the National Audit Office.

2. Arrangements for securing economy, efficiency and effectiveness (value for money)

We are required to consider whether the PCC and CC has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources and report a commentary on those arrangements.

Internal audit

We will review internal audit plans and the results of their work. We will reflect the findings from these reports, together with reports from any other work completed in the year, in our detailed audit plan, where they raise issues that could have an impact on the financial statements.

In 2024/25, the PCC and CC's Internal Audit Annual Report concluded that they obtained reasonable assurance over the PCC and CC's governance, risk and control frameworks.

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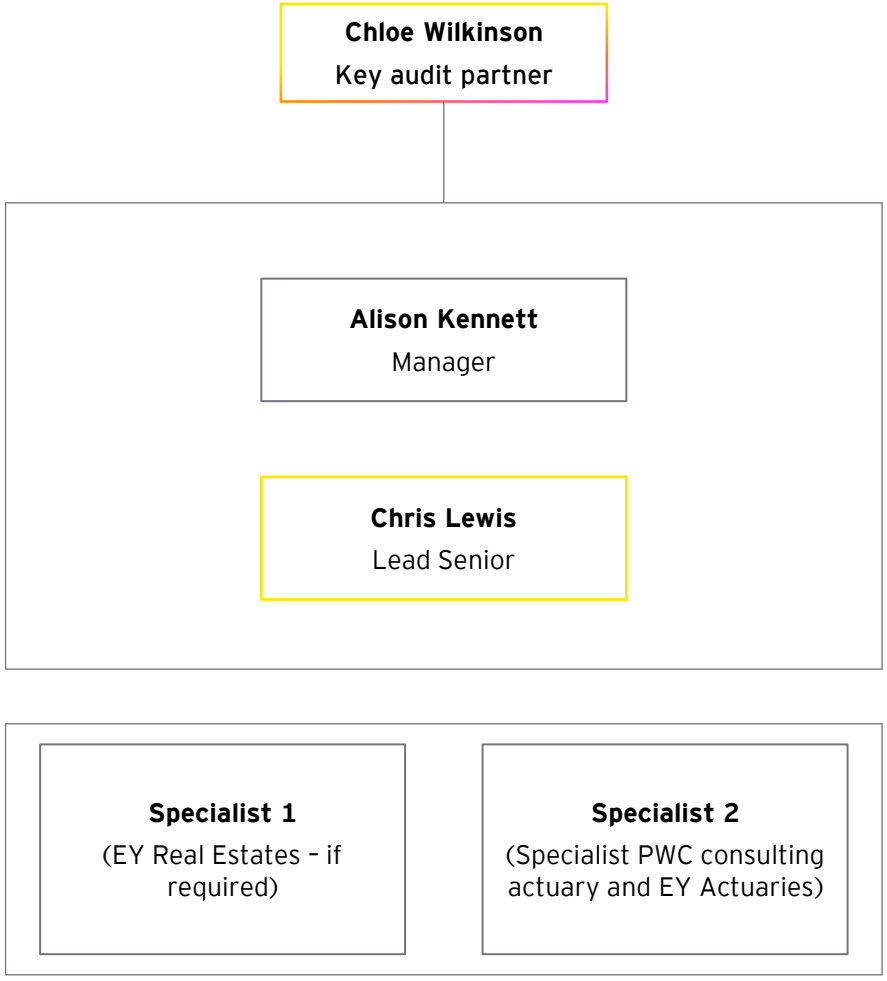
06 Audit team

Audit team

Audit team leadership

The engagement team is led by Chloe Wilkinson, who has overall responsibility for the performance of the audit and for the auditor's report issued on behalf of EY.

This is a change in the key audit partner from our prior year audit due to rotation requirements and as such is the first year the engagement is being led by Chloe Wilkinson.



Our approach to the use of specialists

When auditing key judgements, we are often required to use the input and advice provided by specialists who have qualifications and expertise not possessed by the core audit team. The areas where EY specialists are expected to provide input for the current year audit are:

Area	Specialists
Valuation of land and buildings	EY Real Estates team (if required)
Pensions disclosure	EY Actuaries

In accordance with Auditing Standards, we will evaluate each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.

We also consider the work performed by the specialist in light of our knowledge of the PCC and CC's business and processes and our assessment of audit risk in the particular area. For example, we would typically perform the following procedures:

- Analyse source data and make inquiries as to the procedures used by the specialist to establish whether the source data is relevant and reliable
- Assess the reasonableness of the assumptions and methods used
- Consider the appropriateness of the timing of when the specialist carried out the work
- Assess whether the substance of the specialist's findings are properly reflected in the financial statements.

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07 Audit timeline

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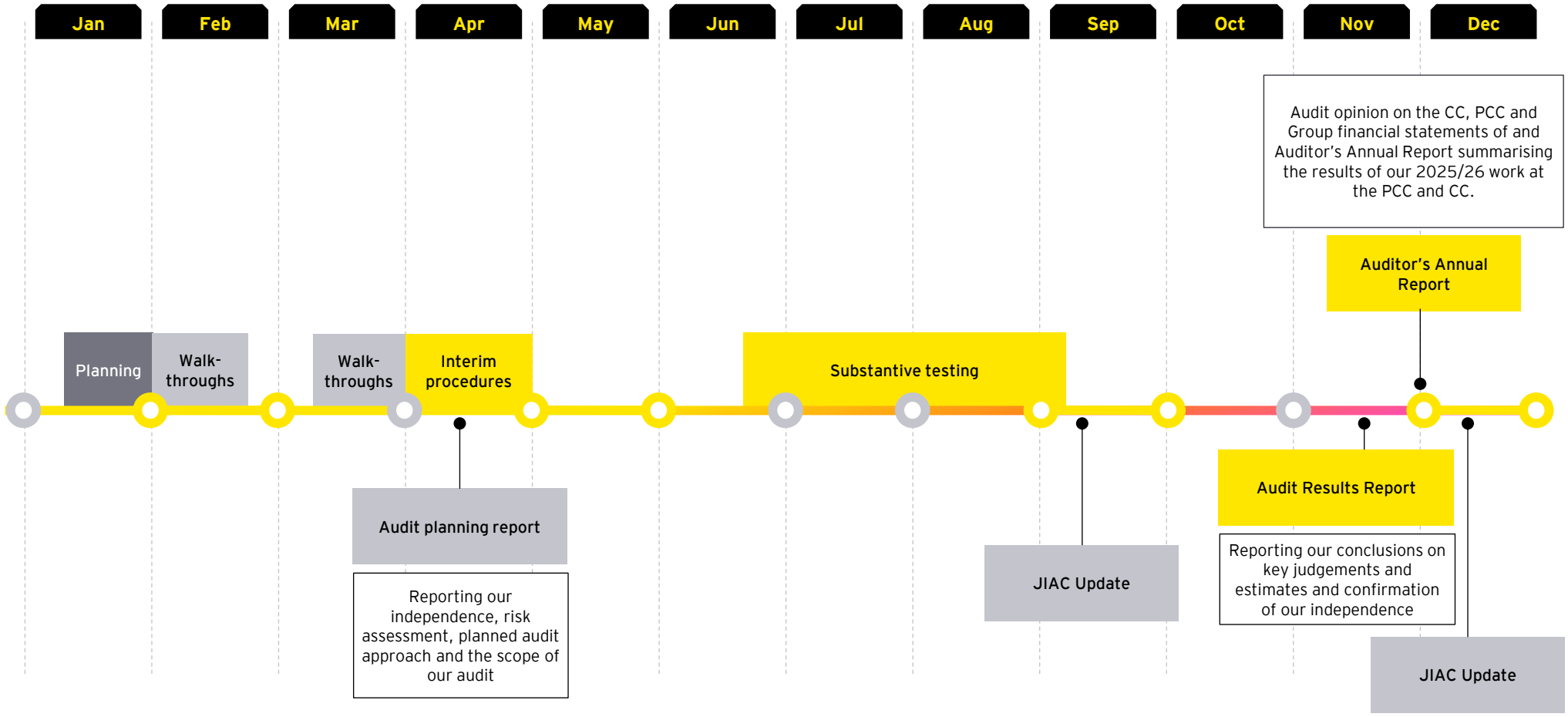
Timetable of communication and deliverables

Timeline

Below is a timetable showing the key stages of the audit and the deliverables we have agreed to provide to you through the audit cycle in 2026.

From time to time matters may arise that require immediate communication with the JIAC and we will discuss them with the JIAC Chair as appropriate. We will also provide updates on corporate governance and regulatory matters as necessary.



08 Appendices

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Appendix A – Responsibilities

The PCC and CC's responsibilities

As set out in Appendix B our fee is based on the assumption that 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 which clearly set out what is expected of audited bodies in preparing their financial statements. We set out these paragraphs in full below:

Preparation of the statement of accounts

26. Audited bodies are expected to follow Good Industry Practice and applicable recommendations and guidance from CIPFA and, as applicable, other relevant organisations as to proper accounting procedures and controls, including in the preparation and review of working papers and financial statements.

27. In preparing their statement of accounts, audited bodies are expected to:

- prepare realistic plans that include clear targets and achievable timetables for the production of the financial statements;
- ensure that finance staff have access to appropriate resources to enable compliance with the requirements of the applicable financial framework, including having access to the current copy of the CIPFA/LASAAC Code, applicable disclosure checklists, and any other relevant CIPFA Codes.
- assign responsibilities clearly to staff with the appropriate expertise and experience;
- provide necessary resources to enable delivery of the plan;
- maintain adequate documentation in support of the financial statements and, at the start of the audit, providing a complete set of working papers that provide an adequate explanation of the entries in those financial statements including the appropriateness of the accounting policies used and the judgements and estimates made by management;
- ensure that senior management monitors, supervises and reviews work to meet agreed standards and deadlines;
- ensure that a senior individual at top management level personally reviews and approves the financial statements before presentation to the auditor; and
- during the course of the audit provide responses to auditor queries on a timely basis.

28. If draft financial statements and supporting working papers of appropriate quality are not available at the agreed start date of the audit, the auditor may be unable to meet the planned audit timetable, and the start date of the audit will be delayed.

Observations from 2024/25

As we have outlined in prior years, 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. We presented our views on the effectiveness of the PCC and CC's arrangements to support external financial across a range of relevant measures as part of our 2024/25 Audit Results Report.

We have repeated this assessment on the following page.

Appendix A - Responsibilities

Factors impacting the execution of the 2024/25 audit

Area	Status			Explanation
	R	A	G	
Timeliness of the draft financial statements			Effective	The financial statements were published by the 30th June 2025 deadline set out in the Accounts and Audit Regulations.
Quality and completeness of the draft financial statements			Effective	There were a few 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.
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.
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.
Timeliness and quality of evidence supporting key accounting estimates		Requires improvement		Delays were experienced in the provision of supporting evidence for PPE. 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.
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.
Volume and value of identified misstatements		Requires improvement		Material misstatements were detected as a result of our work, changes in the reporting standards (IFRS 16) were not taken into account correctly.
Volume of misstatements in disclosure		Requires improvement		A significant number of misstatements in disclosure were detected in our work.

Key:

Red: Ineffective. In our judgement, significant improvements are required in the PCC and CC's arrangements to support the rebuilding of assurance. Action should be taken to respond immediately.

Amber: Requires Improvement. Matters and/or issues had an impact on the delivery of the audit and should be addressed in future years.

Green: Effective. There were no significant matters that impacted the timing or effectiveness of audit procedures.

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Appendix B - Independence and Fees

The FRC Ethical Standard 2024 and ISA (UK) 260 'Communication of audit matters with those charged with governance', requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard requires that we communicate formally both at the planning stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim of these communications is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

Required communications

Planning stage	Final stage
▪ The principal threats, if any, to objectivity and independence identified by Ernst & Young (EY) including consideration of all relationships between you, your affiliates and directors and us; ▪ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review; ▪ The overall assessment of threats and safeguards; ▪ Information about the general policies and process within EY to maintain objectivity and independence ▪ The IESBA Code requires EY to provide an independence assessment of any proposed non-audit service (NAS) to the PIE audit client and will need to obtain and document pre-concurrence from the JIAC/those charged with governance for the provision of all NAS prior to the commencement of the service (i.e., similar to obtaining a "pre-approval" to provide the service).	▪ In order for you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, its affiliates, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed; ▪ Details of non-audit/additional services provided and the fees charged in relation thereto; ▪ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us; ▪ Details of any non-audit/additional services to a UK PIE audit client where there are differences of professional opinion concerning the engagement between the Ethics Partner and Engagement Partner and where the final conclusion differs from the professional opinion of the Ethics Partner ▪ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy; ▪ Details of all breaches of the IESBA Code of Ethics, the FRC Ethical Standard and professional standards, and of any safeguards applied and actions taken by EY to address any threats to independence (for breaches of the FRC Ethical Standard include details of its significance); and ▪ An opportunity to discuss auditor independence issues.

In addition, during the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We ensure that the total amount of fees that EY and our network firms have charged to you and your affiliates for the provision of services during the reporting period, analysed in appropriate categories, are disclosed.

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Appendix B - Independence and Fees continued

Relationships, services and related threats and safeguards

We highlight the following significant facts and matters that may be reasonably considered to bear upon our objectivity and independence, including the principal threats, if any. We have adopted the safeguards noted below to mitigate these threats along with the reasons why they are considered to be effective. However we will only perform non-audit services if the service has been pre-approved in accordance with your policy.

Overall Assessment

Overall, we consider that the safeguards that have been adopted appropriately mitigate the principal threats identified and we therefore confirm that EY is independent and the objectivity and independence of Chloe Wilkinson, your audit engagement partner and the audit engagement team have not been compromised.

Self interest threats

A self interest threat arises when EY has financial or other interests in your company. Examples include where we have an investment in your company; where we receive significant fees in respect of non-audit services; where we need to recover long outstanding fees; or where we enter into a business relationship with you. At the time of writing, there are no long outstanding fees and no non-audit services are provided to the PCC, CC or Group.

A self interest threat may also arise if members of our audit engagement team have objectives or are rewarded in relation to sales of non-audit services to you. We confirm that no member of our audit engagement team, including those from other service lines, has objectives or is rewarded in relation to sales to you, in compliance with FRC ES Section 4.
There are no other self interest threats at the date of this report

Appendix B - Independence and Fees continued

Self review threats

Self review threats arise when the results of a non-audit service performed by EY or others within the EY network are reflected in the amounts included or disclosed in the financial statements. There are no self review threats at the date of this report.

Management threats

Partners and employees of EY are prohibited from taking decisions on behalf of management of your company. Management threats may also arise during the provision of a non-audit service in relation to which management is required to make judgements or decisions based on that work.

There are no management threats at the date of this report.

Other threats

Other threats, such as advocacy, familiarity or intimidation, may arise.

There are no other threats at the date of this report.

EY Transparency Report

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.

Appendix B – Independence and Fees continued

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.

The agreed fee presented is based on the following assumptions:

- officers meeting the agreed timetable of deliverables;
- our financial statement opinion and value for money conclusion being unqualified;
- appropriate quality of documentation is provided by the PCC and CC;
- an effective control environment; and
- compliance 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 which clearly sets out what is expected of audited bodies in preparing their financial statements. These are set out in full on the previous page.

If any of the above assumptions prove to be unfounded, we will seek a variation to the agreed fee. This will be discussed with the PCC and CC in advance.

	Current Year	Prior Year
	£	£
Scale (PCC & CC) Fee – Code Work	188,400 (Note 2)	183,270
Proposed (PCC & CC) additional audit fee	TBC (Note 2)	TBC (Note 1)
Total fees	**TBC**	**TBC**

All fees exclude VAT

1. The 2024/25 work has just been completed and a final fee will be determined by PSAA.
2. For 2025/26 the planned fee represents the base fee, i.e., not including any extended testing. The scale fee also may be impacted by a range of other factors which will result in additional work, which include but are not limited to:
   - Consideration of correspondence from the public and formal objections.
   - New and revised accounting standards, for example continuing impact of the adoption of IFRS 16, or the implementation of indexation in line with CPIFA Bulletin 22.
   - Non-compliance with law and regulation with an impact on the financial statements.
   - VFM risks of, or actual, significant weaknesses in arrangements and related reporting impacts.
   - The need to exercise auditor statutory powers.
   - Prior period adjustments.
   - Modified financial statement opinions

Appendix C – Prior year recommendations

As part of our annual audit procedures we will follow up the specific open and in progress recommendations reported within our 2024/25 reporting, including those relating to value for money arrangements. The seven open recommendations from prior years are outlined below, along with the response from management.

Classification of recommendations		
Grade 1: Key risks and / or significant deficiencies which are either critical to the achievement of strategic objectives or significant risks to material compliance with regulatory requirements. Management needs to address and seek resolution urgently.	**Grade 2:** Risks or potential weaknesses which impact on objectives and compliance, or impact the operation of a single process, and so require prompt but less urgent immediate action by management.	**Grade 3:** Less significant issues and / or areas for improvement which consider merit attention but do not require to be prioritised by management.

Internal control weaknesses

No.	Finding and/or risk	Recommendation and grading	Management response / Implementation timeframe
1.	**Fixed Asset Register (FAR) movements** The FAR fails to accurately recognise certain asset movements, particularly in the reclassification from Assets under Construction (AuC) to PPE 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.	A review needs to be carried out at the year end to ensure all asset movements are correctly reflected in the FAR. ▪ Grade 2	**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 these issues. Once we have reviewed this, we will follow up with Infoshare+ if there are any further improvements needed. **Responsible officer:** Deputy Chief Financial Officer **Implementation date:** Covering FY 25/26
2.	**Fixed Asset Register (FAR) categorisation** 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.	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. ▪ Grade 2	**Management response:** We will ensure that surplus assets are categorised separately in our fixed asset register for the 25/26 statement of accounts. **Responsible officer:** Deputy Chief Financial Officer **Implementation date:** Covering FY 25/26

Appendix C – Prior year recommendations (continued)

Internal control weaknesses (continued)

No.	Finding and/or risk	Recommendation and grading	Management response / Implementation timeframe
3.	**Misstatements in FAR and PPE notes 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.	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. ▪ Grade 2	**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. **Responsible officer:** Deputy Chief Financial Officer **Implementation date:** Covering FY 25/26
4.	**Property valuations** The previous contact at the valuer's left and so the valuers did not have access to up-to-date internal floor plans of the different properties in order to carry out the property valuations. This could lead to incorrect property valuations being given.	Good communications should exist with the property valuers so that materially correct property valuations can be produced. Officers should ensure the valuers know exactly what is expected of them and what areas they are being asked to value. ▪ Grade 2	**Management response:** This is being rectified for 2025/26. **Responsible officer:** Capital accountant **Implementation date:** Covering FY 25/26

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Appendix C – Prior year recommendations (continued)

Internal control weaknesses (continued)

No.	Finding and/or risk	Recommendation and grading	Management response / Implementation timeframe
5.	**Blank 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.	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. ▪ Grade 3	**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. **Responsible officer:** Deputy Chief Financial Officer **Implementation date:** Covering FY 25/26
6.	**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.	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. ▪ Grade 2	**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. **Responsible officer:** Deputy Chief Financial Officer **Implementation date:** Covering FY 25/26
7.	**No depreciation amount included for right-of-use assets in 2024/25 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.	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. ▪ Grade 2	**Management response:** This will be actioned alongside the fixed asset register work mentioned in the first issue raised above. **Responsible officer:** Deputy Chief Financial Officer **Implementation date:** Covering FY 25/26

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Appendix D – Regulatory update

Key regulatory changes

There are a number of key regulatory developments underway relating to local authority governance and the audit of the PCC and CC's financial statements. The following table provides a high level summary of those that have the potential to have the most significant impact on you:

Name	Summary of key measures	Impact on the PCC and CC
English Devolution and Community Empowerment Bill	The Bill has completed all scrutiny stages in the House of Commons and is now at Committee stage (Grand Committee) in the House of Lords. The following measures therefore remain proposals until Royal Assent is granted: ▪ **Local audit system reforms:** The Bill includes provisions to reform elements of the local audit framework in England alongside support measures intended to address the audit backlog. The Bill will also enable changes to the way audit oversight and local audit responsibilities operate. Section 61 of the Bill provides for the establishment of the Local Audit Office (LAO). Legislation will set out that the main objective of the LAO is to secure the effective operation of the system of audit, with a view to meeting the needs of users of audited accounts. The LAO will appoint auditors to non-NHS bodies, determine audit fees and prepare one or more Code of Audit Practice. ▪ **Combined Authorities and Combined County Authorities:** The Bill expands powers and functions of combined authorities and places combined county authorities on a clearer statutory footing. This will allow further transfer of functions from constituent Councils. ▪ **Devolution of functions to "Strategic Authorities":** The Bill expands the category of Strategic Authorities and allows transfer of responsibilities from central government and Councils. ▪ **Local Government Reorganisation:** The Bill supports changes to Authority structures to support devolution.	▪ Local audit system reforms may result in changes to audit timescales or responsibilities and there may therefore be transition risks in future years.

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Appendix D – Regulatory update (continued)

Key regulatory changes (continued)

Name	Summary of key measures	Impact on the PCC and CC
Public Office (Accountability) Bill	The Public Office (Accountability) Bill aims to impose a duty on public authorities and public officials to "at all times act with candour, transparency and frankness in their dealings with inquiries and investigations." Breach of the duty would be a criminal liability. The Bill is expected to apply not only to both core public bodies delivering public services but also private bodies delivering public functions such as those on a government contract. The Bill also proposes: ▪ A new statutory duty on public authorities to promote and take steps to maintain high standards of ethical conduct, as defined by the Seven Principles of Public Life, or "Nolan Principles"; ▪ Reforms that will make it easier to prosecute misconduct in public office; and ▪ An offence of misleading the public.	▪ While the Bill continues to make its way through the House of Commons Committee processes, the PCC and CC should ensure that training and support for JIAC is enhanced to take account of greater expectations in relation to local government standards.

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Appendix D – Regulatory update (continued)

National Audit Office reporting

There are a number of key publications from the National Audit Office that have an impact on the PCC and CC. The following table provides a high level summary of those that have the potential to have the most significant impact on you:

Name	Summary of key messages	Impact on the PCC and CC
Local audit reform: Government response to the consultation to overhaul local audit in England	The government response sets out a comprehensive overhaul of the local audit system in England. Central to the reforms is the creation of the Local Audit Office (LAO), which will assume responsibility for appointing auditors, preparing Codes of Audit Practice, enforcing quality standards, and overseeing audit delivery. A phased transition plan will move existing responsibilities from Public Sector Audit Appointments (PSAA) and other bodies to the NAO between 2026 and 2027, with the aim of stabilising the system, addressing audit backlogs, and restoring confidence in the timeliness and quality of local audit.	▪ For the PCC and CC, the reforms will lead to more prescriptive expectations around audit readiness, governance, documentation quality, and responsiveness. The PCC and CC should anticipate tighter reporting deadlines and increased scrutiny of working papers, internal controls, and VFM arrangements.

Appendix E – Required communications with the PCC and CC

We have detailed the communications that we must provide to the PCC and CC.

		Our Reporting to you
Required communications	**What is reported?**	**When and where**
Terms of engagement	Confirmation by the HIAC 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	Communication of: ▪ The planned scope and timing of the audit ▪ The planned use of internal audit ▪ The significant risks identified 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	Audit Planning Report, April 2026 and JIAC meeting on 12 June 2026
Significant findings from the audit	▪ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures ▪ Significant difficulties, if any, encountered during the audit ▪ Other significant matters, if any, arising from the audit that were discussed, or subject to correspondence with management ▪ Circumstances that affect the form and content of our auditor's report ▪ Other matters if any, significant to the oversight of the financial reporting process	Audit Results Report, JIAC meeting on 11 December 2026

Appendix E – Required communications with the PCC and CC (continued)

		Our Reporting to you
Required communications	**What is reported?**	**When and where**
Going concern	Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including: ▪ Whether the events or conditions constitute a material uncertainty related to going concern ▪ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements ▪ The appropriateness of related disclosures in the financial statements	Audit Results Report, JIAC meeting on 11 December 2026
Misstatements	▪ A request that any uncorrected misstatement be corrected ▪ Material misstatements corrected by management ▪ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation ▪ The effect of uncorrected misstatements related to prior periods	Audit Results Report, JIAC meeting on 11 December 2026

Fraud	▪ Enquiries of the JIAC to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity
	▪ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist
	▪ Unless all of those charged with governance are involved in managing the entity, unless prohibited by law or regulation any identified or suspected fraud involving:
	  ▪ Management;
	  ▪ Employees who have significant roles in internal control; or
	  ▪ Others, when the identified or suspected fraud is other than clearly inconsequential.
	▪ The nature, timing and extent of audit procedures necessary to complete the audit when fraud involving management is suspected
	▪ 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
	▪ Any other matters related to fraud, relevant to JIAC responsibility
		Audit Results Report, JIAC meeting on 11 December 2026

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Appendix E – Required communications with the PCC and CC (continued)

		Our Reporting to you
Required communications	**What is reported?**	**When and where**
Related parties	Significant matters arising during the audit in connection with the entity's related parties	Audit Results Report, JIAC meeting on 11 December 2026
Independence	Communication of the relevant ethical requirements, including those related to independence, that we apply for the audit engagement, including any independence requirements specific to audits of financial statements of the entity. Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, integrity, objectivity and independence Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as: ▪ The principal threats ▪ Safeguards adopted and their effectiveness ▪ An overall assessment of threats and safeguards ▪ Information about the general policies and process within the firm to maintain objectivity and independence ▪ Breaches of IESBA Code of Ethics, local independence regulations or professional standards (for breaches of the FRC Ethical Standard, include details of the breach and its significance) Communication whenever significant judgements are made about threats to integrity, objectivity and independence and the appropriateness of safeguards put in place. Communication of relevant information to those charged with governance, to enable them to provide concurrence on the non-audit services being provided.	Audit Planning Report, April 2026 and JIAC meeting on 12 June 2026 Audit Results Report, JIAC meeting on 11 December 2026

Appendix E – Required communications with the PCC and CC (continued)

		Our Reporting to you
Required communications	**What is reported?**	**When and where**
External confirmations	▪ Management's refusal for us to request confirmations ▪ Inability to obtain relevant and reliable audit evidence from other procedures	Audit Results Report, JIAC meeting on 11 December 2026
Consideration of laws and regulations	▪ 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 ▪ Enquiry of the JIAC into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the JIAC may be aware of	Audit Results Report, JIAC meeting on 11 December 2026
Internal controls	▪ Significant deficiencies in internal controls identified during the audit	Audit Results Report, JIAC meeting on 11 December 2026
Representations	Written representations we are requesting from management and/or those charged with governance	Audit Results Report, JIAC meeting on 11 December 2026
System of quality management	How the system of quality management (SQM) supports the consistent performance of a quality audit	Audit Results Report, JIAC meeting on 11 December 2026
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	Audit Results Report, JIAC meeting on 11 December 2026
Auditors report	▪ Key audit matters that we will include in our auditor's report ▪ Any circumstances identified that affect the form and content of our auditor's report	Audit Results Report, JIAC meeting on 11 December 2026

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Appendix F – Additional audit information

Objective of our audit

In addition to the key areas of audit focus outlined within the plan, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

Other required procedures during the course of the audit

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the PCC and CC's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtaining sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Authority to express an opinion on the consolidated financial statements. Reading other information contained in the financial statements, including the board's statement that the annual report is fair, balanced and understandable, the JIAC reporting appropriately addresses matters communicated by us to the JIAC and reporting whether it is materially inconsistent with our understanding and the financial statements.
- Maintaining auditor independence.

Purpose and evaluation of materiality

For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.

Materiality determines:

- The locations at which we conduct audit procedures to support the opinion given on the PCC and Group, and CC financial statements
- The level of work performed on individual account balances and financial statement disclosures

The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.

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JOINT INDEPENDENT AUDIT COMMITTEE

Report Date: 12th June 2026

Annual Treasury Management Report 2025/26

Executive Summary:

This report provides information and performance data on actual treasury activity for the 2025/26 financial year ending 31 March 2026.

Investments
2025/26 saw rates decrease further, however the decrease was not a quick as first forecast. This resulted in us still managing to investment at reasonable rates, which brought in returns of £8.031m compared to a budget of £5.00m. Local authorities are still offering the best opportunities in our counterparty investment portfolio this year.

Borrowing
No additional external borrowing took place in 25/26. We did internally borrow during 25/26 in order to fund the Forensic Investigation Unit build.

Report produced by:
Rachael Martinig – Head of Finance Martin Thornley - Chief Finance Officer

Annual Treasury Management Report 2025/26

1. Introduction

1.1 The PCC is required by regulations issued under the Local Government Act 2003 to produce an annual treasury management review of activities and the actual prudential and treasury indicators for each financial year. This report relates to treasury management performance in 2025/26 and meets the requirements of both the CIPFA Code of Practice on Treasury Management (the Code) and the CIPFA Prudential Code for Capital Finance in Local Authorities (the Prudential Code).

1.2 Treasury management activity is reported quarterly during the year. This will update the PCC with progress on the capital position, amending prudential indicators as necessary, and will indicate whether the treasury operation is meeting the strategy requirements and whether any policies require revision.

The Annual Treasury Report after Year End provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

All reports are presented to the PCC at the Performance and Accountability Meeting or Liaison Meeting, and the Annual Report is also provided to the Joint Independent Audit Committee for scrutiny.

JIAC recommended the 2025/26 Treasury Management Strategy for adoption by the PCC in March 2025.

2. Overall Treasury Position as at 31 March 2026

The PCC's debt and investment position is organised by the treasury management service to ensure adequate liquidity for revenue and capital activities, security for investments and to manage risks within all treasury management activities. Procedures and controls to achieve these objectives are well established both through regular formal financial performance reporting to the PCC and through officer activity detailed in the approved Treasury Management Practices. The PCC's treasury position as at 31st March 26 was as follows:

Table 1: Treasury Position

	31 March 2025		31 March 2026	
	Principal £m	Average rate	Principal £m	Average rate
Actual borrowing position				
Fixed interest rate debt	46.422	2.64%	46.422	2.64%
Variable interest rate debt	0.000		0.000	
Total debt	**46.422**	**2.64%**	**46.422**	**2.64%**
Finance Lease	**13.955**		**12.094**	
Non-Finance lease debt	2.122		1.680	
Overall Borrowing Need (A)	**62.500**		**60.196**	
Capital Finance Requirement	72.109		92.275	
Over / (under) borrowing	**(9.610)**		**(32.079)**	
Investment position				
Fixed interest rate investments	110.000	5.225%	90.000	4.375%
Variable interest rate investments	22.336	4.513%	34.517	3.834%
Total investments (B)	**132.336**	**5.105%**	**124.517**	**4.225%**
Net Borrowing position (A-B)	**(69.836)**		**(64.321)**	

3. The Borrowing Requirement and Debt

3.1 The PCC's underlying need to borrow for capital expenditure is called the 'Capital Financing Requirement' (CFR). This figure is a gauge of the PCC's debt position. The CFR results from the Force's capital activity and what resources have been used to pay for the capital spend. It represents 2025/26 and prior years' net capital expenditure which has not yet been paid for by revenue or other resources.

3.2 Part of the PCC's treasury activities is to address this borrowing need, either through borrowing from external bodies or utilising temporary cash resources.

3.3 Whilst under treasury management arrangements actual debt can be borrowed or repaid at any time within the confines of the annual treasury strategy, the PCC is required to make an annual revenue charge to reduce the CFR. This statutory revenue charge is called the Minimum Revenue Provision (MRP).

3.4 The total CFR can also be reduced by:

- The application of additional capital resources (e.g. unapplied capital receipts); or
- Charging more than the MRP each year through a Voluntary Revenue Provision

3.5 The CFR for the year is set out in table 2 below and represents a key prudential indicator. The CFR balance includes PFI and leasing schemes on the balance sheet which increase the underlying borrowing need. However, no borrowing is required against these schemes as a borrowing facility is included in the contract.

Table 2: Capital Financing Requirement

	31-3-24 Actual £m	31-3-25 Actual £m	31-3-26 Actual £m
Opening CFR balance	62.791	59.891	72.109
Addition - new balance sheet lease	0.000	0.000	
Annual borrowing requirement	0.000	0.000	24.286
Annual charge to revenue for debt repayment (i.e. MRP + VRP)	(1.242)	(782)	(1.656)
Right of Use Lease liability	0	13.955	(1.861)
Less PFI & finance lease repayments	(1.658)	(955)	(602)
Closing CFR balance	59.891	72.109	92.275

3.6 The borrowing activity is constrained by prudential indicators for net borrowing and the CFR, and by the authorised limit.

3.7 Net borrowing and the CFR - To ensure that borrowing levels are prudent over the medium term, the PCC's external borrowing, net of investments, must only be for a capital purpose. Net borrowing should not therefore, except in the short term, have exceeded the CFR for 2025/26 plus the estimates of any additional CFR for the current (2026/27) and next two financial years. This indicator allows the PCC some flexibility to borrow in advance of his immediate capital needs. Table 3 highlights the PCC's net borrowing position against the CFR. The PCC has complied with this prudential indicator.

Table 3: Net Borrowing & the Capital Financing Requirement

	31-3-25 Actual £m	31-3-26 Actual £m
Net Borrowing position	(69.836)	(64.321)
Capital Financing Requirement	72.109	92.275

3.8 The 'Authorised Limit' is the "affordable borrowing limit" required by s3 of the Local Government Act 2003. The PCC does not have the power to borrow above this level. Table 4 below demonstrates that during 2025/26 the PCC has maintained gross borrowing within the Authorised Limit.

3.9 The 'Operational Boundary' is the expected borrowing position during the year. Periods where the actual position is either below or over the Boundary is acceptable subject to the Authorised Limit not being breached.

3.10 The indicator for 'Actual financing costs as a proportion of net revenue stream' identifies the trend in the cost of capital (borrowing and other long term obligation costs net of investment income) against the net revenue stream (i.e. the Net Budget Requirement).

Table 4: Borrowing limits

	2025/26
Authorised Limit	£119.286m
Maximum gross borrowing position	£60.196m
Operational Boundary	£99.286m
Actual financing costs as a proportion of net revenue stream	(0.40) %

4. Borrowing Rates in 2025/26

As outlined in the treasury strategy, the Authority's chief objective when borrowing has been to strike an appropriate risk balance between securing lower interest costs and achieving cost certainty over the period for which funds are required, with flexibility to renegotiate loans should the Authority's long-term plans change being a secondary objective. The Authority's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio.

Gilt yields slightly decreased over most of the period; reflecting expectations of lower interest rates, a tepid economy and to some extent an improvement in the UK governments fiscal position following tax rises in the autumn budget. Subsequent to the war in the Middle East however, gilt yields saw a rapid rise to above the yield at the beginning of the financial year.

The PWLB certainty rate for 10-year maturity loans was 5.38% at the beginning of the period and 5.72% at the end. The lowest available 10-year maturity certainty rate was 5.13% and the highest was 5.88%. Rates for 20-year maturity loans ranged from 5.71% to 6.37% during the period, and 50-year maturity loans from 5.46% to 6.24%. The cost of short-term borrowing from other local authorities has been similar to or a little above Base Rate for most of the period, with interest rates between 4.0% and 4.5%. However, as is commonly seen, rates rose higher towards the end of the financial year, with rates of 5.0% - 7.0% being seen.

CIPFA's 2021 Prudential Code is clear that local authorities must not borrow to invest primarily for financial return and that it is not prudent for local authorities to make any investment or spending decision that will increase the capital financing requirement and so may lead to new borrowing, unless directly and primarily related to the functions of the Authority. PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield unless these loans are for refinancing purposes.

The Authority has no new plans to borrow to invest primarily for financial return.

Borrowing outturn for 2025/26

Short Term Borrowing

4.1 Short-term borrowing is required to cover cash flow shortfalls on a day-to-day basis and to finance capital expenditure temporarily pending the receipt of Government grant, contributions from third parties or the undertaking of long term borrowing for capital purposes.

4.2 There was no short-term borrowing undertaken during 2025/26

4.3 The PCC has not borrowed more than, or in advance, of its needs solely to profit from the investment of the extra sums borrowed.

Long Term Borrowing

4.4 Borrowing is necessary to finance capital expenditure and maturing debt and to optimise the balance between external debt and cash investments.

4.5 The amount outstanding at 31st March 2026 was £46.422, the repayment profile of which is set out in Table 6 below.

Table 6: Maturity profile of debt as at 31st March 2026

	£m	%
Maturing under 12 months	0	0
Maturing in more than 1 year and less than 5 years	8.393	18.1
Maturing in more than 5 years and less than 10 years	9.696	20.9
Maturing in more than 10 years	28.333	61.0
Total Long-Term Borrowing	**46.422**	**100.0**

4.6 The interest payable on external debt the average rate on external borrowings is currently 2.64%

4.7 The total loan portfolio of £46.422m is at fixed rates. The PCC has therefore complied with its upper limit of a maximum of 50% of total borrowings being at variable rates.

4.8 Total interest cost payable on external debt in 2025/26 was £1.240m.

5. Investment Rates in 2025/26

During the 2025/26 financial year, financial markets were characterised by generally positive risk asset performance for much of the period, but with significant volatility, particularly at the beginning and end of the year. The period was effectively bookended by market disruption associated with US trade and foreign policy, initially following the announcement of US 'Liberation Day' tariffs in April 2025 and then, towards the year end, by the escalation of the US and Israel conflict with Iran in March 2026. Between these two episodes, market sentiment improved as inflation generally eased and expectations for further interest rate cuts increased, supporting both bond and equity markets.

For much of the year, the backdrop for government bonds became more constructive than had been the case in recent years. In the UK in particular, falling inflation and growing expectations of further Bank of England rate cuts supported sentiment, although yields remained volatile as investors also had to contend with fiscal concerns and an uncertain economic outlook. As a result, income returns remained attractive,

while capital values were more variable. By the final quarter, however, the rise in oil and other commodity prices caused by the conflict with Iran raised concerns that inflation could move higher again and that further monetary easing could be delayed or even reversed, leading to renewed pressure on bond markets.

6. Investment outturn for 2025/26

6.1 The PCC's investment policy is governed by DLUHC Guidance, which has been implemented in the annual investment strategy, recommended by JIAC for adoptions by the PCC in March 2025. This policy sets out the approach for choosing investment counterparties and is based on credit ratings provided by the three main credit rating agencies, supplemented by additional market data such as rating outlooks, credit default swaps, bank share prices etc.

6.2 The investment activity during the year conformed to the approved strategy.

Resources

6.3 The PCC's longer term cash balances comprise both revenue and capital resources as shown in Table 7 below.

Table 7: Balance sheet resources

	31-3-25 £m	31-3-25 £m
General revenue balances	15.787	15.787
Earmarked revenue reserves	89.669	100.782
Provisions	8.505	13.005
Capital grants	0.00	0.00
Capital receipts	4.328	0.630
	118.289	**130.204**

Investments

6.4 The OPCC invested cash balances not required on a day-to-day basis for periods of up to 2 years, during the year, at interest rates of between 1.25% and 4.60%. Due to cash flow fluctuations during the year, the actual position on investments varied considerably from a minimum lending position of £122.655m on 4th April 2025 to a maximum of £228.668m on 21st August 2025. The cash flow situation is illustrated graphically in Appendix 3.

6.5 The foundation of our investments is a laddered approach with twelve-month investments to maximise returns.

6.6 Investment returns remained robust throughout 2025/26 with Bank Rate reducing steadily through the course of the financial year (three 0.25% rate cuts in total), and even at the end of March the yield curve was still relatively flat, which might be considered unusual as further Bank Rate cuts were expected in 2025/26.

6.7 Bank Rate reductions of 0.25% occurred in May, August and December, bringing the headline rate down from 5.50% to 3.75%. Each of the Bank Rate cuts occurred in the same month as the Bank of England publishes is Quarterly Monetary Policy Report, therein providing a clarity over the timing of potential future rate cuts.

6.8 The investments at 31 March 2025 totalled £124.517m and were placed with 16 different financial institutions i.e. Rushmoor BC, Eastleigh BC, Guildford BC, LB of Newham, Central Bedfordshire. Moray, Blackpool BC, Kingston Upon Hull CC, North

Lanarkshire, City of Plymouth, Northumberland CC, Fife, West Dunbartonshire, Gloucester City, Deutsche Money Market fund and Federated Money Market Fund.

6.9 To measure treasury performance, the rate of interest earned by the PCC on its investments has been compared to the 7-day LIBID rate (the London Interbank Sterling Rate) up to 31st December 2021. From 1st January 2022 SONIA (Sterling Overnight Index Average) became the new bespoke benchmark comparator. SONIA is based on actual transactions and reflects the average of the interest rates that banks pay to borrow sterling overnight from other financial institutions and other institutional investors.

Table 8: Investment yields

Month	Base Rate %	Average Overnight SONIA %	Average rate earned on TVP Investments %	Performance versus TVP Benchmark %
Apr-25	4.50	4.46	5.03	0.57
May-25	4.25	4.27	4.89	0.63
Jun-25	4.25	4.21	4.82	0.60
Jul-25	4.25	4.22	4.72	0.51
Aug-25	4.00	4.02	4.55	0.53
Sep-25	4.00	3.96	4.50	0.54
Oct-25	4.00	3.97	4.53	0.56
Nov-25	4.00	3.97	4.49	0.52
Dec-25	3.75	3.87	4.46	0.59
Jan-26	3.75	3.73	4.42	0.69
Feb-26	3.75	3.73	4.28	0.55
Mar-26	3.75	3.73	4.16	0.43
Average of monthly figures	**4.02**	**4.01**	**4.57**	**0.56**

6.10 Actual rate of return performed well against the benchmark due to locking in interest rates early and having more funds than anticipated. As the year progressed there were more opportunities to invest at rates above SONIA, particularly for longer periods, leading to overall average of rates of return being above benchmark for the year.

6.11 Actual interest receipts for the year were £8.031m.

7. Performance Measurement

7.1 One of the key requirements in the Code is the formal introduction of performance measurement relating to investments, debt and capital financing activities. Whilst investment performance criteria have been well developed and universally accepted, debt performance indicators continue to be a more problematic area with the traditional average portfolio rate of interest acting as the main guide. The PCC's performance indicators were set out in the Annual Treasury Management Strategy for 2025/26.

7.2 The purpose of these benchmarks is to enable officers to monitor the 'current' and 'trend' positions and amend the operational strategy depending on any changes. Any variance from the benchmark's are reported in the quarterly performance monitoring report as well as this annual outturn report.

7.3 In terms of **Liquidity** the OPCC will seek to maintain:

- A maximum bank overdraft of £0.100m
- Liquid short-term deposits, including the receipt of government grants and/or council tax precept income, of at least £5m within one week

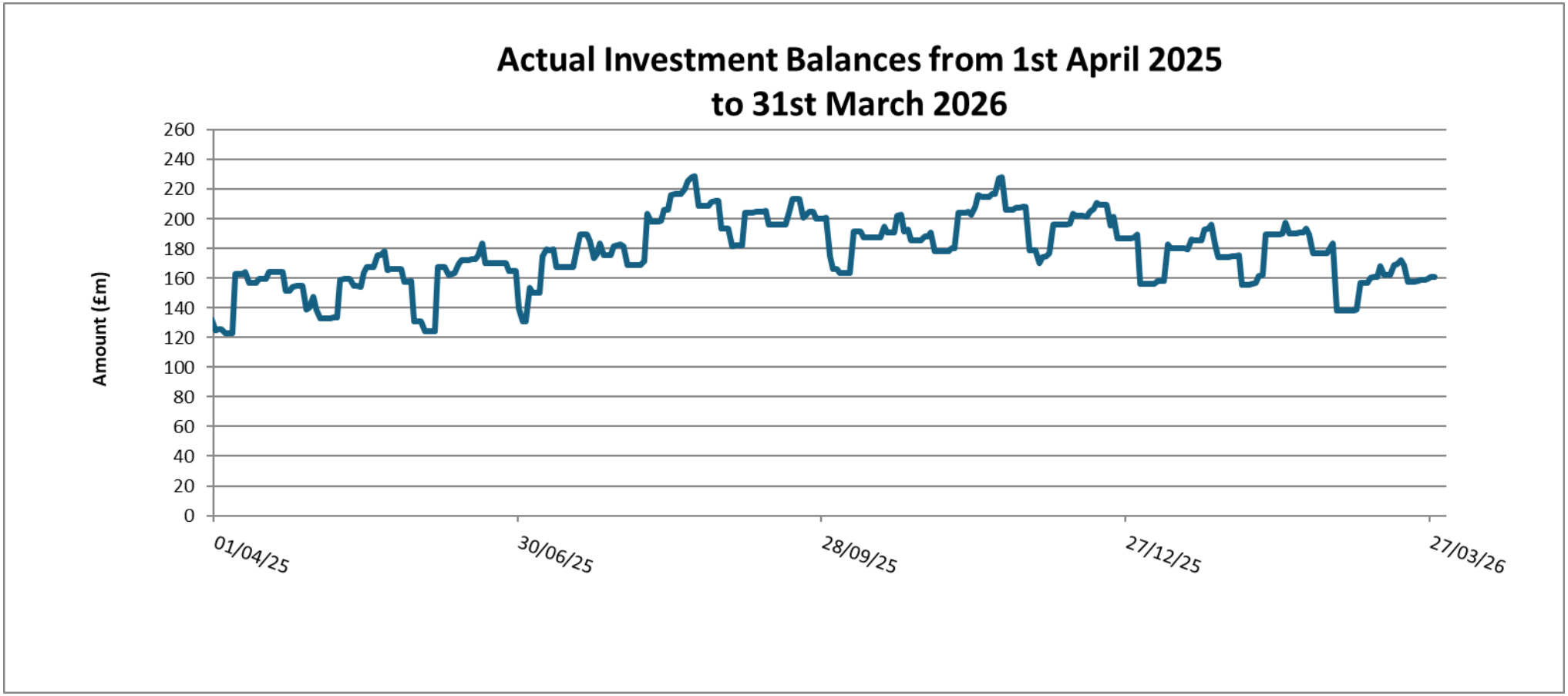
- A weighted average life (WAL) benchmark of 9 months (270 days), with a maximum of 2 years

7.4 We did not fall below the benchmark level of “£5m within 7 days” on any day during the year.

7.5 The Weighted Average Life of maturities on 31 March 2026 was 121 days, which is below the benchmark level of 270 days.

7.6 **Yield** – the performance benchmark is the average daily overnight SONIA rate. As Table 8 above shows, this benchmark was outperformed during the year.

Appendix 3


Actual Investment Balances from 1st April 2025 to 31st March 2026
Amount (£m)
260
240
220
200
180
160
140
120
100
80
60
40
20
0
01/04/25
30/06/25
28/09/25
27/12/25
27/03/26

Meeting	Chiltern Transport Consortium Board Meeting
Date	18th May 2026
Title	Agenda Item 4: Consortium update and futures
Submitted by	Thomas Williams, Head of Chiltern Transport Consortium

Purpose

This paper provides an update of the CTC position post Herts exit and future outlook for member forces.

Current position

From around July 2025 until March 31st 2026, CTC have been working with Hertfordshire Constabulary to enable a smooth exit from CTC for the beginning of the 2026/27 financial year.

This decoupling has been achieved alongside BAU requirements with no impact to existing members and though there have been several additional meetings required to work through the exit plans, adding time and resource to workloads, these have been managed well, despite shortages in staffing.

In addition to Herts exiting, we have also been working with NATIS on their own exit strategy across the same time frame. NATIS have been absorbed into another government body, so the existing staff and fleet were no longer required. This was a slightly different process to the Herts exit, as CTC were required to manage the asset disposal of the fleet as well as cessation of accounts, without the need to transfer accounts over, as was done with Herts.

This process was again managed against a challenging staffing back drop but has been completed in the timeframe required, with no impact to BAU for CTC members.

Financial impacts

Short term 12 months

The budgets for 2026/27 were agreed to be held at the same level as for 2025/26, so on a vehicle for vehicle basis, there will be no change to CTC member costs.

The budgets will now be worked through and rebuilt in a zero based budget approach, revisiting all subjectives to base line and give a revised positon for the November board, in preparation for the 2027/28 financial year budget.

Vehicle recharge costs will also be worked through with costs based on current member forces, so costs will align with existing member force inputs, giving an accurate reflection of usage and subsequent spend.

Herts and NATIS combined accounted for a little less than 16% of the total CTC budget for 25/26, so their exit will see reductions in income of around £3.4m. With Herts operating an in house workshop provision and all associated costs that are attached to this function, there will also be a direct reduction in expenditure levels linked to this area, as well as the vehicle running costs.

Contracts that have been arranged will continue with the same terms as had been agreed previously, so there are not expected to be increases see as a result of forces leaving at this time.

It is worth noting that when this work was under taken and recharges paused for 26/27, there was no indication of the impeding issues in the Middle East flaring up and the subsequent impacts that have occurred as a result. This is having an impact on our expenditure now and is expected to worsen the longer the conflict continues, but with the very heathy reserves that are held, this will give a buffer for all members against what could be a sharp uplift in cost.

Mid-term- 18-24 months

The expectation is that over this timeframe there will be a standardised vehicle and conversion for some of the core roles, as a result of the PECP and NPVSP work that has been undertaken. Effectively this will work in the same way as CTC have been operating; standardising the vehicles, role profiles and all conversion elements, which should provide a national specification for all forces, with the financial benefits this bring through committed volumes and economies of scale benefiting all forces.

The work done recently on establishing committed volumes has seen a reduction in the purchase prices of a GPV, which shows the value of forces working collaboratively to procure in this area and may lead to further savings, as other vehicles roles are reviewed nationally and standard requirements agreed upon

One area that will see an increase is the transfer across to a new fleet management system that is expected in this timeframe. Our current system has support for another two years and is a legacy program that though workable, doesn't offer the functionality of newer systems. The current system is hosted on TVP servers and still relies on paper job cards, where modern variants are cloud hosted have moved across to tablets for technicians and offer better reporting functionality for efficiency and productivity management.

The cost to move across to a newer system can't be avoided, as the support for the existing systems has been agreed for CTC as long standing, large fleet customer at agreed rates for the next two years, but there is no development work available from this point. Our current cost is a flat rate annual payment, but new systems are following the SaaS (Software as a service) model, adopting a cost per vehicle with larger fleets offered lower rates.

With Herts and NATIS no longer in CTC, this still leave us as the 3rd largest fleet in the UK, but with a smaller total fleet, the likelihood is we will incur a higher cost per vehicle to run a new system than had originally been expected, but would need to work through the entire contract to establish this cost.

Regardless of fleet size, migration to a new system would have incurred a far high costs that the existing system, so although the decrease in fleet will have some impact, there would have still been a substantial cost incurred to upgrade.

Operational impacts

The operational impacts of Herts leaving CTC on the surface are minimal and will mainly be limited to the JPS departments, due to their collaborated set up. From an officer stand point in maintaining their vehicles, there will be no impacts seen and work has been picked up since their exit without issue. Herts have said they will focus on prioritising Herts vehicles and whilst will accept other CTC vehicles,

these will be low priority for them and therefore have an impact on fleet availability. CTC will continue to support Herts vehicles as required.

JPS vehicles have been shuffled around the counties to align Herts vehicles to the South base, Cambs to the North base and Beds split between the two, meaning servicing and repair will be channelled more easily into their home force workshop, with Beds owned vehicles being taken to the CTC workshop that has the greatest capacity.

A by-product of this change is that there is now a very clear divide between Herts vehicles and CTC vehicles off the road, which previously had been mixed between all sites. What is now occurring is if Herts vehicles are off the road, Beds and Cambs vehicles will need to 'cover' this shortfall, where previously the mix of fleet across all sites would have smoothed this out. This will need to be monitored to ensure there is parity in the set up and to avoid one force subsidising another.

The back office side of the operation is where the bigger changes will come in, with any Herts vehicle coming into a CTC workshop now handled as 'external work' and invoiced accordingly. This does add more complexity and time to administer and is also replicated for any CTC vehicle visiting the Herts workshop. Insurance complexities will also require resources to manage as the insurance costs sit with the driver of the vehicle rather than the asset owner. For JPS departments, this may mean officers are responsible for damage costs to CTC vehicles which will require invoicing, where previously this was all managed easily through CTC budget allocation.

What may need to be looked at is how all collaborated units are charged between forces, as not only is this going to impact JPS vehicles, it will also impact the ERSOU and CTIU fleet, who may go into the Herts workshop. The current set up is for regionally collaborated vehicles to be supplied by the lead force, with officers seconded in from all forces to create the team. When these vehicles go into other force workshops they are treated as external vehicles and all work is invoiced. This adds a layer of admin and cost which could potentially be avoided, if there is agreement from all forces on how to approach this.

BCH Driver Risk provision

With the Herts exit the biggest issue that has been encountered is around the support and provision for the BCH DRU (Driver Risk Unit). When the Herts exits was first announced in July 2025, meetings were held with 7F procurement and TVP procurement teams, so contracts could be set up for Herts, as they would no longer be legally eligible to use the TVP contracts in place.

As the exit date approached it became clear that there was no contract in place for telematics support, which is a crucial tool for the DRU to function. The BCH DRU were concerned about how they would be able to carry out their role if separate systems were in place and there was also concern about driver identification and how this would work in practice.

In an effort to support Beds and Cambs as CTC members, the proposal was made that the telematics system management would remain with CTC for BCH as a whole, pending an approach to market. This work would be chargeable to Herts at an agreed rate over the next 18 months, while work is undertaken around a single telematics supplier being agreed upon.

It's not clear what was scoped during the business case for the Herts exit around telematics provision, but for the DRU to operate as efficiently and effectively for BCH, a single system across all forces is required.

The proposal would be to go to market as a whole with Herts, to procure a system that will enable the BCH DRU to work on a single platform while at the same time maximising value for money by getting as much volume into the contract as had been seen before. A potential step further to this could be to look at including other forces in the South East region to further enhance potential savings and collaborative efficiency.

It is possible that the existing supplier is maintained with a revised contract to give a delineation to Herts, giving independent account management, as had been expected to be in place for their exit from CTC. The incumbent supplier currently provide telematics coverage to 26 police forces across the country and have been a strong supporter to the police market for several years, so remaining with them seems like the most logical, cost effective choice.

Operating model changes

Over the last 12 months the changes to the workshop operating model have been worked through, bringing in all the roles and JD revisions set out previously. The structural changes that have taken place in the TVP sites are the following;

- Improved technician pay and progression to enhance attraction and retention
- Dedicated stores and service reception team
- Service delivery manager introduction
- Create apprentice capacity to improve internal skills/knowledge

These revisions are to be replicated across the Beds and Cambs sites to align the operating model across all workshops, keeping a standardised approach to working and ensuing fairness and equity across the sites. Another change will be the introduction of a mobile technician at all sites, to reduce minor repairs from coming into workshops, cutting vehicle downtime and reducing site congestion.

Cambs has also had the first mobile technician deployment which has worked incredibly well and has proved the proof of concept for wider roll out.

The changes are being brought in to modernise the in house operations, improving workshop and stores efficiency, having the right people with the right training in the right roles, which in turn gives greater reporting accuracy to enable continuous improvements to be identified and changes introduced.

This revised operating model also ensures the forces and teams who are manage via an outsourced model (CNC, BTP, SERCOU, ERSOU etc.) are provided with an improved service. The new set up means all bookings internally and externally are completed through a single team, giving far better levels of resilience which was not in place previously and improved management oversight, providing consistent data entry standards, for improved reporting and benchmarking.

In addition to the workshop changes, the back office functions will also be reviewed in line with the Herts and NATIS leaving CTC. This review will build on the work already undertaken around the

streamlining of processes to maximise efficiency and productivity and will reassess the optimal staffing levels for the current workload.

Future Considerations

The way in which we maintain our vehicle will need to be looked at to ensure we maintain the capability and effectiveness of our fleet operation is as we move towards alternative powered vehicles. The workshops and infrastructure at all sites will need to be assessed and uprated, firstly to provide safe and compliant working conditions for the fleet, but also to ensure the appropriate equipment is available to service and maintain the new vehicles coming into service. These new vehicles are being fitted with increasing levels of driver, passenger, pedestrian and other road user safety systems, which require specialist equipment to enable calibration.

With all the changes and upgrades required to all workshops, the strategies of forces needs to be assessed to look at how to proceed. This can also tie in with how vehicles may be maintained and how the future service provision may look, especially in a collaborative space. With CTC or as part of regionalised policing lead changes, this brings an opportunity to look at how a shared service provision could look.

Maximising value for money by designing a collaboratively operated, centralised workshop could be a possibility. This would prevent multiple sites requiring alteration and would give a purpose build unit that offers support to multiple forces, saving thousands of pounds in upgrade costs. This could also be taken a step further and a collaborated bodyshop could also be included as part of this work. With the cost of repairing collision damage increasing and with over 2,100 repairs in 25/26 at a cost of over £4m, there could value in a regional body shop, carrying gout repairs for police forces.

By operating a on a larger site with 7 day a week working and extended opening hours, a better throughput of vehicles could be seen and accident damaged vehicles could recovered to the site at any time to be assessed or for repair work commenced. This model would help to reduce downtime as well as offering a saving on repair costs overtime and could be utilised by all forces within a specified radius of the site.

Outsource options could also be considered as part of this work, which could tie in with a centralised workshop for retained services, supported by a team of mobile technicians for greater levels of site based maintenance, but there needs to be a review of approach by all forces to assess the most beneficial route forward for fleet maintenance.

Meeting	Chiltern Transport Consortium Board Meeting
Date	18th May 2026
Title	Agenda Item 3: 2025/2026 Outturn trading accounts
Submitted by	Thomas Williams, Head of Chiltern Transport Consortium

3.1 - Purpose

This paper sets out the financial position at year end, with contextual breakdowns on expenditure and income lines.

3.2 - 2025/26 Budget Monitoring Report

Table 1 (page 2) shows the high-level expenditure and income budgets against the actual outturn, together with the resulting variances.

The year-end position shows a trading account surplus of £810k, representing 3.5% of the total budget. The main variances were seen on the income side of the budget, driven by high volume composition changes seen with vehicles coming onto fleet across the year. Outgoing vehicles were replaced with higher-cost variants, increasing recharge expenditure in line with the uplifted models being newly deployed into fleet.

Also on the income side of the budget, vehicle sales income was broadly in line with forecast, exceeding budget by just over 3%, when write-offs over £10k are excluded, which are held back for accelerated replacement of written off vehicles circa £1.3 (£1.1m in the previous year).

On the expenditure side of the account increases were recorded within subscription and services, with costs led by increased numbers of telematics equipment being fitted and monthly subscriptions added for each new vehicle commissioned. Software licence subscriptions and support costs have also been paid in year to secure a further two years of service support, before looking at migration to a newer, more modern fleet management system.

Running costs have come in over budget for expenses, partially from additional external repairs increasing to support sites experiencing high demand through the second half of the year, alongside continued increasing costs in this area, which have seen parts and labour costs continuing to rise, as inflationary pressures have persisted.

Further increases in running costs are anticipated over the coming months, as the increasing global oil price rises start to impact our oil purchase prices, as well as the manufacturing and logistics costs attached to all our goods. Though the extent of any increases are currently unknown, there is a health reserve that can be utilised to balance any year end over spends.

Table 1 - Trading Account

(PP12)

	2025/26 BUDGET	2025/26 OUTTURN	2025/26 VARIANCE
Employees	4,121,782	4,131,989	10,207
Premises	535,329	519,607	-15,722
Initial Kitting Out	135,755	181,876	46,121
Vehicle Running Costs	5,680,807	6,199,376	518,569
Insurance	0	0	0
Transport	97,453	85,784	-11,669
Supplies & Services	606,900	774,607	167,707
Capital Exp	11,932,019	11,859,464	-72,555
Capital Exp (Non Cap Prog)	30,239	60,200	29,961
Expenditure	**23,140,284**	**23,812,904**	**672,620**
Devolved Income (Beds)	-1,894,967	-1,840,690	54,277
Devolved Income (CNC)	-964,739	-1,016,883	-52,144
Devolved Income (Herts)	-3,271,511	-3,405,675	-134,164
Devolved income (Cambs)	-2,757,298	-2,643,600	113,698
Devolved Income (TVP)	-6,838,110	-7,175,746	-337,636
Devolved Income (BTP)	-3,135,680	-3,862,227	-726,547
Income from SECTU	-338,144	-368,794	-30,650
Income from SEROCU	-784,768	-843,761	-58,993
Income from ERSOU	-886,301	-990,116	-103,815
Income from ECTIU	-189,281	-181,334	7,947
Devolved Income (NATIS)	-46,183	-9,559	36,624
Devolved Income (Transport)	-39,864	-11,835	28,029
Vehicle Sales	-1,831,130	-3,236,518	-1,405,388
Warranty Income	-63,356	-35,678	27,678
Transfer Write-Offs to Cap Reserve	0	1,264,935	1,264,935
Transfer Surplus/Deficit to Police Gen.			
Other Income	-98,952	-265,902	-166,950
Income	**-23,140,284**	**-24,623,383**	**-1,483,099**
Deficit / (Surplus)	**0**	**-810,479**	**-810,479**

3.3 – Surplus apportionment

Table 2 provides the breakdown of the surplus for 2025/26 by force. The total surplus was £810.5k, apportioned as agreed based on fleet proportion across CTC.

Table 2 Surplus breakdown by force

Force	Dev'd Recharges £	Dev'd Recharges %	Surplus £
TVP Share Surplus	-8,019,507	36.58%	-296,493.62
Beds Share Surplus	-2,964,246	13.52%	-109,592.77
Herts Share Surplus	-3,405,675	15.54%	-125,913
Cambs Share Surplus	-2,643,600	12.06%	-97,738
CNC Share Surplus	-1,016,883	4.64%	-37,596
BTP Share Surplus	-3,862,227	17.62%	-142,793
NATIS Share Surplus	-9,559	0.04%	-353
Total	**-21,921,697**	**100%**	**-810,479**

3.4 - Insurance fund end year position

Table 4 shows the end of year insurance fund position by force, with total expenditure levels for repairs, incomes from third party recoveries, annual insurance contribution and total deficit/surplus by group and force. Third party recoveries have continued as forecast to a high level, with previous year's claims being worked through by the team. It's likely that through 2026/27 this will begin to rebalance to a more normalised level, as the older claims are being closed.

Table 4 - Insurance fund year end position

Force	Total Expenditure	Total Income/recoveries	Insurance fund contribution	Balance
Beds	£798,828	-£377,529	£0	£421,299
BTP	£630,546	-£8,879	-£250,000	£371,667
Cambs	£1,496,107	-£369,441	-£410,000	£716,667
Herts	£1,428,139	-£631,916	-£500,066	£296,157
TVP	£2,315,398	-£1,073,483	-£1,700,000	-£458,085
Total	**£6,669,019**	**-£2,461,248**	**-£2,860,066**	**£1,347,705**

At the time the data was collated, the Beds contribution hadn't been received, but has historically been around £386k, leaving a small deficit once balanced.

Cambridgeshire experienced two significant insurance pay-outs during 2025/26 for incidents that have occurred in previous years. These two claims alone total over £505k and account for over a third of the expenditure for 2025/26, which combined with an increase in collisions has pushed total costs

just under £1.5m, which is well above the normal range and is not expected to be at this level next year.
One of these cases is now settled with the payment that has now been made and though the other is still live, any liability from here will now sit with the insurer.

It's important to note that the increased third party recoveries will offset individual forces deficits as has been seen in the last two years, but as these recoveries start to fall back to a more normal range, deficits will increase, which will be further compounded by increased vehicle repair cost.

3.5 - Incident trend numbers

Table 5 compares the numbers of incidents over the last two financial years, their total costs and average cost per incident and the variances seen year on year.

Table 5 - Insurance costs

Force	Total Insurance Cost 2024/25	Incidents 2024/25	Average cost per incident	Total Insurance Cost 2025/26	Incidents 2025/26	Average cost per incident	Incident rate variance	Average incident cost variance
Beds*	£583,079	318	£1,834	£550,442	£302	£1,823	-16	-0.60%
BTP	£388,164	367	£1,058	£336,452	£361	£932	-6	-11.88%
Cambs	£594,766	289	£2,058	£684,771	£320	£2,140	31	3.98%
CNC	£110,883	74	£1,498	£62,410	£88	£709	14	-52.67%
Herts	£941,814	467	£2,017	£959,736	£445	£2,157	-22	6.94%
NATIS	£6,118	4	£1,530	£0	£0	£0	-4	-100.00%
TVP*	£1,332,813	1068	£1,248	£1,504,445	£944	£1,594	-124	27.70%
CTC Total	**£3,957,637**	**2587**	**£1,606**	**£4,098,256**	**£2,158**	**£1,899**	**-429**	**18.25%**

Overall collision numbers have seen a decrease from 2024/25, dropping over 16%, likely driven in part by the continued reviewing and intervention of telematics data by the DRU teams in force. Conversely, the average cost of repairs have seen increases of over 18% across the same time frame. These increased cost of repairs are from parts and labour cost rises due to inflationary pressures seen over recent years, which combined with the greater levels of equipment and technology fitted to all new vehicles, further adding to repair costs.

With all new vehicles coming onto fleet every year there are advanced technology and equipment fitted as standard and the first wave of hybrid vehicles coming into service in late 2026, repair costs are expected to see continued increases over future years, as the numbers of hybrid vehicles on fleet increases.

The avoidance of collisions is going to have to continue to be worked on by all forces with work from DRU's to try and mitigate these cost increases as much as possible. CTC will continue reusing parts from internal salvage vehicles and is also looking at potential fitment of non-OEM parts in certain areas to reduce costs where possible. The next bodywork contract is also being reviewed to see if parts sourcing can be managed through CTC supplying to bodyshops, potentially reducing costs.

Table 6 – 4 year write off comparison costs/volume

Force	W/off 2022/23	W/off value 2022/23	W/off 2023/24	W/off value 2023/24	W/off 2024/25	W/off value 2024/25	W/off 2025/26	W/off value 2025/26
Beds	8	£77,470	8	£78,691	13	£183,319	11	£194,136
BTP	8	£120,550	10	£101,270	6	£71,822	4	£101,631
Cambs	10	£130,475	9	£73,608	13	£247,334	10	£281,253
CNC	0	£0	0	£0	1	£20,010	0	£0
Herts	8	£115,372	17	£192,299	14	£278,374	12	£285,738
TVP	23	£266,679	26	£253,032	36	£617,444	27	£643,074
CTC Total	**57**	**£710,546**	**70**	**£698,900**	**83**	**£1,418,303**	**64**	**£1,505,832**

The number of write-offs has fallen for the first year since 2021, with 23% reduction seen over the last 12 months, following the overall reduction in collisions seen for the year. But much like the reduced volume/higher cost of repair seen for collisions, the same trend is seen here too, with overall write off values up by just under 6% compared to the previous year.

These cost increases are linked to the inflationary pressures seen over the last several years, uplifting capital replacement costs across the fleet, but the age and mileage is also a factor in write off values, which can make one high value write off the equivalent of three lower value write offs. The key focus is here on the numbers reducing which is showing a positive improvement.

Nationally there has been some good work done by the Home Office PECP and NPVSP groups to standardise vehicles and establish committed volumes, which had previously not been part of the national tender work. This has seen some cost reductions in GPV purchase prices, which if combined with sustained downward trend in write off numbers, may lead to an improved picture in coming years for costs in this area.

Table 7 shows the write-off values by role within each force and table 8 shows the total write-offs by role across the group.

Table 7 – 2025/26 write-off value by role & force

Force/Role	Total W/Off	Total W/Off Value £	AVG Value £
BED	**11**	**194,136**	**17,649**
ADMIN CAR	2	23,228	11,614
ARV	1	45,819	45,819
GEN PURPOSE VEH	4	53,122	13,281
ROADS POLICING	2	16,791	8,396
SURVEILLANCE VEHICLE	2	55,176	27,588
BTP	**4**	**101,631**	**25,408**
AREA CAR	1	27,726	27,726
CELL VEHICLE	1	31,020	31,020
DRIVING SCHOOL	1	24,345	24,345
GEN PURPOSE URBAN	1	18,540	18,540
CAMB	**10**	**281,253**	**28,125**
ARV	1	23,913	23,913
CELL VEHICLE	2	52,318	26,159
DOG VEHICLE	1	14,785	14,785
GEN PURPOSE VEH	2	22,888	11,444
ROADS POLICING	4	167,349	41,837
HERTS	**12**	**285,738**	**23,812**
ARV	1	30,230	30,230
CELL VEHICLE	1	14,776	14,776
GEN PURPOSE VEH	3	37,857	12,619
MOBILE SCORPION SUPP	1	29,810	29,810
ROADS POLICING	4	145,985	36,496
RP MOTORCYCLE	1	14,215	14,215
SURVEILLANCE VEHICLE	1	12,865	12,865
TVP	**27**	**643,075**	**23,818**
ADMIN CAR	6	33,546	5,591
ARV	2	114,600	57,300
DOG VEHICLE	1	29,387	29,387
FIREARMS TRAINING	1	45,185	45,185
GEN PURPOSE RURAL	1	8,418	8,418
GEN PURPOSE VEH	11	214,790	19,526
ROADS POLICING	5	197,149	39,430
Total	**64**	**1,505,833**	**23,529**

Table 8 – 2025/26 write off by role

Role	Total W/Off	W/Off Value £	AVG value £
GEN PURPOSE VEH	20	328,657	16,432
ROADS POLICING	15	552,395	36,826
ADMIN CAR	8	56,774	7,096
ARV	5	214,562	42,912
CELL VEHICLE	4	98,114	24,528
SURVEILLANCE VEHICLE	3	42,919	14,306
DOG VEHICLE	2	44,172	22,086
AREA CAR	1	27,726	27,726
DRIVING SCHOOL	1	24,345	24,345
FIREARMS TRAINING	1	45,185	45,185
GEN PURPOSE RURAL	1	8,418	8,418
GEN PURPOSE URBAN	1	18,540	18,540
MOBILE SCORPION SUPP	1	29,810	29,810
RP MOTORCYCLE	1	14,215	14,215
Total	**64**	**1,505,832**	**23,528**

The highest numbers of write-offs are seen in the general purpose vehicles (GPV), accounting for 31% of all write-offs in year, followed by the roads policing (RP) at 23%, mirroring the positions seen last year. These two categories have again accounted for over half the write-offs in 2025/26, the same as last year, though there has been a significant reduction in GPV write offs, dropping 46% year on year, while RP write offs are down 25%.

As a percentage of total fleet, GPV's make up 17% and RP 2%, meaning a little over 4% of the total GPV fleet was written off in the last 12 months, against 21% of the RP fleet. The cost of the RPU vehicles is also substantially higher, with a written off RP vehicle costing nearly twice as much as to replace as a GPV.

3.6 - Summary

2025/26 has been a difficult year to navigate, with vacancies in key areas, the restructure of the workshops and management of force exits all placing additional demand on the department throughout the year. The expectation is that once these posts are filled and the TVP changes along with changes to Beds and Cambs are completed and fully embedded, it will give a much better structure to build from and to start getting a more cohesive and efficient working set up across all forces.

The current political unrest in the Middle East has added inflationary pressures, caused by global fuel price increases, which is having an impact on our budgets and is forecast to continue for some time after the conflict ends. Though we will be continuing to monitor spends across the year, there is likely

to be a squeeze seen against this year's budgets. This would have likely occurred regardless of recharge costs being held, but the fall back positon will be to utilise reserves built over previous years, which will be sufficient to insulate all CTC members over the coming 12 months.

Joint Data Controller Agreement

UK Telematics
Chiltern Transport Consortium

Document Review Information for Template			
Document Location			
Quality Reviewers	**Name**	**Role**	**Sections Reviewed**
	Marion Peuleve	Data Protection Officer	All sections of draft.
Version History	**Version Date**	**Requestor of Change**	**Summary of Change(s)**
1.0	15/12/2020	Sharon Warwick	Final version for use
1.1	20/04/2021	Sharon Warwick	Data breach arrangements amended
1.2	12/07/2023	Sally Rogers	Updated GDPR to UK GDPR. Removed PNN from email address. Added IOW to Hampshire constabulary. Updated logo.
1.3	12/08/2025	Gunny Badh	TVP Logo updated Agreement version / review added

Document Review Information for Agreement			
Document Location	Thames Valley Police		
Version History	**Version Date**	**Requestor of Change**	**Summary of Change(s)**
1	Dec 2022	Tom Williams (C2081)	New JDCA drawn up following DPIA sign off for CTC's use of Telematics.
2	05/12/25	Rebecca Smith (C0297)	Version 1 not signed and returned by all parties. CTC data guardian has reviewed and made changes including removal of NATIS, as a party, clarification around user access and permissions, changes to job roles within CTC and use of ID cards / fobs.

1. Purpose of this Agreement

This Joint Controller Agreement outlines and formalises the information management responsibilities between the parties that make up the Chiltern Transport Consortium in the use of UK Telematics to manage driver and vehicle data. This agreement will be reviewed annually, and changes can only be made if all parties agree.

2. Parties

The parties that will be acting as Joint Data Controllers are:

- Thames Valley Police (TVP)
- Bedfordshire Police
- Cambridgeshire Police
- Civil Nuclear Constabulary
- British Transport Police
- Hertfordshire Police

The parties' authorisation of this agreement is recorded in Schedule A.

3. Contacts

Schedule B provides the details of the business and data protection points of contact for all partner agencies.

4. UK Telematics Management of Personal Data

The system provides a database which holds information about a driver's level of force driving permit, but the system also gathers information about their driving performance in relation to driving behaviours or harsh events. The driver is required to swipe their ID card / fob each time they drive a vehicle and collection of vehicle usage and driving information will be automatically gathered and stored.

5. Joint Working – Joint Data Controllership

Under article 26 of the UK GDPR and section 58 of the Data Protection Act 2018, where two or more Data Controllers jointly determine the purposes and means of processing, they shall be Joint Data Controllers. Joint Data Controllers share responsibility and liability for complying with data protection legislation and this document details where the balance of the shared responsibilities lies in different areas.

Data collected for each force will be stored centrally but the data will be annotated with which force the data belongs to. Each force therefore will only be able to view or have access to the data for their respective force. As Thames Valley Police is the lead force for the consortium, those staff working within the consortium will be able to access all data as it is necessary for their roles.

6. Legislative Data Responsibilities for Joint Data Controllers

Each Joint Data Controller must consider the following obligations when processing personal information. Personal data must be:

- Processed lawfully and fairly and transparently.
- Collected for specified, explicit and legitimate purpose (purpose limitation) and not processed in a manner incompatible with the reason it was collected for.
- Adequate, relevant and limited to what is necessary (data minimisation).
- Accurate and, where necessary, kept up to date.
- Kept in an identifiable format for no longer than necessary for the purpose it was processed.
- Processed in a manner that ensures appropriate security
- Not to be transferred to countries outside the EU unless appropriate data protection safeguards are in place.
- Processed in accordance with the Data Subjects Rights (articles 12 - 22).

The lawful basis for processing under the UK GDPR: are as follows-

- **Personal Data:** Article 6(1)(e) Public task – processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller (Section 8 of the Data Protection Act 2018 – the exercise of a function conferred on a person by an enactment or rule of law.

7. Practical Information Management Responsibilities for Joint Data Controllers

The design, configuration and delivery of the system have been a joint responsibility; however, each partner will be separately responsible for ensuring their staff are appropriately trained and use the system and data in accordance with the guidance and data protection law on an ongoing basis.

7.1 User training:

Each partner acting as Data Controller for the information relating to their organisation is responsible for providing training to users.

Thames Valley Police is responsible for providing training to those based in Thames Valley Police and working for the CTC.

Should further training needs be identified by one of the Data Controllers, they should refer this to the CTC Telematics Team at TVP, who will liaise with UK Telematics.

7.2 User access and permissions:

The CTC Telematics Team at TVP will manage issuing / revoking access and permissions to users. They will run periodic audits on usage of the system and remove dormant users' access. However, the other Data Controllers signed up to this agreement will need to have a reliable and timely process in place for notifying TVP of any changes required to their user permissions.

Staff at the Civil Nuclear Constabulary and British Transport Police will only be able to access data belonging to their respective organisation.

Cambridgeshire, Bedfordshire and Hertfordshire Police work collaboratively to deliver their support services and staff from one force will also be able to access data related to the other two.

TVP staff will have access to their own force's data, but as the lead force for the CTC, they will also be able to access data belonging to all other forces (if access is necessary to carry out CTC duties).

7.3 Collection or ingestion of data:

The Consortium will be responsible for ensuring that vehicles have the software installed to collect the information automatically, so that it can be stored centrally.

Each organisation will be separately responsible for ensuring that mechanisms are in place to ensure that information is collected in the first place and that it is collected for the correct person e.g. in TVP an ID card must be swiped each time a vehicle is used, and the use of another individual's ID card is not permitted.

Each organisation is responsible for setting their own parameters for acceptable driving behaviours and having a process is place for dealing with individuals who do not meet their organisation's standard.

7.4 Data quality:

Each organisation is responsible for ensuring data quality of its own data and that it is fit for purpose. If any changes are required to the data, the CTC Telematics Team at TVP must be notified by the relevant organisation and they will then oversee any necessary changes, as these are carried out by UK Telematics.

7.5 Data sharing:

No personal data will routinely be shared directly from this system. The data may be used by each organisation for vehicle insurance purposes; however, this will only ever be shared in an anonymised format. Any sharing of personal data that a Data Controller wishes to conduct, will be facilitated by the CTC Telematics Team, however the decision for sharing must be undertaken by the relevant organisation.

7.6 Data retention:

Each Data Controller is responsible for making decisions about the retention periods for their data. Again, the CTC Telematics Team will facilitate the deletion, but the retention periods must be decided by each individual Data Controller for their data.

7.7 Data security:

- Each Data Controller is separately responsible for ensuring their users report any data security incidents, within 24 hours of becoming aware of the incident and without undue delay, to all the

'operational' and 'information management' SPOCs listed in Schedule B. It is important that both operational and information management SPOCS are notified as Information Management Teams are unlikely to provide a 24/7 response. Any necessary and relevant action should be taken, without delay, by the appropriate Data Controller/s to minimise any impact to data subjects and to try and reduce / limit exposure of personal data.

- The Joint Data Controllers will endeavour to consult as to whether the threshold has been met to report the data security incident to the Information Commissioners Office (ICO). Ultimately however, each Controller can make their own decision. Any subsequent reporting should be made within 72 hours of first becoming aware of the incident. In making this decision advice must be sought from the Information Management specialists within each Data Controller's organisation.

- Any decision to notify the data subjects of the data security incident can be made by the Controlling organisation where the breach occurred, but the organisation will endeavour to consult with the others Controllers, unless this would cause a delay which would worsen the consequences of the incident. Seeking advice from Information Management specialists is strongly advised where time allows.

- The legal obligation to report a data security incident, in certain circumstances, to the ICO and data subjects should be upheld. It is set out in the UK GDPR (article 33 & 34) and where the processing falls under the 'law enforcement' regime within Part 3 of the Data Protection Act 2018 (section 67 & 68). ICO guidance can be found: ICO Guidance - UK GDPR and ICO Guidance - Data Protection Act 2018 - Part 3

7.8 Upholding the rights of data subjects:

Each organisation is responsible for providing a Privacy Notice capturing the use of personal data in Telematics and ensuring that it is kept up to date and published in an easy to find location.

Each organisation is separately responsible for dealing with any requests received by them where data subjects have chosen to exercise their data rights and for Freedom of Information requests.

7.9 Management of Data Processors:

Thames Valley Police as lead organisation for the consortium, will manage any contractual relationships with UK Telematics who will act as a Data Processor in storing the data.

Schedule A - Agreement to abide by this Joint Controller Agreement

By signing this Joint Controller agreement, all signatories accept responsibility for its execution and agree to ensure that staff use Telematics in accordance with the requirements set out within this agreement.

Signed on behalf of:	Thames Valley Police
Name:	Thomas Williams
Signature:	
Rank/Position:	Head of Chiltern Transport, TVP
Date:	

Signed on behalf of:	Thames Valley Police
Name:	Jason Saxon
Signature:	
Rank/Position:	Data Protection Officer - Head of the Joint Information Management Unit.
Date:	

Signed on behalf of:	Bedfordshire Police
Name:	
Signature:	
Rank/Position:	
Date:	

Signed on behalf of:	Cambridgeshire Police
Name:	
Signature:	
Rank/Position:	

Date:	

Signed on behalf of:	Civil Nuclear Constabulary
Name:	
Signature:	
Rank/Position:	
Date:	

Signed on behalf of:	Hertfordshire Police
Name:	
Signature:	
Rank/Position:	
Date:	

Signed on behalf of:	British Transport Police
Name:	
Signature:	
Rank/Position:	
Date:	

Schedule B – Contacts

Names and contact details of the key persons acting as point of contact for compliance with this agreement. *For each organisation / Data Controller you should list 1) Operational contact, 2) Data Protection or Information management contact.*

Organisation (Data Controller)	**Role**	**Position Holder's Name and Contact Details**
Thames Valley Police	CTC Fleet Systems Supervisor	Name: Rebecca Smith (C0297), Contact details: rebecca.smith1@thamesvalley.police.uk
Thames Valley Police	Joint Information Management Unit **Note: business hours 9am – 5pm Mon - Fri*	Contact details: InformationGovernanceTeam@thamesvalley.police.uk

Bedfordshire Police	*Add name of operational SPOC*	Name: Contact details:
	Add name of Information Management SPOC	Name: Contact details:
Cambridgeshire Police	*Add name of operational business SPOC*	Name: Contact details:
	Add name of Information Management SPOC	Name: Contact details:
Civil Nuclear Constabulary	*Add name of operational SPOC*	Name: Contact details:
	Add name of Information Management SPOC	Name: Contact details:
Hertfordshire Police	*Add name of operational SPOC*	Name: Contact details:
	Add name of Information Management SPOC	Name: Contact details:
British Transport Police	*Add name of operational SPOC*	Name: Contact details:
	Add name of Information Management SPOC	Name: Contact details:

Thames Valley Police People Directorate Performance Report 2025-2026

1. Introduction

1.1 This report, prepared for the Chief Constable's Management Team (CCMT) and the Joint Independent Audit Committee (JIAC), provides an overview of performance within the People Directorate for the financial year 2025-2026. The report covers:

- Governance and accountability arrangements
- Our strategic aims and priorities
- Context and summary of performance 2025-2026
- Key areas of priority for 2026-2027
- Future risks and mitigations.

1.2 The report provides an overview of key activity across the People Directorate contributing to the delivery of Thames Valley Police's (TVP) Strategic Plan. It is presented alongside separate reports on Trust and Confidence and Health & Safety.

2. Governance and accountability

2.1 The Chief Constable's Management Team (CCMT) and Chief Officer Group (COG) are the primary Force executive decision-making forums. They set TVP's Strategic goals and priorities and make decisions on the most significant issues impacting on the delivery of those objectives. The Chief People Officer (CPO) is a member of COG and CCMT and sits on, or is represented at, all Force level governance boards.

2.2 A new 5 year People Strategy (2025-2030) was finalised and published in early 2026 and a Strategic People Board (SPB), chaired by the CPO, was established in January 2026 to oversee delivery of the specific actions within the delivery plan. The Strategic Workforce Planning Board (SWPB), also chaired by the CPO, has been reviewed and was relaunched in April 2026 with a focus on Strategic Workforce Planning and the management of strategic risks associated with competing resourcing priorities generated via CCMT, the Risk, Improvement and Learning Board (RIL) and Transformation Board. The SPB and SWPB report through the Senior Accountable Officers to COG and CCMT as required.

2.3 The People Directorate Risk Register and Business Continuity Plan is owned and governed by the SPB. Function and Programme/Project level risks are managed as part of business as usual and/or Programme/Project governance boards with overview by Transformation Board, the RIL Board, CCMT and JIAC.

3. Our strategic people aims and priorities

3.1 Our new People Strategy 2025-2030 builds on the 2021-2025 People Strategy setting out a five-year people vision and programme of work aligned to the Force's Strategic Plan. The Strategy sets out the vision for enhancing and enabling people performance, motivation and engagement by creating a positive and inclusive workplace culture and environment which equips and enables our workforce to manage

the significant changes and challenges which will impact policing over the same time period.

3.2 People Directorate priorities linked to the strategic aim of 'Valuing or People' in the 2025/2026 Strategic Plan were:

- continue to recruit to establishment in police officer roles and prioritise critical staff roles
- improve retention and reduce levels of avoidable attrition,
- reduce overall sickness levels
- equip leaders with the right skills & establish a Leadership Academy,
- to better understand people data.

3.3 The Valuing our People aims in the 2026-2027 TVP Strategic Plan are:

- to prioritise the welfare and continuous professional development of TVP officers and staff
- to remove barriers for officers and staff to enable effective working
- to improve retention of our people across TVP
- to effectively manage sickness levels and ensure consistent provision of appropriate work-based support
- to improve internal trust and confidence

3.4 Our People Strategy will support these aims with a comprehensive delivery plan linked to the following four pillars of activity:

- Agile Workforce
- Developing Skills and Leadership
- Inclusive Culture
- Health and Wellbeing

4. Context and Summary of Performance 2025-2026

4.1 Policing nationally continues to face 'people' challenges arising from:

- an inexperienced officer workforce
- high levels of officer turnover in particular
- competitive recruitment markets driven by cost of living pressures
- difficulty of increasing and sustaining workforce representation in the context of continuing challenges with external trust and confidence
- increasing levels of sickness absence including long-term health issues and disability with consequent need for workplace adjustments
- divergence of expectations of work between demographic groups with younger workers in particular having greater levels of expectation around work life balance and career development opportunities.

4.2 These challenges must continue to be addressed in the context of increasing demand for policing services, changing crime types and increased complexity, societal dislocation and challenging public sector finances. The People Strategy and Force Plan seek to navigate a way through both national and local challenges.

4.3 Demands on the People Directorate have increased year-on-year in recent times, however work done in 2025/26 on retention in particular combined with changes to recruitment processes and external factors such as the closure of the 'maintenance' phase of the Police Uplift Programme (PUP) have begun to see demand reductions for our police officer recruitment, foundation training and continuing learning teams.

4.4 These demand reductions are not yet however, feeding through to our employment relations team. We are able to track the spike in demand caused by higher levels of turnover, performance and health issues associated with the intensive recruitment during the period of the PUP which is now impacting on officers with around 5 years of service.

4.5 In 2025/26 our Disability & Neurodiversity Support Services Teams were one of our greatest areas of focus, driven by backlogs in Display Screen Equipment and Workplace Needs Assessments in particular, as highlighted in last year's JIAC Report. As a result of the intensive focus on business processes within those teams as well as a flexible approach to resource usage linked to demand and risk, those backlogs have been eliminated.

4.6 We have established and embedded a responsive triage process and enhanced self-service functionality in relation to workplace needs which enables better demand management as well as providing greater autonomy for staff and managers. As a result of these measures all teams within Disability & Neurodiversity Support Services are now operating as business as usual.

4.7 In 2026/27 we will be going further in response to an increase in the number of Recuperative and Adjusted Duties Officers across the Force which mirrors the national picture. We are currently reviewing end to end processes related to the determination of the requirement for workplace adjustments, both generally and specifically for officers and staff. In particular, we will review our processes for managing officers on adjusted duties, informed by the findings of an Internal Audit. This will include how we assess the need for reasonable adjustments, determine the nature of those adjustments, and manage the posting and deployment of officers on adjusted duties. This work will be aligned to national work in relation to Police Productivity.

4.8 In 2025/26 Thames Valley participated in the first National Wellbeing Survey (NWS) sponsored by the National Police Wellbeing Service (NPWS) in conjunction with Leapwise Consultancy. Our response rate was 22%, slightly behind the national response rate of 28%.

4.9 Across the majority of the key indicators our responses were as good or better than the national picture which was encouraging. Where findings highlighted areas of focus, for example, in relation to trust and confidence in our internal recruitment and promotion processes we have used the information from the survey to respond quickly. We have reviewed the promotion process in consultation with the staff associations and

unions and redesigned it. The changes have received positive feedback but the process will continue to be kept under review.

4.10 In 2025/26 we have continued our focus on policy review, aiming to reduce the number and complexity of key People policies to enable and empower our managers to manage their people effectively. A small sample of the Policies reviewed in the last financial year is below:

- Stress and Trauma Guidance
- Risk Assessments
- Agile Working Procedure and Guidance
- Unsatisfactory Performance and Attendance for Police Staff
- Unsatisfactory Performance and Attendance for Police Officers

4.11 In response to the recent and forthcoming changes to workers' rights contained in the Employment Rights Act, we have been in the process of reviewing relevant Policies, business processes and the Police Staff Handbook. This work includes the development of new Whistleblowing and Sexual Harassment Policies and Procedures in response to the new obligations placed on employers to take all reasonable steps to prevent sexual harassment in the workplace and to provide suitable reporting frameworks. We are also reviewing our Menopause Action Plan and associated policies in anticipation of the requirement to produce Equality Action Plans from 2027.

4.12 In addition we continue to look for opportunities to create better alignment with our Hampshire and Isle of Wight colleagues, both in anticipation of potential changes under the Police Reform programme but also to improve joint working practices within existing collaborated units. To this end we are reviewing our Grievance policy, in conjunction with the new HIOW 'Resolution' Policy.

4.13 In 2025/26 we have made significant progress towards reviewing our suite of leave policies. This is a complex landscape, part owned by the People Directorate and part by Tasking and Resilience, however our joint objective has been to make it easier for our staff to locate and utilise the information that they need in particular in relation to 'Family' Leave. We have also worked productively with Tasking & Resilience to develop 'quick wins' which will support our front line teams as part of a multifaceted approach to tackling the experience of burn out.

4.14 Finally our focus on the review of Policy and process in 2025/2026 has been done in the context of the Enabling Services Review and the future opportunities which that will provide to streamline transactional processes across People, Finance and Tasking and Resilience. This will include the reduction of hand-offs, duplication and failure demand, development of a single front door, enhanced and more user-friendly self-service options and refocussing of retained resources on value-add activity. These are all exciting opportunities for the Directorate and for TVP, although it is also acknowledged that in the short-medium term this ambitious programme will put

significant additional strain both in terms of demand and the impact of uncertainty and change on our staff, on the Directorate and its services.

5. Workforce Planning:

5.1 The economic and labour market environments have remained challenging in 25/26 with competition across all sectors for skilled workers and a continued national cost of living crisis fuelling upward wage pressures. The Thames Valley Police geographical area remains one of the highest cost of living areas in the UK and in addition TVP's location places it in direct competition with the Metropolitan Police Service with its greater resources and wage flexibility, adding additional complexities in recruiting and retaining police officers and staff.

5.2 Despite the above, Thames Valley Police has continued to deliver, and exceed, the targets for maintaining PUP allocated numbers plus delivering the additional growth required by the new Neighbourhood Guarantee. In 2025/26 we recruited 456 police officers including 421 new recruits to policing and 35 trained officers. At 31st March 2025, the total headcount number of police officers, including our regional funded units, is 5,154 (this figure excludes external secondments).

Target Year End	Actual Year End	**Year End Variance**
5,008	5,154	**86**

Table 1: Uplift Officer Headcount 31 March 2026

5.3 Levels of recruitment, training and tutoring have continued to be challenging in 2025/26. However as above improvements in police officer retention have started to decrease business as usual demand on our recruitment, Foundation Training and Continuing Learning teams. The improvement in student officer retention is in part attributable to the switch in focus from the Police Constable Degree Apprenticeship (PCDA) to the Police Constable Entry Programme (PCEP) as our principal entry route for officers. The PCEP is a 2 year programme delivered completely in house and with a reduced requirement for academic study running in conjunction with operational work. Despite concerns that the PCEP may be less attractive to black and minority ethic and female recruits we have maintained our levels of representation for black and minority ethnic recruits in 2025/26 and increased the percentage of female recruits overall.

Entry Pathway	Total Recruits	No. Ethnic Minorities[1]	% Ethnic Minorities	No. Female	% Female
PCEP	344	27	7.8%	118	34.3%
DCEP	37	4	10.8%	24	64.9%
PCDA	40	3	7.5%	25	62.5%
DPP	0	0	0.0%	0	0.0%
TOTAL	421	34	8.1%	167	39.7%

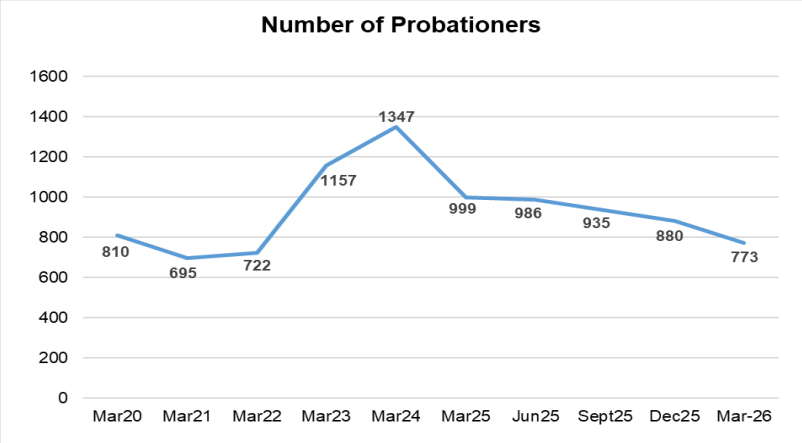
Table 2: Student Officer Entry Intakes 2025-26

[1] Ethnic Minorities excludes Any Other White Background

5.4 The percentage of new student officers recruited that are from ethnic minority backgrounds increased slightly to 8.1% (from 8.0%) in 25/26 when compared to the previous financial year. The percentage of new student female officers increased to 39.7% compared to 36.9% in 2024/25.

5.5 Overall the occupancy rates for student intakes this financial year is 85.2%, well within planning parameters, encompassing: PCEP 87.3%, DCEP 92.5% and PCDA 66.7%.

5.6 The number of probationers in force has shown a decrease in 2025/26. Since a peak in September 2024 at 1,374 there has been a steady reduction to the current position (as at 31st March 2026) of 773 probationers.



Graph 1: Snapshot of TVP Probationer Numbers

5.7 Overall police staff vacancies have reduced again this year compared to the previous year-end position. Despite targeted attraction and recruitment campaigns, however, TVP continues to struggle to appoint to PCSO and Special Constabulary roles.

Establishment v Actuals 31-Mar-26	Year End Est	Actual FTE Mar26	Actual Hdcount Mar26	Variance FTE	Variance %
Police Officer	4653.00	4728.36	4790	75.36	1.6%
Staff*(excl CM & PCSOs)	2559.55	2429.41	2581	-130.14	-5.1%
Contact Mgt* (ALL STAFF)	555.45	540.21	582	-15.24	-2.7%
PCSO	263.00	248.08	258	-14.92	-5.7%
Specials	238	185	185	-53	-22.3%

** for Police Staff & Contact Mgt "Variance FTE" is Gross and excludes agency filling vacancies.*

Note: data excludes Regional & Hosted departments and any other non-TVP funded departments

Table 3: Force Budgeted Establishment v Actuals 31 March 2026

5.8 TVP anticipates ongoing challenges with recruitment and retention in 2025/6, particularly for bulk recruitment roles, such as PCSOs, Specials, specialist technical roles such as digital and to a lesser extent Contact Management staff However in 26/27 we will be working in partnership with the Portsmouth Police - Academic Centre of Excellence (P-ACE) team, putting into practice some of the insights gained from academic research into Police retention as part of our overall retention strategy.

5.9 Our recruitment and Positive Action Engagement teams, supported by the Force's Trust and Confidence strategy, will continue to focus on increasing representation. In 2025/26 overall female representation increased by 0.2% and ethnic minority representation by 0.1%.

Representation - Legal Sex and Ethnicity	Mar-25		Mar-26	
	% Female	% Ethnic	% Female	% Ethnic
Police Officer	37.9%	6.2%	38.3%	6.2%
Police Staff	62.2%	6.8%	62.4%	7.0%
PCSO	53.9%	6.7%	52.9%	6.3%
Specials	25.8%	14.4%	24.3%	15.1%
OVERALL	**47.9%**	**6.6%**	**48.1%**	**6.7%**

Data includes regional units, external secondments and career breaks

* Ethnic excludes AOWB

Table 4: Representation by Legal Sex and Ethnicity

5.10 Representation across all protected characteristics is shown below and there has been little change between March 2025 and March 2026 overall. Green depicts an increase/no change and amber a decrease. In most cases the change is minimal.

Protected Characteristic	Police Officer	Police Staff	PCSO	Specials
Ethnic	6.2%	7.0%	6.3%	15.1%
Legal Sex Female	38.3%	62.4%	52.9%	24.3%
Sexual Orientation:				
Heterosexual/Straight	73.1%	64.1%	40.4%	3.8%
Bisexual	2.8%	1.8%	1.2%	0.5%
Gay/Lesbian	4.2%	2.0%	0.8%	0.5%
Disability Declared Yes	10.8%	11.4%	9.4%	2.7%
Age Range Representation:				
Under 26	15.2%	7.5%	25.9%	20.5%
26-40	47.4%	35.8%	29.4%	35.1%
41-55	35.2%	34.0%	23.9%	33.5%
Over 55	2.2%	22.6%	20.8%	10.8%
Carer for Under 18 Yes	30.4%	23.5%	13.3%	1.1%
Carer Other Yes	3.8%	6.6%	4.3%	0.0%

Decrease Increase/No Change

Table 5: Representation by Protected Characteristics 31 March 2026

5.11 Avoidable turnover for the majority of staff groups reduced as at 31 March 2026 compared to 31 March 2025 with the exception of PCSOs and officers in regional units.

TVP Turnover (includes secondments & career breaks)	Mar-25					
	Avoidable %	Headcount	Non-Avoidable %	Headcount	TOTAL	Total Number
Police Officer	5.6%	266	2.2%	106	7.8%	372
Police Staff (all)	7.4%	233	2.6%	81	10.0%	314
Detention Officers	15.3%	21	5.1%	7	20.4%	28
Contact Management - Police Staff (WFP)	12.9%	61	1.3%	6	14.2%	67
PCSO	10.8%	29	6.4%	17	17.2%	46
Specials	N/A	N/A	N/A	N/A	26.1%	N/A
Externally Funded Only						
Police Officer	2.4%	11	2.9%	13	5.3%	24
Police Staff	9.4%	60	2.5%	16	11.9%	76

Table 6: TVP 12 month rolling turnover 31 March 2025

TVP Turnover (includes secondments & career breaks)	Mar-26					
	Avoidable %	Headcount	Non-Avoidable %	Headcount	TOTAL	Total Number
Police Officer	5.5%	264	1.5%	73	7.0%	337
Police Staff (all)	7.0%	223	3.2%	103	10.2%	326
Detention Officers	7.3%	10	8.7%	12	16.0%	22
Contact Management - Police Staff (WFP)	10.9%	54	2.0%	10	12.9%	64
PCSO	13.8%	36	6.5%	17	20.3%	53
Specials	N/A	N/A	N/A	N/A	26.1%	N/A
Externally Funded Only						
Police Officer	3.4%	12	3.1%	11	6.5%	23
Police Staff	7.5%	49	2.8%	18	10.3%	67

Increase reduction >1% reduction same

Table 7: TVP 12 month rolling turnover 31 March 2026

5.12 The National Leavers Data Return, for TVP, shows 366 officers leaving the force last year, a reduction from 405 in 2024/25 and the first measurable reduction seen in four years. Please note the national return uses slightly different measures, so this is slightly different to the total officer leavers in Table 7 above.

National TVP Leavers Data:	2021/22	2022/23	2023/24	2024/25	Mar-26
Total Leavers - by Headcount	381	425	490	405	**366**
Average per month YTD	31.8	35.4	40.8	33.8	**30.5**

5.13 The number of police officers transferring out to other forces reduced again this year and is the lowest number for 6 years.

Financial Year	2020/21	2021/22	2022/23*	2023/24	2024/25	2025/26
FTE of Transfers Out	**56.47**	**77.35**	**76.63**	**63.87**	**49.97**	48.61

Table 8: TVP Officer FTE Transfers Out

5.14 The Retention Team has continued to focus on activities to understand and reduce police officer turnover by improving the data and insight obtained from stay and exit interviews. In 2025/26 main identifiable drivers for avoidable turnover included wellbeing pressures associated with policing (fatigue and burn out) and work life balance issues. This mirrors the responses from the National Wellbeing Survey as below.

6. Organisational Design and People Change

6.1 The Organisational Design and People Change Team have continued to work closely with leaders, managers and business change leads to provide advice and support on a wide range of change initiatives throughout the year. The implementation stage of the Force Review was successfully completed in 2025/26 and the Team have continued to work as an integral part of the Force Efficiency Programme, intended to deliver £12m in savings over the three year period between 2025-2028, as well as supporting initiatives such as the restructure and consolidation of CCTV provision, the implementation of a combined Information Support Services Team and the next stage of development of the AIU function.

6.2 In 2026/27 it is expected that change will continue to be constant, driven by national, regional, force and local initiatives. Year 1 of the Efficiency Programme was completed in 2025/26 delivering slightly more than the target revenue savings. Targets will, however, continue to be challenging in 2026/27 and this work will run alongside the Enabling Services Transformation Programme in particular which will significantly increase demand on the team as structural, technological and process changes are made across the People Directorate, Finance and Tasking & Resilience.

7. Employment Relations (ER)

7.1 During 2025/26, the ER function has played a central role in discharging the organisation's duty to take reasonable steps to prevent sexual harassment, ensuring arrangements move beyond policy compliance towards demonstrable, anticipatory prevention. Since October 2024, this duty has been underpinned by a robust sexual harassment policy, supported by blended learning delivered by L&D. ER has contributed to governance and assurance by maintaining oversight of policy application, introducing and developing a working group of key stakeholders and initiating the Force Sexual Harassment Risk Assessment to understand manager capability and workforce risk, ensuring alignment with Equality and Human Rights Council (EHRC) expectations around prevention, clear behavioural standards and access to training. His Majesty's Inspectorate of Constabulary, Fire and Rescue Services (HMICFRS) have signposted multiple other forces to this risk assessment process as best practice.

7.2 In parallel, ER has maintained oversight of related workforce processes, including separate reviews of the internal police staff redeployment process, Misuse Risk Assessment group process (Drugs and Alcohol), Police Staff Investigator career progression review and the Adjusted Duties Police Officer (ADO) redeployment process.

7.3 This has included reviewing and updating key policies, notably the Unsatisfactory Police Performance/Attendance policy in October 2025 to reflect national changes to police officer performance processes and progressing a new Whistleblowing Policy and

Procedure with the Professional Standards Department ahead of force-wide consultation. As part of the roll out of the latter ER is working with Learning and Development to assess whether existing training sufficiently equips managers to recognise, respond to and appropriately triage potentially protected disclosures, alongside improving audit trails to evidence training completion, actions taken and subsequent review.

7.4 To strengthen organisational oversight and assurance, ER supported the introduction in 2025/26 of a quarterly strategic overview meeting chaired by the Chief People Officer. These meetings review grievance data, trends and hotspots, enabling earlier identification of emerging risks and targeted preventative action.

8. Force Sickness Profile 2025/26

8.1 Sickness Incident volumes:

When comparing 2025/26 (12,175) to 2024/25 (12,198) incidents of sickness have remained stable with a small decrease in the overall volume.

8.2 Length of sickness:

Short term sickness is the most recorded occurrence length, with 9,618 short term sickness occurrences recorded in 2025/26.

As shown in Figure 1 below, in December 2025, sickness incidents reached the highest volume (1,647), since the peak seen in December 2022 (1,841). This was largely driven by high volumes of short length sickness, which were predominantly 'Respiratory' related. During 2025/26 monthly volumes of long and medium length sickness ranged slightly (between 311 – 356 and 108 – 194 respectively). However, there were more significant seasonal fluctuations with short length sickness volumes ranging between 660 in April to 1,125 in December. Between April and December 2025, monthly volumes of long length sickness showed a consistent year-on-year increase, with each month exceeding the corresponding month in 2024.

Analysis of data between April 2022 and March 2026 shows that within the last year August and September 2025 and January 2026 had the highest volumes of sickness when compared with those months in previous years.

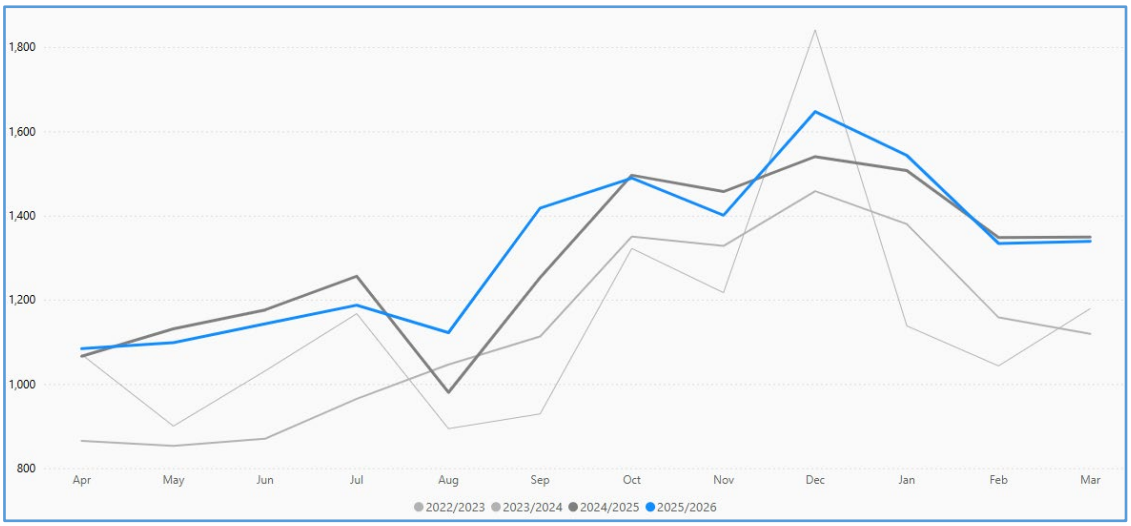


Figure 1 – Sickness incidents by month 2022/23 – 2025/26

8.3 Sickness Categories:

Table 1 below shows the Top 5 Dorset categories for 2025/26 sickness and the volumes for the previous period. In 2025/26 the most recorded category of sickness was Respiratory, however this also saw the largest volume decrease when compared to the previous period (-243).

Dorset Category	2024/25	2025/26	Volume Change	Percentage Change
Respiratory	4,231	3,988	-243	-5.7%
Digestive Disorder	2,370	2,387	17	0.7%
Psychological Disorders	1,334	1,486	152	11.4%
Headache/Migraine	1,183	1,273	90	7.6%
Musculo/Skeletal	954	913	-41	-4.3%

Table 1: Top 5 Dorset categories for 2025/26.

Across all categories, in addition to Respiratory, there were reductions in Infectious diseases (-149, -34.1%), Musculo/Skeletal (-41, -4.3%), Cardiac/Circulatory/Metabolic (-9, -6.6%) and Menopause (-6 -14.6%).

Within short term sickness, most sickness was recorded as respiratory. However, for long and medium-term sickness, Psychological sickness accounted for the largest volume. This is a change on the previous year where Respiratory sickness was recorded as the highest category for medium length sickness.

8.4 Psychological Disorders:

Of all the sickness categories, Psychological Disorders saw the largest year-on-year volume increase (+152). When looking at staff types, for Police and PCSOs it was the

category that saw the biggest year on year increase and for staff it was the category with the second highest (following Headache/migraine).

Within Psychological Disorder sickness the majority of sickness was Other Stress at 65%. For all staff types the majority of psychological disorders were subcategorised as other stress, followed by Anxiety and depression.

Table 2 below shows that the majority of Psychological sickness is long length (46%). This pattern is replicated across all staff types.

Length of sickness	Volume	Proportion of psychological disorder sickness
Short	474	32%
Medium	320	22%
Long	670	46%
Total	1,464	100%

Table 2: Psychological Disorder sickness by length

During 2025/26 long term Psychological Disorder sickness was highest in January 2026 with 140 incidents. This was the same in the previous year. When looking at staff types, long length sickness for Psychological Disorders was highest for Police in January 2026. For Staff the months with the highest volume were January 2026 and October 2025.

8.5 Staff Type

There are three staff types recorded for sickness; Police, Staff and PCSO. Police have the greatest volume of sickness occurrences but the lowest per FTE (110.2) when compared with staff (114.4) and PCSOs (148.0). Across all staff types Respiratory is the highest recorded category of sickness followed by Digestive Disorders. However, for staff the third most recorded category is Headache/Migraine whereas for police and PCSOs it is Psychological Disorders. For staff, Psychological Disorders was the fourth most recorded category. In 2025/26 all staff types saw an increase in Psychological sickness. For Police and PSCOs it was the category that had the highest volume increase, However, in staff the largest increase was in the category of Headache/Migraine.

9. Reward and Benefits:

9.1 In addition to changing expectations of the workforce, police pay reform (for officers and staff) will be increasingly important in attracting and retaining skilled staff. The force will continue to develop its Total Reward Strategy as an important part of TVP's offering to existing and future staff.

9.2 A review of the current Total Reward Package highlighted that TVP is already competitive in a number of areas including pension, annual leave, sickness and wellbeing initiatives. In order to enhance the package further, work has been ongoing during 25 – 26 to introduce further salary sacrifice schemes including Home & Electronic

and a lease car scheme. Salary sacrifice schemes provide a cost-effective way for the force to enhance the total reward offer through tax-efficient benefits, without increasing base pay.

9.3 This year TVP awarded staff a 4.2% pay award in line with the Home Office award to police officers and the Police Staff Council award. This is in line with decisions taken in previous years demonstrating our commitment to fairness and equity across staff groups and is also part of our strategy to support our staff with cost of living pressures. Targeted use of Variable Payments to support and retain officers and staff remain in place albeit there will be a reduction in 26/27 due to budget constraints.

9.4 TVP submitted a Gender Pay Report in March 2026 as per the legislative requirements for the reporting period 2024 – 2025 Pay Gap Report | Thames Valley Police. As a snapshot, as at 31 March 2025, TVP had 9,055 staff/officers (including officers and staff in regional units who are on TVP's payroll) 51.6% male and 48.4% female. The majority of police officers are still male (62%) and the majority of staff are female (61%).

9.5 TVP has a combined mean gender pay gap of 9.9% (7.8% in 2024) and a combined median gender pay gap of 17% (15.7% in 2024). The different police officer and staff pay structures are a contributing factor to this. Police officers and police staff are employed under different terms and conditions and operate on separate pay scales. Combining the two groups for comparison may therefore present a misleading picture.

9.6 This is the third year TVP has undertaken an Ethnicity Pay Gap analysis. This is not a legal requirement but part of our commitment to taking forward diversity and equality initiatives. TVP has a combined mean ethnicity pay gap of 3.5% (Asian) and 3% (Black) compared to White as the comparator group. The combined median ethnicity pay gap is 10% (Asian) and 9.3% (Black), compared to White as the comparator. The data shows that white employees dominate each quartile in line with overall representation of ethnicity across officer and staff ranks and grades.

9.7 This year's Gender and Ethnicity Pay Gap Report shows areas of steady progress, supported by strengthened recruitment, focused development opportunities, and increased representation in higher earning roles. Our new People Strategy 2025 - 2030 provides a clear direction for further improvement, with a strong emphasis on leadership, inclusion and workforce culture, with further details in the Trust and Confidence report.

9.8 As part of the Governments legislative changes, the *Equality (Race and Disability) Bill* will introduce a requirement for large employers (those with 250 or more employees) to report on ethnicity and disability pay gaps. The Government proposes to use the same set of pay gap measures for ethnicity and disability as are currently in place for gender pay gap reporting, with the addition of data relating to: the overall breakdown of their workforce by ethnicity and disability, and, the percentage of employees who did not disclose their personal data on their ethnicity and disability.

10. Wellbeing, Occupational Health, Welfare & Disability Support Services

10.1 Key achievements for the teams in 2025/26 include:

- Investment secured for two additional senior posts (Senior Welfare Officer and Senior Occupational Health Advisor). This has created capacity enabling a thorough review of business processes and the introduction of an enhanced triage function, auditing & feedback processes. This is in line with OH foundation standards. There is now also an escalation for clinical decision making within the team.
- TVP participated in the new NPWS (National Police Wellbeing Service) Wellbeing Survey. In the majority of indicators our positive response rate was equal to or better than the national picture. However in common with all forces, areas for concern and future focus as highlighted by the project team centred around wellbeing, in particular fatigue, burnout, work life balance and financial wellbeing. Each of these areas has been addressed with targeted initiatives between November and March 25/26 and work is ongoing to develop force specific questions to provide more granular data from the 26/27 survey. We have also run a bespoke survey across the Multi Agency Safeguarding Hubs (MASH) to understand and enable further targeted responses to workforce wellbeing/welfare concerns in those units.
- National Occupational Health Foundation standards have been achieved (one of only seven Forces to achieve that status in 2025/26) and work has started to progress towards the Enhanced Standards.
- The previously reported backlog of 3,500 DSE mandatory assessments has been removed and the function is now operating within business as usual parameters.
- Work to address financial wellbeing pressures is underway. Payplan debt management partnership is in place with direct referrals available via Welfare. We have also launched a new School Uniform swap page on Viva Engage.
- We have launched a new Declaration of Support needs for all new starters/recruits to identify & implement adjustments at the earliest opportunity. We have also implemented Workplace Needs pre-screening for new officer recruits with the potential to widen this to all new starters.
- We have established a new task and finish group for Suicide awareness chaired by Chief People Officer.
- We have rolled out GSN healthy meals with full turn-key provision across 22 sites.
- We successfully renewed and revalidated our Disability Confident Leader status for another 3 years (until June 28) and have launched the DPA (Disability Police Association Pledge) with a commitment signed by the Chief Constable and PCC.
- We have continued to publicise health and wellbeing support and initiatives, for example with the roll out of Emotional Health & Wellbeing awareness products

and in addition the Force has committed to invest in the Oscar Kilo Reset U app (3 year funding commitment).

- We have updated the Stress & Trauma Management guidance & risk assessment and expanded the psychological screening health surveillance programme in line with our previously reported plans.

10.2 The Wellbeing Budget funds a wide range of force-wide and local level initiatives across the Force. The budget, for this financial year was £250,000 and has been spent in full. Two new bespoke operational welfare vans have been purchased and are now in full use and the existing van's specification enhanced to support officers and staff welfare & wellbeing at scenes. Other force wide initiatives included: engagement days; financial awareness sessions; expansion of psychological health surveillance screening programme; annual Flu vaccinations; PSA testing, Cancer buddy training with MacMillian, Superintendents health checks, funded refreshments; Force Gym equipment servicing & maintenance; Henpicked subscription (Menopause Action Group) and the roll out of GSN frozen healthy meals across 22 stations. Local wellbeing initiatives include team activities, food and items to improve office space.

10.3 The Wellbeing Board has been refreshed and refocussed with monthly and wider quarterly boards in place, chaired by the Chief People Officer. A full review of the take up and value of Wellbeing initiatives is under way which will inform our provision in 2026/27. So far planned initiatives include:

- Implementation of a Wellbeing resource toolkit (paper & electronic) and redesign of the Wellbeing hub to highlight key support alongside the creation of a Wellbeing Commitment Pledge
- Trauma/Incident tracker tool to be designed and implemented to use as a management tool and the review of the Emergency Services Trauma Intervention Programme (ESTIP) Demobilise and Defuse model, including peer support
- Launch of local Wellbeing days – initially in Bucks LCU but our intention is to engage Wellbeing SPOCs who will arrange them across the Force
- Governance of Op Hampshire – Assaults working with Health & Safety
- AllPay pre-paid cards for Local Wellbeing budgets for F/Y 26/27 to streamline financial processes and develop a more user friendly mechanism to access the funds alongside devolvement of the funded refreshments budget to LCU/Department budgets to achieve greater accountability.
- Establishment of a Menopause Task and Finish group, ahead of the requirement to publish Equality Action Plans in 2027, to develop policy, guidance, training & risk assessments.
- Approval from the Training Prioritisation Board to roll out Deaf Awareness training.
- The Force has piloted a new tutor training day in Berkshire LCU which includes a Welfare input covering resilience & trauma which will be replicated across all LCU's during 26/27.

- Work is ongoing with IT developers to include the agreed RAP (reasonable adjustment passport) on Peoplesoft to record an individual's needs in one place so that any new line manager can review the RAP which will also be accessible to the recuperative duties panel. A prototype is currently in place.

10.4 Demand for Occupational Health & Welfare Services remains high although new processes and flexible use of resources is enabling better demand management. In 2025/26 we transferred our medical records from COHORT to CORITY. The new system will ultimately provide greater functionality however at the current time issues remain with the upload of data which is preventing the production of enhanced management information. This is being addressed with ICT.

10.5 Health Assured, Wisdom Wellbeing, TVP's Employee Assistance Partner, has received 2,215 calls in the past 12 months with 96% requesting counselling calls. The top reason for counselling is anxiety, followed by low mood. Top reason for advice calls is Divorce & separation, followed by Employment.

11. Learning and Development

11.1 In 2025/26 L&D delivered 5,581 classroom-based training sessions across a range of 549 different course types, resulting in 45,816 course completions. We provided 373 self-directed/e-learning courses, resulting in 118,209 course completions. Additionally, 1,016 individuals successfully completed their accreditation programmes.

11.2 Alongside core training delivery, we have developed and enhanced a broad range of Continuing Professional Development (CPD) products to support the ongoing professional development of officers and staff and ensure training content remains relevant, evidence-based and aligned to operational demand. This includes new and updated learning across key areas such as voluntary attendance processes, post-incident procedures, public order tactics and investigative skills development, including bringing previously outsourced provision (ISMDP) in-house.

11.3 We have also strengthened specialist capability through targeted packages on non-accidental injury investigations involving children, neurodiversity, crime recognition and adults at risk, alongside refreshed e-learning on community resolutions, defence case statements, proceeds of crime and deaf awareness. In addition, we continue to expand our CPD library and Teams in Action content, ensuring accessible, practical and up-to-date learning that supports frontline performance, decision-making and service to the public.

11.4 Over the past 12 months we have prioritised the development of Professionalising the Investigative Process (PIP) 1 investigative capability, introducing a structured annual CPD and accreditation pathway aligned to College of Policing standards. This has included the design and rollout of a formal PIP 1 Annual Accreditation framework, requiring investigators to evidence core skills across investigations, initial attendance, witness and suspect handling, alongside a minimum of 12 hours CPD.

11.5 This approach is supported through targeted CPD provision, including PIP 1-focused Teams in Action inputs, updated learning resources, and self-directed development opportunities. A new PIP 1 dashboard is also being introduced to support individuals and supervisors to track progress, promote reflective practice and embed ongoing professional development. This work strengthens investigative standards, improves early evidence capture and decision-making, and reinforces the critical role of PIP 1 investigators in delivering high-quality outcomes and building public confidence.

11.6 Two years on from its launch, the TVP Leadership Academy continues to demonstrate measurable impact showing our commitment to developing confident, capable and compassionate leaders across the force. The Academy has evolved into a high-impact development ecosystem, supporting new, aspiring and existing leaders through structured pathways, targeted interventions and accessible development tools. Over the past year, we have achieved the following:

- **Embedded the Leadership Academy Hub**: Continued growth in engagement, now averaging approx. 1000 hits per month, demonstrating sustained demand and increasing use as a central access point for leadership development resources.
- **Expanded Coaching and Psychometric Impact**: 1:1 coaching continues to deliver measurable outcomes, with participants who engage in coaching significantly more likely to achieve a promotion or lateral move, alongside significant improvements in confidence, capability and wellbeing.
- **Grown the PushFar Mentoring Platform**: Now supporting over 500 registered users and 184 active mentoring relationships across 11 programmes, embedding a strong coaching and mentoring culture and widening access to development.
- **Strengthened Team and Executive Coaching**: Team Coaching Days achieve outstanding satisfaction (4.85/5) and enhance team effectiveness, while executive coaching has supported 46% of participants to achieve promotion or lateral movement and strengthened strategic leadership capability.
- **Delivered High-Impact Inclusive and Leadership Programmes**: Inclusive Leadership, Coaching & Managing People, and Operational Leadership pathways continue to deliver measurable improvements in leadership confidence, behaviour and people management capability.
- **Enhanced Talent and Inclusion Programmes**: Positive Action Learning Sets and the Women's Development Programme continue to deliver strong progression outcomes, with participants significantly more likely to be promoted and demonstrating increased confidence and career mobility.
- **Developed an Internally delivered Police Leadership Programme Stage 4** (C/Insp / Supt & Staff equiv): This will increase access from approx. 20 to 50 people per year, enough to cover all upward moves to those ranks / grades and closes the gap around force-wide development. Core elements of that programme will include; demands of leading in a complex environment ,

organisational culture, psychological safety, leading change, conflict management in short a wide range of key leadership skills

- **Police Staff Talent Mobility Plan:** Over the past 18 months, TVP has expanded police staff talent development - 25 plus project and operational placements have been delivered across specialist areas, giving staff hands-on experience that build skills, confidence and career momentum. The Senior Police Staff Alliance has also strengthened leadership support and representation.

11.7 The Training Implementation Board is now fully established to review, approve and oversee the implementation of new training programmes. It assists with prioritising demands on training design, training delivery and the management of officer abstractions. Blended learning is in place across programmes to ensure efficient and effective delivery. Governance Boards remain in place for our key training programmes to ensure we are meeting the business needs and prioritising demand e.g. Crime Academy & Investigation & Intelligence Capabilities Board for Investigation, Tier 1 & 2 meetings for mandatory training, Leadership Academy Strategy Group for Leadership Training.

11.8 In 2026/27 we will be progressing the implementation of the new Neighbourhood Policing Programme (NPP), aligned to national direction and future workforce requirements. This includes providing enhanced training and accreditation for Neighbourhood Officers and PCSOs. The programme is designed to strengthen neighbourhood policing capability, improve consistency of skills and standards, and ensure the workforce is equipped to meet ongoing operational and community needs.

11.9 We will also launch the Developing Potential Programme in Summer 2026. This is aimed at PC-Insp & Staff equivalents, is designed to accelerate talent development and is aligned to the College of Policing Leadership Standards.

11.10 In 2026/27 we will also be making changes to the force Performance Development Review (PDR) format aligned to the National PDR Strategy and Framework. From the new 26/27 PDR year enhancements enabling more flexibility to set effective talent and CPD goals will be introduced encouraging two way conversations and individual ability to evidence contribution towards the TVP annual plan.

12. Key areas of priority for 2025 - 2026

12.1 Looking ahead, the key Directorate priorities will continue to be to deliver the strategic aims and activities in the 2025-2030 People Strategy and TVP's 2026/27 Strategic Plan.

12.2 A review of the People Directorate Operating Model, aligned to delivery of the People Strategy, will change the allocation of resources within the directorate. This review will develop alongside the Enabling Services Programme, will be informed by that work and will align to one of the deliverables of that programme, i.e. to further enable and empower line managers to manage and develop their teams by enhancing our self-service provision.

12.4 The Enabling Services Transformation Programme will move into its delivery phase in 2026/27. This will be a significant programme of work which offers major opportunities to transform our transactional services across People, Finance and Tasking and Resilience, releasing process efficiencies and productivity gains and creating a function agile and resilient enough to navigate future challenges. However in the short-medium term it will place additional demands on every area of the Directorate which will need to be managed alongside BAU and the uncertainty which such a major programme of change inevitably brings.

12.5 In conjunction with the Future Communities and Future of Investigations Programmes the Directorate will continue to play an integral part in TVP's Futures Strategy with the CPO as Senior Responsible Officer (SRO) of the Future Workforce programme which is currently in its discovery phase. This programme aims to use Futures Analysis already completed by Strategic Development to devise and implement specific initiatives and projects that will build capability and capacity within TVP to meet future challenges in policing through a stable, engaged and motivated workforce empowered by process and technological innovation.

12.6 This work will be aligned to the National Police Reform Programme outlined in the Government's White Paper; 'From Local to National: A new Model for Policing' which is expected to require some changes to be made to policing structures and frameworks to achieve greater national alignment during this parliament. The detail and scale of this is as yet unknown but is anticipated to impact on our Workforce Planning, Change and Employment Relations Teams in particular. The Future Workforce Programme will also deliver a Strategic Workforce Plan for TVP which will be aligned to the new national Strategic Workforce Planning framework and will be governed locally through the new Strategic Workforce Planning Board chaired by the Chief People Officer.

13. Future risks and mitigation

13.1 It is likely that world events will continue to impact on the national economy and thereby on the labour market and the financial wellbeing of the Force's existing workforce. The Thames Valley Police geographical area was already one of the highest cost of living places in the UK to live and work and current inflationary factors will inevitably fuel upward wage pressure. Recruitment and retention will therefore remain a risk and the Talent Mobility and Wellbeing initiatives outlined above alongside the Future Workforce Programme will aim to mitigate this as part of our overall attraction and retention strategies.

13.2 The challenging national economic position is likely to place further pressure on police budgets in coming years. The Force's Efficiency and Savings Delivery Programmes, supported by our People Change Team will continue to mitigate these risks with targeted reviews delivering revenue savings. However, this work becomes more challenging year on year and the realisable cashable efficiency gains smaller and harder to achieve. At the same time the work continues to impact on the morale and wellbeing of our workforce, in particular our police staff, affecting retention and

productivity. The anticipated changes associated with Police Reform will further exacerbate these pressures which are likely to fall most heavily on enabling functions at a time of significantly increased demand. We will aim to mitigate this by continued investment in wellbeing initiatives and through technological innovation delivered by the Enabling Services Transformation Programme.

Nicole Cornelius
Chief People Officer

Joint Information Audit Committee

Annual Health & Safety Report 2025/2026

Strategic Development Department

Executive Summary

Overall assurance assessment

While the overall assurance level is assessed by Strategic Governance as limited, this should be understood in the context of variable performance across the force. A number of areas demonstrate moderate to substantial assurance, reflecting established controls and effective local practice.

The headline position is driven by inconsistency and gaps in implementation, rather than a systemic failure of approach.

The force has a clear understanding of these issues and has already initiated a substantial and structured improvement programme. This work is being actively managed and is beginning to deliver improvements, although it will take time to achieve consistent compliance across all areas.

Interim assurance (for Fire Safety, but also broader Health and Safety compliance) is being provided through the Health and Safety GRIP meeting, chaired by the Assistant Chief Constable for Legitimacy. The purpose of this meeting is to provide senior level assurance that Local Command Units (LCUs) and Departments are:

- Discharging their health and safety responsibilities
- Effectively identifying and managing risks
- Acting on issues in a timely and appropriate manner

To strengthen the quality of assurance, the GRIP meeting is explicitly focused on evidence rather than narrative updates. Submissions are required to demonstrate tangible outcomes, control effectiveness, and risk mitigation, rather than describing activity or work in progress.

The core test applied is whether the evidence presented provides sufficient confidence that risks are being effectively managed and that improvements are embedded and sustainable, rather than simply indicating that work is underway. This approach ensures that senior leaders can take a clear, evidence-based view of compliance and risk, and strengthens organisational assurance through consistent scrutiny and challenge.

Statutory compliance position

The force has undertaken work to map statutory health and safety compliance obligations across the estate and has an established framework in place to monitor these.

This has identified areas of strength alongside areas requiring further attention, and work is ongoing to prioritise activity based on risk and to improve consistency of compliance.

While arrangements are in place, further work is required to ensure that compliance is consistently achieved and evidenced across all areas.

Risk overview

There are currently four strategic issues and five strategic risks relating to health and safety.

Significant work has recently been undertaken to review and reassess risk scores and associated controls in line with our wider Force strategic risk register. This has strengthened the clarity and transparency of the force's risk profile and provides greater confidence that risks are being appropriately identified and understood.

Risks are actively managed, with oversight provided through the Health and Safety Governance Board, and accountability sitting with the Deputy Chief Constable via the Risk, Improvement and Learning meeting.

Targeted actions are in place to address key risks. In a number of areas, these are expected to result in a reduction in risk scores over time, as improvements are embedded and sustained.

What is working well

- Strong strategic governance and Senior Leadership oversight
- Improved performance trends
- Improved risk oversight

Key issues / control weaknesses

- Inconsistent compliance across sites and / or assurance relating to this
- Data quality gaps
- Capacity constraints
- Maturity of our safety culture

Improvement activity and trajectory

Following the completion of the fire safety improvement programme, the force has transitioned to a broader health and safety improvement focus, building on the foundations already established.

A structured programme of work is in place to drive improvements across wider health and safety risks, and this is progressing as planned. There is clear oversight and monitoring of delivery, providing confidence that actions are on track. The Force has implemented an ACC led GRIP meeting which aims to support our aim of improving assurance.

This work is aligned to the wider Estates Transformation Programme, ensuring that health and safety improvements are integrated within longer-term estate planning and investment decisions.

This approach provides assurance that the force is taking a coordinated and sustainable approach to improving health and safety arrangements.

1. Overview

1.1. This annual health & safety report for Thames Valley Police for the period 2025-2026 forms part of the governance arrangements for the Chief Constable's Management Team (CCMT) and for the Joint Independent Audit Committee (JIAC). The Joint Independent Audit Committee (JIAC) provides independent assurance that an adequate and effective health & safety policy and management framework are in place to discharge legal duties.

1.2. Significant progress was made in 2025–2026 to strengthen fire safety and risk management across the Force. High risk sites were prioritised for fire safety improvements, with new evacuation sweep plans and fire marshal stations enhancing emergency readiness. Mandatory reports completed following fire drills and real events, will further support learning and compliance.

1.3. Workplace risk assessments are now fully embedded, with specialists focusing on hazard identification and verifying existing controls. Annual reviews and closer collaboration with Property Services ensure risks are effectively managed.

1.4. A new internal audit process, tailored for Thames Valley Police now evaluates compliance and highlights gaps, with audit frequency based on performance.

1.5. A general risk assessment (GRA) template for police activities has been updated to align with HSE and ISO 45001 standards, and housekeeping is underway across all current GRAs. A formal general risk assessment (GRA) register will be introduced to strengthen accountability and integrate into the risk management structure of strategic governance.

1.6. This report sets out:

- The governance and accountability arrangements for health & safety.
- The strategic direction and key areas of priority
- A summary of the health & safety performance for 2025-2026.
- Future risks and mitigations.

1.7. Based on current governance arrangements, risk register oversight and established escalation routes, there is no evidence of unmanaged or escalating strategic health and safety risk at force level. However, improving the consistency and quality of local assurance remains a key priority.

2. Governance & Accountability Arrangements for Health & Safety

2.1. The Health & Safety function comprises three Health & Safety Specialists and two Health & Safety Assurance Officers, with one specific to restricted and classified areas, such as, CTPSE/SEROCU. The team reports to the Health & Safety Manager, who in turn reports to the Deputy Head of Strategic Governance. This structure provides clear accountability and ensures effective strategic oversight of the Force's health and safety management system.

2.2. Each Health & Safety Specialist is responsible for a defined portfolio of operational areas aligned to their subject expertise, ensuring proportionate and informed risk management across the Force. Oversight includes operational environments such as vehicle workshops and other technical areas where specific hazards require specialist management.

2.3. Specialist support is provided to Custody and the Evidence Management Unit (EMU) to ensure appropriate controls, safe systems of work, and compliance with legislative requirements.

2.4. Advice and assurance is provided for specialist units for animals, firearms and Forensics with unique operational risks, ensuring the effective management of complex and evolving risk profiles.

2.5. The Health & Safety Assurance Officer delivers strategic health and safety advice and operates the internal audit and assurance work. This includes assessing compliance, identifying gaps, monitoring organisational performance, and supporting continuous improvement across all departments.

2.6. The Health & Safety Assurance Officer for restricted and classified environments delivers specialist oversight and assurance across high-security areas where controlled access is essential. The role ensures that health, safety, and fire risk management arrangements are implemented in full compliance with relevant legislation, policies, and standards, while simultaneously maintaining the integrity, security, and protection of such TVP sites.

2.7. The Health & Safety Manager provides strategic direction and maintains oversight of team performance, ensuring risks and issues are effectively managed, assurance levels remain robust, and reporting into Strategic Governance and wider Force structures is accurate, consistent, and timely.

2.8. Additionally, a Health & Specialist Wellbeing Officer role sits within Wellbeing Leadership, which has a defined responsibility for DSE compliance within their remit. This includes coordinating DSE assessments, overseeing workstation ergonomics, and ensuring mandatory DSE training is completed at onboarding.

2.9. A clear process is in place whereby any employee requiring a DSE assessment can access this through MR, supporting consistent application of controls and effective management of DSE-related risks.

2.10. A key component of the health and safety portfolio is the analysis of incident reporting data to identify trends, patterns, and emerging risks. This work is essential to inform decision making, target interventions, and support continuous improvement across the Force. However, the effectiveness of this analysis continues to be significantly impacted by the

volume of non-health and safety related incidents being recorded through the health and safety reporting platform. Previous adjustments to the system, which inadvertently facilitated this practice, have reinforced behaviours that are not operationally sustainable.

2.11. The inclusion of non-health and safety events within the reporting system has created several challenges:

2.12. Increased workload and reduced productivity – A considerable amount of time is being spent reviewing and processing incidents that do not fall within the scope of health and safety. This diverts capacity away from analysing genuine health and safety issues and delays the ability to respond to risks in a timely manner.

2.13. Distortion of performance data – The presence of unrelated incident types within the dataset results in inaccurate, unreliable, and misleading health and safety performance indicators. This limits the Force's ability to accurately monitor risk and hinders evidence-based decision making.

2.14. Operational inefficiency – The current arrangement is not practicable in the long term. The system is being used in a way it was not designed for, and this is undermining the primary function of the health and safety reporting process.

2.15. Corrective work is now underway to remove non health and safety categories from the system and ensure incidents are directed through the appropriate reporting routes. This will improve data accuracy, restore the integrity of trend analysis, and allow the Health & Safety team to focus resources on addressing genuine health and safety risks.

2.16. Strategic governance and escalation routes are well established however, the consistency and maturity of local governance arrangements continues to vary and is a focus of the current improvement programme.

3. Strategic Direction and Areas of Priority

3.1. The previously developed health & safety strategic development plan identified the critical enablers of an effective Occupational Health & Safety (OH&S) management system; Governance & Risk Management, Culture & Leadership, Health & Safety Competence, Consultation & Engagement and Continual Improvement.

3.2. While these align with the core requirements of ISO 45001, the Force's OH&S management system is not yet fully developed and further improvements are required to meet the standard in full.

3.3. These enablers provide an initial foundation for embedding the Force's OH&S operating model; however, additional work is needed to strengthen leadership commitment at all levels. This includes, clarifying roles and responsibilities, formalising operational controls, and enhancing assurance arrangements to align with ISO 45001 principles.

3.4. Planning for the full implementation of an ISO 45001 aligned OH&S management system is now underway. This includes developing the remaining elements needed to ensure consistent hazard identification, comprehensive risk management, effective management of nonconformities, and improved performance oversight across both operational and organisational activities.

Fire safety

3.5. The implementation of fire safety improvements across the force progressed well during 2025–2026, with high-risk sites prioritised and lower risk sites completed toward the end of the programme.

3.6. Fire safety will continue to be a key priority across the Force. Following the implementation of evacuation sweep plans and the establishment of fire marshal stations at critical points within our sites, we are strengthening our ability to achieve a safe and efficient evacuation during emergency situations.

3.7. We will also introduce mandatory fire drill and real event evacuation reporting to support continuous improvement, ensure learning is captured, and maintain accurate records of all events. In parallel, we will continue to prioritise the timely completion and review of fire risk assessments, ensuring they are undertaken by competent persons.

Health and Safety Incident Reporting

3.8. Effective incident data analysis is essential for identifying trends, emerging risks, and supporting informed decision making. However, this work continues to be undermined by non-health and safety incidents being recorded on the platform, creating unnecessary workload, distorting performance data, and reducing efficiency.

3.9. Corrective work is underway to remove inappropriate categories and improve the procedure by making key fields mandatory, revising categories, adding user prompts, and removing data that no longer serves a purpose. These changes will restore data integrity, support risk-based decision making, and allow the Health & Safety team to focus on genuine organisational risks.

a) Governance and Risk Management

3.10. We recognise that strong health and safety governance is essential for maintaining clear oversight of our function and performance, ensuring alignment with the TVP mission, values, and strategic priorities. We also recognise that effective governance drives continual improvement by reinforcing accountability for agreed outcomes and preventing stagnation or complacency.

3.11. The current approach to strategic risks and issues operates as a defined process, with health and safety risks and issues managed as a distinct component embedded within the overarching risk management framework. However, there is a recognised need to further develop this approach to ensure more comprehensive integration. This includes broadening the framework to systematically incorporate risks and issues identified at the local LCU level, thereby strengthening our ability to identify, assess, prioritise, and manage health and safety risks in a consistent and coordinated manner across all levels.

Health and Safety Risk Management

3.12. Workplace risk assessments are now fully embedded within the health and safety management framework. Health and Safety Specialists have transitioned from conducting routine workplace inspections to focusing on hazard identification, evaluating existing control measures, and determining whether further controls are required. This shift has strengthened compliance with health and safety regulations, improved hazard mitigation, and provided better visibility of how risks are being managed across the force.

3.13. These assessments have also highlighted areas where accountability is unclear and where a culture of “that’s not my job” persists. Ongoing work is planned to define clear roles and responsibilities and to support behavioural change, ensuring that everyone takes ownership for

maintaining safety. Where control measures are required, work is being done to ensure individuals must take responsibility for completing assigned actions when the activity falls within their area of control.

3.14. Workplace risk assessments will be reviewed annually, with Health and Safety Specialists monitoring and evaluating them throughout the year in collaboration with Property Services. This ongoing approach ensures that any actions required to reduce or control risk are identified, implemented, and maintained effectively.

3.15. All police activities and events are risk assessed. The previous risk assessment approach and template have now been fully reviewed and updated to align with HSE requirements and ISO 45001 principles, including the hierarchy of control and a consistent risk-scoring methodology. The Health & Safety team is completing housekeeping across all General Risk Assessments (GRAs) to ensure a stronger focus on hazard identification and on verifying the controls actually in place, rather than documenting what should be done.

3.16. A formal general risk assessment register will be established as part of this corrective work, capturing clear ownership, supporting accountability for those controlling the activity, and integrating risk assessments into the wider organisational risk management and audit framework. The Health & Safety team will continue to provide guidance, support, and document control to ensure the process remains robust, consistent, and aligned with ISO 45001 expectations of proactive, evidence based risk management.

Fire Risk Assessments

3.17. A schedule for completing fire risk assessments across all sites has been established, with the external contractor Logic appointed on a five-year programme that prioritises high risk sites. This work addresses a significant compliance gap, as several areas have not received a suitable and sufficient fire risk assessment within the required timeframe. Property Services are coordinating the programme, with the Health & Safety Manager providing oversight and assurance of completed assessments.

3.18. To provide assurance, the Health & Safety Manager reviews each assessment and transfers all identified actions into a tailored Fire Risk Reduction Action Plan. Actions are assigned to appropriate owners in

collaboration with Facilities Management, with the risk rating determining the required completion timescales. This strengthened process is designed to improve accountability, visibility, and the timely reduction of fire related risks.

3.19. During 2026–2027, the fire risk assessment process will continue to drive local improvements and reinforce individual accountability as part of the wider fire safety strategy. Historically, actions arising from competent fire risk assessments have not been consistently managed through to completion, creating compliance risks under the Regulatory Reform (Fire Safety) Order. The revised processes now in place will address these issues and support full compliance moving forward.

Health and Safety Risk Register

3.20. Health and safety risks and issues can arise from a range of sources. They may be identified during health and safety specialists' site visits and workplace risk assessments, through assurance audits, from incident reports and investigations, or via discussions at local health and safety meetings. They may also be identified through external audits and risk assessments, such as fire risk assessments.

3.21. A health and safety risk and issues register is used to record and prioritise all identified risks and issues. Where a matter is considered to have strategic significance for the Force, a strategic issue or risk record is completed for review by strategic governance. If agreed to be a significant strategic issue and/or risk, it is then discussed at the Health & Safety Governance Board. Decisions to escalate, maintain, or close an issue are made by the Chair of the Board (the Director of the Strategic Development Department).

3.22. Outputs from the Health & Safety Governance Board are presented to the Risk, Improvement, and Learning (RIL) meeting, chaired by the Deputy Chief Constable, for further discussion. Any agreed changes to strategic health and safety issues and risks are then reflected in the quarterly Health & Safety Risk Report submitted to the Chief Constable Management Team (CCMT).

b) Culture and Leadership

Aim: To develop a positive health and safety culture with strong, active, and visible commitment from senior leaders who demonstrate ownership and proactive, risk-based decision making in health and safety matters.

Leadership;

3.23. During 2025–2026, we recognised that improvements were needed to strengthen both leadership involvement and the overall health and safety culture across TVP. A key part of this work was the introduction of new Force wide training.

3.24. The Health and Safety Training for Line Managers has now been fully developed, completed, and went live on 1 April 2026. This training reinforces leadership accountability, legal responsibilities, and the expectation that managers actively manage risks within their areas.

3.25. Fire safety capability has also been strengthened. Fire Safety Awareness Training has now been fully embedded, with classroom-based sessions delivered to senior leaders to ensure clear understanding of their personal responsibilities under fire safety legislation. Further work will continue through 2026, with plans to develop refresher training in collaboration with the TVP College of Policing to further strengthen leadership confidence and competence in this area.

Health and Safety Policy

3.26. To enhance accessibility, consistency, and ease of use, the Health and Safety Policy has been comprehensively reviewed and reformatted into a single, clear document. This consolidated version supports straightforward storage alongside other policy documents and can be easily shared both digitally and via on-site notice boards, improving visibility and usability across the Force.

3.27. Further development will include the addition of an organisational hierarchy chart, outlining roles and responsibilities at both corporate and local level, so that accountability for each site is explicit. This enhancement aligns with the HSE guidelines and will support the auditing process and provide clarity on who to contact in the event of an emergency.

3.28. While the Health and Safety Policy includes key fire safety responsibilities, a standalone Fire Safety Policy is also being developed to provide dedicated guidance and reinforce statutory fire safety arrangements across the Force.

Health and Safety Culture

3.29. During 2025–2026, work began to strengthen the Force's health and safety culture. Increasing the on-site presence of Health & Safety Specialists remains an ongoing improvement, with the intention that more frequent site visits—at least once a year rather than every two to three years—will continue to enhance visibility. This increased presence is expected to build stronger relationships with Property Services and support improved collaboration across departments, helping us work together with a shared purpose: ensuring everyone goes home safe at the end of the day.

3.30. The revised Health & Safety Policy will provide clearer guidance on roles and responsibilities and is to be supported by more consistent communication to build understanding of both individual and organisational duties. This is being reinforced through improved access to information on the Health & Safety SharePoint site, the use of Viva Engage, and closer collaboration with Facilities teams.

3.31. Further work is needed to embed a positive safety culture. To address this, the Head of Strategic Governance provides assurance to CCMT through regular health and safety updates. The Health and Safety Team is actively working to drive behavioural change, improve attitudes toward safety, and promote shared ownership of risk management. To support this cultural shift, a project to conduct a force-wide health and safety questionnaire is planned in the coming year to assess individual understanding of health and safety arrangements, awareness of personal responsibilities, and confidence in knowing how to report concerns or seek support. The findings will highlight gaps in training, communication, and local engagement, enabling targeted improvements. These insights will be integrated into the wider health and safety management system to strengthen competence, improve clarity, and support the development of a more proactive and positive safety culture across the Force.

3.32. We have not yet engaged with the Behavioural Science Unit; however, we will explore working with them as we progress the Health and Safety Culture Improvement Plan. Their support will be considered to help shape

future strategies and interventions, including identifying local champions, assessing cultural maturity across different areas, and supporting locally driven action plans. As this work develops, we will continue to focus on empowering staff to raise concerns, contribute ideas, and take an active role in improving safety across the Force.

c) Health and Safety Competence

3.33. Developing strong health and safety competence across the Force remains a key priority. Over the past year, significant work has been undertaken to strengthen access to clear, reliable information and ensure staff have the knowledge required to meet their responsibilities. This includes new training that has already been rolled out such as, health and safety training for line managers and fire safety training for senior leaders.

3.34. To further support competencies – refresher training is being created for fire safety awareness to meet different tiers of grades, and bite sized health and safety training and toolbox talks are planned to be introduced to meet needs as required under legislation and internal best practice. Such as training on the use of ladders, manual handling, asbestos awareness, risk assessments and working in confined spaces.

3.35. The Health & Safety SharePoint site has been redesigned to improve navigation and engagement, and the Health & Safety Manual is being restructured into clearly defined sections that can be developed into Standard Operating Procedures, policies, and guidance. As part of this work, all processes and procedures are undergoing a comprehensive review to ensure accuracy, consistency, and alignment with best practice.

3.36. This continued focus on competence, aims to equip staff with the skills, understanding, and confidence needed to manage risks effectively, fulfil legal obligations, and support a proactive approach to health and safety across the Force.

d) Consultation and Engagement

Aim: To achieve effective and sustained communication and engagement at all levels, enhancing visibility of health & safety matters and supporting a positive health & safety culture.

Communication with the Force:

3.37. A health and safety communication strategy has been developed and is now being implemented to strengthen communication, engagement and assurance across the force. The strategy is leadership-led, with clear accountability for Chief Officers, Commanders/Heads of Department and managers to reinforce messages, enable two-way communication and provide local assurance.

3.38. The strategic framework that governs local health and safety meetings, and the processes for escalating issues to higher-level forums requiring senior oversight and decision-making - is being revised to ensure a smoother, more effective escalation route. This work aims to ensure that risks and issues are directed to the appropriate level, that senior officials have the information they need to make informed decisions, and that all documentation is recorded clearly and consistently in line with the internal strategic risk management process.

3.39. Delivery is supported by defined communication channels and a phased implementation plan with evaluation measures to monitor engagement, reach and impact.

3.40. Health and safety performance data is presented regularly at both the Health & Safety Governance Board and the local HSE Committee meetings. The reporting approach is currently being strengthened to ensure that the assurance provided, covering both health and safety and fire safety performance aligns directly with the information required by chairpersons and senior governance bodies. The Health and Safety Team intends to enhance these reports by demonstrating real-time outcomes from process improvements and control measures, particularly where reductions in incidents can be evidenced as a result of mitigation activity. This revised approach will also highlight areas where progress has stalled, enabling emerging risks and unresolved issues to be escalated for senior-level intervention. Once recommendations are actioned, improvements will be monitored and reported back, ensuring visibility of a continuous Plan-Do-Check-Act (PDCA) cycle consistent with ISO 45001 expectations.

Communication with Stakeholders:

3.41. Collaboration with key departments continues to mature. A Change and Transformation Programme is currently underway with a specific focus on Property Services, and part of this work examines how health and safety aligns with their internal processes and structures. This programme includes identifying and addressing gaps in stakeholder management to

ensure more effective collaboration between Health and Safety and Property Services. Strengthening these relationships will support clearer accountability, improved information sharing, and a more integrated approach to managing organisational risk.

3.42. The Health & Safety Team is actively working towards strengthening collaboration with a wider range of stakeholders, including Wellbeing, the Environmental Manager, the Occupational Health Unit, and Learning and Development, while also building a broader understanding of other stakeholder groups to support more effective, integrated health & safety management across the Force. Consultation with the Federation, Unison and Staff Associations is embedded within our current health and safety governance, with plans to replicate this locally with the local health and safety committees. The health and safety function are also working to strengthen relationships with Unison, the Federation and Staff Associations with regular team and one-to-one meetings.

3.43. Closer collaborative working with Facilities has strengthened fire safety arrangements across the organisation. A transition has been made to utilise fully compliant external fire risk assessments, providing a robust and consistent foundation for fire safety management. These assessments are now reviewed by the Health & Safety Manager, who also oversees the associated risk reduction action plans, supporting effective monitoring of control measures and enabling ongoing evaluation of fire safety performance.

3.44. Work to develop a “Stress and Trauma at Work” risk assessment was previously paused due to changes in Health and Safety leadership; however, this has now been reinstated, and work is actively underway to complete with the AIU department.

3.45. General risk assessments for police activities, in some cases, have highlighted hazards relating to mental health, stress, and psychological wellbeing. In recognition of this, we are now developing a dedicated Mental Health and Wellbeing Risk Assessment and an accompanying policy. This work will provide a more robust and standalone framework for identifying, assessing, and managing mental-health-related risks across the Force, ensuring these issues are addressed consistently and with appropriate specialist consideration.

3.46. As the Health & Safety Team progresses into Phase Two of the introduction of workplace risk assessments, ongoing consultations will take place with individuals who have been assigned actions following risk assessments for their site. This forms an essential part of building a more robust and fully integrated safety management system aligned to ISO 45001 standards.

3.47. The Health & Safety Team will continue to work collaboratively with action owners to ensure that required controls are implemented effectively, that support is provided where further clarification is needed, and that actions are completed within agreed timescales as the framework matures.

e) Continual Improvement

Aim: To proactively monitor and review our health & safety management system to demonstrate compliance and to go beyond by reflecting on significant trends and lessons learnt and by focusing on continual improvement.

3.48. Workplace Risk Assessments: Implementation of a revised programme of Workplace Risk Assessments has commenced and is being rolled out across all Force sites. This new approach introduces a standardised annual assessment cycle, replacing the previous tiered inspection model. The programme applies to all TVP environments, including EMU, Custody, Vehicle Workshops, Forensics, Headquarters, Offices, Police Stations, and Neighbourhood Bases. This ensures consistent assessment of hazards, controls, and compliance across the force.

3.49. Server Room Risk Assessments: Further work is planned to introduce dedicated Server Room Risk Assessments. This will form part of a wider proposed Server Room Management Standard Operating Procedure. The aim is to address specific hazards associated with poor housekeeping and inadequate maintenance in these areas, including:

- Combustible storage leading to increased fire load
- Accumulation of static dust due to lack of cleaning regimes
- Overheating risks caused by insufficient servicing of air conditioning or cooling units
- Failure of water detection systems
- Inadequate temperature monitoring

3.50. Health & Safety Assurance Programme: A new internal audit process has been introduced, scheduled six months after workplace risk assessments.

3.51. Audit methodology is tailored for TVP and currently covers Police Stations, Custody, EMU, NHO, and HQ, with further tailored audit tools being developed for firearms and vehicle workshops. Automated results tables and pass rate calculations are embedded within the audit document.

3.52. Further work is needed to strengthen reporting and integrate audit findings into the strategic governance framework.

3.53. Audit frequency is determined using a risk-based approach to ensure that assurance activity is proportionate, targeted, and aligned with organisational performance. Where a department achieves a pass rate of 90% or above, the next scheduled audit will take place in two years, reflecting a strong level of compliance and a lower level of organisational risk. Conversely, where poor compliance is identified, a follow-up audit is scheduled within three months to verify that required corrective actions have been implemented and that risks are being effectively addressed. This approach supports continual improvement, enables timely intervention where standards are not being met, and ensures that assurance activity remains focused on the areas of greatest need.

3.54. This work will strengthen assurance processes around critical infrastructure areas and support improved resilience, fire safety, and environmental control across the force.

Document Control and Fire Safety Evidence Management:

3.55. Arrangements have been implemented to strengthen document control across the force. Dedicated Health and Safety SharePoint folders have been created for each police premises, providing a centralised location for all documentation relating to fire precautionary measures. Relevant evidence is extracted from multiple systems and sources and consolidated within the site-specific H&S folders to ensure consistency, accessibility, and improved assurance.

3.56. Documentation uploaded to the CAFM system is exported and captured within a baseline report, providing real time visibility of compliance and non-compliance. For each site, the report presents a compliance position against key fire safety requirements, including:

- Fire Risk Assessment
- Risk Reduction Action Plan
- Fire Alarm and Fire Prevention Servicing and Maintenance

- Emergency Lighting Power Outage Testing
- Fire Drills
- Annual Gas Safety Certification
- Electrical Mains Five Year Test Certificate
- Fire Door Inspections
- Portable Appliance Testing
- Lightning Protection Servicing (where applicable)
- HVAC Servicing (where applicable)

3.57. This approach provides both a site level overview and an aggregated organisational compliance percentage, supporting effective monitoring and prioritisation of fire safety actions.

3.58. This approach also provided valuable insight into opportunities for strengthening how maintenance and servicing evidence is captured and managed within Property Services. In some cases, further support was needed to ensure that documentation clearly demonstrated completion of reported activities. This highlighted the importance of continued development in document control arrangements, both within the CAFM system and Property Services' internal processes. The Health and Safety Team records fire-prevention compliance on receipt of clear, verifiable documentation confirming that the required work has been completed, ensuring robust assurance and accurate compliance records.

3.59. As a result, compliance reports have identified areas where supporting evidence was limited at the point of review; for example, verifiable documentation was available for 26% of emergency lighting tests. This reflects the current availability of recorded evidence rather than an absence of maintenance activity. The Health and Safety Team continues to apply a consistent, evidence-based reporting approach, ensuring that compliance status accurately reflects the documentation held and maintains the integrity and transparency of the Force's fire safety assurance framework.

Collaboration to Strengthen Fire Safety Compliance and Governance

3.60. Work is underway to enhance collaboration between Property Services and the Health and Safety Team to improve the availability, accuracy, and governance of fire safety compliance data. The aim is to ensure that all relevant documentation is routinely obtained, reviewed, and stored within

a centralised repository, enabling a clear and auditable understanding of how each individual site is being managed.

3.61. This improved process will support more robust evaluation, monitoring, measurement, and reporting of compliance with the Regulatory Reform (Fire Safety) Order 2005. It will also ensure that corrective actions are identified, implemented, and tracked efficiently in a manner aligned with ISO 45001 standards for continual improvement and management system assurance.

Implementation of the Fire Safety Improvement Plan:

3.62. The Fire Safety Improvements have been implemented following the findings of the fire safety audit and gap assessment. As part of this work, all force owned buildings were assigned a risk-based category (high, medium, low) to prioritise activity and focus resources on the highest risk sites.

Fire Marshal Procedure Implementation

3.63. As part of the Fire Safety Improvement Programme, it was identified that traditional fire warden arrangements were no longer effective, largely due to reduced on site attendance and staff being unable to reliably fulfil their duties. In response, a force wide initiative was introduced to provide Fire Marshal Training to all staff.

3.64. A new Fire Marshal Procedure has now been rolled out force-wide, strengthening the organisation's ability to respond effectively during an emergency. The procedure introduces dedicated Fire Marshal Stations equipped with high-visibility vests and clear instructions, along with a system that allows any trained member of staff to undertake Fire Marshal duties when required. To support consistent implementation, a suite of learning resources has been provided, including a Fire Marshal Roles and Responsibilities page on SharePoint and a short training video designed to reinforce expectations and promote safe, coordinated evacuation practices.

Fire Marshal Training and Evacuation Improvements:

3.65. This ensures that any member of staff present within a premises can undertake Fire Marshal duties during an emergency, including:

- Completing the sweep of their designated area
- Ensuring all persons have evacuated in line with the site's sweep plan
- Reporting the "all clear" to the Incident Controller
- Recent fire drills have highlighted some initial teething issues.

3.66. Ongoing feedback from staff is being gathered and used to drive improvements to strengthen the consistency and effectiveness of evacuation arrangements. While further work is required to embed the process across all sites, the overall direction is positive and supports the transition to a more resilient and flexible fire safety model.

Strengthening Local Fire Safety Governance

3.67. To reinforce fire safety governance at local level, Health & Safety Compliance Leads and Health & Safety SPOCs have been appointed across all areas of the force.

3.68. A "fire safety gold group" – chaired by DCC Ben Snuggs and with representation from the Strategic Development Department and Property Services – has been established in November 2025 to drive action and ensure accountability. A fire safety working group – with representation from the Strategic Development Department and from Facilities/Maintenance – has also been established to monitor progress on the actions from the fire safety internal audit and gap assessment, as well as new actions (inc. issues, risks, blockers and threats) arising from the implementation of the fire safety improvement plan.

3.69. Other fire safety arrangements such as fire inspections and fire evacuation drills continue to take place as scheduled by the Facilities team.

Operational Management of Legionella Risk

3.70. Property Services manage legionella control through the SMS Environmental compliance system (Opua). Monthly water hygiene meetings are held with the external consultant (SMS Environmental), attended by a Health & Safety representative. Minutes are recorded, with any issues, concerns, and immediate risk mitigation actions formally captured to support oversight and assurance.

3.71. Scheduled Water Safety Audit: A comprehensive water safety (legionella management) audit is scheduled for 2026–2027. This audit will assess

legal compliance and conformance with internal processes and policies to ensure robust management arrangements are in place.

3.72. Policy Review: The review of the Water Management Policy has exceeded its planned timescale due to changes in health and safety leadership. A revised and updated policy is now scheduled for completion in April/May 2026, led jointly by the new Health & Safety Manager and the Maintenance Manager.

3.73. Integration into Assurance Processes: Legionella reporting has been incorporated into workplace risk assessments, and the management process is now embedded within the internal audit framework. The Health & Safety Team has secured access to the contractor platform (Opuz), enabling legionella reports to be exported and stored in site specific health and safety folders. This supports evidence-based auditing and strengthens governance of water safety arrangements.

Asbestos Management

Management of Asbestos Containing Materials (ACMs)

3.74. Property Services manage identified asbestos containing materials (ACMs) within Thames Valley Police buildings.

3.75. The Asbestos Policy is currently under review and is being revised and updated to ensure it remains compliant with statutory requirements and aligned with current best practice.

3.76. A formal contract is in place with Lucion Services, who provide specialist support including:

- Management surveys of TVP buildings
- Preparation and verification of the Asbestos Management Plan
- Annual re inspections of known ACMs
- Refurbishment and demolition surveys prior to any works that may disturb the building fabric
- Air testing, monitoring, and other ad hoc services as required

These arrangements ensure statutory compliance and provide assurance that ACMs are appropriately identified, managed and controlled.

3.77. Asbestos Data Management (NexGen): All asbestos data is stored on NexGen, a secure externally hosted platform. Property Services maintain access records to confirm who has viewed or downloaded information. Access has also been granted to the Health & Safety Team to enable audit and assurance activities.

3.78. Migration of ACM Data to CIVICA: Previous arrangements for Property Services to migrate all ACM data and associated drawings to CIVICA by the end of 2026, has not yet gone ahead as planned. There are no dates set to resurrect this work and remains on hold. This has in-turn suspended a planned comprehensive asbestos audit that was due to take place following the completed migration to CIVICA. This audit should assess legal compliance and evaluate conformance with internal procedures and policies, strengthening governance and assurance.

4. Summary of Health & Safety Performance 2025-2026

The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013)

4.1.1. RIDDOR (Reporting of Injuries RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) places duties on employers, and their nominated "Responsible Person" for health & safety, to report certain serious workplace accidents, occupational diseases and specified dangerous occurrences.

4.1.2. In 2025-2026 there were 28 RIDDOR reports, a decrease of 24.4% from the 37 registered in 2024-2025. The distribution of RIDDOR Reports is across accidents (88.6%), with assaults"(9.1%) and work-related illnesses 2.3%.

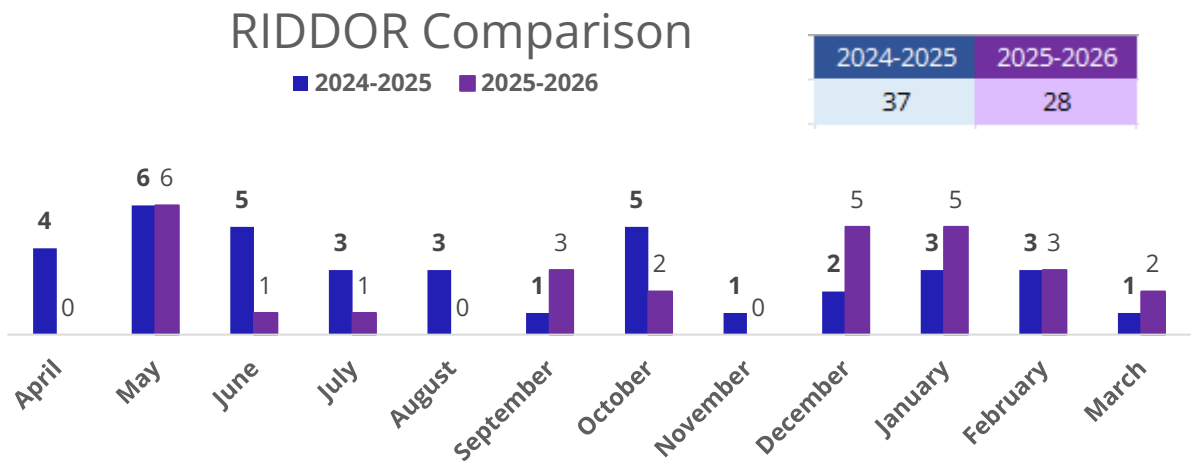


Chart 1: RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) comparison data for 2024-2025 and 2025-2026. SOURCE: Data from RIDDOR (PeopleSoft).

In 2025–2026, the most frequently reported absence-related RIDDOR injury categories were other musculoskeletal injuries (18%), lower limb injuries (16%), and back and shoulder conditions (both 9.1%).

4.1.3. RIDDOR Injury Analysis: Review of the RIDDOR data indicates that bone fractures were the predominant injury type, accounting for 50% of all reportable injuries. Dislocations and strains/sprains were the next most frequently reported categories, each comprising 4 of the 28 reported injuries, representing 14.3% per injury type. The remaining injuries were distributed across other categories in smaller proportions.

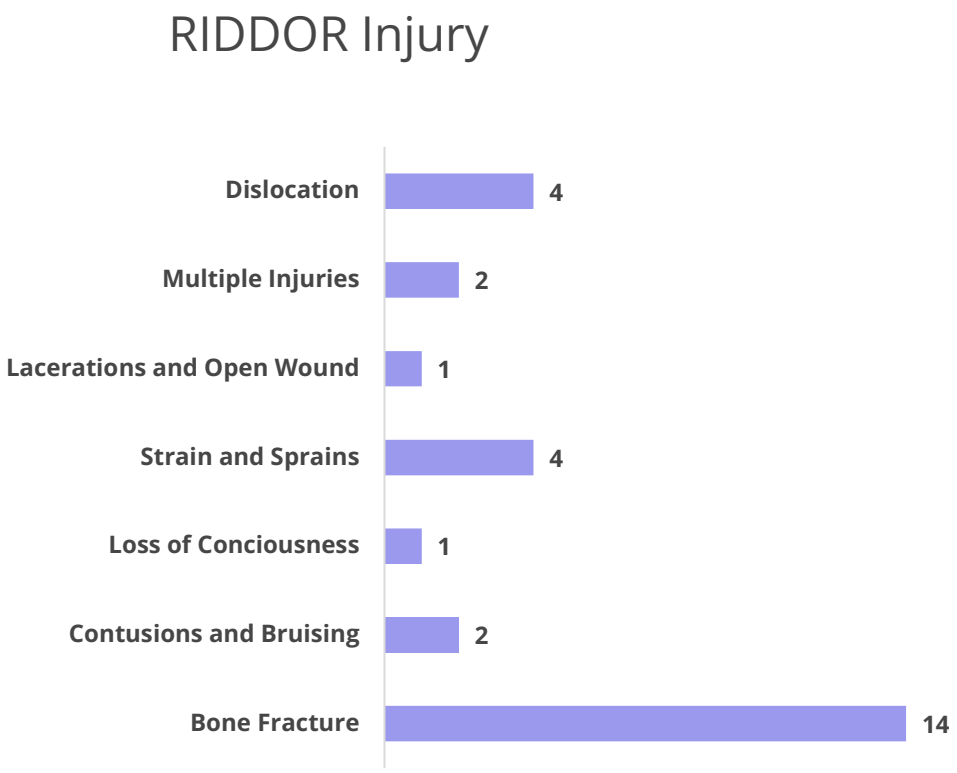


Chart 2: Type of RIDDOR Injury 2025-2026. SOURCE: Data extracted from submitted HSE RIDDOR reports

4.2. Health & Safety Accidents

In 2025–2026, there were 366 accidents reported, representing a reduction of approximately 7.6% compared to the previous year.
The distribution per role is as follows:

- Police officers: 267 accidents (73.0%)
- Police specials: 3 accidents (0.8%)
- Police staff: 92 accidents (25.1%)
- Temporary staff: 4 accidents (1.1%)

Police Officers	Police Specials	Police Staff	Temporary	Total
267↓ ()	3 ↓ (-)	92	4	366 ↓ (-7.6%)

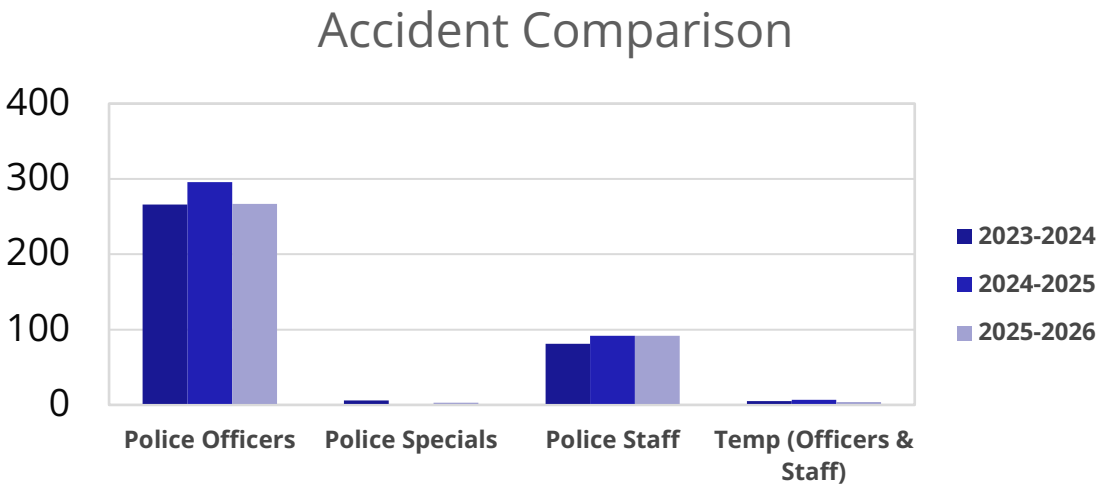
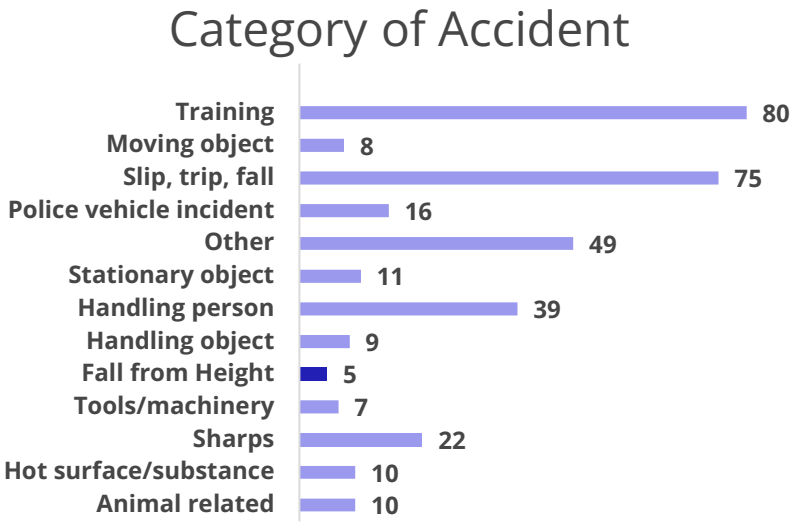


Chart 3: Number of accidents in 2023-2024, 2024-2025 and 2025-2026. SOURCE: Data from PER10 reports from PeopleSoft.

4.2.1. In 2025-2026, the most common category of accident was “training injury” (21.8%), “slip, trip, fall” (20.5%), other (13.4%) and “handling person” (10.6%).



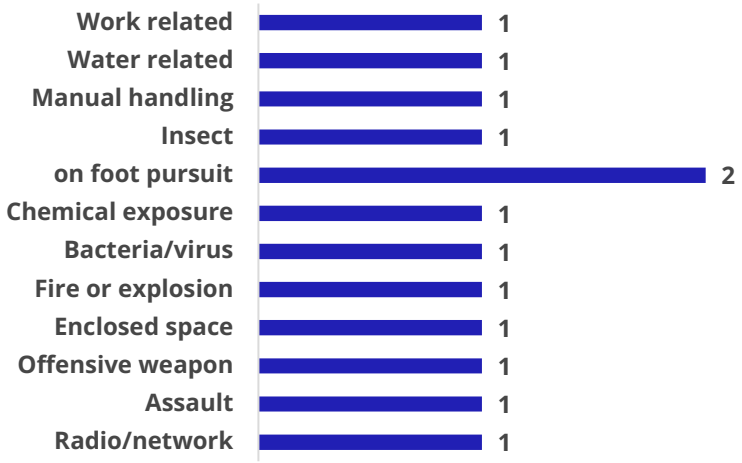


Chart 4: Category of accidents for 2025-2026. SOURCE: Data from PER10 reports from PeopleSoft.

4.3. Health & Safety Assaults

In 2025–2026, there were 425 assaults, representing a 17% decrease from 2024–2025. The distribution per role is as follows:

- Police officers: 385 assaults (90.6%)
- Police specials: 6 assaults (1.4%)
- Police staff: 32 assaults (7.5%)
- Temporary staff: 2 assaults (0.5%)

Police Officers	Police Specials	Police Staff	Temporary	Total
385 ↓ (-50%)	6	32	2	425 ↓ (-50%)

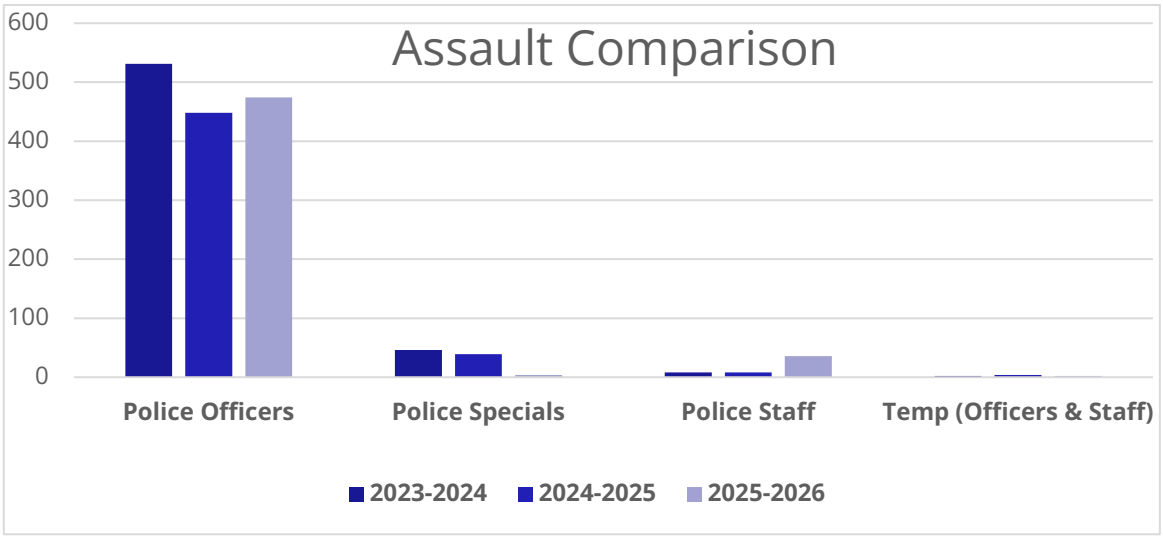
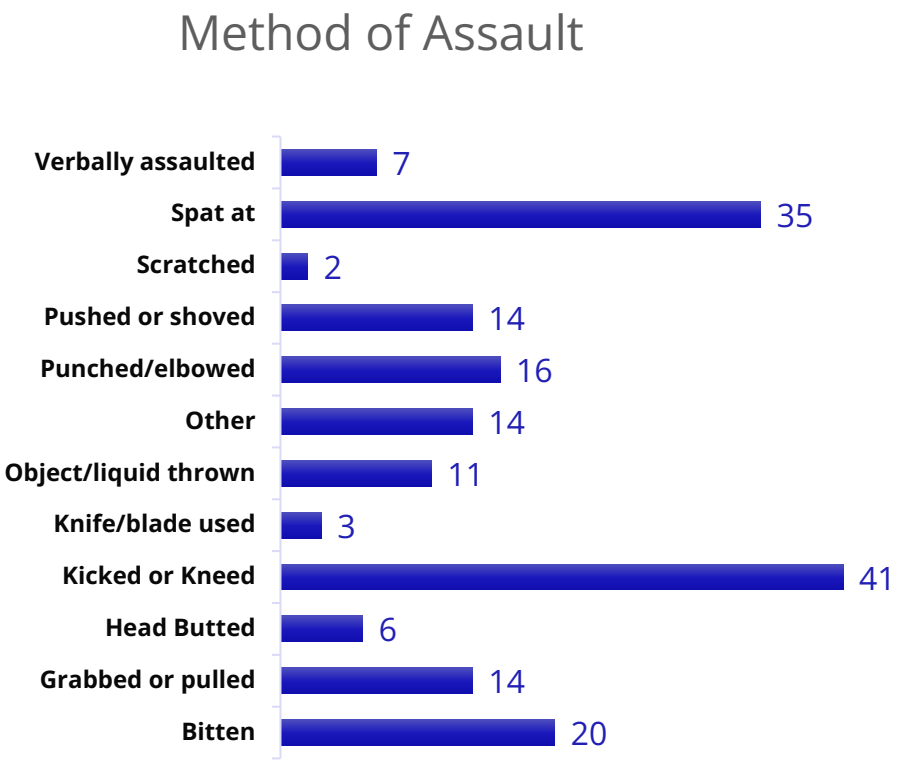


Chart 5: Assault comparison by role for 2023-2024, 2024-2025 and 2025-2026. SOURCE: Data from PER10 reports from PeopleSoft.

4.3.1. It was reported that 24% of assaults resulted in injury. Analysis of the method and location of assaults is based on the data available for the period 1 November 2025 to 31 March 2026 only. This data indicates that the most common methods of assault were kicked or kneed (22.4%), spat at (19%), and bitten (10.9%). The most frequent locations where assaults occurred were public streets (36%), police custody (26.2%), and private dwellings (18.5%).



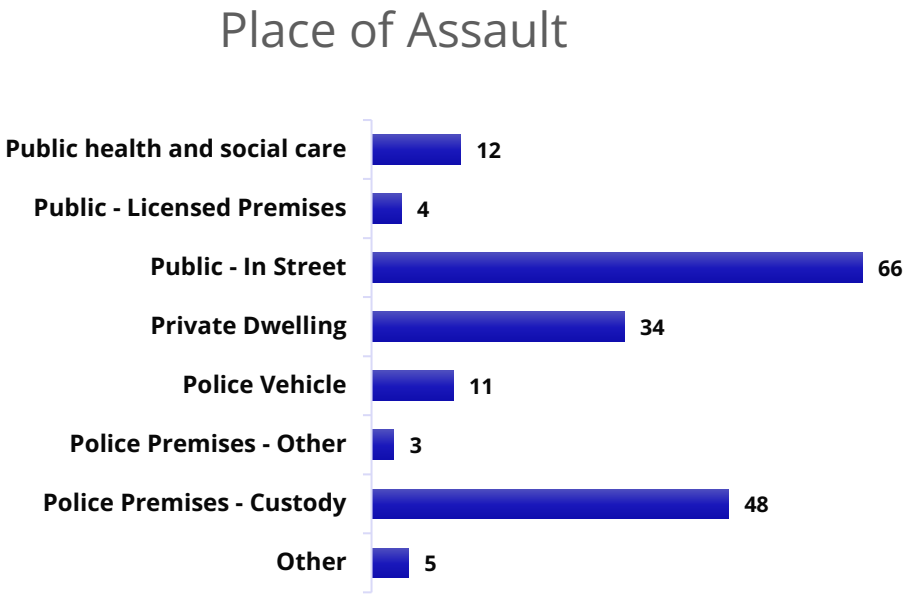


Chart 6 and 7 Methods and locations of assaults, November 2025–March 2026. Source: PER10 reports (PeopleSoft).

4.3.2. As highlighted in last year's report, there remains a discrepancy between assaults recorded within NICHE and those reported through the health & safety incident reporting system (PER10s). A proportion of assaults continue not to be captured within health & safety reporting, limiting the accuracy of performance data and the ability to fully understand trends and associated risks.

4.3.3. To address this, the new Health & Safety Manager is actively pursuing access to the NICHE system to enable improved data integration between operational assault records and health & safety reporting. This will support more accurate and timely reporting, enhanced visibility of assault trends, and enable the identification and implementation of appropriate corrective and preventive actions where required.

4.4. Work Related Illnesses

4.4.1. In In **2025–2026**, there were **35 work-related illnesses (WRIs)**, representing a **reduction of 16.6%** from 2024–2025. The distribution per role is as follows:

- **Police officers:** 28 WRIs (**80.0%**)
- **Police specials:** 1 WRI (**2.9%**)
- **Police staff:** 4 WRIs (**11.4%**)
- **Temporary staff:** 2 WRIs (**5.7%**)

Police Officers	Police Specials	Police Staff	Temporary	Total
28	1 ↓	15 ↓ (-11.8%)	2 ↑	42 ↓ (-23.6%)

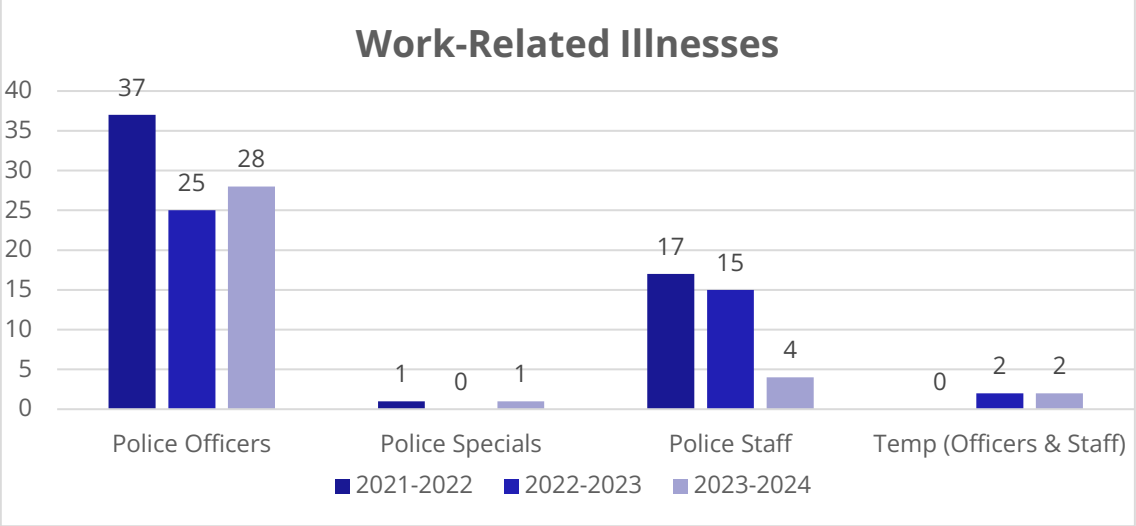


Chart 8: Work related illness comparison by role for 2023-2024, 2024-2025, and 2025-2026. SOURCE: Data from PER10 reports from PeopleSoft.

4.5. Near Misses

Police Officers	Police Specials	Police Staff	Temporary	Total
644	7 →	141 →	0	789

In 2025–2026, there were 789 near misses reported, representing an 11% increase from 2024–2025. The distribution of reported near miss incidents per role is as follows:

- Police officers: 644 near misses (81.6%)
- Police specials: 7 near misses (0.9%)
- Police staff: 138 near misses (17.5%)
- Temporary staff: 0 near misses (0.0%)

The main recorded near misses were, “custody incidents” (43%), “other” (9.3%), and “Communication radio/network issue” (8.8%), and Work environment/work condition related (7.6%).

Chart 9: Near Miss comparison by role for 2023-2024, 2024-2025 and 2025-2026. SOURCE: Data from PER10 reports from PeopleSoft

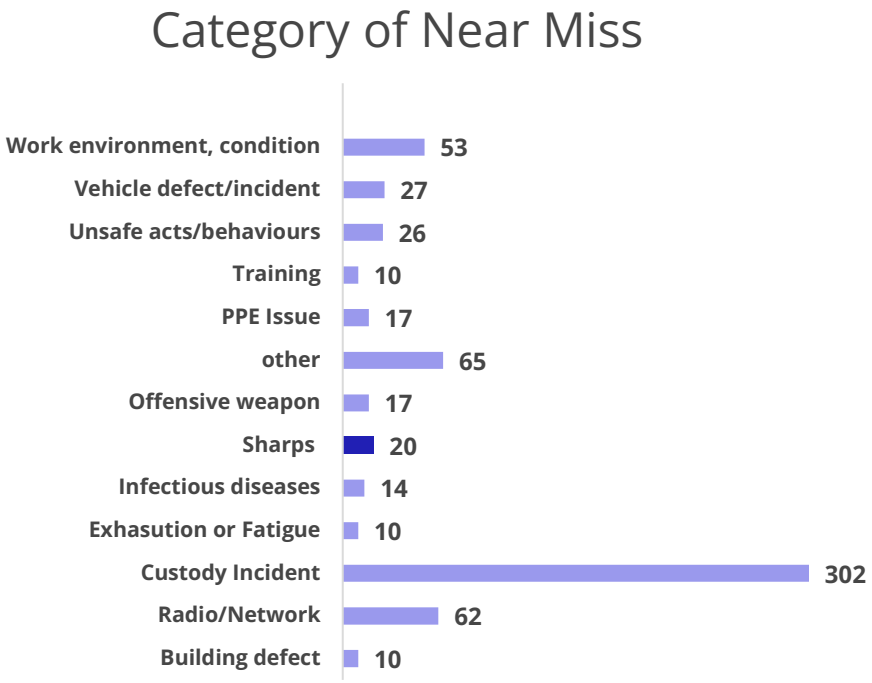


Chart 10: Category of Near Misses for 2025-2026. SOURCE: Data from PER10 reports from PeopleSoft. Report shows reports above 10.

5. Summary of Health & Safety Performance 2025-2026

Risk-Based Safety Site Inspections

5.1. The Force has transitioned to a risk-based approach to site inspections through the implementation of workplace risk assessments. This approach is designed to provide a proportionate, consistent and evidence-based assessment of health and safety risks across all premises, ensuring that resources are targeted to areas of highest risk.

5.2. At the time of reporting, approximately 8% of sites have completed a workplace risk assessment. This reflects the early phase of the programme, which is being delivered in line with a planned schedule for the remainder of the year.

5.3. Workplace risk assessments are now fully embedded within the health and safety management framework. Health and Safety Specialists have moved away from routine compliance-focused inspections and are instead concentrating on identifying hazards, confirming that appropriate controls are in place, and testing whether those controls are effective in practice. This strengthened focus provides greater assurance that risks are being actively managed rather than passively recorded.

5.4. This risk-based inspection model supports improved accountability by clearly identifying ownership for risk control and linking findings into the wider governance, audit and assurance framework.

5.5. As coverage across the estate increases, the programme will provide enhanced visibility of site-level risks, support evidence-based decision making, and contribute to continual improvement in health and safety performance across the Force.

6. Future Risks & Mitigations

Summary of Upcoming Plans for Health and Safety and Fire Safety Management

6.1. **Completion of Workplace Risk Assessment Programme**
The rollout of workplace risk assessments will continue across the remaining Force estate in line with the agreed delivery schedule, increasing overall coverage and strengthening risk-based oversight of premises and activities.

6.2. **Annual Review and Ongoing Monitoring of Risk Assessments**
All workplace risk assessments will be subject to an annual formal review, supported by continuous in-year monitoring by Health and Safety Specialists in collaboration with Property Services, ensuring control measures remain effective and sustained.

6.3. **Further Alignment with ISO 45001**
Work will continue to develop and implement the remaining elements of an ISO 45001-aligned Occupational Health and Safety Management System, including clearer operational controls, strengthened leadership accountability, and enhanced assurance mechanisms.

6.4. **Expansion of the Internal Audit and Assurance Programme**
The risk-based internal audit programme will continue to mature, with further development of tailored audit tools for specialist environments and improved integration of audit findings into strategic governance reporting.

6.5. **Improvements to Incident Reporting and Data Quality**
Planned system changes will be implemented to remove inappropriate reporting categories, strengthen data quality controls, and restore the

integrity of incident performance data to better inform trend analysis and decision making.

6.6. Continued Delivery of Fire Risk Assessments

The scheduled programme of external fire risk assessments will continue, prioritising high-risk sites and ensuring actions arising from assessments are tracked through Fire Risk Reduction Action Plans.

6.7. Mandatory Fire Drill and Evacuation Event Reporting

Mandatory reporting of fire drills and real evacuation events will be introduced to support organisational learning, evidence compliance, and drive continual improvement in emergency preparedness.

6.8. Ongoing Embedding of the Fire Marshal Model

The new Fire Marshal Procedure will continue to be embedded across all sites, supported by feedback from drills, refresher guidance, and strengthened local governance arrangements.

6.9. Strengthening Local and Strategic Fire Safety Governance

Local Health and Safety Compliance Leads and SPOCs will continue to support site-level assurance, alongside ongoing oversight from the Fire Safety Gold Group and supporting working groups.

6.10. Further Development of Leadership, Culture and Competence

Refresher training, enhanced communication, and increased on-site visibility of Health and Safety Specialists will support behavioural change, cultural maturity, and clearer understanding of individual responsibilities.

6.11. Delivery of a Force-Wide Health and Safety Culture Survey

A planned organisational survey will assess awareness, engagement, and confidence in health and safety arrangements, with findings used to inform targeted improvement activity.

6.12. Introduction of Additional Specialist Risk Assessments

Dedicated Server Room, Mental Health and Wellbeing, and Stress and Trauma at Work risk assessments will be completed to address emerging and previously under-controlled risk areas.

6.13. Continued Strengthening of Document Control and Evidence Management

Improvements to document control, particularly for fire safety evidence,

will continue in partnership with Property Services to support accurate compliance reporting and regulatory assurance.

Thames Valley Police

Trust and Confidence Report 2025 - 2026 for the

Joint Independent Audit Committee

1.0 Introduction

This report, prepared for the Chief Constables Management Team (CCMT) and the Joint Independent Audit Committee (JIAC) outlines Thames Valley Police's commitment to Culture and Inclusion as part of our Trust and Confidence Strategy.

The report provides an overview of key activity across the Trust and Confidence portfolio contributing to the delivery of Thames Valley Police's (TVP) Strategic Plan. It is presented alongside the separate report from our People Directorate.

This report provides an overview of performance accounting for the period April 2025 - March 2026, and planned activity for 2026-2027.

- Context and strategic governance

- Our strategic aims and priorities

- Summary of performance 2025-2026

- Key areas of priority for 2026-2027

- Future risks and mitigations.

2.0 Context and strategic governance

2.1 National context and policing reform

Since the last report, our work to deliver an excellent police service, trusted by all our communities has continued to progress and mature. Core activity within culture and inclusion has moved from intent to action, with a sustained focus on strengthening trust, increasing transparency and building meaningful engagement across policing, both with our workforce and our communities.

Within policing, building and sustaining legitimacy across diverse and seldom heard communities remains fundamental. Thames Valley Police continue to recognise that policing by consent underpins our ability to serve effectively, and over the past year we have taken further steps to support this through more open operational practices, improved public engagement and continued emphasis on fair, ethical and proportionate use of powers.

As Policing continues to face significant public scrutiny we have also responded to broader societal changes, including the heightening scrutiny and awareness driven by social media. Policing operates in a fast-moving information environment where content online spreads faster than traditional response. This environment allows information disorder to thrive. We can see that information disorder can erode trust, amplify harm and have longer term effect on confidence. At the recent Chief Constables Council meeting (April 2026) it has now been now been recognised as a strategic risk to operational effectiveness, community cohesion and public confidence. The NPCC is now moving to develop a national policy and more consistent response plans that work across public contact, intelligence, local policing, crime and communications. We continue to work our Communications team to protect operational effectiveness, workforce welfare and critically trust and confidence

Thames Valley Police has built upon earlier work by embedding learning, driving improvement and sharing effective practice both internally and nationally. As a result, we are increasingly recognised as a force that not only confronts challenge openly but also demonstrates leadership in culture and inclusion, sharing good practice with other forces and receiving national recognition for this work. This progress provides a strong foundation, while also reinforcing that continued effort, accountability and humility are essential as this journey continues.

2.2 National Trust and Confidence Leadership

ACC Murray has been appointed the NPCC lead for national Trust and Confidence portfolio. The board provides the strategic forum for setting national direction, standards and accountability for improving public trust and confidence in policing. Its purpose is to establish consistent national aims and outcome measures, strengthen transparency and procedural justice, improve data quality and insight, and coordinate cross-portfolio work with the College of Policing, Home Office and HMICFRS.

The board is supported by four sub-groups: Procedural Justice and Public Encounters, Communication and Engagement, Data, Insight and Scrutiny, and the Academic Reference Group. These groups develop evidence-based products, oversee national research, shape communication and engagement approaches, and support forces with consistent measures and guidance. A national symposium also sits alongside the Board to provide wider consultation with forces, partners and community stakeholders.

At a national level, ACC Murray is working closely with the newly appointed NPCC lead for Anti-Racism and the Police Race Action Plan (PRAP), ACO Anita Grant. This collaboration reflects the close alignment between the National Trust and Confidence portfolio, which ACC Murray leads, and the national PRAP programme. ACC Murray leads on the external-facing aspects of this work, while ACO Grant has responsibility for the internal focus.

2.3 National Policing Reform and Ethical Standards

Nationally, policing continues to undergo significant reform following major public inquiries and reviews.

The Baroness Casey Review (2023) and the Angiolini Inquiry (2024) highlighted systemic cultural failings, emphasising the need for stronger vetting, ethical leadership, professional accountability and transparency across policing.

In response, the police service nationally has implemented:

- A revised National Code of Ethics and Code of Conduct (2024), providing clearer expectations of professional behaviour, integrity and ethical decision-making
- Strengthened misconduct, vetting and discipline frameworks
- Enhanced oversight by HMICFRS, the College of Policing and the Independent Office for Police Conduct

Thames Valley Police has aligned with these reforms through:

- Local implementation of the revised Code of Ethics
- Appointment and development of Ethics Champions across the force
- Delivery of Courageous Conversations workshops, Supervisory Surgeries, Healthy Teams training amongst other initiatives to drive inclusive cultural change, which will be outlined further in the report.

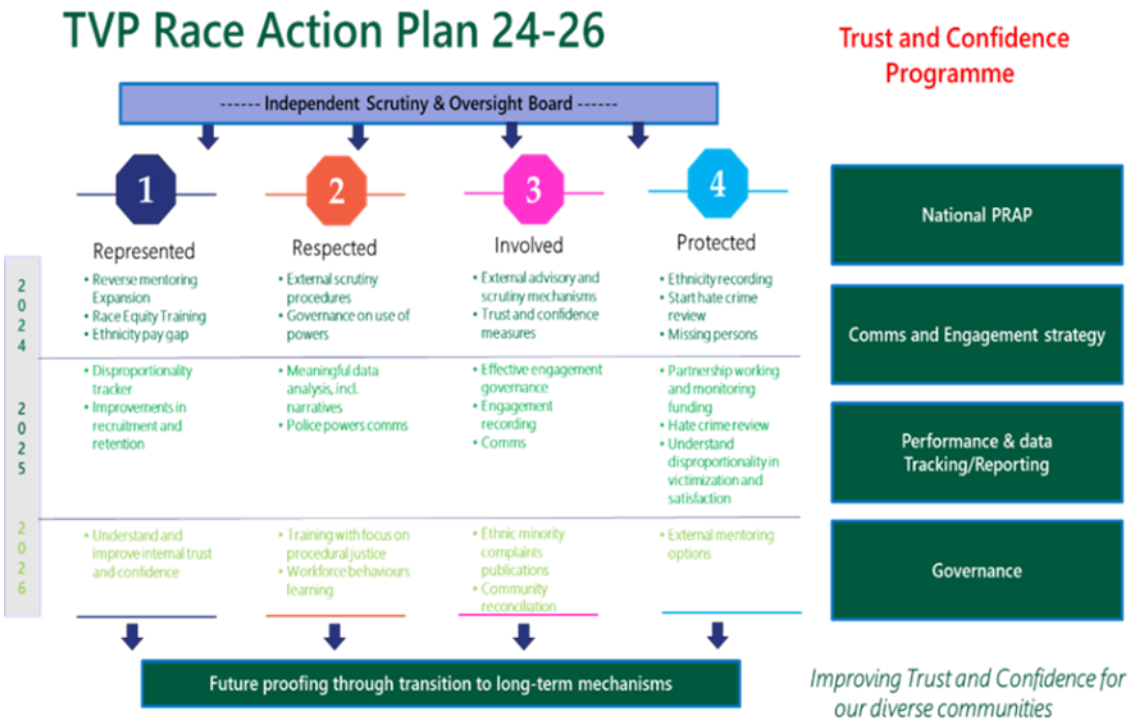
2.4 Police Race Action Plan

Thames Valley police launched its new 5 year Trust & Confidence Strategy- Final in April 2025 and produced a public facing strategy TVP Trust and Confidence 2025 adopting the same pillar themes from the Race Action Plan: **respected, involved, protected and represented.**

This strategy supports our transition from TVP Race Action Plan programme (PRAP), which came to an end in March 2025, and is closely aligned to the National policing culture and inclusion strategy 2025 to 2030 | College of Policing which sets the vision for policing to have a representative workforce that is a trusted profession, demonstrating the highest levels of integrity, fairness and respect towards each other and the public we serve.

The National Police Race Action Plan was established in 2020 for a four year programme (subsequently extended to 5) to support police forces to embed anti-racist policies and practice to improve policing for Black communities, build trust and confidence and develop interventions to improve the operational effectiveness of policing for everybody. TVP extended the plans focus from black communities to include minority ethnic backgrounds and, following a period of internal and external consultation, published a public facing Race Action Plan 2023-2026 in February 2024.

The following demonstrates the priority areas of work established across the timeline of the plan:



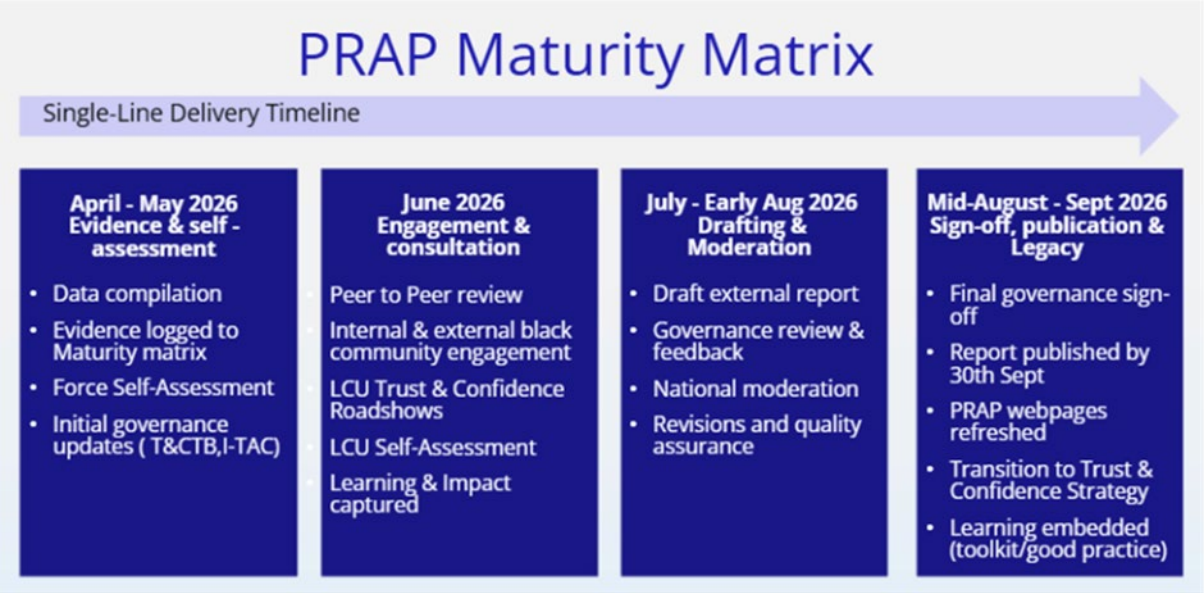
Appropriate outstanding deliverables from TVP PRAP have been incorporated into TVP Trust & Confidence Strategy to ensure key commitments are delivered and the focus on race is not lost.

2.5 The Independent Scrutiny and Oversight Board (ISOB)

Established October 2022, the ISOB to provide independent scrutiny, advice, and oversight of Thames Valley PRAP, will transition from May 2026 to the Independent Trust Assurance and Confidence board (I-TAC) with a focus on Thames Valley Police's work to strengthen public confidence across all communities under the OPCC Chief Executive as Senior Responsible Owner

2.6 PRAP Maturity Matrix

TVP are currently collating evidence, in the form of the PRAP maturity matrix, to demonstrate performance and outcomes delivered for black and minority ethnic communities throughout the plans duration. An initial self-assessment involving consultation with staff and communities will be followed by publication of TVP PRAP report in September 2026 – work timeline detailed below:



2.7 Trust and Confidence Governance

The Trust and Confidence portfolio continues to operate having been established under the TVP 2025 strategic objective. The portfolio set out a clear ambition to significantly improve levels of public trust and confidence in Thames Valley Police.

Over the past year, the force has remained strongly focused on the delivery of the VAWG and Race Action Plan projects, each progressing against their stated objectives and ensuring alignment with the national programmes. Alongside this, emphasis has increasingly shifted towards supporting the maturation and embedding of the Legitimacy and Public Value portfolio, including its revised governance arrangements and team structure. This has been critical, as the activity within the Trust and Confidence programme is closely aligned to, and dependent upon, the wider legitimacy agenda.

The Trust and Confidence governance is now embedded and is being delivered through a strong structure which includes both internal and external scrutiny processes. The Strategic Trust and Confidence Board is chaired by the ACC for Legitimacy and Public Value and the Tactical Trust and Confidence Board is co-chaired by the Business Partner for DE&I and the Supt Lead for DE&I, each of these boards meet bi-monthly (alternate months). The Police Race Action plan now sits under this portfolio rather than a separate programme, the delivery plans for the four pillars continue to drive this work.

The ACC for Legitimacy and Public Value chairs all the protected characteristics group meetings. The DE&I Business Partner chairs the quarterly Network Connect meeting for all the Chairs of the staff support networks, Federation, Unison and Lead Chaplain.

We also work with our staff support networks, and they are an integral part of our governance structure as a critical friend and supportive ally.

Externally, we are working closely with LCUs to ensure Community and Diversity Officers (CADO) incorporate the Trust and Confidence strategy into their community engagement

activity. This includes coordinated delivery with ISOB, IAGs, KINs, scrutiny panels, neighbourhood policing teams, positive action officers, and wider engagement teams.

A new 5-year People Strategy (2025-2030) was finalised and published in early 2026 and a Strategic People Board (SPB), chaired by the Director of People, was established in January 2026 to oversee delivery of the specific actions within the delivery plan. The Inclusive Culture delivery plan is aligned to the delivery plan for the 'Internal Workforce' delivery plan.

2.8 Trust and Confidence Risk Register

This is owned and governed by the Strategic Performance Board where function and project level risks are managed as part of business as usual and/or Programme/Project governance boards with overview by Transformation Board, the RIL Board, CCMT and JIAC.

3.0 Our strategic aims and priorities

Policing continues to face challenges, emerging from international national or local factors, impacting on the trust and confidence of our communities as well as our workforce. These challenges must continue to be addressed in the context of increasing demand for our services, changing crime types and increased complexity, societal dislocation and challenging public sector finances.

During 2024–25, the team has led the development, consultation, and early embedding of Thames Valley Police's Trust and Confidence Strategy. TVP became the first police force in the UK to introduce a strategy dedicated solely to improving public trust and confidence, marking a significant milestone in our approach to legitimacy and community relationships. Over the past year, the Strategy has brought together a range of existing strategies into a single, coherent framework. This has enabled clearer ownership, stronger alignment, and a consistent understanding across the organisation of how trust and confidence are built, measured, and sustained. The Strategy is now embedded across departments and operational areas, with clear lines of accountability for delivery. We are currently working on a performance framework to ensure that we can demonstrate the outcomes from the delivery plans.

A key part of this work going forward has been the implementation of the joint TVP/OPCC Community Trust and Confidence Survey, which is now fully operational. The survey provides robust, ongoing insight into community sentiment and confidence levels, with data available down to Local Command Unit level. This has strengthened our ability to identify local issues, tailor engagement activity, and monitor the impact of our interventions over time.

The Trust and Confidence Strategy is structured around five core delivery pillars, addressing both internal and external drivers of trust and confidence. Over the last year, these pillars have moved from design to delivery. Each of the pillars has a delivery plan and associated performance framework.

- **Use of Powers**
  Improving transparency, fairness, and accountability in the use of police powers, supported by scrutiny, data analysis, and learning (see 6.3)

- **Disproportionality in Victimisation**
  Identifying and addressing disproportionality in victim experience and outcomes, ensuring equitable support for all communities (see 8.1).

- **Community Cohesion and Hate Crime**
  Strengthening responses to hate crime and building cohesion through partnership working and targeted engagement with affected communities (see 8.4)

- **Engagement and Reconciliation**
  Developing meaningful, two-way engagement and restorative approaches to address historical and contemporary tensions with communities (see 7.2)

- **Internal Trust and Confidence**
  Building confidence within the organisation through leadership, culture, fairness, and wellbeing, recognising that internal legitimacy underpins external trust (see 4.1)

Roadshows are scheduled with Local Command Units and Specialist departments to share the work completed so far and to ensure that the delivery plans are embedded across the force.

4.0 Context and summary of performance 2025-20264.

4.1 Internal Trust and Confidence

Our ambition is for TVP to have a values-led diverse and inclusive culture that enables our people to thrive, empowers people to deliver and strengthens trust both internally and with our communities.

We aim to deliver this through our Trust and Confidence Strategy and our new People Strategy by:

- Embedding organisational justice, integrity, fairness and respect through leadership behaviours, recruitment and promotion, policy, training, performance reviews, and recognition.

- Championing an ethical, supportive and professional culture, aligned to the NPCC Culture and Inclusion Strategy and Culture and Inclusion National Standards, to enhance relationships and teamwork, and to create safe spaces to raise concerns, learn and improve.

- Delivering the actions in TVP's Trust and Confidence Strategy as laid out within the pillars and associated delivery plans.

- Gathering feedback from staff support networks, surveys, listening forums, complaints and exit interviews to monitor and respond to issues affecting morale, inclusion and ethical climate.

4.3 Diversity, Equality and Inclusion (DEI) Review

Progress has been made following the DEI review commissioned by the OPCC in October 2024, which examined Thames Valley Police's approach to equality in the wake of a Race Discrimination Employment Tribunal judgment. The independent review, conducted by Kerrin Wilson, set out 51 recommendations. Named owners for each recommendation have provided updates and have either completed the required actions or are actively progressing them. Governance and oversight of delivery sit with the ACC Legitimacy and Public Value team, supported by a Consolidated Tracker and regular meetings with key action owners. This process has now transitioned to an online Recommendations Register to strengthen oversight and monitoring.

4.4 Transgender Policy and Guidance

In light of the UK Supreme Court judgment in *For Women Scotland Ltd v Scottish Ministers* (2025) clarified that, for the purposes of the Equality Act 2010, the protected characteristic of "sex" refe**rs to biological sex,** meaning that the terms "woman" and "man" are defined by sex recorded at birth rather than by gender identity or possession of a Gender Recognition Certificate. In practice, the judgment has significant implications for the provision and use of toilet and changing facilities, and we have put measures into place. We have been working with our Legal team, with advice from Kings Counsel to review our current policy and guidance for our workforce. We are waiting for the ECHR to share the report, due at the end of May.

4.5 National Wellbeing Survey.

In 2025/26 Thames Valley participated in the first National Wellbeing Survey (NWS) sponsored by the National Police Wellbeing Service (NPWS) in conjunction with Leapwise Consultancy. Our response rate was 22%, slightly behind the National response rate of 28%. In the majority of indicators our positive response rate was equal to or better than the national picture. However in common with all Forces areas for concern and future focus as highlighted by the project team centred around wellbeing, in particular fatigue, burnout, work life balance and financial wellbeing. Each of these areas has been addressed with targeted initiatives between November and March 25/26 and work is ongoing to develop force specific questions to provide more granular data from the 26/27 survey. To understand TVP's workforce sentiment we will be launching an internal workforce survey which includes specific questions based on trust and confidence in our workforce, response from the survey will assist the force to understand the key areas which we need to focus on.

A small number of cultural audit in some key departments have been carried out that has highlighted a number of concerns including inconsistent and variable senior leadership engagement, a lack of psychological safety and perceived gaps between organisational values and lived experience. This risk is amplified by change fatigue, perceived inconsistencies with internal communication and feedback and a perceived lack of inclusive decision-making. An example of progress is that Sarah-Jayne Bray is now working with the Chiltern Transport Consortium on how they can improve leadership which has an impact on improving culture. This is supported by Learning and Development who have developed a bespoke package for the leadership team.

4.6 Workforce Diversity Data

In relation to workforce diversity data, we recognise that a clear and accurate understanding of our workforce profile is critical to identifying priority areas and targeting our efforts effectively. To support this, we have mapped the diversity data currently captured across our two systems, the DMQ database and PeopleSoft, against the new NPCC Data Standards. This exercise has highlighted areas where gaps exist and where further alignment or data improvements are required.

The next phase of work will focus on developing the PeopleSoft upgrade as the single system for capturing all workforce diversity data. Alongside this, we will deliver a structured communications campaign to encourage colleagues to review and update their personal information. The campaign will clearly explain why the collection of diversity data matters, how it supports organisational objectives, and how the information will and will not be used. This approach is intended to promote transparency, build trust, and increase confidence in the process. Timeframes for this activity are currently under discussion.

4.7 Knowzone, Communication Events and Awareness

The force Legitimacy and Public Value page has been developed to provide a single, accessible space bringing together key strands of work that contribute to trust and confidence. The page highlights TVP's Trust & Confidence Strategy, Equality Impact Assessments, staff support networks, training, and organisational initiatives. This consolidated approach improves accessibility to information, and ensures that learning and progress across these interconnected areas of work are clearly visible and aligned.

Our DE&I Knowzone features in this page to provide a central, user friendly hub for accessing key information and resources, including upcoming events, details about support networks, guidance on policy and processes. To strengthen communication and engagement, we have also launched a new Viva Engage page to share updates, learning, education and awareness with our workforce and to encourage ongoing dialogue.

The DE&I Team continues to lead and support a programme of events throughout the year, working closely with Corporate Communications and Staff Support Networks. These activities are designed to celebrate and promote national and key awareness days, whether on-line in-person or acknowledging days. Featured days/months are such as National Inclusion Week highlighting the theme "Now is the time to make real action" National Inclusion Week® | Inclusive Employers, Black History Month in collaboration with the Open University CPD day Reflecting on Our Black History Month (BHM) Event 2024 - TVP Careers, South Asian Heritage Month with staff blogs, International Transgender Day of Visibility, LGBTQ+ History Month, Neurodiversity Celebration Week. TVP also participates in Race Equality Week led by Race Equality Matters Race Equality Week - Race Equality Matters, reinforcing our commitment to equity and inclusion. During this week, our Staff Support Network hosted an their annual development day, creating space for collaboration, learning, and reflection. These initiatives promote continuous cultural learning and provides a meaningful platform to highlight and celebrate diverse cultures.

Alongside this TVP have invested in additional training, such as Race Equity & Active Allyship Training package, this is aligned to one of our priorities for our Police Race Action plan. The course aimed to improve understanding of race, racism and anti racism in order to equip leaders with the confidence to become allies and pro-actively advocate for equity and inclusion. Furthermore, as part of or Code of Ethics work, a new initiative has been launched called 'Language Matters'. A series of recorded videos of staff and officers sharing their lived experience to help understanding and foster inclusive environments. The initiative has had positive feedback with 17 more volunteering to take part.

Alongside this, work is underway to develop a Deaf Awareness training package for officers and staff. This aims to improve understanding from both an operational perspective, supporting more effective service to deaf and hard-of-hearing communities and internal workforce perspective. This activity complements ongoing planning for Deaf Awareness Week in May, as well as other events taking place during the year such as Menopause Awareness Month and Black History Month in October.

With the support of TVP's Muslim Staff Support Network, a Ramadan webinar was delivered to share lived experiences, address questions, dispel common misconceptions, and encourage non-Muslim colleagues to participate in a day of fasting. In addition, several LCUs and departments took part in collective Iftar gatherings to break the fast together. A podcast discussing Ramadan was also recorded and shared on TVP's Knowzone platform.

4.8 Reverse Mentoring

We continue to deliver a Reverse Mentoring programme that enables senior leaders to engage in one-to-one conversations with colleagues from under-represented groups. The programme supports leaders to better understand lived experiences and to reflect on shared learning. To date, we have delivered two cohorts focused on Race, contributing directly to the actions within our Police Race Action Plan, and we are currently completing a programme focused on LGBT+ inclusion. Participation includes mentees at Chief Inspector to Chief Officer rank, alongside police staff at equivalent grades.

4.9 Staff Induct**ion**

The DE&I Team delivers mandatory staff induction sessions twice per month as a way to embedding inclusive values and strengthening positive internal cultures. These sessions reinforce organisational expectations around belonging, inclusive behaviours, accountability and positioning inclusion as a collective responsibility for all staff.

The Induction includes the following aims:

- Understand the importance of a culture of belonging
- Value their lived experience and that of others
- Be confident to bring your authentic self to work
- Be confident in challenging non-inclusive behaviours observed in the TVP workplace

The programme is delivered online delivery to maximise accessibility while maintaining interactive engagement with engaging elements designed in the induction such as a quiz and journey exercise. Feedback is captured after each session and has been consistently positive,

with participants reporting increased awareness, confidence, and a tangible positive impact on workplace culture. The volume and quality of feedback demonstrate the effectiveness of the inductions in supporting inclusive practice and influencing positive behaviours within the organisation.

4.10 Staff Support Networks

TVP offers a wide and diverse range of Staff Support Networks and support groups representing gender, faith, sexual orientation, ethnicity, and other key areas. These networks provide advice and support to their members, as well as to colleagues seeking guidance, and act as a constructive and influential voice across TVP. They play a vital role in driving positive change by influencing policies and practices, creating safe and inclusive spaces, facilitating networking opportunities, and sharing lived experiences.

Network activity includes reverse mentoring, one-to-one support, listening circles, and continuing professional development (CPD) days, with particular focus on supporting women and individuals from ethnically diverse backgrounds. The networks work collaboratively through Network Connect meetings, adopting an intersectional approach that brings together diverse lived experiences and perspectives. This collective way of working strengthens allyship and supports meaningful, inclusive organisational change.

TVP is further supported by a multi-faith Chaplaincy, comprising approximately 30 Chaplains, including the Force's first non-religious Chaplain and a digital Chaplain accessed online. In addition, TVP proudly supports the #HeForShe campaign, reinforcing its commitment to gender equality and positive cultural change.

TVP also actively engages with a range of national staff associations, including the British Association of Women in Policing, the National Black Police Association, the National LGBT+ Police Network, the National Association of Muslim Police, and the National Women of Colour in Policing group. These connections further strengthen TVP's commitment to diversity, inclusion, and intersectional support.

Most recently, TVP has introduced a Women of Colour in Policing strand within the TVP Women's Network. This initiative recognises the distinct experiences of women from racially diverse backgrounds, provides a dedicated platform for their voices, and delivers targeted support and development opportunities.

4.11 Equality Impact Assessments

In collaboration with Governance and Service Improvement, the Equality Impact Assessment (EIA) process has been reviewed and updated to improve quality, consistency, and timeliness. This has resulted in a more streamlined process, supported by the introduction of a revised EIA template and enhanced guidance to provide clearer direction. Further development is underway to produce a digitised EIA template, this approach will enable more efficient completion, central storage, while supporting better analysis and oversight. The aim is to ensure EIAs are embedded more effectively within the decision the making processes, strengthen governance and improve data reporting.

To support implementation and delivery of the EIA's, we have delivered training to over 50 tactical Advisers represented from departments across the organisation. This work provides increased organisational assurance that EIAs are embedded within decision making processes, are completed and reviewed in a timely manner, and that the organisation is meeting its statutory obligations under the Equality Act 2010 and the Public Sector Equality Duty (PSED).

4.12 Representation of workforce by Legal Sex and Ethnicity

In 2025-26 representation by Legal Sex and Ethnicity increased across all staff groups except ethnic minority Officers, which remained the same as 2024-25 and PCSO and female Specials, which decreased since 2024-25. This year female representation has increased to 48.1% overall, with an increase for Officers and Staff. Ethnic minority representation has increased overall by 0.1% since 2024-25 and in each category except PCSO, which decreased and Officers, which has remained the same. More detailed data for all groups is outlined in the People Report.

Table: representation by staff groups – Legal Sex and Ethnicity

Representation by staff group	31 March 2024		31 March 2025		31 March 2026	
	% Female	% Ethnic	% Female	% Ethnic	% Female	% Ethnic
Officers	37.7	6.1	37.9	6.2	38.3	6.2
Staff	61.8	6.8	62.2	6.8	62.4	7.0
PCSO	53.8	6.0	53.9	6.7	52.9	6.3
Specials	24.5	11.4	25.8	14.4	24.3	15.1
Total	47.4	6.4	47.9	6.6	48.1	6.7

**excludes white ethnic minorities. Data includes externally funded, secondments & career breaks.*

4.13 Positive Action and Engagement Team Activity

The Positive Action Engagement Team (PAET) continues to focus on increasing representation, improving retention and supporting career development, with a particular emphasis on under-represented groups. This includes targeted outreach with schools, colleges, higher education institutions, universities and the military, alongside sustained engagement with diverse communities across the force area.

During 2025/26, the team delivered over 80 engagement events, covering a wide range of communities, including some of the most diverse areas across the force. Activity comprised

both invitation-only events and proactive engagement led by the team, informed by evidence and community insight.

Building on progress from previous years, the PAET increased its presence at Black and African community events, including Iftar gatherings, the MK All Communities event, and targeted engagement through schools such as St Paul's Catholic School in Milton Keynes. Evidence-led pop-up engagement events were delivered across Oxfordshire, Berkshire and Buckinghamshire, focused on high-footfall, highly diverse locations to maximise reach and impact.

The team also maintained strong engagement with faith and cultural communities, attending events such as Eid in the Park, Reading Mela, Vaisakhi and Kenyans of Reading, as well as undertaking outreach within gurdwaras, mosques, churches and mandirs. New community links were established during the year, including engagement with the Nepalese community.

In addition, the PAET regularly attended DWP and Jobcentre-led recruitment fairs, with a focus on engaging individuals from lower socio-economic backgrounds, ethnic minority communities and other under-represented groups. Recruitment activity also included support at universities in Portsmouth, Cardiff, Winchester, Leicester and Nottingham, alongside military recruitment events.

Candidate Support and Onboarding

The PAET continued to provide end-to-end support for candidates from application through to area allocation. Candidates identified as ethnically diverse or with protected characteristics received tailored guidance with applications, access to an online assessment preparation package developed by the team, and invitations to in-person masterclasses and online consolidation sessions.

During the year, 163 candidates were supported through in-person masterclasses, approximately 75% from ethnically diverse backgrounds, with a further 75 individuals supported through online sessions delivered in partnership with universities and the military.

Targeted home visits remained a key intervention for candidates with confirmed offers of employment. These visits provide reassurance, address concerns about policing as a career and actively involve families in the decision-making process. This approach has consistently proven effective in overcoming barriers linked to family acceptance and demonstrates the organisation's commitment to supporting new joiners.

The well-established Meet the Family events continued throughout the year, supporting candidates from under-represented groups who had completed vetting and received joining dates. These sessions provide early familiarisation with policing, include attendance from senior officers, training, wellbeing and staff support networks, and continue to receive consistently positive feedback.

Student Officer Support and Retention

The Student Mentoring Programme, introduced in 2023 to address higher attrition among ethnically diverse student officers, operated successfully for over two years. The programme provided pastoral support through geographically-matched mentors and was closely monitored alongside key stakeholders to address emerging issues.

Over time, improved integration within Local Command Units meant that much of the support previously provided through the programme was being delivered organically. As a result, formal mentor allocation ceased in September 2025, with no subsequent increase in attrition rates, indicating that the programme's aims had been achieved and embedded as business as usual.

The programme supported approximately 90 student officers and involved around 60 mentors. Further support has since been strengthened through increased PAET visibility, enhanced drop-in sessions at Sulhamstead Training Centre, closer working with the Retention Team, and the introduction of the PushFar mentoring and coaching platform, which will be promoted through pre-join engagement activity.

Throughout training at Sulhamstead and HQ North, the PAET provides ongoing check-ins and targeted interventions to address emerging concerns early, supporting retention in the critical early stages of service. The team also maintains contact with officers transitioning from Foundation Training into Local Command Units.

Engagement with Young People and Education

Throughout the year, the PAET engaged extensively with schools, colleges and higher education institutions, delivering talks, attending careers fairs and engaging students studying public and protective services, criminology and forensics. On average, the team delivered two educational sessions per month, completing over 100 engagements during the year.

A structured five-session engagement programme, delivered over two school terms, has been developed to build trust, improve understanding of policing and positively influence perceptions among young people. Following a successful pilot in South Buckinghamshire, the programme is now being rolled out across Milton Keynes, Oxfordshire and Berkshire.

Three Discovery Day events were delivered for young people aged 16–20. Delivered over two days, these events included practical inputs from specialist units such as firearms, dog section, public order and officer safety training, alongside open discussions on contentious issues including stop and search. Attendance has increased year on year, with the most recent cohort exceeding 30 participants, and feedback continues to be highly positive.

Retention and Progression

Despite a wide programme of retention activity, retention remains a strategic challenge and risk, influenced by external economic and labour market factors. Further detail is provided in the People Directorate report.

The PAET works closely with the Force Retention Team, supporting stay conversations, attending Say and Stay clinics, and reviewing exit survey data to inform targeted interventions. Since the team's inception in September 2023, 297 stay conversations have been conducted, achieving a retention rate of over 40%.

The team also supports voluntary one-to-one exit interviews for leavers from Black, Asian and Minority Ethnic backgrounds. Feedback indicates generally positive experiences, with learning identified around leadership development, progression opportunities and continued focus on diversity, culture and inclusion.

In addition, the PAET continues to support progression into specialist roles through targeted workshops, detective constable recruitment activity and Armed Response Vehicle roadshows.

4.14 The Organisational Communications Team

The team has continued the work previously undertaken by the Recruitment and Retention Communications Team following changes to the departmental structure. The team works closely with Workforce Planning, including the Positive Action & Engagement Team (PAET) and the Retention Team, to support and advise on engagement events, publicity and media campaigns, and recruitment marketing activity. This includes ongoing support for the transition from the Race Action Plan to the Trust and Confidence Strategy.

During the latter half of 2025, two targeted recruitment marketing campaigns were delivered: the *It's What We Do* police officer recruitment campaign and the '*Do Something Special*' Special Constabulary campaign. Ensuring diverse and inclusive representation remains a central consideration across all campaign activity.

The team also continues to celebrate achievements and recognise the contribution of officers and staff, sharing stories with local and national media where appropriate to raise the profile of the workforce.

Storytelling remains people-focused, highlighting the diversity across the force wherever possible. This includes featuring individuals from varied ethnic backgrounds and genders to reflect the breadth of the organisation. While the force is more representative than ever, continued effort is required to fully mirror the communities it serves. Sustained activity over the past eight years has contributed to increasingly diverse recruitment pipelines.

4.15 Promoting Accreditations and Awards

Wellbeing initiatives were recognised through the Personal Resilience Award at the Oscar Kilo Awards 2024 for the Breath Connection partnership, alongside the ongoing delivery of the Dynamic Breathwork programme. Individual excellence was acknowledged through the award of an MBE to a Contact Management Supervisor for services to policing and the community Celebrating Excellence: King's New Year Honours for Thames Valley Police - TVP Careers,

Inspector recogonised for championing women in the workplace Stepping Up and Standing Out – Proud to Be Thames Valley Police - TVP Careers and a black excellence award for Community and Diversity Officer with a lifetime achievement award. News - TVP Careers

TVP remains engaged in partnerships, including the Oxfordshire Inclusive Economy Partnership, retains the Armed Forces Covenant Gold Award, white ribbon accreditation against male violence against women and has signed the Race at Work Charter through The Prince's Responsible Business Network. Supporting You - TVP Careers

4.16 Pay Gap Reporting

TVP submitted a Gender Pay Report in March 2026 as per the legislative requirements for the reporting period 2024 – 2025 Pay Gap Report | Thames Valley Police. Our calculations follow the legislative requirements published on the Gov.uk website.

The most recent submission was submitted in March 2026 for the accounting period 2024/25. For the purpose of this report all police officers and police staff are considered as employees.

As a snapshot, as of 31 March 2025, TVP had 9,055 staff/officers (including officers and staff in regional units who are on TVP's payroll) 51.6% male and 48.4% female. The majority of police officers are still male (62%) and the majority of staff are female (61%).

Summary of Gender Pay Gap Mean / Median

Thames Valley Police has a combined mean gender pay gap of 9.86% (7.84% in 2024) and a combined median gender pay gap of 17.18% (15.77% in 2024).

The combined median figure of 17.18% is the difference between the median pay point per hour for males of £24.97 (£22.96 in 2024) and the median pay point for females of £20.68 (£19.34 in 2024).

The different police officer and staff pay structures are a contributing factor to this. Police officers and police staff are employed under different terms and conditions and operate on separate pay scales. Combining the two groups for comparison may therefore present a misleading picture.

For Police Staff, the changes are minimal with the mean up 0.03%, and the median remaining unchanged. Police Officer changes also remain minimal with the mean down 0.20%, and median down 2.30%.

To help interpret these figures, it is important to recognise how the structure of our workforce influences the pay gap. Police officer pay is determined by nationally set rank-based scales, while police staff roles span a wider range of grades evaluated through the Korn Ferry Hay method. As a result, the gender pay gap reflects the distribution of men and women across these different structures rather than unequal pay for equal work. For example, women

continue to be more highly represented in lower-graded staff roles, while men remain the majority in higher-paid officer ranks. This structural pattern is a key driver of the combined median gap of 17.18%.

Summary of Gender Bonus Pay Gap Mean & Median

The proportion of females receiving a bonus payment has increased again this year. Targeted Variable Payments awarded to Contact Management staff, Detective Constables and Police Staff Investigators continue to show significantly higher numbers of female representation in post.

As a result, the combined mean bonus pay gap has decreased for this reporting period. In 2024, the gap reduced by 7.58%, moving to 13.69%, and in 2025 is has fallen by a further a further 13.50%, leaving a gap of just 0.19% This improvement reflects the higher proportion of females receiving bonus payments.

The combined median gap has shifted to -25.0% (compared with 1.72% in 2024), now in favour of females. However, this outcome is influenced by the fact 91 more males received a bonus payment, meaning the mid-points are not directly comparable.

Summary of Ethnicity Pay Gap Mean & Median

This is the third year TVP has undertaken an Ethnicity Pay Gap analysis. This is not a legal requirement but part of our commitment to taking forward diversity and equality initiatives. TVP has a combined mean ethnicity pay gap of 3.5% (Asian) and 3% (Black) compared to White as the comparator group. The combined median ethnicity pay gap is 10% (Asian) and 9.3% (Black), compared to White as the comparator. The data shows that white employees dominate each quartile in line with overall representation of ethnicity across officer and staff ranks and grades.

Hourly Pay		White	Asian	Black	Mixed	Other Ethnic Group	Prefer Not to Say	Unknown
Mean	Combined	£23.40	£22.58	£22.71	£23.64	£21.31	£26.00	£20.37
	Pay Gap	n/a	3.48%	2.95%	-1.03%	8.93%	-11.11%	12.92%
	Officer	£25.31	£24.54	£26.76	£25.12	£23.32	£28.02	£25.34
	Pay Gap	n/a	3.04%	-5.73%	0.73%	7.86%	-10.70%	-0.13%
	Staff	£20.98	£20.75	£20.15	£20.92	£18.87	£22.61	£20.23
	Pay Gap	n/a	1.09%	3.92%	0.28%	10.06%	-7.78%	3.57%

Median	Combined	£22.95	£20.64	£20.82	£23.61	£19.08	£26.57	£18.75
	Pay Gap	n/a	10.07%	9.28%	-2.88%	16.86%	-15.77%	18.30%
	Officer	£26.54	£24.73	£26.86	£26.54	£23.12	£27.40	£26.54
	Pay Gap	n/a	6.82%	-1.21%	0.00%	12.89%	-3.24%	0.00%
	Staff	£20.06	£20.10	£20.09	£19.51	£18.16	£21.60	£18.71
	Pay Gap	n/a	-0.20%	-0.15%	2.74%	9.47%	-7.68%	6.73%

Pay gap figures explained:

A negative percentage indicates that the hourly rate is higher than white for this group.

- A positive percentage indicates that the hourly rate is higher for white.
- The pay gap for white shows as n/a as white is the comparator and therefore cannot be compared against itself

The data shows that white employees dominate each quartile as expected due to the low representation of non-white employees throughout the force.

The overall increase of non-white employees since the March 2024 snapshot date is 0.24%, with white employees increasing by 0.92%. As a result of this we have seen minimal change to the pay gaps.

Interpreting ethnicity pay gaps requires careful consideration of representation across the workforce. Several minority ethnic groups have relatively small numbers of employees, particularly within senior officer ranks and higher-graded staff roles. This means that the pay gap can be significantly influenced by the distribution of individuals across grades and by the presence of a small number of higher-paid or lower-paid roles within each group

Summary of Ethnicity Bonus Pay Gap Mean & Median

The large mean and median pay gaps under ‘Other Ethnic Group’ are a result of a very small number within this group receiving a bonus payment.

For officers, the largest number of bonus payments made to non-white employees continues to be the Detective Constable bonus which during this period made annual payments of up to £2,000.

Most staff bonus payments made to non-white employees have been awarded through the rewards and recognition scheme.

Bonus Payments		White	Asian	Black	Mixed	Other Ethnic Group	Prefer Not to Say	Unknown
Mean	Combined	£682.17	£744.05	£543.82	£746.47	£691.83	£728.38	£534.32
	Pay Gap	n/a	-9.07%	20.28%	-9.43%	-1.42%	-6.77%	21.67%
	Officer	£745.29	£745.40	£604.32	£787.18	£853.39	£774.92	£447.22
	Pay Gap	n/a	-0.01%	18.92%	-5.62%	-14.50%	-3.98%	39.99%
	Staff	£590.12	£742.22	£483.33	£655.56	£433.33	£654.29	£537.80
	Pay Gap	n/a	-25.78%	18.10%	-11.09%	26.57%	-10.88%	8.87%
Median	Combined	£500.00	£500.00	£250.00	£500.00	£250.00	£500.00	£500.00
	Pay Gap	n/a	0.00%	50.00%	0.00%	50.00%	0.00%	0.00%
	Officer	£445.00	£400.00	£250.00	£500.00	£312.50	£500.00	£447.22
	Pay Gap	n/a	10.11%	43.82%	-12.36%	29.78%	-12.36%	-0.50%
	Staff	£500.00	£500.00	£250.00	£416.67	£250.00	£500.00	£500.00
	Pay Gap	n/a	0.00%	50.00%	16.67%	50.00%	0.00%	0.00%

4.17 Disability Matters Board

The ACC for Legitimacy and Public Value chairs the Disability Matters Board which sits under the Trust and Confidence Portfolio.

The Disability Matters Board brings together key stakeholders from across the Force to discuss and address issues affecting individuals with disabilities or neurodiversity who may require additional support.

Enable, the staff support network, continues to provide direct support to individuals and, where appropriate, escalates relevant matters to the Disability Matters Board for further consideration and action.

Further detail on this activity as well as the Reasonable Adjustments Management Process (RAMP) and Workplace Needs Support is included within our People Directorate report.

4.18 Learning and Development

Learning and Development (L&D) teams continue to work closely with internal and external partners to deliver high-quality learning and leadership programmes aligned to national, regional and force priorities. The Training Prioritisation Board (TPB) maintains oversight of programme approval, sequencing and delivery, ensuring appropriate prioritisation of training design, delivery capacity and officer abstraction. A blended learning model remains embedded, supporting accessibility, flexibility and efficient use of resources.

To improve workforce diversity, inclusion and representation, the Learning and Leadership Academy delivers a comprehensive portfolio of leadership, coaching and positive action programmes. These programmes are designed to remove barriers to progression, strengthen leadership capability at all levels and widen access to development opportunities for under-represented groups across officers and police staff.

Following the force-wide OPCC DE&I review completed in 2024, all positive action interventions continue to be subject to regular review through governance and evaluation processes. Ongoing evaluation confirms that positive action support remains lawfully targeted and available across all ranks, grades and career stages, with interventions aligned to identified progression gaps and structural barriers.

All leadership and positive action programmes continue to be accessed through the Leadership Academy Hub, which provides a single point of access to force-led development alongside College of Policing and NPCC opportunities. Engagement with the Hub remains strong with hits exceeding 22,000 since the launch in April 24, averaging approximately 930 new page hits per month, demonstrating sustained workforce demand for leadership development and self-directed learning.

Inclusive Leadership remains a core component of the leadership curriculum and continues to be fully licensed by the College of Policing as part of the First Line and Mid-Level Leaders pathways. Evaluation evidence demonstrates significant improvements in leaders' confidence to challenge poor behaviour, foster psychological safety and adapt leadership styles to meet individual and team needs. Pre- and post-programme evaluation shows consistent uplift in leaders' use of values-based leadership approaches and practical tools such as CAR (Context, Action, Result) and motivational frameworks, supporting inclusive, high-performing teams. Building on this foundation, Thames Valley Police will launch a pilot Senior Leadership Programme in May 2026, developed to provide wider access to senior leader development

and benchmarked against the College of Policing senior leadership offer. The programme will focus explicitly on strategic leadership capability, preparing participants to operate effectively at senior and executive level. The pilot combines facilitated strategic learning, reflective leadership practice and psychometric insight to enhance self-awareness, leadership impact and organisational influence. Structured evaluation will take place to inform refinements ahead of any wider rollout.

Training that supports understanding of historical context of policing Black and minority ethnic communities and its relevance to contemporary practice. race, history and police legitimacy is now fully embedded into our foundation programmes: Black History training for frontline officers remains a key element of cultural learning, and we have delivered training to 2,539 front line officers and staff. Feedback highlights improved reflective practice, greater awareness of community perspectives and increased confidence in engaging with communities.

We have also delivered Race Equity and Active Allyship training to 1,628 leaders aimed at deepening understanding of race, racism, and anti-racism and covering defining race, recognising racism, and understanding white privilege. It included activities on micro aggressions and creating inclusive workplaces, emphasising psychological safety and self-reflection. Practical tools like the CAR model and 4D's intervention toolkit were provided to address discriminatory behaviours.

The Healthy Team Culture programme remains a key organisational intervention supporting behavioural standards and cultural change. Following delivery to over 2,000 supervisors, rollout to frontline officers is now embedded into our Inclusive Leadership programme (mandated for all new line managers). Evaluation evidence demonstrates improved understanding of professional standards, the risks associated with misuse of social media and instant messaging, and the actions required to create respectful, inclusive team environments.

Internal positive action development programmes continue to demonstrate strong impact. Positive Action Learning Sets (PALS) for officers and staff from minority ethnic backgrounds and the Women's Development Programme (WDP) for female police officers seeking progression remain in place. Longitudinal evaluation shows participants in both programmes are significantly more likely to achieve promotion and positive lateral career movement compared to non-participants, evidencing their effectiveness in strengthening leadership pipelines and addressing under-representation.

Targeted coaching continues to be a key enabler of development, progression and retention. Executive Coaching remains in place as a positive action initiative alongside an expanded internal coaching offer delivered by Level 7 qualified coaches. Evaluation evidence demonstrates that colleagues who access coaching are substantially more likely to achieve promotion or career movement, with additional benefits to confidence, wellbeing and leadership effectiveness. Centralised data capture through the Leadership Academy enables ongoing monitoring of uptake and impact, including engagement from under-represented groups.

Ongoing evaluation of all leadership and positive action interventions remains embedded. Quantitative workforce data and qualitative participant feedback consistently demonstrate positive impact across leadership capability, inclusion, confidence and progression outcomes. The evidence supports continued investment in the Leadership Academy as a critical mechanism for building representative leadership, strengthening organisational culture and supporting internal trust and confidence.

5.0 Focus on building trust and confidence within the communities of Thames Valley.

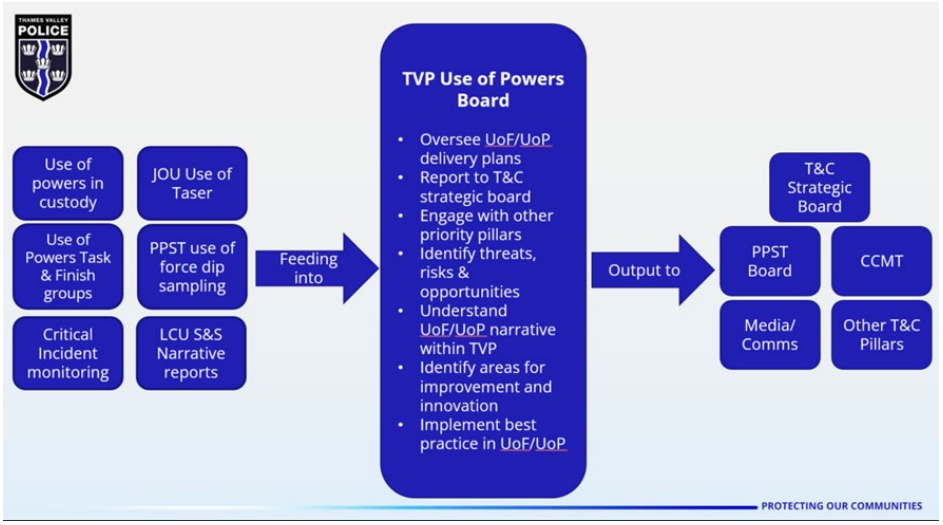
The 24/25 JIAC report highlighted the key priorities for the 2025/26 reporting period as the embedding of TVP's 5 year Trust & Confidence Strategy- Final and development of delivery plans for the 5 pillars. The below sections outline activity designed to move key work from aspirational to operational.

5.1 Respected

5.2 Use of Powers governance and strategic oversight

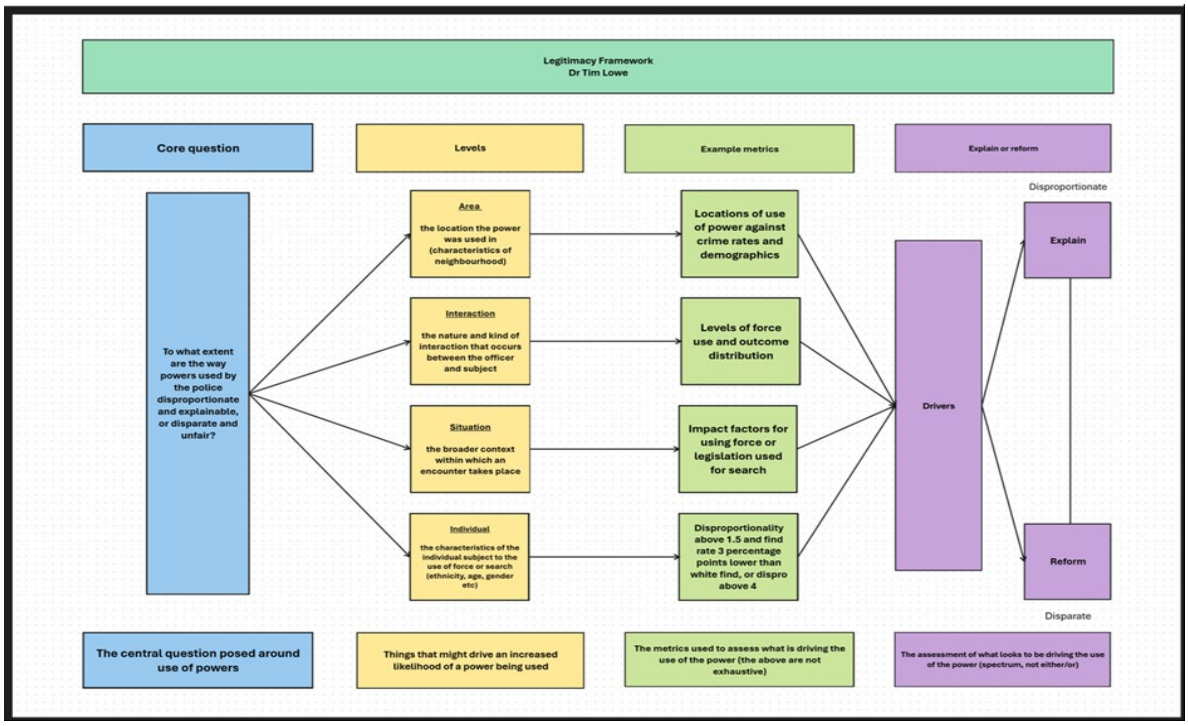
Since the last reporting period (2024/25), Thames Valley Police has made measurable progress in strengthening governance arrangements for Use of Powers through the establishment of a Use of Powers Strategic Board. This board provides consolidated oversight of Stop and Search, Use of Force, S.163 Road Traffic Act encounters, Use of powers within custody, Taser and Officer Safety and clear strategic ownership, scrutiny of performance and risk, and assurance that learning from internal and external scrutiny is acted upon.

Use of Powers sits as a core delivery pillar within TVP Trust and Confidence Strategy and oversight is aligned with the refreshed Trust and Confidence governance framework and supports clearer escalation routes to CCMT and the Trust & Confidence Strategic Board.



5.3 Embed a data and evidence based approach to use of powers

Thames Valley Police has introduced a new legitimacy framework to improve how we understand and explain disproportionality in the use of police powers, particularly stop and search and use of force**.** Instead of relying on headline disproportionality figures alone, the framework looks at a broader range of factors such as location, context, vulnerability and the nature of police interactions, alongside ethnicity and age. This helps distinguish between disproportionality that can be reasonably explained and practice that may be unfair, supporting clearer public explanations and more targeted improvements in policy, supervision, training, or practice where concerns are identified. This work has directly enhanced our ability to meet HMICFRS expectations and has set a new organisational standard for how we analyse, justify, and communicate the use of police powers.



Pronto changes commissioned during 2025 have supported improved data capture relating to group searches, outcome categorisation (primary and secondary) and reasons for arrests to support our understanding of use of powers and legitimacy. The recording of secondary outcomes will allow for a better understanding of where a search may not have found an object searched for, but where another positive outcome may have come about because of the search such as finding a different object or identifying and safeguarding a vulnerable individual. Collaboration with regional Pronto stakeholders has also supported the development of technical solutions to reduce administrative burden and improve compliance.

5.4 Supervisory scrutiny and assurance

A significant area of progress since 2024/25 has been the embedding of a structured, forcewide supervisory Body Worn Video (BWV) review process for Stop and Search encounters. This process is now operating as business as usual and provides a consistent

mechanism to assess lawfulness, proportionality and procedural justice in police encounters to support improvement activity, officer knowledge and confidence in S&S.

Over the course of 2025/26, more than 1,300 Stop and Search encounters were reviewed by supervisors, representing approximately 10% of all searches conducted. HMICFRS has recognised this level of scrutiny as evidence of increasing maturity, with the majority of encounters assessed as compliant with policy and practice. Where learning is identified, this is routed through governance arrangements to inform training, guidance and operational messaging, supporting continuous improvement rather than punitive assurance.

Strengthened scrutiny and assurance has also been embedded within TVP Custody governance with targeted scrutiny of initial risk assessments, pre- release risk assessments, reviews of detention, child remands and strip searches, ensuring safeguarding, vulnerability and welfare are central to custody decision making.

Robust Taser instructor scrutiny of taser discharge and Taser lead dip checks and thematic reviews are also embedded.

5.5 Use of technology to support consistency and quality

To strengthen consistency and quality of supervisory scrutiny, Thames Valley Police introduced an AI-enabled reasonable grounds assessment tool in August 2025. This supports supervisors to assess the sufficiency and articulation of grounds in a structured manner, increasing transparency and confidence in review outcomes. Uptake of the tool has increased steadily across the year and provides a clear focus for further quality improvement during 2026/27, in line with HMICFRS expectations for effective supervisory oversight.

5.6 Safeguarding and children

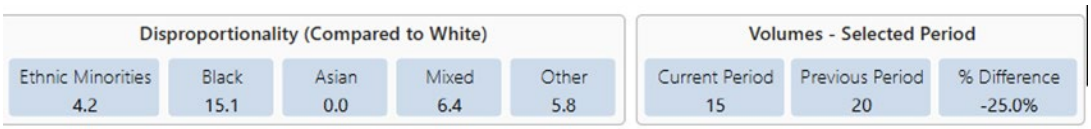
Progress since 2024/25 includes strengthened scrutiny of encounters involving children, with supervisory reviews providing clearer insight into safeguarding practice, use of Appropriate Adults and referral pathways. Safeguarding children in the use of police powers is a legitimacy risk, particularly with young people, families and minority communities and analysis of review data has highlighted opportunities to improve consistency in safeguarding referrals, informing the development of a more risk-based approach to scrutiny in 2026/27.

Regular audits of child searches involving the exposure of intimate parts (EIP's) provide firm assurance that:

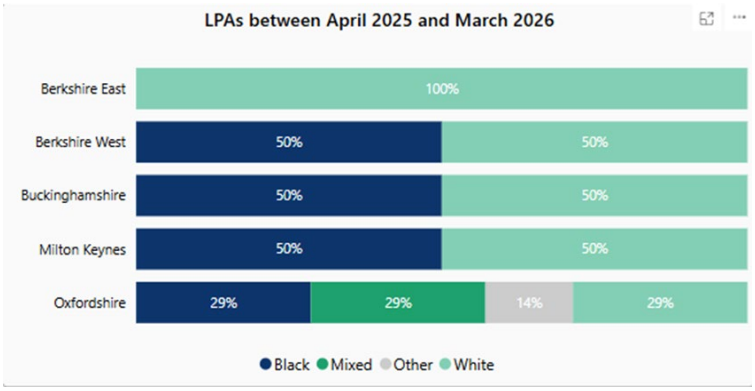
- appropriate adults are present in every strip search of a child,
- searches are never conducted in public view, and
- supervisory authorisation is documented

TVP have seen a 25% reduction in child EIP encounters from 24/25 with 15 searches authorised 1st April 2025 to 31st March 2026. Whilst disproportionality for black children is

significant (and evident across all ethnic minorities) the positive outcome rate for these EIP searches was 93.3% meaning something was found in 14 out of 15 searches.



The focus during 2026/27 will include documentation of supervisory post-event reviews (supported through niche RMS system changes in June 2026), timeliness of safeguarding referrals and closely monitoring repeat searches and meaningful follow-up, particularly where the encounter may have caused harm or distress.



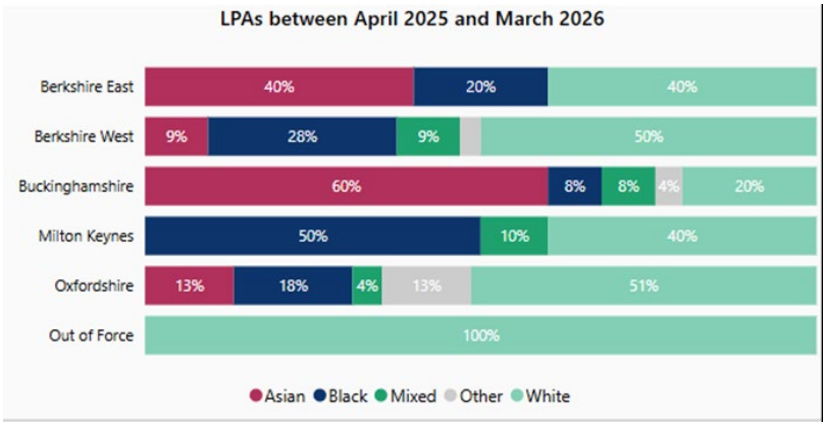
5.7 Use of S.60 powers

TVP use of Section 60 Criminal Justice and Public Order Act 1994 (CJPOA) has remained stable over the past 12 months following implementation of improved Force processes to capture authorisation data via niche RMS. TVP systems changes were prompted by the HMICFRS, College of Policing and the Independent Office for Police Conduct (IOPC) report in response to a super complaint by the Criminal Justice Alliance (CJA) on Section 60. Prior to March 2025 there was a less structured and consistent process via which to track and monitor authorisation of this 'suspicion-less' weapon-focused power where police reasonably believe serious violence may/has occurred and link searches to the relevant authorisation.

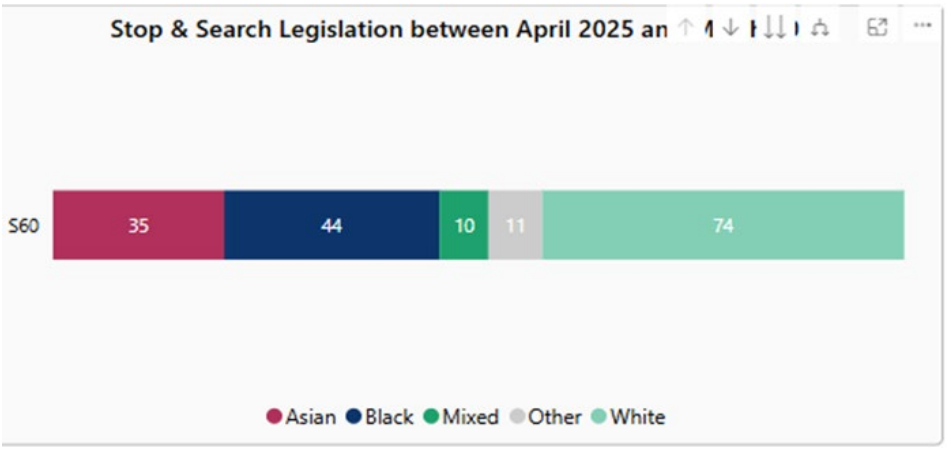
Year	Volume of searches	Authorisations	Extensions
2023/24	496		
2024/25	176		
2025/26	173	13	4

Each S.60 authorisation is communicated to the public, notified to the Independent Advisory Group Chair and evaluated by the Local Command Unit (LCU). BWV encounters are reviewed by LCU Community Scrutiny Panels and the Independent Scrutiny and Oversight Board (ISOB) annual work programme includes deep dive activity relating to disproportionality.

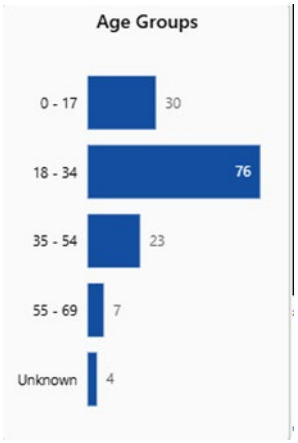
The all positive outcome rate for S.60 for 25/26 was 8%, with a primary outcome rate of 1.1%. 93% of search encounters involved males with 12 searches relating to females.



Search volume by ethnicity:



Search volume by age:



Further focus during 2026/27 will consider expansion of recording processes to other suspicion-less powers relating to public order, effectiveness of reducing crime and impact on the community.

5.8 Use of Powers Community scrutiny

Significant progress has been made since 2024/25 in moving LCU community scrutiny from establishment to operational delivery. Local Command Unit Community Scrutiny Panels are now operating in line with an annual programme of work, reviewing thematic areas of police powers use and providing independent insight into fairness, proportionality and legitimacy.

Group	Date	Focus
CSP sub panel	March 26	Use of Force scrutiny – unarmed skills
CSP sub panel	May 26	Use of Force scrutiny – CAPTOR Incapacitant spray and/or Baton (used or drawn)
CSP sub panel	July 26	Use of Force scrutiny – Limb restraints and/or spit hood
CSP Full panel	Sept 26	Mid year review
CSP sub panel	Nov 26	S&S scrutiny – Stolen Property S.1.PACE
CSP sub panel	Jan 27	S&S scrutiny – Offensive Weapon/bladed article – S.1 PACE
CSP Full panel	Feb 27	End of year review

Approval has been secured through information governance arrangements to expand the scope of community scrutiny, and planned work is underway to support broader BWV viewing through redaction solutions. Procedural justice has become a central component of the force's approach to police powers and scrutiny panels now explicitly assesses communication, dignity, respect, neutrality and justification. The panels are routinely provided with contextualised data and case material, including BWV, complaint files and thematic performance information and scrutiny outcomes are shared with force governance and inform training and operational learning.

A joint TVP/OPCC Scrutiny & Advisory Communications Plan commits to publishing outcomes, sharing "You said / We did" messages and improving public understanding of scrutiny. It is hoped that external publication of scrutiny meeting summaries, commencing

May 2026, will strengthen transparency and public accountability and promote awareness of the benefits of scrutiny.

Plans are also in development for the establishment of a Force level taser scrutiny panel and oversight of annual data through the Independent Trust Assurance and Confidence board (I-TAC) use of powers sub group (formally ISOB) in summer 2026.

5.9 Use of Force – developing maturity

While Stop and Search scrutiny is now embedded, work during 2025/26 has focused on designing and agreeing a structured Use of Force scrutiny model, rather than fully implementing it. A model utilising accredited Personal & Public Safety Trainers to conduct dip-sampling of body worn video of encounters involving injury, children and complaints is scheduled to commence in June 2026.

This phased approach reflects learning from Stop and Search scrutiny and ensures that Use of Force oversight is proportionate, effective and focused on improvement rather than volume.

Adjustments to Pronto recording processes have been implemented to reduce bureaucracy and promote a change in officer behaviour relating to form completion to support use of force reporting compliance where compliant handcuffing is the only use of force tactic used which accounts for approximately 33.75% of all use of force based on 2024/25 data.

5.10 Inspection assurance and external confidence

The improvements in governance, scrutiny and data quality have contributed to positive inspection assurance. HMICFRS has independently Thames Valley Police's approach to Stop and Search, including strong articulation of reasonable grounds, effective use of BWV and meaningful supervisory oversight, resulting in the closure of outstanding Areas for Improvement relating to Stop and Search. The focus 2026/27 will be to maintain these standards, embed learning more consistently, improve public-facing reporting, (including regular publication of use of powers data, disproportionality analysis and TVP annual public Use of Powers reports) and continue to mature Use of Force scrutiny.

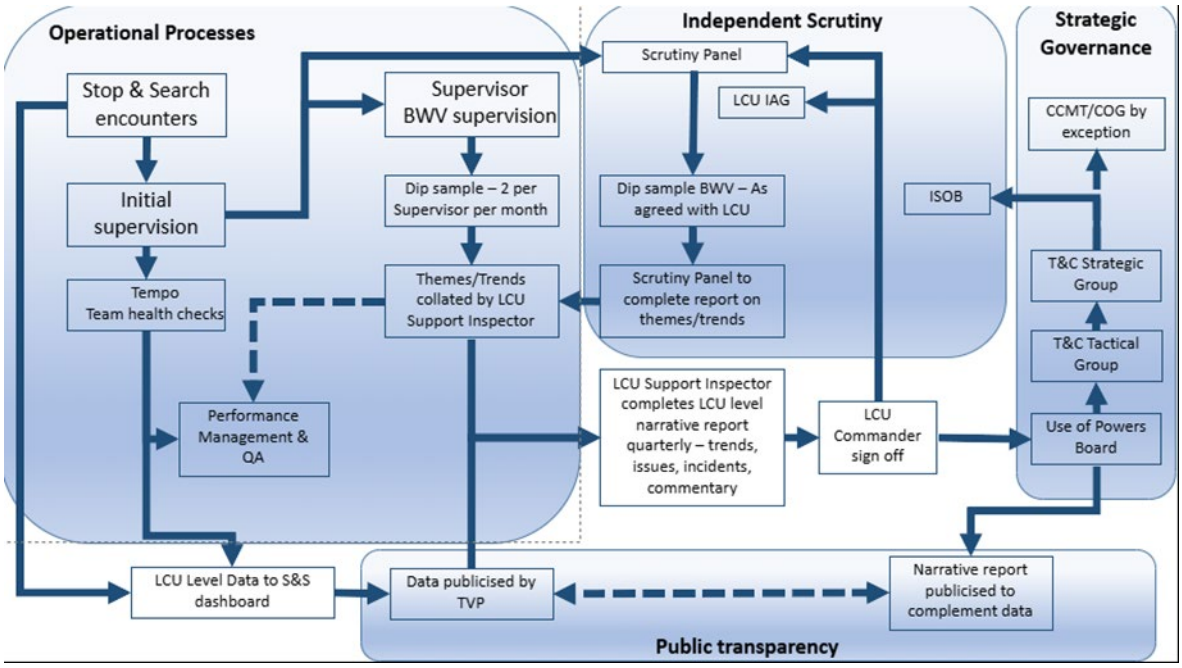
During quarter 3 of 25/26 TVP commenced publication of an LCU S&S narrative designed to provide more digestible, locally relevant data supported by clear, accessible narrative: Stop and Search | Thames Valley Police. Over time, these updates will also allow us to reflect more of the insight emerging from scrutiny feedback, deep-dive analysis and hypotheses testing of areas identified as presenting risk. These publications are produced on a quarterly basis and shared with IAG's and scrutiny panels for community feedback. Work is ongoing with external consultant support to ensure that our key use of powers publications meet required accessibility standards.

6.0 Use of Powers Performance

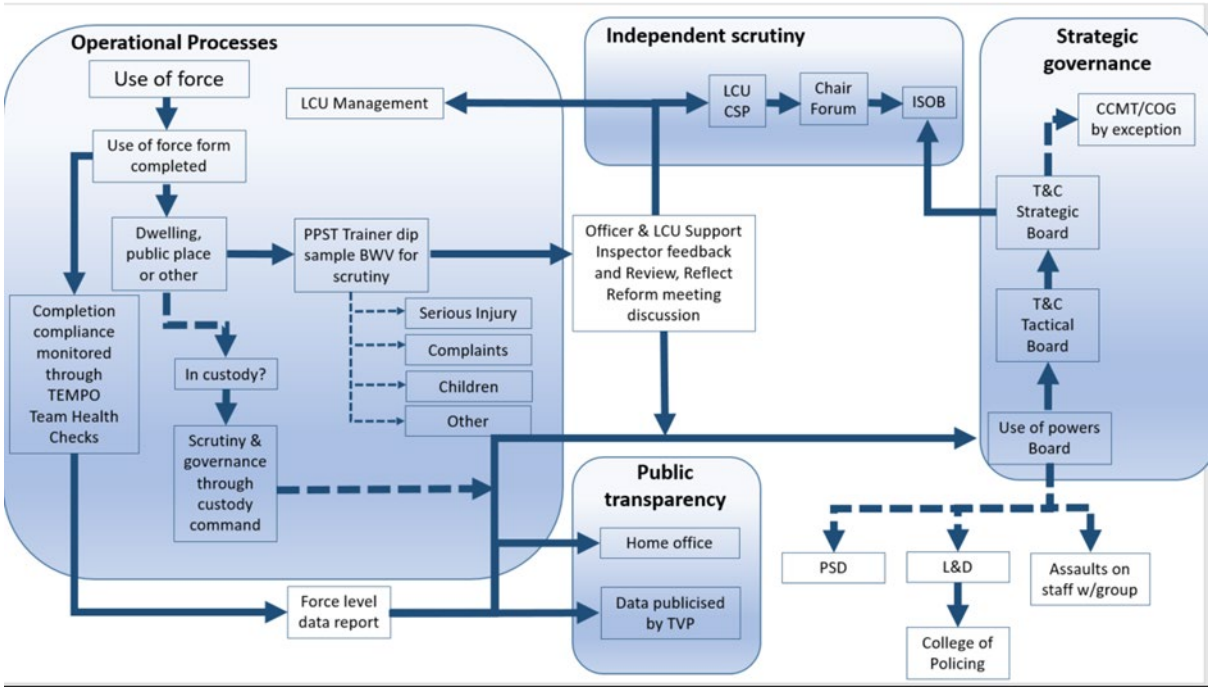
A key focus of building and maintaining public trust and confidence in policing is the reporting and accounting for disproportionality in police powers and development of a police service that is perceived by our communities to be fair, respectful and equitable in all it says and does.

The improved governance and oversight relating to use of powers sets out clear activity to support improvement in these areas and TVP Strategic Plan 2026 – 2027 further sets out the requirement to maintain Stop & Search positive outcome rate & use of powers scrutiny to increase public trust and confidence in our communities

6.1 Overview of S&S operational processes:



6.2 Overview of Use of Force operational processes:



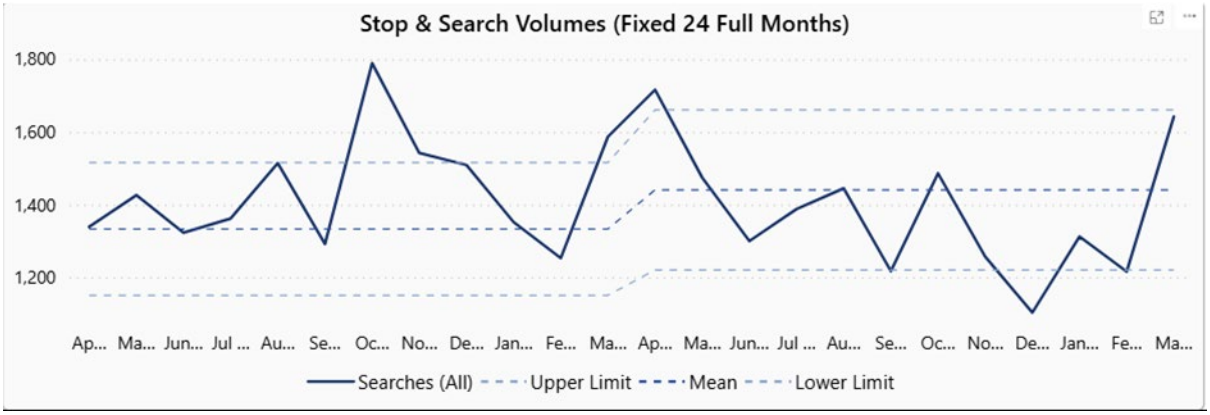
6.3 Use of Powers delivery plan

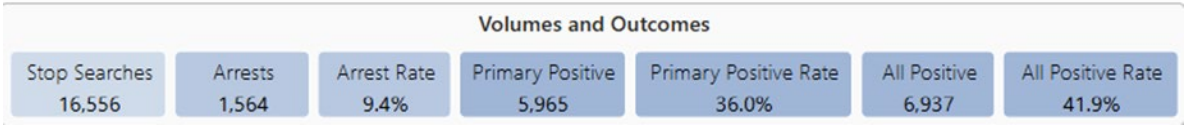
The use of Powers delivery pillar, under TVP's Trust & Confidence Strategy, sets out activity in support of the below strategic outcomes:

- Policing powers are used lawfully, ethically and consistently
- Children and vulnerable people are safeguarded effectively
- Use of powers is transparent, scrutinised and understood
- Disproportionality is explained or reformed
- Assurance requirements are met and evidenced

6.4 Stop & Search Performance

The below figure shows TVP stop and search (S&S) volume over the past 24 months and the upper and lower bounds of the range in which we would anticipate the number of searches falling into based on the previous financial year. This allows for increased scrutiny where the number of searches is significantly above the expected range to understand the reason for the searches.





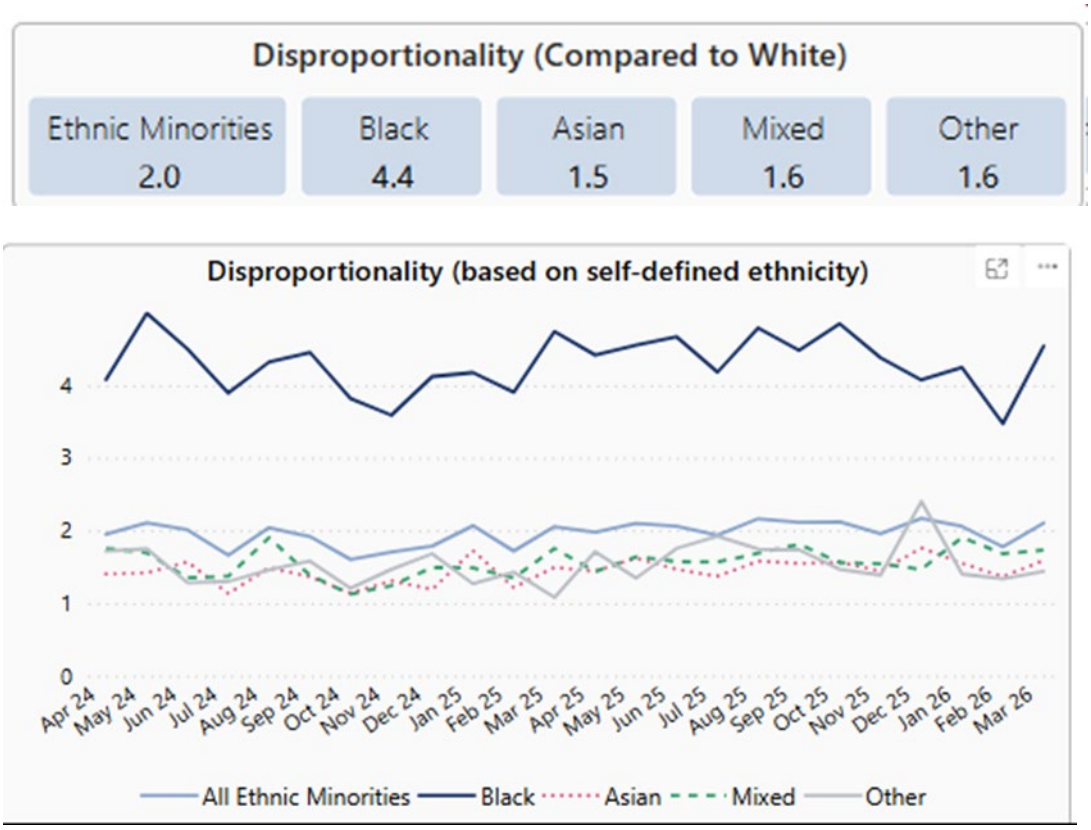
TVP Stop and search dashboard volumes for 2025/26 compared 2024/25 ONS data (17,666) shows a reduction of 6.28%.

All positive outcomes sit at 41.9% meaning something is found in c42% of encounters. The primary positive outcome rate is 36%. Compared to national arrest data of 14.9% relating to S&S TVP arrest rate is approximately 9.4% which is similar to 2024/25 data.

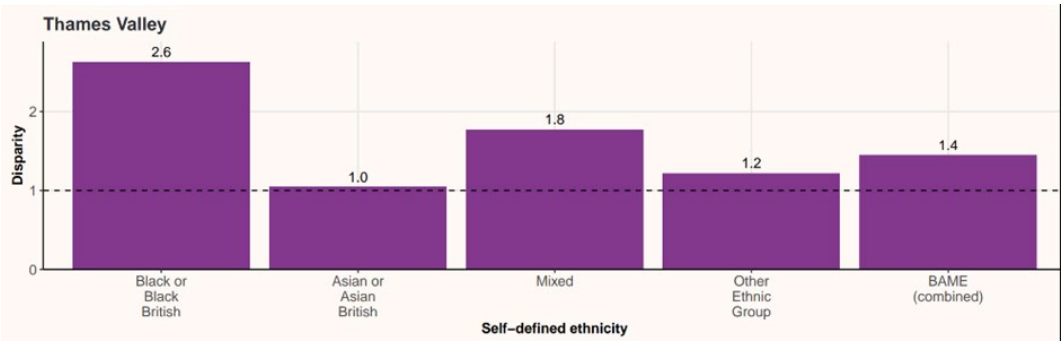
6.5 Stop &Search disproportionality data

Data insights are conducted by a legitimacy analyst to highlight priority themes/ risk areas and review disproportionality and disparity to improve legitimacy by understanding where a higher relative rate index may suggest bias versus being disproportionate but having a legitimate reason for the disproportionality. The new legitimacy framework outlined at 5.4 will be utilised to improve our understanding of and ability to explain activity driving this disproportionality.

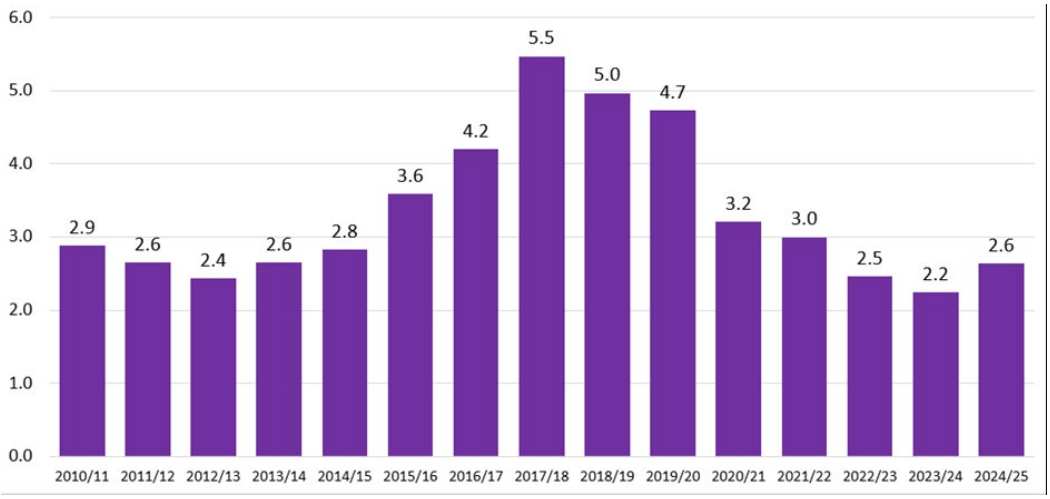
Current TVP S&S disproportionality data for 25/26 is shown below.



This represents an increase in disproportionality for black individuals in particular when compared with TVP ONS data 24/25:



TVP ONS Year on year data for black or black British searches compared to white people can be seen below:

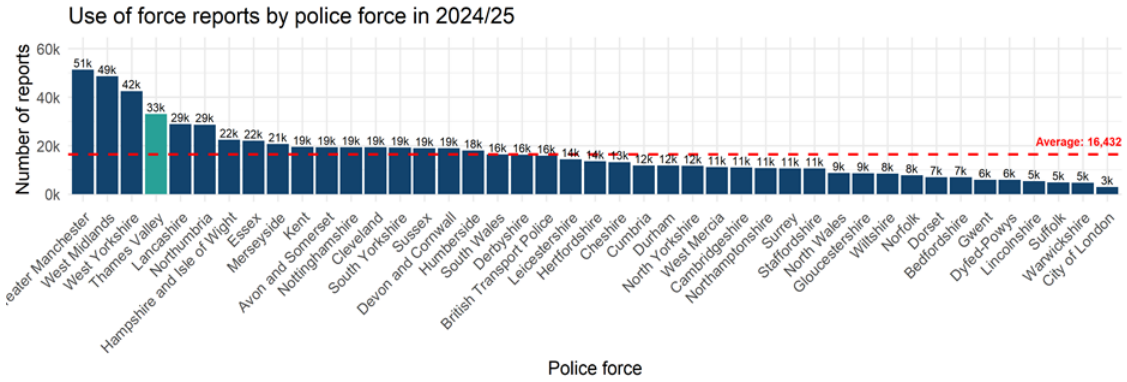


6.6 Use of Force Performance

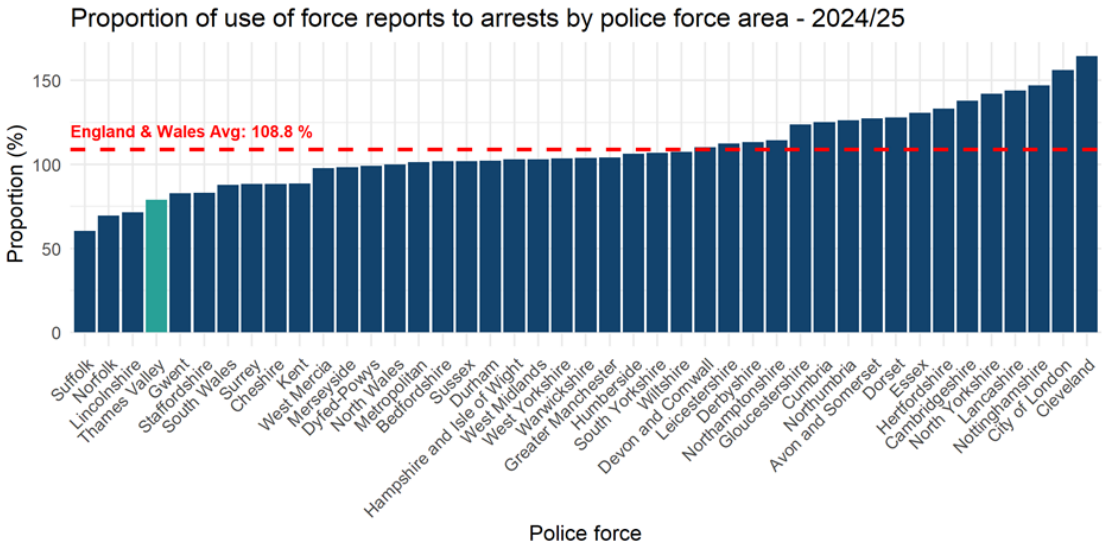
The number of forms submitted following a use of force has remained relatively stable over the last three financial years.

Date period	Number of Forms submitted	Forms per 1000 population
01/04/2023 – 31/03/2024	30,746	12.22
01/04/2024 – 31/03/2025	33,857	13.46
01/04/2025 – 31/03/2026	29,904	11.89

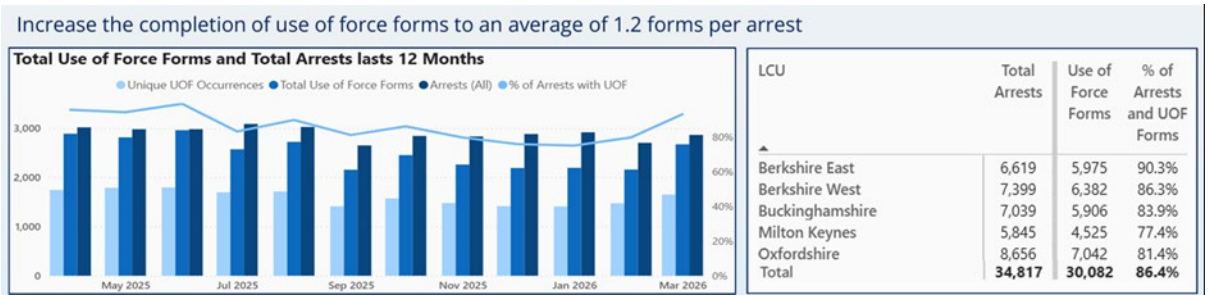
National ONS data 24/25 highlights TVP in the top 4 forces for use of force reports.



However national ONS data 24/25 also highlights TVP features in the top 4 forces nationally for the least proportion of use of force reports to arrests.



TVP are currently only completing use of force forms in approximately 86.4% of arrests which demonstrates a decline on previous years and significantly under the national average. Each officer involved in a use of force must submit a form and HMICFRS expectation is an average of 1.2 forms per arrest.



LCU	Total Arrests	Use of Force Forms	% of Arrests and UOF Forms
Berkshire East	6,619	5,975	90.3%
Berkshire West	7,399	6,382	86.3%
Buckinghamshire	7,039	5,906	83.9%
Milton Keynes	5,845	4,525	77.4%
Oxfordshire	8,656	7,042	81.4%
Total	**34,817**	**30,082**	**86.4%**

Work is ongoing work to improve internal and external scrutiny of use of force (see 5.9, 5.11 and 6.2) and use of force reporting with a proposed checkpoint in August 2026.

7.0 Involved

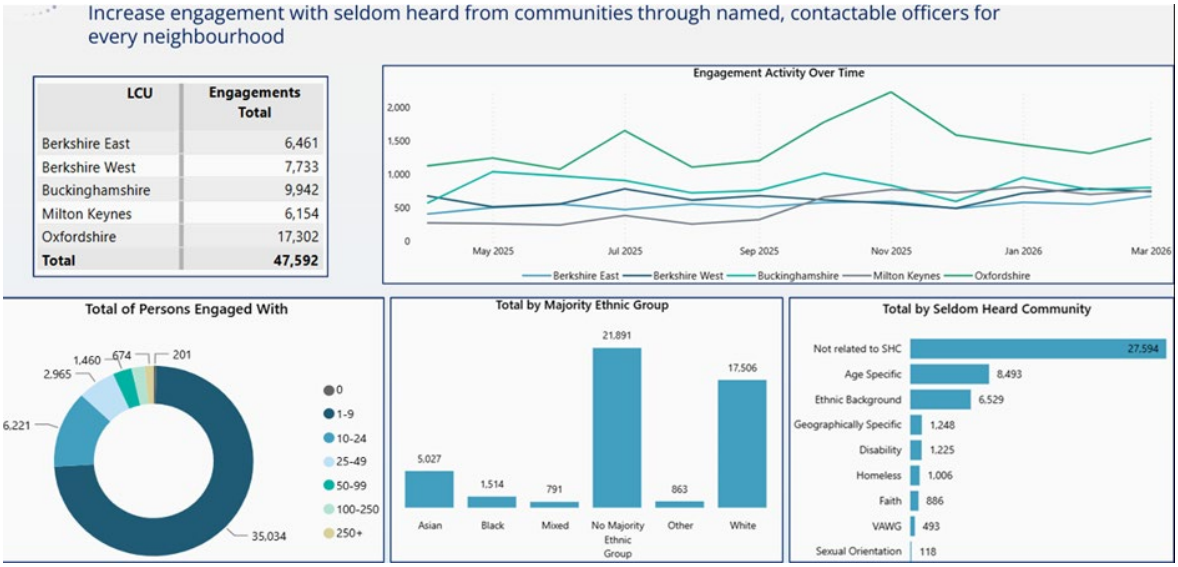
7.1 Community Engagement

Our commitment to building trust and confidence within our communities is underpinned by the delivery of excellent neighbourhood policing. This work aligns with the Government's Neighbourhood Policing Guarantee, and we had already invested in strengthening our neighbourhood policing teams prior to its introduction, increasing resources to support effective delivery.

The embedding of the Neighbourhood Policing App (launched May 2023) provides a wealth of information to identify local priorities, assess performance around engagement activity and feedback information to communities, via newsletters, locals communications and 'Your Area' site. It has enabled TVP to demonstrate a mature approach to engagement with seldom heard communities, including Black communities, young people, victims of ASB and retail

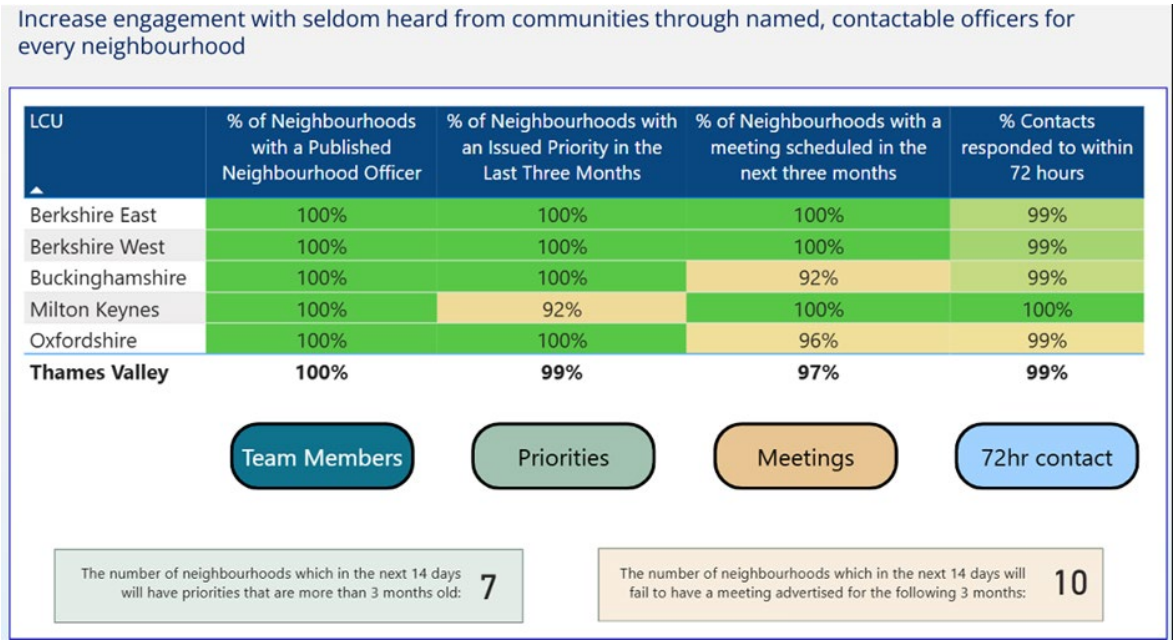
communities, which is planned, recorded and reviewed through force wide systems and governance.

Monthly activity features at Force Performance Group and 25/26 engagement data is presented in the image below. Activity can be searched by engagement and patrol themes, area and officer and provides outcome data as well as measuring impact and identifying areas for improvement.



As a leading force in this area, both the Home Office and NPCC have recognised our approach as good practice and are encouraging national adoption. TVP has also developed a second App, to measure compliance with the Governments pledge to respond to the public within 72 hours for certain types of contact with Neighbourhood Policing Teams. This 72 Hour App has been identified as good practice by the NPCC and Home Office and which all forces in England and Wales have been asked to consider adopting.

We have established good processes for setting local policing priorities and created an internal dashboard to monitor progress and support the national reporting requirement in respect of “Your Area” Commitments. TVP is one of a small number of forces that has maintained high levels of compliance with these commitments in respect of having a named neighbourhood officer, priorities set within the last 3 months and public meetings advertised in the next 3 months for all 108 neighbourhood areas. Ultimately, we are demonstrating greater responsiveness to the public and will continue to track this through our delivery plans and performance framework.



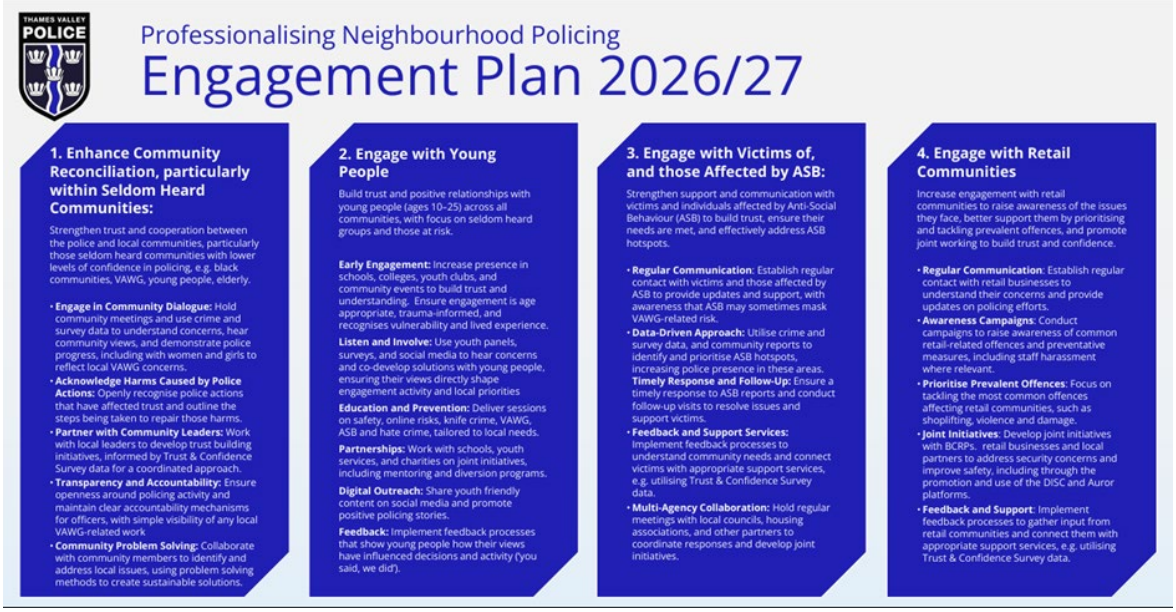
7.2 Engagement & Reconciliation delivery plan

The below image sets out the Engagement and Reconciliation delivery pillar, under TVP's Trust & Confidence Strategy, sets out activity in support of the below strategic outcomes:

2025/26 engagement data demonstrates consistent engagement with young people, Asian communities, elderly residents and Black communities across the force. Looking ahead to 2026–27, the focus is less about increasing volume and more about:

- Improving recording quality
- Strengthening outcomes and problem-solving
- Making better use of engagement insight to drive tasking and assurance

The NH Tactical Engagement plan for 26/27 includes the goal of enhancing community reconciliation and strengthening trust and cooperation between the police and local communities.



7.3 Trust & Confidence Community survey

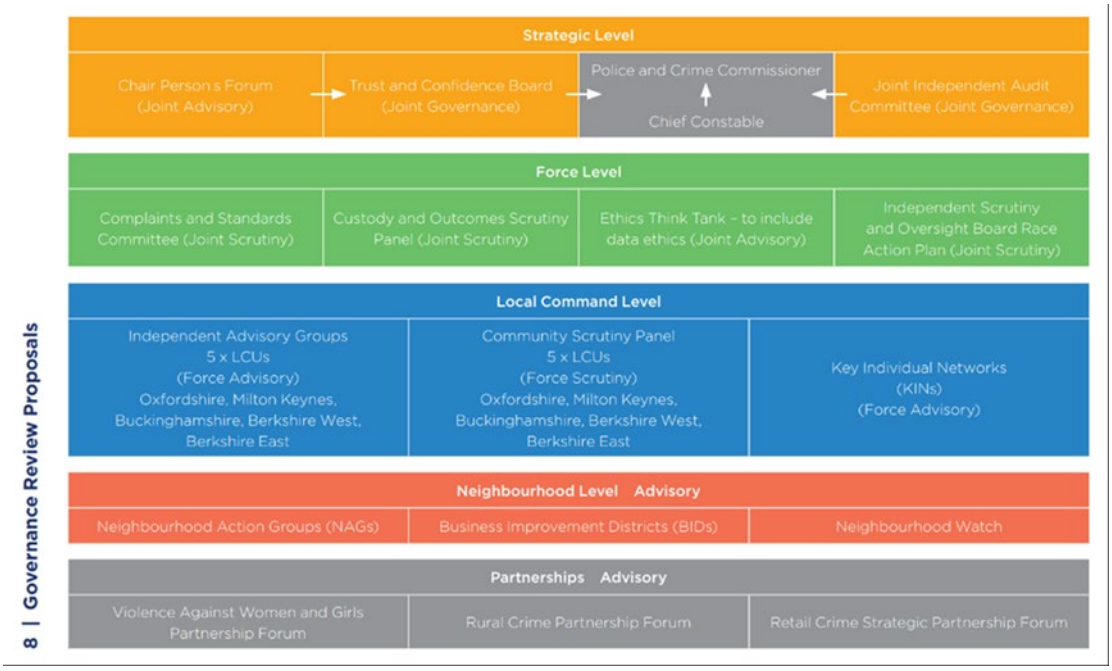
The force is developing its approach to understanding public sentiment through the development of regular survey and analysis of insights to shape organisational response. A one-off sentiment survey in 2024 (live for 27 days during September and October) received 2,500 responses and has since been used as a benchmark for trust and confidence in Thames Valley Police.

In 2025, the OPCC Chief Executive and TVP ACC for Legitimacy chose a new provider. Our second trust and confidence survey went live for 73 days during October to December via a provider called Zencity. The survey received 2,605 responses (105 more responses than our previous survey, although open to the public for longer). The survey will run for 12 months, with a target of 10,000 responses and improved accessibility through multiple languages and broad online promotion. Data will be stored on a digital platform, enabling more frequent analysis and reporting at Thames Valley, LCU and, later, neighbourhood level.

A joint OPCC–TVP task and finish group oversees delivery, including quarterly rotational questions and insights will be produced on a quarterly basis and used to inform neighbourhood policing priorities, particularly around visibility, engagement, antisocial behaviour and reassurance.

7.4 Independent scrutiny and advice

Work continues to deliver the recommendations of the OPCC governance review (published 4th March 2024) of scrutiny and advisory groups across the Thames Valley to provide scrutiny and challenge to policing and greater accountability to the public.

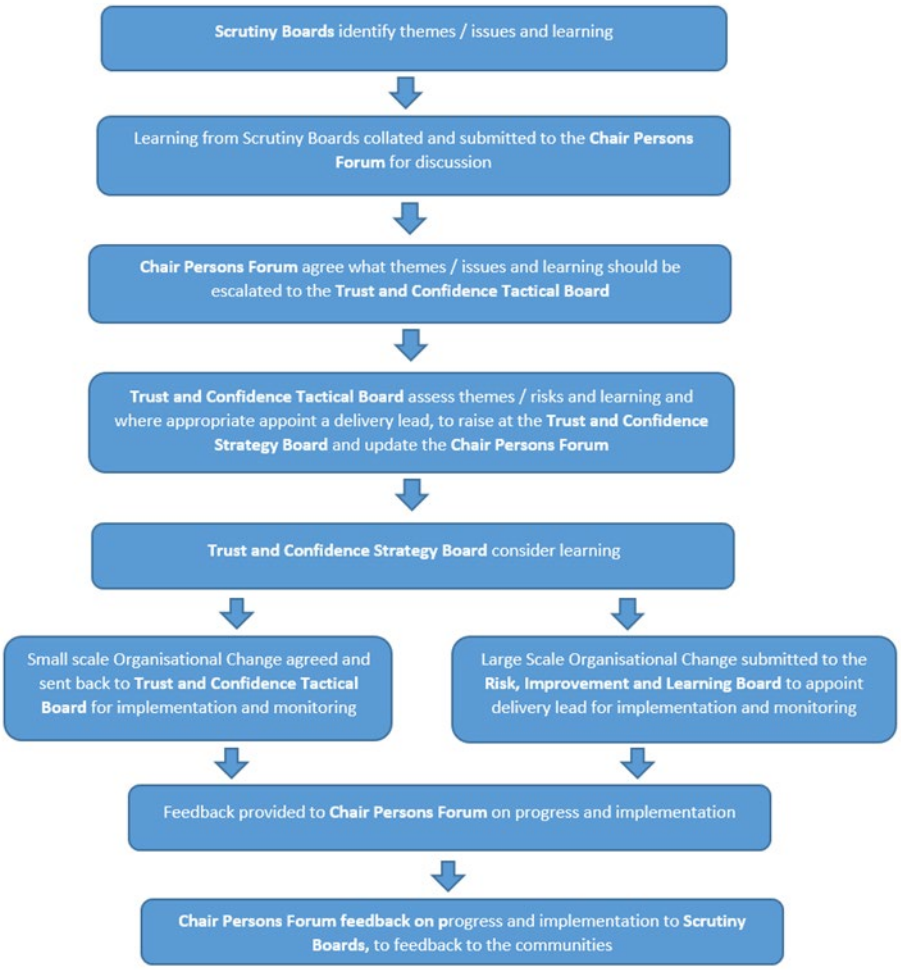


The OPCC plays an active role in co-designing scrutiny governance, supporting Chairs and panels, facilitating the Chairpersons' Forum and ensuring escalation to OPCC/TVP Trust & Confidence Boards.

All panels are in place with the exception of the Custody Detention Scrutiny Panel and Adult Out of Court Resolution panel which will be established during quarter 2 26/27 following a phased approach to implementation.

All our Scrutiny Boards have an independent Chair who is responsible for driving forward the scrutiny boards and identifying themes and issues so that these can be reported back for organisational learning via the Chairpersons Forum (CPF). It will be for the CPF to make an initial assessment as to whether they are force wide issues, or silos themes/issues within their Local Command Units, which need to be discussed and reviewed in more detail.

The Trust and Confidence Tactical Board will discuss the recommendations from the CPF, confirming whether they agree with their assessment and decide what action should be taken. If the action proposed is not agreed, the rationale for this will be feedback to the CPF.



The impact of panel work can be viewed in the annual reports prepared in April 2026 and published externally on OPCC and TVP website.

A Scrutiny & Advisory Recruitment Strategy sets out the road map as to how we will have sufficient volunteers to support our scrutiny framework and ensure that each forum is diverse and inclusive, representing the communities within the three counties of Berkshire, Buckinghamshire and Oxfordshire. This road map also includes a clear time line of activity over the next year by which we can measure our success.

8.0 Protected

8.1 Disproportionality in Victimisation

2024/25 JIAC report identified a priority focus for 25/26 of improved data collection and recording across the system and accessible outward-facing communication produced to report and account for disproportionality in the criminal justice system and use of police powers. This remains a key priority of the Trust and Confidence Strategy and reflects 3 HMICFRS outstanding areas for improvement (AFI):

1. Ensure forces, through data collection and analysis, understand the levels of racial disproportionality in serious youth violence in their force areas.

- How well do police use their powers of enforcement to reduce serious youth violence?
- Do TVP understand racial disproportionality in serious youth violence?

2. Ensure forces gather, analyse and scrutinise race disparity in police criminal justice decision-making.

3. Ensure information about criminal justice disparity is published on force websites, or that force websites clearly link to other websites where this information can be found. The absence of mandatory ethnicity fields in TVP reporting systems (and wider protected characteristics data) significantly hampers the ability to assess and address disproportionality and respond to these AFI's. Data capture of victim and suspect profiles regarding protected characteristics is poor and local insight into disproportionality remains limited due to data quality issues.

Analysis of disproportionality is not possible until significant improvements in data quality are secured which requires both process/systems changes and changes in officer behaviour/Organisational culture. The long awaited protected characteristics data standards were approved in November 2025 and national work is ongoing to design the necessary systems changes and guidance to support implementation of these standards during 2026/27. Locally TVP have commenced a readiness assessment for implementation.

Scrutiny of Youth Out of Court resolutions throughout 2025/26 will, however, demonstrate progress relating to criminal justice disparity through publication of the annual impact report and TVP support of the LCJB Disproportionality Board ensures continued support of a systems approach to understanding and addressing the causes of disproportionality.

8.2 Improving data collection and accuracy

During 2025/26 the priority objective has been to improve the accuracy and consistency of victim data, particularly self-defined ethnicity (SDE) and demographics.

Forcewide communications have reiterated that SDE recording is mandatory at all stages of interaction and work has progressed to redesign information capture sequencing at first point of contact to increase the likelihood that victims disclose demographic information, reducing "NOT STATED" entries.

TVP is exploring changes to Niche RMS, contact management platform and PRONTO to make SDE and non- capture rationale fields mandatory (addressing current compliance gaps) and an ethnicity tracking mechanism enables analysts to identify individuals whose self-defined ethnicity (SDE) has been previously recorded at any point in their contact history; improving completeness across all crime types and strengthening the reliability of datasets used for disproportionality assessments. The priority of improving crime data accuracy has been included in TVP Strategic Plan for 2026-2027 under the Serving Victims pillar with plans to develop a performance dashboard to monitor and track performance.

8.3 Non Crime Hate Incidents Hate crime and Community cohesion

Activity to conduct an end-to-end review of hate crime has continued during 2025/26 but had predominantly focused on TVP's approach to non-crime hate incidents (NCHI) and

enhancing investigative standards relating to the Malicious Communications Act and Online Safety Act following the HMICFRS inspection into activism and impartiality in policing (2024).

TVP contributed to the Home Office commissioned national review of NCHI (announced December 2024), participating in interviews and audit activity led by NPCC and the College of Policing. This supported identification of training needs for TVP Community and Diversity Officers, who hold key roles in engagement with affected communities.

In March 2026 the Home Office confirmed its intent to end the Code of Practice on the recording of NCHI and announced reports perceived as hate-motivated that meet the new National Standard for Incident Recording and Assessment incident threshold should be recorded as ASB with a hate/prejudice qualifier, not as NCHI. A Task and Finish Group will now develop and implementation plan to realise the proposed changes.

8.4 Hate crime and Community cohesion delivery plan

- Victim Safeguarding and repeat harm
- Accurate recording, data quality and performance management
- Community trust, confidence and reporting
- Proportionate resolution and partner pathways
- Building cohesive and resilient communities

9.0 Key areas of priority 2026-2027

9.1 We will continue to embed the Trust and Confidence Strategy into the DNA of the Organisation, assuring consistent delivery across the five pillars and strengthening outcome-based performance reporting. This will include alignment with the National Culture and Inclusion Strategy 2025–2030, emerging national performance standards and the PRAP Maturity Matrix.

9.2 The force is committed to changing the culture of policing and in order to work towards an inclusive workforce we will continue to drive activity as part of the Internal Trust and Confidence pillar under the new Trust and Confidence strategy. Building and sustaining an inclusive culture that embraces diversity and fosters a strong sense of belonging remains fundamental to the service we provide and the confidence our communities and workforce place in us. Workforce representation continues to be a key enabler of this, supporting fair decision-making, effective policing, and an environment in which difference is valued and respected.

9.2 Maintain robust internal scrutiny of Stop and Search, embed learning more consistently across operational practice, strengthen public-facing reporting, and continue to mature proportionate Use of Force scrutiny.

9.3 Progress scrutiny and advisory panels from establishment to sustained operational maturity, ensuring panels operate to programme, complete thematic reviews, escalate learning effectively and contribute to a clear publication pipeline that supports transparency and public confidence.

9.4 Ensure community engagement activity is planned, evidence-led and demonstrates impact rather than volume. Good practice should be identified and shared across Neighbourhood Policing Teams to inform the longer-term development of a practical engagement and reconciliation toolkit.

9.5 Improve the quality, completeness and use of protected characteristics data to support meaningful analysis of disproportionality in victimisation, police powers and criminal justice outcomes, in readiness for national data standards implementation.

10.0 Future risks and mitigation

10.1 As PRAP activity transitions into the wider Trust and Confidence portfolio, there remains a risk that focus on race equity could diminish without sustained visibility, assurance and independent oversight, however we have ensured that this is built into our deloivery plans and as we deliver the roadshows across LCU's and Specialist department we communicate how these are expected to be delivered.

10.2 Limitations in data quality and analytical capacity present a risk to the force's ability to evidence impact, explain disproportionality and provide consistent assurance

10.3 There is a risk that feedback from scrutiny, engagement and assurance activity does not consistently translate into organisational learning and change, limiting the overall impact of Trust and Confidence arrangements

10.4 Public confidence remains vulnerable to national events, online misinformation and high-profile incidents beyond local control. Organisational and procedural justice remain central to the Trust and Confidence strategy and underpin how we, as a force, continue to build and sustain trust with our workforce. By maintaining a focus on fairness, transparency and consistency, we can strengthen confidence internally while remaining responsive to current issues and future challenges.

10.5 Trust and confidence within the organisation are essential to delivering public value, maintaining operational resilience, and fostering a culture of accountability and learning. The national Oscar Kilo survey outlines key areas of concern for us to address which will be further supported by our internal well-being workforce survey feedback.

ACC Dennis Murray

Legitimacy and Public Value

6th May 2026

Joint Internal Audit Committee

Annual Environmental and Sustainability Report 2025/2026

Property Services

1. Introduction and context

1.1. This report is prepared for the Chief Constable's Management Team (CCMT) and the Joint Independent Audit Committee (JIAC). It provides an overview of progress against the Environmental Sustainability Strategy and outlines key developments, risks, and priorities for Thames Valley Police (TVP).

2. This report does not include performance metrics or consumption data, which have been provided in previous years. A new mandated carbon reporting framework for policing has now been developed at a national level, with 2025/26 representing the first year of submission. This framework introduces a revised methodology for data capture and reporting.
3. To avoid presenting two differing datasets for the same reporting period—potentially causing confusion and requiring disproportionate resource—a decision has been made to defer detailed performance reporting until the new framework is fully implemented. This approach will ensure consistency, enable meaningful benchmarking across forces, and align with national expectations.
4. A supplementary report containing performance data is anticipated once submission timelines are confirmed by the National Police Chiefs' Council (NPCC). Although these timeframes are yet to be formally agreed, it is expected that further reporting will be brought to JIAC later in the year. Once the annual reporting cycle and metrics are established, a consistent approach to future reporting will be developed.
5. It is noted that the transition to a standardised reporting approach has been subject to delays at a national level. Initially anticipated for implementation in 2024, this has been deferred, leading to changes in local planning and reporting timelines. However, the forthcoming year represents a significant milestone in achieving consistency across policing.

1. Headlines from 2025/2026

Key achievements and developments during the reporting period include:

- Appointment of a Project Manager to support the Climate Transition and Carbon (CTC) electric vehicle (EV) transition programme
- Delivery of elements of the Transformation Programme within Property Services, embedding sustainability considerations into operational change
- Allocation of £5 million "spend to save" capital funding to support projects that deliver both carbon reduction and financial savings within defined payback periods
- Additional capital funding provision to support the initial transition of the fleet in response to market conditions and legislative requirements
- Completion of carbon audits across the estate, providing building-level efficiency metrics, including consumption per m^2, to inform a prioritised programme of works
- Improved inclusion of sustainability and EV considerations in capital project governance, including opportunities for solar PV and low-carbon technology beyond original project scope
- Partnership working with Hampshire & Isle of Wight Constabulary (HIOWC) and Staffordshire Police, supported by Environmental, Social and Governance (ESG) National Police Estates Group (NPEG), to understand the relationship between climate impacts and policing demand (including crime types, incident volumes, and officer assaults)
- Enhanced inclusion in governance boards (e.g., Transformation Board, Savings Delivery Board, Business Case development), improving visibility of risks, opportunities, and strategic alignment

Risk areas of note

The following risks have been identified during the reporting period:

- Resourcing pressures, including redundancies impacting roles that supported sustainability workstreams
- Requirement to strengthen governance arrangements to improve assurance
- External factors including global and national political developments such as market volatility impacting utility costs and EV availability

6. Governance and accountability

6.1. The audit identified the following areas of improvement; governance, resourcing and communication. The audit findings are considered to stem from two underlying factors:

- The first is the continued maturation of what remains a relatively new work stream for TVP.
- The second reflects issues with resourcing of the strategy.

6.2. Governance has been embedded into existing structures wherever possible to aid with resourcing. It has been agreed that a board shall be formed to bring all these areas together to provide oversight. These meetings will be stood up in 2026.

7. Priority areas

Looking ahead the key priorities are as follows:

5.1 Governance

- Strengthen oversight mechanisms and reporting lines

5.2 Resourcing notably through the transformation programme for Estates;

- Ensure sufficient capacity and capability to deliver the strategy
- Clarify roles and responsibilities

5.3 Strategy and Methodology

- Further develop the Environmental Sustainability Strategy in line with national guidance
- Align delivery plans with the Estates Strategy and Fleet Transition Plan

5.4 Data and Reporting

- Implement the new national carbon reporting framework
- Establish robust baselines and performance metrics
- Enable benchmarking and evidence-based decision-making

8. Risks and mitigation

Geopolitical uncertainty, evolving national policy, economic pressures, and local climate impacts will continue to influence the delivery of sustainability objectives, including timelines and achievable outcomes.
To mitigate these risks, TVP will:

- Maintain flexibility in delivery planning to adapt to external changes
- Continue engagement with national policing bodies (NPCC, Blue Light) to ensure alignment
- Prioritise investments that deliver both financial and environmental benefits
- Strengthen data and insight capabilities to support informed decision-making
- Embed sustainability considerations into core business planning and governance processes through the business case approach

7. Conclusion

2025/26 represents a step in maturation of this area within TVP. With data and information from which to build programme plans and capital funds to support their implementation. There remain gaps in resourcing, which impact the speed at which these programmes can be delivered, these in part shall be addressed through the Estates transformation programme.

The EV transition is a strategic risk and poses an extensive challenge for TVP and policing nationally. With the introduction of the programme manager to help bring this complex area together there is a positive basis.

The strategy has developed strong building blocks in some areas and this coming two years will be important to deliver to ensure TVP realise the benefits of this strategy. The Estates transformation programme and national consistency reporting now launched should help further mature this area as it allows development in areas that have been paused over the last two years.