# THE CHIEF CONSTABLE OF HUMBERSIDE

# FINANCIAL STATEMENTS

# 2025/26

# DRAFT

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# NARRATIVE REPORT TO THE STATEMENT OF ACCOUNTS

## INTRODUCTION

This is the Statement of Accounts for the Chief Constable of Humberside Police for the year ended 31 March 2026. These accounts have been prepared in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 published by the Chartered Institute of Public Finance and Accountancy (CIPFA).

The purpose of the narrative report is to offer interested parties a fair, balanced and easily understandable guide to the most significant matters reported in the accounts. A ‘Glossary of Terms’ (to help explain some of the technical terms) can be found in the appendices.

## ABOUT HUMBERSIDE POLICE

The Humberside Police Force area is located in the east of England and covers the local authority areas of the East Riding of Yorkshire, Kingston upon Hull, North East Lincolnshire and North Lincolnshire.

It has a total area of 1,300 square miles around the Humber Estuary and has a population of over 0.9 million. Nearly 90% of the area is rural. Its main settlement and commercial capital is Kingston upon Hull. Major settlements include the port and town of Grimsby, the coastal resorts of Cleethorpes and Bridlington and the town of Scunthorpe. The predominantly rural areas of the East Riding, North Lincolnshire and North East Lincolnshire include the market towns of Beverley, Brigg, Epworth and Barton and there is a logistics hub to the west, around Goole, the UK’s most inland port.

The area maintains its strong maritime heritage and the port infrastructure accounts for more than 15% of UK overseas trade. Around one million people a year travel to and from continental Europe by ferry via Hull and a further quarter of a million people travel on domestic and international flights from Humberside Airport.

Jonathan Evison is the PCC (re-elected in May 2024), and Chris Todd is the Chief Constable appointed in April 2025. The PCC’s Police and Crime Plan covers the period 2024-29.

The following pages show the Force Strategic Plan, which clearly articulates the strategic priorities and is designed to deliver the overall vision of being an outstanding, locally trusted and globally-acclaimed police force.

## Our **mission**

Victim Focused

Community Focused

Workforce Focused

## Our **priorities**

- **Improve victim experience**
- **Reduce crime** and **harm**
- **Build trust** and **confidence**
- **Build pride** in our **workforce**
- **Increase** our **efficiency**
- **Improve justice outcomes**

Our **vision** is to be an **outstanding, locally-trusted** and **globally-acclaimed police force**.

Rural Coastal Urban

Our **values**: **Courage** • **Respect and empathy** • **Public service**

## OUR PRIORITIES

### Improve victim experience

We will provide victims with a service they can trust, meet the needs of victims; prioritising those who are most vulnerable.

### Improve justice outcomes

We will work with partner organisations to strengthen and improve criminal justice outcomes that enhance the victims' journey and reduce reoffending.

### Reduce crime and harm

We will prevent and reduce crime by conducting thorough investigations, identifying and safeguarding vulnerable children, young people and adults.

### Build trust and confidence

We will support our communities, to be safer and stronger by delivering a visible and accessible police service that actively listens to them and engages with partners making fair and ethical decisions.

### Build pride in our workforce

We will work as one team; empowering colleagues to create an inclusive environment where everyone can be themselves and contribute their best to make Humberside Police a great place to work.

### Increase our efficiency

We will deliver the best possible service to our communities and our people through the effective and efficient use of resources.

## FORCE PERFORMANCE

The latest Humberside PEEL inspection report was published on the 9th of April 2026.

The findings from the HMICFRS PEEL inspection provide an important and independent assessment of the force's performance and are being used not simply as a measure of compliance, but as a key source of organisational learning that informs our strategic planning, resource allocation, governance arrangements and service improvement activity.

During 2025 HMICFRS completed its PEEL inspection of Humberside Police. The inspection provides an independent assessment of the force's effectiveness, efficiency and legitimacy and remains one of the most significant external measures. of policing, performance and public service, the inspection recognised a number of areas of strong performance and highlighted examples of innovative and promising practice.

HMICFRS identified innovative practice in the forces approach to preventing and deterring crime and anti-social behaviour and in the way it responds to the public.

The inspection also recognised promising practice in workforce development and fraud management.

These findings demonstrate the forces continued commitment to innovation, public service and improving outcomes for victims and communities

Alongside these strengths HMICFRS identified a number of areas for improvement. Across several areas of policing, including leadership and force management, workforce development, the use of police powers, crime investigation, safeguarding, fraud management and custody provision. The force welcomes the scrutiny and recognises the important role that independent inspection plays in driving organisational learning accountability and continuous improvement.

In response the force has implemented a comprehensive governance and improvement framework to oversee delivery against HMICFRS findings. Each area for improvement has a designated senior responsible owner, clear delivery plans and defined governance arrangements. Progress is monitored through chief officer led accountability structures and is supported by internal audit, and inspection activity and performance management processes to ensure that improvements are embedded and capable of demonstrating sustainable impact.

Importantly, the findings from the PEEL inspection are not viewed in isolation. They have been incorporated into the force management statement (FMS), operational delivery plan (ODP), organisational risk management processes and annual governance statement (AGS). This ensures that inspection findings directly influence strategic decision making, investment priorities and the ongoing development of policing services across Humberside. Through this approach, the force seeks not only to address areas requiring improvement, but also to build upon recognised strengths and innovative practice, ensuring that learning is translated into better outcomes for victims, communities and the workforce.

| Outstanding | Good | Adequate | Requires improvement | Inadequate |
|---|---|---|---|---|
| Preventing and deterring crime | Responding to the public | Leadership and force management | Safeguarding children and adults | |
| | | Developing a diverse and inclusive workforce | | |
| | | Police powers and public treatment | | |
| | | Investigating crime | | |
| | | Managing fraud | | |
| | | Providing a safe custody environment | | |

In 2025/26 the Force performed as follows:

**Force Control Room**

- Current Demand: Demand reduced during the 2025 calendar year by 1.8% compared to 2024. During 2025, the force received an average 1,434 contacts for service each day. This is 22 fewer contacts each day compared to 2024 and 75 less compared to 2023.

- Over the last five years, the profile of calls for service has changed. Whilst we have recorded a slight increase in the proportion of 999 calls, the biggest change has been between online contacts and 101 calls.

- We have recorded an increase in the proportion of online contacts (from 1% to 9%) and the corresponding reduction in the proportion of 101 calls (from 70% to 60%). 46,306 contacts have been made online representing a 796% increase in online contacts over the past five years.

- A large proportion of calls for service relate to 'non-crime demand. "Right Care, Right Person" is well embedded within Humberside Police, and there has been a significant reduction in deployments since its implementation in 2019, but there has not been a comparable reduction in demand. 7.1% of incidents in 2025 related to public welfare concerns, which can then translate themselves into attendance of officers.

**999 calls**

Current demand: 101 calls currently account for 60% of contact with Humberside Police. The volume has been on a downward trend, with a 11.7% reduction in the number of 101 calls compared to the 2021 baseline. Over the last 12 months, 101 calls have decreased by 4.3% with 14,001 fewer 101 contacts in the 2025 calendar year compared to the previous 12 months.

**Operation Uplift**

Whilst the national Operation Uplift programme to provide 20,000 more police officers to UK forces has concluded, as requested by the Home Office we have successfully maintained our baseline and overshoot headcount target of 2299, achieving a headcount of 2336 on 31 March 2026. We have recruited 142 student officers plus 25 transferees/re-joiners.

**Neighbourhood Policing Guarantee**

We were awarded £3.224m of Neighbourhood Policing Guarantee grant to allow the force to increase officer numbers with 1A neighbourhood policing over the year. We successfully utilised the full grant and as a result increased our neighbourhood policing headcount by 38 FTE.

## CHIEF FINANCE OFFICER'S STATEMENT

The accounts provide a record of the financial position and performance for the year and incorporate transactions relating to the Force. The Annual Governance Statement for Humberside Police for 2025/26 has been published separately and is available on the force website.

### Explanation of Accounting Statements

The financial statements have been prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting. The financial statements reflect the current legislative framework as well as the local arrangements operating in practice. Key elements of this framework include:

- The Police Reform and Social Responsibility Act 2011 (PRSRA);
- The Home Office Financial Management Code of Practice for the Police Forces for England and Wales and Fire and Rescue Authorities created under Section 4A of the Fire and Rescue Services Act 2004 (July 2018).

The Corporate Governance Framework includes:

- A statement of corporate governance – statutory framework and local policy;
- A code of corporate governance – setting out how the good governance core principles will be implemented;
- A scheme of corporate governance – defines the parameters within which the corporations sole will conduct their business;
- Separate policy and procedures for each corporation sole, with protocols where they operate jointly.

The Police and Crime Commissioner is responsible for the finances of the whole PCC Group and controls the assets, the majority of liabilities and reserves. The PCC receives all income and funding and makes all payments for the PCC Group from the PCC Police Fund.

In turn, the Chief Constable has a duty to fulfil prescribed functions under the PRSRA within the annual budget (set by the PCC in consultation with the Chief Constable) in line with the approved Corporate Governance Framework. This framework sets out how the two "corporations sole" will discharge their respective responsibilities.

**The Statement of Responsibilities** details the responsibilities of the Chief Constable and the Chief Finance Officer/S.151 Officer for the Accounts. This statement is signed and dated by Chief Finance Officer/S.151 Officer under a statement that the accounts give a true and fair view of the financial position of the Chief Constable at the accounting date and its income and expenditure for the year ended 31 March 2026.

**The Movement in Reserves Statement** shows the movement in the year on the different reserves held by the Chief Constable. This statement is split into usable and unusable reserves; the usable reserves are those that can be used by the Chief Constable to fund expenditure; and the unusable reserves are those reserves that are required to mitigate the effect of some transactions on council tax and those reserves that are created to mitigate unrealised gains and losses.

**The Comprehensive Income and Expenditure Statement** shows the accounting cost of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation.

**The Balance Sheet** shows the value of the assets and liabilities recognised by the Chief Constable at the balance sheet date.

**The Cash Flow Statement** shows the changes in cash and cash equivalents during the year. This statement shows how the Chief Constable generates and uses its cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

**The Pension Fund Account** shows the movements relating to the police pension fund.

The notes to the accounting records provide more detail about the accounting policies and individual transactions.

## 2025/26 Financial Year

The PCC approved an original budget for the PCC Group in February 2025 of £255.652m which following a mid-year financial review remained at £255.652m after consultation with Branch Commanders/Heads of Department in conjunction with the Force Finance Team. The budget was realigned in November to reflect small virements across categories and monitoring against this revised budget was undertaken during the second half of the year. Of the original approved budget, £241.779m was allocated to the Chief Constable.

Actual expenditure for the Chief Constable for the year was £241.712m an underspend of £67k against the Chief Constables allocated budget.

The original savings target within the Medium-Term Resource Strategy (MTRS) for 2025/26 was £2.500m, which were realised by the Force. The main areas of savings were achieved through:

- Contract/ Non Pay savings (£1.904m)
- Full year impact of 24/25 savings (£0.114m)
- Establishment restructure/recruitment savings (£0.254m)
- ICT rationalisation (£0.196m)
- Various minor savings (£0.032m)

## International Accounting Standard 19 (IAS 19)

IAS 19 requires employers to report the full cost of pension benefits as they are earned, regardless of whether they have been paid for. The total 2025/26 long term pension asset has been capped by way of an asset ceiling to £0m (2024/25 £0m on the Local Government Pension Scheme) The total long term pension liability relating to the Chief Constable is £1,538m (2024/25 was £1,569m) of which £1,538m relates to the Police Pension Scheme and £0.479m relates to the Local Government Pension Scheme (the 2024/25 pension liability included £1,569m relating to the Police Pension Scheme). It should be noted that IAS 19 does not impact upon the level of balances held by the PCC.

## Humberside Police Pension Fund Account

The Financial Statements include a separate section for the Humberside Police Pension Fund Account. Under the pension funding arrangements each Chief Constable in England is required by legislation to operate a Pension Fund and the amounts that must be paid into and out of the fund are specified by regulation.

## Change in Statutory Function

There have been no changes to the Chief Constable’s statutory functions during 2025/26.

**Significant Changes in Accounting Policies**

There have been no significant changes to the accounting policies used by the Chief Constable.

**Material Events after 31 March**

There have been no material events after the Balance Sheet date.

**Going Concern**

The MTRS ensures a balanced budget over the medium term. The Chief Constable for Humberside and Humberside Police will remain a Going Concern.

**Further Information**

You can also find more information about the finances of the Force and PCC on the respective websites and www.humberside.police.uk

**Acknowledgement**

I would like to express my gratitude to all colleagues for their assistance in compiling the financial statements. Specifically, the Force finance team, without whom the production of these accounts would not have been possible. Additionally, I would like to thank the full finance team for all of their support throughout the financial year.

**Andrea Mennell, BSc(Hons) FCCA CPFA**
Chief Finance Officer & S.151 Officer

# Independent auditor's report to the Chief Constable of Humberside

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# STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

**Chief Constable's Responsibilities**

The Chief Constable is required**:**

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

**I approve this Statement of Accounts.**

**Date**

**Christopher Todd**
**Chief Constable of Humberside**

**Chief Finance Officer's Responsibilities**

The Chief Finance Officer is responsible for the preparation of the Chief Constable's statement of accounts which, in accordance with the *Code of Practice on Local Authority Accounting in the United Kingdom* (the 'Code of Practice'), issued by CIPFA is required to present fairly the financial position of the Chief Constable at the accounting date, and its income and expenditure for the year ended 31 March 2026.

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 of Practice.

The Chief Finance Officer has also:

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

**I certify that the attached Statement of Accounts presents a true and fair view of the position of the Chief Constable of Humberside as at 31 March 2026 and its income and expenditure for the year.**

**Andrea Mennell** **Date** 30 June 2026
**Chief Finance Officer/S151 Officer**

## COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT OF THE CHIEF CONSTABLE OF HUMBERSIDE

This statement shows the accounting cost in the year for the Chief Constable of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. PCCs raise taxation to cover expenditure of the Chief Constable in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis and the Movement in Reserves Statement.

| Year Ended 31 March 2025 | | | | | Year Ended 31 March 2026 | | |
|---|---|---|---|---|---|---|---|
| £'000 | £'000 | £'000 | | | £'000 | £'000 | £'000 |
| Expenditure | Income | Net | | Note | Expenditure | Income | Net |
| 52,569 | - | 52,569 | Northbank Division | | 49,468 | - | 49,468 |
| 36,959 | - | 36,959 | Southbank Division | | 33,826 | - | 33,826 |
| 22,476 | - | 22,476 | Force Control Room | | 22,208 | - | 22,208 |
| - | - | - | Safeguarding (previously part of Specialist in 24/25) | | 14,132 | - | 14,132 |
| 12,327 | - | 12,327 | Regional Collaboration | | 13,146 | - | 13,146 |
| 16,843 | - | 16,843 | Special Operations Unit | | 17,542 | - | 17,542 |
| 33,826 | - | 33,826 | Specialist Crime | | 20,019 | - | 20,019 |
| 13,359 | - | 13,359 | People Services | | 13,558 | - | 13,558 |
| 14,760 | - | 14,760 | Estates Services | | 14,618 | - | 14,618 |
| 15,171 | - | 15,171 | Information Services | | 15,874 | - | 15,874 |
| 5,386 | - | 5,386 | Corporate Development | | 5,146 | - | 5,146 |
| 7,383 | - | 7,383 | Criminal Justice | | 12,402 | - | 12,402 |
| 11,203 | - | 11,203 | Centrally Managed Services | | 11,398 | - | 11,398 |
| 28,354 | - | 28,354 | Other Services | | 27,840 | - | 27,840 |
| **270,616** | - | **270,616** | **Financial Resources Consumed** | | **271,177** | - | **271,177** |
| (326,808) | - | (326,808) | Intra-Group Adjustment | 3 | (334,441) | - | (334,441) |
| **(56,192)** | - | **(56,192)** | **Net Cost of Policing Services** | | **(63,264)** | - | **(63,264)** |
| 78,195 | - | 78,195 | Financing and Investment Income and Expenditure - Pension interest cost net of interest on pension assets | | 80,202 | - | 80,202 |
| | | **22,003** | **(Surplus) or Deficit on Provision of Services** | | | | **16,938** |
| | | (244,206) | Remeasurements of the net defined benefit liability | | | | (60,598) |
| | | 53,480 | Effect of Asset Ceiling on Net Pension Asset | | | | 12,473 |
| | | **190,726** | **Other Comprehensive Income and Expenditure (Surplus)/Deficit** | 16 | | | **(48,125)** |
| | | **168,723** | **Total Comprehensive Income and Expenditure (Surplus)/Deficit** | | | | **(31,187)** |

The PCC receives all income and funding and makes all payments for the PCC Group from the PCC Police Fund. In turn, the Chief Constable consumes resources to deliver policing services within an annual budget.

**MOVEMENT IN RESERVES STATEMENT FOR THE CHIEF CONSTABLE OF HUMBERSIDE**

This statement shows the movement in the year on the different reserves held by the Chief Constable, analysed into ‘usable reserves’ (i.e. those that can currently be used to fund expenditure or reduce local taxation) and other ‘unusable reserves’. It shows how the movements in year of the Chief Constable’s reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices and the statutory adjustments required to return to the amounts chargeable to council tax for the year. The Net Increase / Decrease line shows the statutory General Fund Balance movements in the year following those adjustments.

| | General Fund Balance | Total Usable Reserves | Total Unusable Reserves | Total Reserves |
|---|---|---|---|---|
| | £'000 | £'000 | £'000 | £'000 |
| **Balance at 31 March 2025** | - | - | (1,571,932) | **(1,571,932)** |
| **Total Comprehensive Income & Expenditure** | (16,938) | (16,938) | 48,125 | **31,187** |
| Adjustments between Accounting Basis & Funding Basis under Regulations | 16,938 | 16,938 | (16,938) | - |
| **Increase / (Decrease) in Year** | - | - | **31,187** | **31,187** |
| **Balance at 31 March 2026** | - | - | **(1,540,745)** | **(1,540,745)** |

| | General Fund Balance | Total Usable Reserves | Total Unusable Reserves | Total Reserves |
|---|---|---|---|---|
| | £'000 | £'000 | £'000 | £'000 |
| **Balance at 31 March 2024** | - | - | (1,740,655) | **(1,740,655)** |
| **Total Comprehensive Income & Expenditure** | (22,003) | (22,003) | 190,726 | **168,723** |
| Adjustments between Accounting Basis & Funding Basis under Regulations | 22,003 | 22,003 | (22,003) | - |
| **Increase / (Decrease) in Year** | - | - | **168,723** | **168,723** |
| **Balance at 31 March 2025** | - | - | **(1,571,932)** | **(1,571,932)** |

A breakdown of the Adjustments between Accounting and Funding Basis under Regulations can be found in Note 9 of the accounts.

## BALANCE SHEET OF THE CHIEF CONSTABLE OF HUMBERSIDE

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Chief Constable. The net assets/(liabilities) of the Chief Constable are matched by reserves held by the Chief Constable. Reserves are reported in two categories. The first category of reserves are usable reserves, i.e. those reserves that the Chief Constable may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves includes reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between Accounting Basis and Funding Basis under Regulations'.

| 31 March 2025 £'000 | | Note | 31 March 2026 £'000 |
|---|---|---|---|
| - | Property, Plant & Equipment | | - |
| - | Assets under Construction | | - |
| - | Intangible Assets | | - |
| - | Other Long Term Debtors | | - |
| - | **Long Term Assets** | | - |
| - | Assets Held for Sale | | - |
| - | Inventories | | - |
| - | Short Term Investments | | - |
| 6,431 | Short Term Debtors | **10** | 7,114 |
| - | Cash and Cash Equivalents | | - |
| **6,431** | **Current Assets** | | **7,114** |
| - | Cash and Cash Equivalents (liability) | | - |
| 8,912 | Short Term Creditors | **10** | 9,534 |
| - | Short Term Provisions | | - |
| - | Short Term Borrowing | | - |
| **8,912** | **Current Liabilities** | | **9,534** |
| - | Long Term Borrowing | | - |
| 1,569,451 | Net Pension Liability | **12** | 1,538,325 |
| **1,569,451** | **Long Term Liabilities** | | **1,538,325** |
| **(1,571,932)** | **Net Assets/ (Liabilities)** | | **(1,540,745)** |
| - | Usable Reserves | | - |
| (1,571,932) | Unusable Reserves | **11** | (1,540,745) |
| **(1,571,932)** | **Total Reserves** | | **(1,540,745)** |

# CASH FLOW STATEMENT OF THE CHIEF CONSTABLE OF HUMBERSIDE

This statement does not show any cash and cash equivalents during the reporting period as all payments were made from the Police Fund which is held by the PCC and similarly all income and funding is received by the PCC. The financial consequences of the operational activities undertaken by the Chief Constable can be seen in the Comprehensive Income and Expenditure Statement.

| 31 March 2025 £'000 | | 31 March 2026 £'000 |
|---|---|---|
| 22,003 | Net (Surplus) or Deficit on the Provision of Services | 16,938 |
| (22,003) | Adjustments to Net Surplus or Deficit on the Provision of Services for Non Cash Movements | (16,938) |
| - | Adjustments for items included in the Net Surplus or Deficit on the Provision of Services that are Investing and Financing Activities | - |
| **0** | **Net Cash Flows from Operating Activities** | **0** |
| - | Investing Activities | - |
| - | Financing Activities | - |
| **0** | **Net (Increase) or Decrease in Cash and Cash Equivalents** | **0** |
| - | Cash and Cash Equivalents at the Beginning of the Reporting Period | - |
| - | **Cash and Cash Equivalents at the End of the Reporting Period** | - |

A breakdown of the adjustments to the provision of services for non-cash movements can be found in Note 17 of the accounts.

# STATEMENT OF ACCOUNTING POLICIES FOR THE CHIEF CONSTABLE OF HUMBERSIDE

## Accounting Policies

The financial statements must meet, and are prepared in accordance with the accounting requirements of the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom, supported by International Financial Reporting Standards (IFRS). Where the CIPFA Code of Practice on Local Authority Accountings in the United Kingdom permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Chief Constable for the purpose of presenting fairly the position of the Chief Constable has been selected. The particular policies adopted by the Chief Constable are described below. They have been applied consistently in dealing with items considered material in relation to the financial statements.

The accounting policies also reflect the powers and responsibilities of the Chief Constable of Humberside as designated by the Police Reform and Social Responsibility Act 2011 and the revised Home Office Financial Management Code of Practice (July 2018). The accounting policies defined here are consistent with local regulations, local agreement and practice as well as the PCC Group policies.

## Accounting convention

These financial statements have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment. Where appropriate financial assets and liabilities have been impaired or discounted to bring them to current value.

## Going Concern

After making enquiries, the Chief Constable has formed a judgement at the time of approving the financial statements that there is a reasonable expectation that the Chief Constable or its successors has access to adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

## Critical Judgements in Applying Accounting Polices

In the application of the Chief Constable's accounting policies, management is required to make judgements about complex transactions or those involving uncertainty about future events. There have been no critical judgements made in these financial statements regarding uncertainty of future events.

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

The financial statements contain estimated figures that are based on assumptions made by the Chief Constable about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. Because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items as at 31 March for which there are significant risks of material adjustment in the forthcoming financial year are as follows:

- **Pensions Liability**

  Estimation of the net liability to pay pensions is dependent on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. Actuaries are engaged to provide expert advice about the assumptions to be applied for both the Police and Local Government Pension Schemes.

  The carrying amount of the Chief Constable pension liability on 31 March 26 was £1,538m.

The effects on the net pension liability of changes in individual assumptions can be measured and a full sensitivity analysis around the effect on the net pension liability of changes in assumptions made can be found in Note 14 to these accounts.

However, the assumptions interact in complex ways. During the financial year, the authority's actuaries advised that the net pensions liability had increased by £15.395m as a result of estimates being corrected as a result of experience and decreased by £63.890m attributable to updating of the assumptions.

**Cost recognition**

All expenditure is paid for by the PCC including the wages of Police Officers and Police Staff and no actual cash transactions or events take place between the two entities. Costs are however recognised in the Chief Constable's accounts to reflect the financial resources consumed at the request of the Chief Constable.

**Employee Benefits**

- **Short-term employee benefits**

Short-term employee benefits are those due to be settled within 12 months of the year-end, and include benefits such as wages, paid annual leave, paid sick pay and non-monetary benefits for current employees. The financial consequences of these benefits are recognised in the Chief Constable's financial statements in the year in which the employee renders service to the Chief Constable. IAS 19 Employee Benefits also requires the PCC Group to account for short-term compensated absences which include time owing and annual leave accrued by accruing for the benefits which have accumulated but are untaken by the Balance Sheet date.

- **Termination benefits**

Termination benefits are amounts payable as a result of a decision by the Chief Constable to terminate a member of staff's employment before their normal retirement date or their decision to accept voluntary redundancy. These costs are recognised in the financial statements of the Chief Constable when the Chief Constable is demonstrably committed to the termination of the employment of an individual or group of employees or making an offer to encourage voluntary redundancy.

- **Retirement benefit costs**

The PCC Group participates in pension schemes for police officers and for police staff. All of the schemes provide members with defined benefits related to pay and service.

- **Police Officers**

The 2015 Police Pension Scheme (previously 1987, 2006 and 2015 schemes) is a contributory occupational pension scheme. Officers pay contributions from their pensionable pay based on salary bandings. The contribution rates are set nationally by the Home Office. The Chief Constable administers police pensions through the Police Pension Fund Accounts. The cost to the PCC Group is via an employers' contribution and a charge for officers who retire on ill health. Any balance on the Pension Fund Accounts is received from or paid to Central Government. Injury awards are not part of the Police Pension Fund and are paid out of the Chief Constable's budget.

- **Police Staff**

The PCC Group is an admitted body to the East Riding Pension Fund, which is administered by East Riding of Yorkshire Council. Police staff are eligible to join the Local Government Pension Scheme which has varying contribution rates based on members' salaries. The PCC makes employers' contributions as required into the East Riding Pension Fund.

The East Riding Pension Fund Scheme is operated under the regulatory framework for the Local Government Pension Scheme and the governance of the scheme is the responsibility of the pensions committee of East Riding of Yorkshire Council. Policy is determined in accordance with the Public Fund Regulations.

The PCC Group has fully adopted IAS 19 Employee Benefits. The financial statements reflect the Chief Constable's commitment to make up any shortfall in attributable net assets in the Pension Fund. The pension liability is included in the Chief Constable's Balance Sheet and service costs are reflected in the Chief Constable's Comprehensive Income and Expenditure Statement. The current economic cost outflow of police officer and police staff pensions is recognised in the Chief Constable's financial statements to reflect the cost of operating the pension schemes.

**Reserves**

The Chief Constable sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the Comprehensive Income and Expenditure Statement in that year to score against the surplus or deficit on the account. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement so that there is no net charge against council tax for the expenditure.

Certain reserves are kept to manage the accounting processes for retirement and employee benefits and do not represent usable resources for the Chief Constable. Details of these reserves are provided in the relevant note to the financial statements.

**Jointly Controlled Operations**

The Chief Constable engages in jointly controlled operations by collaborative working with other parties to deliver a number of specific services on a regional basis.

The PCC Group accounts in its financial statements for the assets it controls, the liabilities it incurs, the expenses that it incurs and the income it earns in relation to these arrangements.

**Accounting standards that have been issued but have not yet been adopted**

The standards and amendment to standards have been issued but not yet adopted:

- Amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Amendments to Heritage assets)
- Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7)
- Annual improvements to IFRS accounting standards – Volume 11
- Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7)

None of the above amendments are expected to have any material impact on future financial statements of the Chief Constable.

**Accounting standards issued that have been adopted early**

There are no accounting standards issued that have been adopted early.

**Exceptional items**

Exceptional items shall be included in the costs of the service to which they relate and noted accordingly.

**Prior period adjustments**

Unless otherwise sanctioned by the CIPFA Code of Practice on Local Authority Accounting, material prior period adjustments shall result in restatement of prior year figures and disclosure of the effect.

**Events after the Reporting Period**

Material events after the balance sheet date, both favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorised for issue shall be disclosed as a note to the financial statements and the financial statements amended as required. Other events after the balance sheet date will be disclosed in a note with an estimate of the likely effect.

Two types of event can be identified as:

- Those that provide evidence of conditions that existed at the end of the reporting period – the Statement of Accounts is adjusted to reflect such events.
- Those that are indicative of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

**Value Added Tax (VAT)**

The Chief Constable submits single VAT returns on behalf of the PCC Group. Most of the activities of the PCC Group are outside the scope of VAT and, in general, output tax does not apply. Input tax on purchases is largely recoverable from His Majesty's Revenue and Customs. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase costs of property, plant and equipment. Where output tax is charged or input tax is recoverable, the amounts are stated net of VAT.

# NOTES TO THE CORE FINANCIAL STATEMENTS

## 1. EXPENDITURE AND FUNDING ANALYSIS FOR THE CHIEF CONSTABLE OF HUMBERSIDE

The statements below show how annual expenditure is used and funded from resources (government grants and council tax) by the Chief Constable in comparison with those resources consumed or earned by the Chief Constable in accordance with generally accepted accounting practices. They also show how this expenditure is allocated for decision making purposes between the Chief Constable's operating functions. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

| Year Ended 31 March 2025 | | | | Year Ended 31 March 2026 | | |
|---|---|---|---|---|---|---|
| Net Expenditure Chargeable to the General Fund | Adjustments between Accounting and Funding Basis | Net Expenditure in the Comprehensive Income and Expenditure Statement | | Net Expenditure Chargeable to the General Fund | Adjustments between Accounting and Funding Basis | Net Expenditure in the Comprehensive Income and Expenditure Statement |
| £'000 | £'000 | £'000 | | £'000 | £'000 | £'000 |
| 61,617 | (9,048) | **52,569** | Northbank Division | 58,664 | (9,196) | **49,468** |
| 43,286 | (6,327) | **36,959** | Southbank Division | 40,292 | (6,466) | **33,826** |
| 23,236 | (760) | **22,476** | Force Control Room | 23,716 | (1,508) | **22,208** |
| - | - | - | Safeguarding (previously part of Specialist in 24/25) | 17,159 | (3,027) | **14,132** |
| 12,844 | (517) | **12,327** | Regional Collaboration | 13,692 | (546) | **13,146** |
| 19,411 | (2,568) | **16,843** | Special Operations Unit | 20,474 | (2,932) | **17,542** |
| 39,060 | (5,234) | **33,826** | Specialist Crime | 22,865 | (2,846) | **20,019** |
| 14,547 | (1,188) | **13,359** | People Services | 15,306 | (1,748) | **13,558** |
| 14,769 | (9) | **14,760** | Estates Services | 14,734 | (116) | **14,618** |
| 15,294 | (123) | **15,171** | Information Services | 16,000 | (126) | **15,874** |
| 5,797 | (411) | **5,386** | Corporate Development | 5,627 | (481) | **5,146** |
| 7,598 | (215) | **7,383** | Criminal Justice | 13,275 | (873) | **12,402** |
| 40,301 | (29,098) | **11,203** | Centrally Managed Services | 43,132 | (31,734) | **11,398** |
| 29,048 | (694) | **28,354** | Other Services | 29,505 | (1,665) | **27,840** |
| (326,808) | - | **(326,808)** | Intra-Group Funding | (334,441) | - | **(334,441)** |
| - | **(56,192)** | **(56,192)** | **Net Cost of Services** | - | **(63,264)** | **(63,264)** |
| - | 78,195 | 78,195 | Other Income and Expenditure | - | 80,202 | 80,202 |
| - | **22,003** | **22,003** | **(Surplus) or Deficit** | - | **16,938** | **16,938** |
| - | | | Opening General Fund Balance | - | | |
| - | | | Add: Surplus/(Deficit) on General Fund in year | - | | |
| - | | | Closing General Fund Balance | - | | |

## 2. EXPENDITURE AND FUNDING ANALYSIS – ADJUSTMENTS BETWEEN FUNDING AND ACCOUNTING BASIS

| Year Ended 31 March 2025 | | | | | Year Ended 31 March 2026 | | | |
|---|---|---|---|---|---|---|---|---|
| Adjustments for Capital Purposes (Note i) | Net Change for the Pensions Adjustments (Note ii) | Other Differences (Note iii) | Total Adjustments | Adjustments from the General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts | Adjustments for Capital Purposes (Note i) | Net Change for the Pensions Adjustments (Note ii) | Other Differences (Note iii) | Total Adjustments |
| £'000 | £'000 | £'000 | £'000 | | £'000 | £'000 | £'000 | £'000 |
| - | (8,806) | (242) | **(9,048)** | Northbank Division | - | (9,334) | 138 | **(9,196)** |
| - | (6,161) | (166) | **(6,327)** | Southbank Division | - | (6,443) | (23) | **(6,466)** |
| - | (685) | (75) | **(760)** | Force Control Room | - | (1,455) | (53) | **(1,508)** |
| - | - | - | - | Safeguarding (previously part of Specialist in 24/25) | - | (3,027) | - | **(3,027)** |
| - | (518) | 1 | **(517)** | Regional Collaboration | - | (554) | 8 | **(546)** |
| - | (2,518) | (50) | **(2,568)** | Special Operations Unit | - | (2,964) | 32 | **(2,932)** |
| - | (5,151) | (83) | **(5,234)** | Specialist Crime | - | (2,883) | 37 | **(2,846)** |
| - | (1,152) | (36) | **(1,188)** | People Services | - | (1,744) | (4) | **(1,748)** |
| - | (18) | 9 | **(9)** | Estates Services | - | (94) | (22) | **(116)** |
| - | (123) | - | **(123)** | Information Services | - | (126) | - | **(126)** |
| - | (339) | (72) | **(411)** | Corporate Development | - | (473) | (8) | **(481)** |
| - | (203) | (12) | **(215)** | Criminal Justice | - | (936) | 63 | **(873)** |
| - | (29,118) | 20 | **(29,098)** | Centrally Managed Services | - | (31,726) | (8) | **(31,734)** |
| - | (858) | 164 | **(694)** | Other Services | - | (1,444) | (221) | **(1,665)** |
| - | **(55,650)** | **(542)** | **(56,192)** | **Net Cost of Services** | - | **(63,203)** | **(61)** | **(63,264)** |
| - | 78,195 | - | **78,195** | Other Income and Expenditure | - | 80,202 | - | **80,202** |
| - | **22,545** | **(542)** | **22,003** | **(Surplus) or Deficit** | - | **16,999** | **(61)** | **16,938** |

### Note i – Adjustments for Capital Purposes

This adds in depreciation and impairments in the service line which are offset by intra group funding.

### Note ii – Net change for the Pensions Adjustments

This is the net change for the removal of pension contributions Grant and IAS19 Employee Benefits related expenditure and income:

- For service lines, this represents the removal of employer pension contributions as allowed by statute and the replacement with current service costs and past service costs.
- Financing and Investment Income and Expenditure – the net interest on the defined benefit liabilities is charged to the Comprehensive Income and Expenditure Statement.

### Note iii – Other Differences

This represents the timing difference on employee benefits for accumulated absences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute.

## 3. INTERCOMPANY FUNDING

As the Chief Constable has no resources with which to fulfil devolved responsibilities to provide a policing service, the expenditure is funded by the PCC. The annual budget is set by the PCC in consultation with the Chief Constable. Similarly, access is granted to PCC staff and assets and a scheme of delegation operates between the two bodies determining the local arrangements and respective responsibilities.

The tables below show the movement through the intra-group accounts within the respective Balance Sheets during 2025/26 and 2024/25.

| **Intra-Group Movements 2025-2026:** | **PCC** | **Chief Constable** | **PCC Group** |
|---|---|---|---|
| | **£'000** | **£'000** | **£'000** |
| Opening Balance as at 1 April 2025 | (6,264) | 6,264 | - |
| PCC resources consumed at the request of the Chief Constable | 334,441 | (334,441) | - |
| PCC intra-group adjustment (resource funding) | (334,441) | 334,441 | - |
| | **(6,264)** | **6,264** | - |
| Year end adjustments: | | | |
| Accumulated absences movement | 60 | (60) | - |
| Pensions actuarial adjustments | 112,299 | (112,299) | - |
| PCC intra-group adjustment | (112,358) | 112,358 | - |
| Payroll creditors and debtors movement | (689) | 689 | - |
| **Closing Balance as at 31 March 2026** | **(6,952)** | **6,952** | - |
| **Intra-Group Movements 2024-2025:** | | | |
| Opening Balance as at 1 April 2024 | (5,949) | 5,949 | - |
| PCC resources consumed at the request of the Chief Constable | 326,808 | (326,808) | - |
| PCC intra-group adjustment (resource funding) | (326,808) | 326,808 | - |
| | **(5,949)** | **5,949** | - |
| Year end adjustments: | | | |
| Accumulated absences movement | 542 | (542) | - |
| Pensions actuarial adjustments | 247,346 | (247,346) | - |
| PCC intra-group adjustment | (247,888) | 247,888 | - |
| Payroll creditors and debtors movement | (315) | 315 | - |
| **Closing Balance as at 31 March 2025** | **(6,264)** | **6,264** | - |

The financial consequences of PCC resources consumed at the request of the Chief Constable in pursuance of the Chief Constable’s operational responsibilities are shown in the Comprehensive Income and Expenditure Statement. This shows the net cost of policing for the Chief Constable and the financial consequences recognised are offset by an intra-group adjustment to reflect the payment of the PCC resources consumed at the request of the Chief Constable to give a nil position on the Comprehensive Income and Expenditure Statement (CIES), apart from the year end adjustments for pensions actuarial adjustments and accumulated absences. In contrast, the PCC “Net Cost of Services” includes the intra-group adjustment (“Funding of Resources at the request of the Chief Constable”) in addition to the cost of administering the PCC itself to show the overall net cost of policing Humberside.

## 4. SUMMARY SPENDING DETAILS

The statement below reflects the financial resources of the PCC consumed at the request of the Chief Constable. In practice, all the respective costs are paid for by the PCC and the intra-group adjustments referred to in Note 3 are shown in the statements below, resulting in a nil balance for the net cost of policing services apart from year-end adjustments.

The financial resources of the PCC consumed at the request of the Chief Constable are shown below in a subjective analysis format. The subjective analysis is used by management to aid decisions about resource allocation in internal management reports.

| 2024/25 £'000 | | 2025/26 £'000 |
|---|---|---|
| | **Expenditure** | |
| 198,863 | Pay and Other Employment Costs | 202,316 |
| 12,306 | Premises | 12,212 |
| 2,908 | Transport | 3,232 |
| 14,958 | Supplies and Services | 15,577 |
| 26,034 | Third Party Payments | 28,890 |
| 15,547 | Capital Charges & Impairment of Assets | 8,950 |
| - | Non Distributable Cost | - |
| **270,616** | **Total Expenditure** | **271,177** |
| (326,808) | Intra-Group Adjustments* | (334,441) |
| **(56,192)** | **Net Cost of Policing Services** | **(63,264)** |

* PCC funding during the year for financial resources of the PCC consumed at the request of the Chief Constable and year-end adjustments as shown in Note 3.

The financial resources of the PCC consumed at the request of the Chief Constable analysed by operating functions are shown in the CIES on Page 16.

## 5. PENSIONS INCOME & EXPENDITURE ACCOUNT

As part of the terms and conditions of employment the PCC Group offers retirement benefits for Police Officers and Police Staff. There are four pension schemes as described in the Statement of Accounting Policies. Further details of the Police Pension Schemes can be found in the Police Pension Fund Accounts. Details of actuarial valuations of all four pension schemes can be found in these financial statements.

To reflect the full financial consequences of utilising the services of Police Officers and Police Staff during the year, an amount for pension's costs is reflected in the Chief Constable's financial statements. In accordance with IAS 19 Employee Benefits, this amount equates to the present value of the pension benefits earned by active employees and is intended to reflect the true economic cost for the year based on current market conditions. The cost is determined independently of the funding of the schemes and measures the full liability estimated to have been generated in the year (at today's prices).

The following amounts have been included in the financial statements for the year:

| | Local Government Pension Scheme | | Police Pension Schemes | |
|---|---|---|---|---|
| | 31 March 2026 £'000 | 31 March 2025 £'000 | 31 March 2026 £'000 | 31 March 2025 £'000 |
| **Comprehensive Income and Expenditure Statement** | | | | |
| Net Cost of Service | | | | |
| Current Service Cost (Gross) | 6,018 | 8,317 | 9,870 | 12,920 |
| Non Distributed Costs | - | 343 | - | - |
| Reversal of IAS19 Contributions | (8,872) | (8,898) | (70,219) | (68,332) |
| | **(2,854)** | **(238)** | **(60,349)** | **(55,412)** |
| Net Operating Expenditure | | | | |
| Interest Cost | 13,597 | 13,113 | 86,940 | 81,180 |
| Interest Income | (20,335) | (16,098) | - | - |
| | **(6,738)** | **(2,985)** | **86,940** | **81,180** |
| **Net Charge to the Comprehensive Income and Expenditure Statement** | **(9,592)** | **(3,223)** | **26,591** | **25,768** |
| **Statement of Movement in the General Fund Balance** | | | | |
| Reversal of Net Charges made for Retirement Benefits in Accordance with IAS19 | 9,592 | 3,223 | (26,591) | (25,768) |
| **Actual amount charged against the General Fund Balance for Pensions in the Year** | | | | |
| Employer's Contributions Payable to Scheme | 8,779 | 8,640 | 29,390 | 28,233 |
| Police Officer Injury and Ill Health Pension Costs | - | - | 2,241 | 1,904 |

## 6. EXTERNAL AUDIT FEES

| 2024/25 | | 2025/26 |
|---|---|---|
| £'000 | | £'000 |
| 53 | Base Audit Fees | 55 |
| 7 | Fees due relating to prior years | 4 |
| (7) | Redmond Review Audit Fees Grant | (6) |
| **53** | | **53** |

The table above presents the external audit fees payable to Forvis Mazars LLP for 2025/26 for the Chief Constable.

As part of the auditor fee variation process ran by the PSAA, additional fees can be submitted by Forvis Mazars relating to additional work required. Any fee variations requested are included as ‘Fees due relating to prior years’ in the year of payment.

As part of the Redmond Review into Local Government audit arrangements grant of £6k has been received for 2025/26 (£7k 2024/25) to aid in funding additional audit fees incurred.

## 7. OFFICERS’ REMUNERATION AND EXIT PACKAGES

### OFFICERS’ REMUNERATION - BANDINGS

The number of employees whose remuneration, excluding employer’s pension contributions was £50,000 or more in bands of £5,000 was:

| 2024/25 Police Officers | 2024/25 Police Staff - CC | 2024/25 Total | Remuneration Band | 2025/26 Police Officers | 2025/26 Police Staff - CC | 2025/26 Total |
|---|---|---|---|---|---|---|
| No.s | No.s | No.s | £ | No.s | No.s | No.s |
| 362 | 34 | **396** | 50,000 - 54,999 | 499 | 31 | **530** |
| 207 | 21 | **228** | 55,000 - 59,999 | 326 | 31 | **357** |
| 117 | 4 | **121** | 60,000 - 64,999 | 96 | 4 | **100** |
| 91 | 5 | **96** | 65,000 - 69,999 | 104 | 4 | **108** |
| 6 | 2 | **8** | 70,000 - 74,999 | 38 | 5 | **43** |
| 4 | 1 | **5** | 75,000 - 79,999 | 4 | 1 | **5** |
| 5 | - | **5** | 80,000 - 84,999 | - | - | - |
| 7 | 1 | **8** | 85,000 - 89,999 | 6 | 1 | **7** |
| 1 | 2 | **3** | 90,000 - 94,999 | 3 | 3 | **6** |
| 6 | 1 | **7** | 95,000 - 99,999 | 6 | 2 | **8** |
| 2 | - | **2** | 100,000 - 104,999 | 1 | - | **1** |
| 3 | - | **3** | 105,000 - 109,999 | 2 | - | **2** |
| 1 | 1 | **2** | 110,000 - 114,999 | - | - | - |
| 1 | - | **1** | 115,000 - 119,999 | 3 | 1 | **4** |
| - | - | - | 120,000 - 124,999 | - | - | - |
| - | - | - | 125,000 - 129,999 | - | - | - |
| 1 | - | **1** | 130,000 - 134,999 | - | - | - |
| - | - | - | 135,000 - 139,999 | 2 | - | **2** |
| 1 | 1 | **2** | 140,000 - 144,999 | - | - | - |
| 1 | - | **1** | 145,000 - 149,999 | - | 1 | **1** |
| - | - | - | 190,000 - 194,999 | 1 | - | **1** |
| - | - | - | 225,000 - 229,999 | 1 | - | **1** |
| **816** | **73** | **889** | | **1,092** | **84** | **1,176** |

The Officers disclosed separately in the Senior Officers’ note below are included in the bands above. Support staff only includes those staff employed by the Chief Constable, and not those employed by the PCC.

## OFFICERS' REMUNERATION – SENIOR OFFICERS

The remuneration paid to senior employees and senior police officers is as follows:

| 2025/26 | Salary (Including Fees & Allowances) £000 | Other Emoluments £000 | Total Remuneration excluding Pension Contributions £000 | Pension Contributions £000 | Total Remuneration including Pension Contributions £000 |
|---|---|---|---|---|---|
| **Chief Constable** | | | | | |
| Chief Constable (from 7th April 2025) - Christopher Todd | 228 | - | **228** | 64 | **292** |
| Deputy Chief Constable (from 8th August 2023 to 17th September 2025) - David Marshall | 69 | - | **69** | 24 | **93** |
| Deputy Chief Constable (from 30th August 2025 ) - Sarah Baker | 138 | - | **138** | 32 | **170** |
| Assistant Chief Constable - Local Policing and Community Safety - Michael Walker | 137 | - | **137** | 47 | **184** |
| Assistant Chief Constable - Corporate Services & Operations (from 30th December 2024 to 29th August 2025) - Sarah Baker | 55 | - | **55** | 19 | **74** |
| Assistant Chief Constable - Specialist Crime & Criminal Justice - Andrew Walker | 121 | - | **121** | 43 | **164** |
| Assistant Chief Officer Resources - Christopher Philpott | 150 | - | **150** | 25 | **175** |
| | **898** | - | **898** | **254** | **1,152** |

| 2024/25 | Salary (Including Fees & Allowances) | Other Emoluments | Total Remuneration excluding Pension Contributions | Pension Contributions | Total Remuneration including Pension Contributions |
|---|---|---|---|---|---|
| **Chief Constable** | | | | | |
| Chief Constable (from 1st July 2024) - Judith Heaton | 144 | - | **144** | - | **144** |
| Chief Constable (until 30th June 2024) - Paul Anderson | 104 | - | **104** | - | **104** |
| Deputy Chief Constable - David Marshall | 146 | - | **146** | 51 | **197** |
| Assistant Chief Constable - Corporate Services & Operations (until 4th November 2024) | 78 | 5 | **83** | 24 | **107** |
| Assistant Chief Constable - Local Policing & Community Safety (until 12th February 2025) | 117 | - | **117** | 41 | **158** |
| Assistant Chief Constable - Specialist Crime & Criminal Justice (until 31st December 2024) | 125 | - | **125** | 39 | **164** |
| Assistant Chief Constable - Corporate Services & Operations (from 30th December 2024) | 33 | - | **33** | 12 | **45** |
| Assistant Chief Constable - Specialist Crime & Criminal Justice (from 13th January 2025) | 25 | - | **25** | 9 | **34** |
| Assistant Chief Officer Resources | 144 | - | **144** | 24 | **168** |
| | **916** | **5** | **921** | **200** | **1,121** |

## OFFICERS' REMUNERATION – EXIT PACKAGES

The numbers of employee compulsory and voluntary exit packages agreed with total cost per band and total cost of the redundancies are set out below:

| | 2025/26 | | | |
|---|---|---|---|---|
| Exit Package Cost Band | No. of compulsory redundancies | No. of other agreed departures | Total No. of exit packages by cost band | Total cost of exit packages in each band |
| £ | | | | £000 |
| 0 - 20,000 | - | 5 | 5 | 35 |
| 20,001 - 40,000 | - | 3 | 3 | 78 |
| | - | **8** | **8** | **113** |

| | 2024/25 | | | |
|---|---|---|---|---|
| Exit Package Cost Band | No. of compulsory redundancies | No. of other agreed departures | Total No. of exit packages by cost band | Total cost of exit packages in each band |
| £ | | | | £000 |
| 0 - 20,000 | - | 8 | 8 | 41 |
| 20,001 - 40,000 | 1 | 1 | 2 | 66 |
| 40,001 - 60,000 | - | 1 | 1 | 47 |
| 80,001 - 100,000 | - | 1 | 1 | 95 |
| 120,001 - 140,000 | 1 | - | 1 | 135 |
| | **2** | **11** | **13** | **384** |

## 8. REGIONAL COLLABORATION

### REGIONAL COLLABORATION BOARD

The Regional Collaboration Programme was developed to bring opportunities to participating Forces across many policing activities whilst retaining local Police Forces, local identity and local accountability.

A Regional Collaboration Board has governance of the arrangements. This Board comprises the four PCCs within the Yorkshire and Humberside Region together with their respective Chief Constables and Chief Executives. The arrangements are subject to agreement under Section 22A of the Police Act 1996 (as amended).

Regional Collaboration is funded from contributions made by the four participating PCCs and the level of contribution from each PCC is dependent upon an assessment of the benefit to be derived from each specific project or initiative.

The North East Collaboration Board has been established between Humberside, the three Yorkshire forces and Cleveland, Durham and Northumbria.

### LEAD FORCE COLLABORATION ARRANGEMENTS

A Lead Force model has been adopted for each functional area of regional collaboration, with the Regional Collaboration Board having governance over all the arrangements.

The PCC for Humberside has Lead Force responsibility within the regional programme for Underwater Search services.

The Underwater Search Unit made a deficit of £18.8k in the financial year 2025/26 (surplus of £0.7k in 2024/25) with the PCC for Humberside contributing £465k (£496k in 2024/25)

The PCC for Humberside has made contributions during the year ended 31 March 2026 to other Lead Forces as follows:

| Lead Force | Functional Area | Contributions Made | |
|---|---|---|---|
| | | 2025/26<br>£'000 | 2024/25<br>£'000 |
| South Yorkshire Mayoral Combined Authority | Stores | 185 | 162 |
| West Yorkshire Mayoral Combined Authority | Serious and Organised Crime | 3,420 | 3,088 |
| | Scientific Support | 5,661 | 5,226 |
| | Collision Investigation | 805 | 688 |
| | Prison Intelligence Unit | 12 | 12 |
| | Casualty Bureau | 11 | 10 |

**OTHER REGIONAL COLLABORATION ARRANGEMENTS**

The PCC for Humberside collaborates in a two force partnership with the South Yorkshire Mayoral Combined Authority on the provision of Information Services. The cost of the collaboration is shared based on the total size of the respective force budgets assessed using a measure of net revenue expenditure. The summary position for the joint operations is outlined below:

| | Information Services | |
|---|---|---|
| | **2025/26 £'000** | **2024/25 £'000** |
| **Expenditure** | | |
| Staff Costs | 7,099 | 6,741 |
| Property related expenses | - | - |
| Supplies and services | 8,591 | 7,078 |
| Transport related expenses | 87 | 82 |
| Third party costs | - | - |
| | **15,777** | **13,901** |
| **Income** | | |
| Contributions (see below) | 15,777 | 13,901 |
| Other income | - | - |
| | **15,777** | **13,901** |
| **Deficit/(Surplus) in year** | - | - |
| **Contributions:** | | |
| Humberside Police | 6,546 | 5,819 |
| South Yorkshire Police | 9,231 | 8,082 |
| | **15,777** | **13,901** |

In addition to the Information Services arrangement, the PCC has a collaboration agreement in place with South Yorkshire for the use of a number of Legal Service staff. Income received by the PCC for this arrangement in 2025/26 was £0.380m (2024/25 £0.344m)

**LOCAL COLLABORATION ARRANGEMENTS**

Humberside Police and Humberside Fire Authority collaborate on a joint operation in respect of their emergency vehicle maintenance requirements, which are delivered by Emergency Services Fleet Management (Humberside) Ltd (ESFM), a company limited by guarantee which was established for that purpose. Humberside Police retain joint control of this company with Humberside Fire Authority.

The Net Cost of ESFM Ltd in relation to the Humberside Police in 2025/26 was £2.007m (2024/25 £1.993m), with a closing Net Assets figure of £0.227m (2024/25 £0.317m).

Humberside Police provide Estates Management Services to Humberside Fire Authority on a lead Authority basis. The Joint Estates Service (JES) provides premises repairs, regular maintenance, utility management and support for capital projects. Governance for the JES is provided by the JES board chaired by the Assistant Chief Officer (Resources). The Area Manager of Prevention, Protection, Fleet and Estates from Humberside Fire and Rescue Service also sits on the board. The overall operational cost of the JES is £14.628m (2024/25 £14.566m) with income of £4.520m received from Humberside Fire and Rescue Service (2024/25 £3,598m) and other income of £1.102m received from other organisations (2024/25 £1.129m).

In addition to the above, Humberside Fire Authority also provide the PCC with a Health and Safety service. In 2025/26 the PCC paid £0.141m for this service (2024/25 £0.158m).

## 9. ADJUSTMENTS BETWEEN ACCOUNTING AND FUNDING BASIS UNDER REGULATIONS

The note below details the adjustments that are made to the total Comprehensive Income and Expenditure recognised by the Chief Constable within the year to ensure that the revenue for the year within the General Fund is calculated in accordance with statutory requirements.

| Year Ended 31 March 2025 | | | | | Year Ended 31 March 2026 | | | |
|---|---|---|---|---|---|---|---|---|
| General Fund Balance | Total Usable Reserves | Total Unusable Reserves | Total Reserves | | General Fund Balance | Total Usable Reserves | Total Unusable Reserves | Total Reserves |
| £'000 | £'000 | £'000 | £'000 | | £'000 | £'000 | £'000 | £'000 |
| | | | | **Adjustments Relating to Capital Resources:** | | | | |
| - | - | - | - | Depreciation charged to the CIES | - | - | - | - |
| - | - | - | - | Revaluation Losses charged to the CIES | - | - | - | - |
| | | | | **Adjustments Relating to the Pension Reserve:** | | | | |
| (77,230) | **(77,230)** | 77,230 | - | Reversal and Allocation of items relating to IAS19 pensions in CIES | (79,091) | **(79,091)** | 79,091 | - |
| 99,775 | **99,775** | (99,775) | - | Employer's pension contributions and direct payments to pensioners payable in the year | 96,090 | **96,090** | (96,090) | - |
| | | | | **Adjustments Relating to the Accumulated Absences Reserve:** | | | | |
| (542) | **(542)** | 542 | - | Holiday pay accrual charged to the CIES | (61) | **(61)** | 61 | - |
| | | | | **Adjustments Relating to the Collection Fund:** | | | | |
| - | - | - | - | Collection Fund adjustment charged to the CIES | - | - | - | - |
| **22,003** | **22,003** | **(22,003)** | - | **Total Adjustments** | **16,938** | **16,938** | **(16,938)** | - |

## 10. SHORT TERM DEBTORS AND CREDITORS

### SHORT TERM DEBTORS

The short-term debtors held on the Chief Constable's balance sheet contain the following categories of debtors;

| 2024/25 £'000 | Short-Term Debtor by Source: | 2025/26 £'000 |
|---|---|---|
| - | Government Departments | - |
| 6,264 | Other Police and Local Authorities | 6,952 |
| - | NHS | - |
| 167 | Other | 162 |
| **6,431** | **Total Short Term Debtors** | **7,114** |
| | **Short-Term Debtor by Type:** | |
| 6,431 | Debtors & Accruals | 7,114 |
| - | Prepayments | - |
| **6,431** | **Total Short Term Debtors** | **7,114** |

### SHORT TERM CREDITORS

The short-term creditors held on the Chief Constables balance sheet contain the following categories of creditors;

| 2024/25 £'000 | Short-Term Creditor by Source: | 2025/26 £'000 |
|---|---|---|
| 5,368 | Government Departments | 6,041 |
| - | Other Police and Local Authorities | - |
| - | NHS | - |
| 3,544 | Other | 3,493 |
| **8,912** | **Total Short Term Creditors** | **9,534** |
| | **Short-Term Creditor by Type:** | |
| 8,912 | Creditors & Accruals | 9,534 |
| - | Income in Advance | - |
| **8,912** | **Total Short Term Creditors** | **9,534** |

## 11. UNUSABLE RESERVES

| 2024/25 £'000 | | 2025/26 £'000 |
|---|---|---|
| (1,569,451) | Pensions Reserve | (1,538,325) |
| (2,481) | Accumulated Absences Adjustment Account | (2,420) |
| **(1,571,932)** | **Total Unusable Reserves** | **(1,540,745)** |

### Pensions 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 Chief Constable 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 Chief Constable makes employer's contributions to pension funds or eventually pay any pensions for which they are 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 Chief Constable 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 |
|---|---|---|
| (1,737,632) | Opening Balance | (1,569,451) |
| 244,206 | Actuarial Gains or (losses) on the pensions assets and liabilities | 60,598 |
| (53,480) | Effect of LGPS Pension Asset Ceiling | (12,473) |
| 77,230 | Reversal of items relating to retirement benefits debited/credited to the Surplus or Deficit on the Provision of Services in the CIES | 79,091 |
| (99,775) | Employers Pension Contributions and direct payments to pensioners | (96,090) |
| **(1,569,451)** | **Closing Balance** | **(1,538,325)** |

### Accumulated Absences Adjustment Account

The Accumulated Absences Adjustment 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 Funding Balance is neutralised by transfers to or from the Account.

| 2024/25 £'000 | | 2025/26 £'000 |
|---|---|---|
| (3,023) | Opening Balance | (2,481) |
| 542 | Adjustment based on calculation for untaken leave | 61 |
| **(2,481)** | Closing Balance | **(2,420)** |

## 12. ASSETS AND LIABILITIES IN RELATION TO RETIREMENT BENEFITS

The underlying assets and liabilities for retirement benefits of the Chief Constable at 31 March 2026 and 31 March 2025 are as follows:

| | Local Government Pension Scheme | | Police Pension Schemes | | TOTAL | |
|---|---|---|---|---|---|---|
| | 31 March 2026 £'000 | 31 March 2025 £'000 | 31 March 2026 £'000 | 31 March 2025 £'000 | 31 March 2026 £'000 | 31 March 2025 £'000 |
| Present Value of the Defined Benefit Obligation | (264,811) | (240,373) | (1,537,860) | (1,568,960) | **(1,802,671)** | **(1,809,333)** |
| Fair Value of Plan Assets | 395,631 | 358,345 | - | - | **395,631** | **358,345** |
| Effect of Asset Ceiling Adjustment | (131,299) | (118,477) | - | - | **(131,299)** | **(118,477)** |
| **Net Asset/(Liability)** | **(479)** | **(505)** | **(1,537,860)** | **(1,568,960)** | **(1,538,339)** | **(1,569,465)** |

| Allocation of Net Asset/(Liability): | 31 March 2026 £'000 | 31 March 2025 £'000 |
|---|---|---|
| PCC | (14) | (14) |
| Chief Constable | (1,538,325) | (1,569,451) |
| | **(1,538,339)** | **(1,569,465)** |

**PENSION COMMENTARY**

The liabilities show the PCC's and PCC Group's long-term commitments to pay retirement benefits. The total net liability of £1,538m has a substantial impact on the net worth of the PCC and PCC Group as recorded in the balance sheet, resulting in a negative overall balance of £1,467m in the PCC Group balance sheet.

In 2025/26, Police and Local Government Pension Schemes have seen a decrease in the overall pension liability. This is primarily due to an increase in gains and losses from changes in financial assumptions, resulting from an increase in discount rates compared to last year which places a lower value on obligations. A continuation in high discount rates has led to a pension surplus on the Local Government Pension Scheme (LGPS) in 2025/26 of £130.820m (2024/25 £117.972m). However, IAS19 restricts, by the way of an asset ceiling, the amount of pension asset surplus which is to be disclosed on an authority's balance sheet. It was deemed by the force's actuary that the net asset ceiling for 2025/26 was £0m (2024/25 £0m), therefore a net asset ceiling adjustment has been incorporated into the force balance sheet of £131.299m. This results in an overall liability of £0.479m for the LGPS. This relates to the liability held for unfunded obligations which are not included within the net asset ceiling requirements.

The last full actuarial valuation on the Police Pension Scheme was carried out as at 31 March 2020 and was reported during 2023/24. Resulting amendments to contribution rates have been made for 2024/25. The latest actuarial valuation as at 31 March 2024 is currently ongoing. The last actuarial review was carried out on the LGPS as at 31 March 2025. The next actuarial review takes place as at 31 March 2028.

In June 2023 the High Court ruled in the case of Virgin Media Ltd vs NTL Pension Trustees. The ruling was that certain pension scheme rule amendments were invalid if they were not accompanied by the correct actuarial confirmation. The High Court ruling has since been appealed. On 25 July 2024 the Court of Appeal upheld the decision of the High Court. On 5 June 2025 the government announced that relevant certificates have been located in respect of the 2014 reforms. No update has been received as to whether the certificate in respect of the 2008 reforms has been located. The Government announced that it will introduce legislation to give affected pension schemes the ability to retrospectively obtain written actuarial confirmation that historic benefit changes met the necessary standards. Legislation permitting to this issue was included in the government's Pension Scheme Bill (amendments) tabled on 1 September 2025. Due to the ongoing uncertainty around this case and the unknown impact on public service schemes, no allowance has currently been taken into account within the PCC balance sheet. Management will continue to monitor any developments on this case and consider the impact where further information is made available.

# 13. RECONCILIATION OF PRESENT VALUE OF SCHEME ASSETS AND LIABILITIES

## RECONCILIATION OF SCHEME LIABILITIES

| | Unfunded Liabilities: Police Pension Schemes | | Funded Liabilities: Local Government Pension Scheme | |
|---|---|---|---|---|
| | 2025/26 £'000 | 2024/25 £'000 | 2025/26 £'000 | 2024/25 £'000 |
| 1st April | (1,568,960) | (1,737,080) | (240,373) | (275,330) |
| Current service cost | (9,870) | (12,920) | (6,186) | (8,532) |
| Past service costs (including curtailments) | - | - | - | (343) |
| Interest cost | (86,940) | (81,180) | (13,978) | (13,452) |
| Contributions by scheme participants | (13,240) | (12,450) | (3,187) | (3,180) |
| Benefits paid | 83,459 | 80,782 | 8,109 | 7,536 |
| Remeasurements: | | | | |
| Gains and losses from changes in assumptions | 51,441 | 195,528 | 12,449 | 50,355 |
| Experience gains and losses | 6,250 | (1,640) | (21,645) | 2,573 |
| 31st March | **(1,537,860)** | **(1,568,960)** | **(264,811)** | **(240,373)** |

The expected budgeted contributions to the LGPS for 2025/26 are £6.8m (2024/25 was £8.1m) and £34.4m for the Police Pension Fund (2024/25 was £33m).

## RECONCILIATION OF SCHEME ASSETS

| | Local Government Pension Scheme | |
|---|---|---|
| | 2025/26 £'000 | 2024/25 £'000 |
| 1st April | 358,345 | 338,375 |
| Interest income on Plan assets | 20,904 | 16,514 |
| Employer contributions | 9,062 | 9,070 |
| Contributions by scheme participants | 3,187 | 3,180 |
| Benefits paid | (8,050) | (7,478) |
| Remeasurements: | | |
| Return on assets excluding net interest | 12,183 | (1,316) |
| 31st March | **395,631** | **358,345** |

**Effect of Asset Ceiling**

| | | |
|---|---|---|
| Opening Effect of the Asset Ceiling | (118,477) | (63,613) |
| Changes to the Effect of the Asset Ceiling in Year | (12,822) | (54,864) |
| Closing Effect of the Asset Ceiling at 31st March | **(131,299)** | **(118,477)** |

## 14. 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 Schemes have been assessed by the Government Actuaries Department and the Local Authority Scheme, which is administered by the East Riding of Yorkshire Council, has been assessed by Hymans Robertson, actuaries.

The main assumptions used in their calculations have been:

| | Local Government Pension Scheme | | Police Pension Schemes | |
|---|---|---|---|---|
| | 2025/26 | 2024/25 | 2025/26 | 2024/25 |
| | % | % | % | % |
| Rate of Inflation | 3.00 | 2.75 | 2.95 | 2.70 |
| Rate of Increases in Salaries | 3.00 | 2.75 | 3.70 | 3.45 |
| Rate of increase in Pensions | 3.00 | 2.75 | 2.95 | 2.70 |
| Rate for Discounting Scheme Liabilities | 6.30 | 5.80 | 6.10 | 5.65 |
| CARE Revaluation | | | 4.20 | 3.95 |
| Take up option to convert annual pension into retirement grant: | | | | |
| Pre April 2008 service | 80 | 80 | | |
| Post April 2008 service | 60 | 60 | | |

The sensitivity of scheme liabilities to changes in the main assumptions are:

| 2025/26 | Local Government Pension Scheme | | Police Pension Schemes | |
|---|---|---|---|---|
| | % | £000 | % | £000 |
| Change in assumption: | | | | |
| 0.5% increase in salaries increase rate | - | 975 | 0.50 | 10,000 |
| 0.5% increase in pensions increase rate | 8.00 | 22,320 | 7.00 | 106,000 |
| 0.5% decrease in discounting of liabilities rate | 9.00 | 23,285 | 7.00 | 104,000 |
| 1 year increase in member life expectancy rate | 4.00 | 10,592 | 2.50 | 39,000 |

| 2024/25 | Local Government Pension Scheme | | Police Pension Schemes | |
|---|---|---|---|---|
| | % | £000 | % | £000 |
| Change in assumption: | | | | |
| 0.5% increase in salaries increase rate | - | 1,000 | 1.00 | 12,000 |
| 0.5% increase in pensions increase rate | 10.00 | 23,765 | 7.00 | 111,000 |
| 0.5% decrease in discounting of liabilities rate | 10.00 | 24,085 | 7.00 | 110,000 |
| 1 year increase in member life expectancy rate | 4.00 | 9,615 | 2.50 | 36,000 |

Opposite changes in assumptions would produce equal and opposite changes in scheme liabilities. Doubling the changes in assumptions would produce approximately double the change in scheme liabilities.

The sensitivity analysis above has 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 consistent. The principal demographic assumption is the longevity assumption (i.e. member life expectancy). For sensitivity purposed, the actuary estimates that a one-year increase in life expectancy would approximately increase the employer's defined benefit obligation by around 2.5-4%. In practice the actual cost of a one-year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominantly apply to younger or older ages). The approach taken in preparing the sensitivity analysis is consistent with that adopted in the previous year.

The weighted average duration of the scheme liabilities are:

| | Local Government Pension Scheme | Police Pension Schemes |
|---|---|---|
| | Years | Years |
| **2025/26** | 18.0 | 15.0 |
| **2024/25** | 20.0 | 15.0 |

The Police Pension Schemes have no assets to cover the liabilities incurred.

Assets in the LGPS are valued at fair value, principally market value for investments, and consist of the following categories, by proportion of the assets held by the fund:

| | | 2025/26 | | 2024/25 |
|---|---|---|---|---|
| **Asset quoted prices:** | **%** | **£000** | **%** | **£000** |
| Equity securities | - | - | - | - |
| Debt securities | 7.8 | 30,827 | 7.8 | 27,921 |
| Private equity | 6.2 | 24,673 | 6.2 | 22,348 |
| Real estate | 8.3 | 32,874 | 8.3 | 29,776 |
| Investment funds | 76.6 | 302,899 | 76.6 | 274,353 |
| Cash and cash equivalents | 1.1 | 4,358 | 1.1 | 3,947 |
| Effect of Asset Ceiling Adjustment | | (131,299) | | (118,477) |
| **Total** | | **264,332** | | **239,868** |
| | | | | |
| In active markets | 73.9 | 292,536 | 73.9 | 264,966 |
| Not in active markets | 26.1 | 103,095 | 26.1 | 93,379 |
| Effect of Asset Ceiling Adjustment | | (131,299) | | (118,477) |
| | | **264,332** | | **239,868** |

## 15. ASSUMED MORTALITY RATES

Mortality rates are projected using published tables. Future mortality improvements are in line with the 2014-based UK principle population projections.

### POLICE PENSION FUND

#### 2025/26

| Current Pensioners | | |
|---|---|---|
| Exact Age | Expectation of life (in years) for existing pensioners | |
| | Males | Females |
| 65 | 22 | 24 |

| Future Pensioners | | |
|---|---|---|
| Exact Age | Expectation of life (in years) for existing pensioners | |
| | Males | Females |
| 65 | 23.4 | 25.3 |

#### 2024/25

| Current Pensioners | | |
|---|---|---|
| Exact Age | Expectation of life (in years) for existing pensioners | |
| | Males | Females |
| 65 | 21.9 | 23.9 |

| Future Pensioners | | |
|---|---|---|
| Exact Age | Expectation of life (in years) for existing pensioners | |
| | Males | Females |
| 65 | 23.3 | 25.2 |

### LOCAL GOVERNMENT PENSION SCHEME

#### 2025/26

| Current Pensioners | | |
|---|---|---|
| Exact Age | Expectation of life (in years) for existing pensioners | |
| | Males | Females |
| 65 | 21.1 | 24 |

| Future Pensioners | | |
|---|---|---|
| Exact Age | Expectation of life (in years) for existing pensioners | |
| | Males | Females |
| 65 | 21.9 | 25.4 |

#### 2024/25

| Current Pensioners | | |
|---|---|---|
| Exact Age | Expectation of life (in years) for existing pensioners | |
| | Males | Females |
| 65 | 20.5 | 23.5 |

| Future Pensioners | | |
|---|---|---|
| Exact Age | Expectation of life (in years) for existing pensioners | |
| | Males | Females |
| 65 | 21.2 | 25 |

## 16. REMEASUREMENTS OF THE NET DEFINED BENEFIT LIABILITY

The IAS 19 remeasurement movements on the Pensions Reserve can be analysed into the following remeasurement categories, measured as absolute amounts and as percentages of assets or liabilities at 31 March:

### LOCAL GOVERNMENT

| | 2024/25 £'000 | 2024/25 % | 2025/26 £'000 | 2025/26 % |
|---|---|---|---|---|
| Return on assets, excluding net interest | (1,316) | (0.37) | 12,183 | 3.08 |
| Difference between actuarial assumptions about liabilities and actual experience | 2,573 | 1.07 | (21,645) | (8.17) |
| Changes in the demographic and financial assumptions used to estimate liabilities | 50,355 | 20.95 | 12,449 | 4.70 |
| Effect of Asset Ceiling | (54,864) | (22.82) | (12,822) | (4.84) |
| **Total IAS19 Remeasurements** | **(3,252)** | (1.35) | **(9,835)** | (3.71) |

### POLICE PENSION SCHEMES

| | 2024/25 £'000 | 2024/25 % | 2025/26 £'000 | 2025/26 % |
|---|---|---|---|---|
| Difference between actuarial assumptions about liabilities and actual experience | (1,640) | (0.10) | 6,250 | 0.41 |
| Changes in the demographic and financial assumptions used to estimate liabilities | 195,528 | 12.46 | 51,441 | 3.34 |
| **Total IAS19 Remeasurements** | **193,888** | 12.36 | **57,691** | 3.75 |

**Allocation of IAS19 Remeasurements:**

| | 2024/25 £'000 | 2025/26 £'000 |
|---|---|---|
| PCC | 90 | 269 |
| Chief Constable | (190,726) | (48,125) |
| **Total IAS19 Remeasurements** | **(190,636)** | **(47,856)** |

## 17. NOTE TO THE CASH FLOW STATEMENT

The adjustments to the net surplus or deficit on the provision of services for non-cash movements within the cash flow statement are as follows:

| 2024/25 £'000 | Adjustments to Net Surplus or Deficit on the Provision of Services for Non Cash Movements | 2025/26 £'000 |
|---|---|---|
| 542 | Movement in Accumulated Absences Reserve | 61 |
| (78,195) | Pension interest cost net of interest on pension assets | (80,202) |
| 55,650 | Adjustments in the Cost of Services relating to the Pension Reserve | 63,203 |
| **(22,003)** | | **(16,938)** |

## 18. RELATED PARTY TRANSACTIONS

In accordance with the reporting requirements of IAS 24, the Chief Constable is required to disclose details of material transactions with related parties, that is bodies or individuals that have the potential to influence the Chief Constable or to be controlled or influenced by the Chief Constable.

Central Government has significant influence over the general operations of the Chief Constable. It is responsible for providing the statutory framework within which the Chief Constable operates as well as providing substantial resources in the form of grants which are paid to the PCC. It also prescribes the terms of many of the transactions that the PCC Group has with other parties. Grants received from Central Government to the PCC are set out in the PCC Group and PCC financial statements.

The Chief Constable is represented on the National Police Chiefs Council which is an independent professional body of chief police officers and senior staff equivalents.

The relationship between the PCC and the Chief Constable is explained in note 3 to these financial statements. The monetary value of transactions between the Chief Constable and the PCC are also disclosed in these financial statements.

The Deputy Chief Constable and the Assistant Chief Officer of the force are Directors of the Emergency Services Fleet Management (Humberside) Ltd. Emergency Services Fleet Management (Humberside) Ltd is a joint operation that provides vehicle maintenance services to Humberside Police and Humberside Fire Authority. The company supplied services with a value of £2,614,476 to Humberside Police during 2025/26 (£2,451,255 in 2024/25). The PCC Group leases part of its Melton workshop facility to the company for which a rent of £198,799 was charged in 2025/26 (£198,799 2024/25). Other income received totaled £28,243 in 2025/26 (£35,527 2024/25). Details of Humberside Police’s share of income, expenditure, assets and liabilities of this joint operation are disclosed in Note 8 to the financial statements.

The Police and Crime Commissioner for Humberside, Deputy Chief Constable and Chief Finance Officer for the Chief Constable are no longer board members for the North East Business Resilience Centre, a police-led not-for-profit organisation that provide cyber security support to small businesses. However the Police and Crime Commissioner was a board member throughout 2025/26. During 2025/26 a total of £105,490 in NPCC regional cyber grant payments were made to the organisation from the PCC Group (£200,000 2024/25).

The Deputy Chief Constable is a director of The Police Treatment Centres. During 2025/26 payments of £23k were made in relation to a grant payment and wellbeing services. The Deputy Chief Constable also is a director of Police Children’s Charity. During 2025/26 no payments were made between both parties. These postings began during 2025/26.

A survey of the Chief Constable and Senior Officers of Humberside Police and parties related to them was undertaken in preparing these financial statements. Except as disclosed above, no material related party transactions were identified.

## 19. EVENTS AFTER THE BALANCE SHEET DATE

The unaudited draft Statement of Accounts were issued on 30 June 2026. The Chief Constable reviewed events occurring between 31 March and the issue date and did not identify any events that were adjusting events in respect of conditions existing at the Balance Sheet date.

# POLICE PENSION FUND ACCOUNTS

The Code of Practice on Local Authority Accounting sets out the accounting treatment for the Police Pension Fund Accounts in the financial year 2025/26.

The Chief Constable is responsible for administering the Police Pension Fund in accordance with the Police Reform and Social Responsibility Act 2011. All payments and receipts are made to and from the Police and Crime Commissioner for Humberside's ("PCC") Police Fund. These Police Pension Fund Accounts do not form part of the Chief Constable's or PCC Group Financial Statements.

## TRANSACTIONS RELATING TO RETIREMENT BENEFITS

As part of the terms and conditions of employment of its officers and other employees, the PCC Group offers retirement benefits. Although these benefits will not actually be payable until employees retire, the PCC Group has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement.

The PCC Group participates in the following pension schemes:

The Police Pension Schemes for police officers – three schemes where provided for police officers, the 1987 Scheme, the 2006 scheme and the 2015 scheme. From 1 April 2022 all active scheme members have been transferred into the 2015 scheme due to the end of the police pension remedy period. The 1987 and 2006 schemes are now closed to future pension build up.

The 2015 pension scheme has officers' contributions in a range of 12.44 to 13.78% (2024/25 12.44 to 13.78%). All schemes are unfunded schemes, i.e. no investment assets are built up to meet the pensions liabilities and cash has to be generated to meet actual pensions payments as they eventually fall due.

The Local Government Pension Scheme for police staff, administered by the East Riding of Yorkshire Council – is a funded scheme, i.e. the PCC and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets.

The accounting and funding arrangements for Police Pensions are detailed below:

| 31 March 2025 £'000 | | | 31 March 2026 £'000 |
|---|---|---|---|
| | **CONTRIBUTIONS RECEIVABLE** | | |
| | Police and Crime Commissioner ("PCC"): | | |
| (28,236) | - contributions at 35.3% | (29,390) | |
| (623) | - early retirements - Ill Health | (797) | |
| (12,540) | Officers' Contributions | (12,946) | |
| | | | (43,133) |
| | **TRANSFERS IN** | | |
| (208) | Transfers in from other Pension Schemes | | (543) |
| | **BENEFITS PAYABLE** | | |
| 67,555 | - Pensions | 69,809 | |
| 13,899 | - Commutations and lump sum retirement benefits | 14,230 | |
| - | - Lump sum death benefits | 178 | |
| | | | 84,217 |
| | **PAYMENTS TO AND ON ACCOUNT OF LEAVERS** | | |
| 169 | - Refunds of contributions | 150 | |
| 80 | - Transfers out to other Pension Scheme | 138 | |
| - | - Transfers out to other Police Forces: 1974 arrangments | - | |
| | | | 288 |
| **40,096** | **NET AMOUNT PAYABLE FOR THE YEAR BEFORE TRANSFER FROM THE PCC** | | **40,829** |
| (36,179) | Additional funding payable by the PCC to meet the deficit (funded by the Home Office) | | (36,752) |
| (3,917) | Additional funding payable by the PCC to meet the deficit (NOT funded by the Home Office) | | (4,077) |
| - | **NET AMOUNT PAYABLE/RECEIVABLE FOR THE YEAR** | | - |

## NET ASSETS STATEMENT

| 31 March 2025 £'000 | | 31 March 2026 £'000 |
|---|---|---|
| | **CURRENT ASSETS** | |
| - | Police Fund Debtor - Home Office | - |
| - | Police Fund Debtor - Other | - |
| 5,749 | Pensions Paid in Advance | 5,981 |
| | **CURRENT LIABILITIES** | |
| 3,900 | Police Fund Creditor - Home Office | 1,906 |
| - | Police Fund Creditor - Other | - |
| 1,849 | Humberside Police and Crime Commissioner | 4,075 |
| - | | - |

## NOTES TO THE POLICE PENSION FUND ACCOUNTS

The Police Pension Fund Account was established during 2006/07 with legal status being given by the Police Pension Fund Regulations 2007 (SI 2007 no. 1932).

The Police Officer Pension Schemes make up the account:

- 1987 Police Pension Scheme (no longer holding active members)
- 2006 Police Pension Scheme (no longer holding active members)
- 2015 Police Pension Scheme

PCCs are obliged to include the Pension Fund Account in their Statement of Accounts in accordance with regulation 7(1)(d) of the Accounts and Audit Regulations 2003. The Fund is administered and managed by the Humberside Police Finance Section.

The fund is charged with all pensions expenditure in accordance with Home Office guidance, with income being employee contributions, employer contributions, which for 2025/26 was 35.3% of pensionable pay (2024/25 35.3%).

Other income items within the fund are transfer payments from other pension schemes and a capital charge that is twice the average pensionable pay of officers that retire on ill health.

The Home Office provide a pension “top up” grant to fund differences on the fund account, 80% is received up front for the relevant financial year, with the balance provided on submission of the PCC’s financial statements.

There has been an adjustment of 4.3% to the cash flow to the Police Pension Fund due to the increase in the employer contribution rate from 31% to 35.3% being reflected in an increase in HM Treasury pensions top up funding of £4,077k (2024/25 £3,917k).

There are no investment assets, the fund is balanced to nil at the year-end by either a contribution from the Police Fund, or if a surplus balance on the fund, a transfer to the Police Fund.

The fund does not account for benefits payable in the future (IAS 19 Employee Benefits), which is a divergence from the accounting policy for the Police Fund Account as stated in the statement of accounting policies. Details of the long term pension obligations and the cost of pensions can be found in the PCC Group’s financial statements.

Employees’ and employer’s contribution levels are based on percentages of pensionable pay set nationally by the Home Office and are subject to triennial revaluation by the Government Actuary’s Department.

The responsibility for future pension benefits still lies with the PCC Group, through the Police Fund Account. The responsibility for amounts due to/from the Fund Account and the Home Office is shown within the Police Fund, not the Pensions Fund.

As previously stated the Chief Constable is responsible for administering the Police Pension Fund in accordance with the Police Reform and Social Responsibility Act 2011. All payments and receipts are made to and from the PCCs Police Fund. As such, the Chief Constable and the PCC are the only related parties to the Fund and all the transactions shown in the Police Pension Fund Accounts have been processed through the PCC.

## GLOSSARY OF ACCOUNTING TERMS

The Force has adopted the International Financial Reporting Standards ("IFRS") based Code of Practice on Local Authority Accounting as its standard basis of accounting.

Definitions of accounting terms used are given below:

| Term | Definition |
|---|---|
| **Accounting period** | The period of time covered by the financial statements, normally a period of twelve months. |
| **Accruals basis** | Under the accruals concept, expenses are recognised when incurred, not when the cash is actually paid out, and revenue is recognised when it is earned, not when the cash is actually received. |
| **Agency cost** | Services which are performed by or for another authority or public body, where the agent is reimbursed for the cost of the work done. |
| **Asset** | An item owned or leased by the Chief Constable, which has a value, for example, land and buildings, vehicles, equipment, cash. |
| **Assets held for sale** | Assets are held for sale if their value will be recovered through a sale transaction rather than through continuing use. |
| **Balance Sheet** | This represents a summary of all the assets and liabilities of the Chief Constable. |
| **Carry overs** | These are underspends at the end of the financial year, which are carried forward into the next financial year to support that year's expenditure plans. |
| **Cash and cash equivalents** | Cash includes cash held in bank accounts and cash in hand. Cash equivalents are assets that can be readily converted into cash such as deposits and certain short term investments. |
| **CIPFA** | The Chartered Institute of Public Finance and Accountancy. This is the main professional accountancy body relating to the public sector. |
| **Contingent asset or liability** | An asset or liability that is not recognised in the financial statements due to the level of uncertainty surrounding it but is disclosed as it is possible that it may result in a future inflow or outflow of resources. |
| **Creditors** | Amounts owed by the Chief Constable for goods received or services rendered but not yet paid for at the end of the financial year. |
| **Current asset or liability** | An asset or liability that the Chief Constable expects to hold or discharge for a period of less than one year from the Balance Sheet date. |
| **Debtors** | Sums of money due to the Chief Constable for work done or services supplied but not received at the end of the financial year. |
| **Deferred liabilities** | Liabilities which by arrangement are payable beyond the next year at some points in the future or paid off by an annual sum over a period of time. |
| **Employee benefits** | All forms of consideration given to employees for services rendered. These are salaries and wages, social security costs (national insurance), superannuation contributions, paid sick leave, paid annual and long service leave and termination payments. |
| **Going concern basis** | The underlying assumption used in producing the financial statements that the Chief Constable will continue to operate for at least 12 months from the Balance Sheet date. |
| **Income Received in Advance** | Income received that should be classed as a benefit in the next financial year. |

| | |
|---|---|
| **Intangible assets** | Capital expenditure which does not create a tangible asset. |
| **Leases** | A method of financing expenditure over a period of time. There are two types of lease:<br>▪ Finance lease, where the risks of ownership are transferred to the lessee and where the assets are recorded in the Chief Constable's Balance Sheet at a current valuation.<br>▪ Operating lease, where the risks of ownership stay with the leasing company and the annual rental charges are made via the Comprehensive Income and Expenditure Statement. |
| **Liability** | An amount owing to a third party such as a loan or unpaid invoice from a supplier. |
| **Net assets** | Total assets less total liabilities. |
| **Non current asset or liability** | An asset or liability that the Chief Constable expects to hold or discharge for a period of more than one year from the Balance Sheet date. |
| **Non Distributed Cost** | This is where overheads are not charged or apportioned to activities within the SeRCOP service expenditure analysis. |
| **Prepayment** | Where an amount of expenditure is paid in the current financial year, but the goods or services are a benefit in the next/following year. |
| **Provision** | An amount set aside to provide for a liability which is likely to be incurred but the exact amount and the date on which it will arise are uncertain. |
| **Reserves** | General reserves are accumulated balances available to support revenue or capital spending and meet unforeseen events. Earmarked reserves are amounts set aside for an agreed purpose in one financial year and carried forward to meet expenditure in future years. |
| **Revenue expenditure** | Spending on day to day items, including salaries, premises costs and supplies and services. |

## Acronyms and Abbreviations

| | |
|---|---|
| CARE | Career Average Revalued Earnings |
| CIES | Comprehensive Income and Expenditure Statement |
| CIPFA | Chartered Institute of Public Finance and Accountancy |
| DA | Domestic Abuse |
| ESFM | Emergency Services Fleet Management |
| HMICFRS | Her Majesty's Inspector of Constabulary and Fire and Rescue Services |
| IAS | International Accounting Standards |
| IFRS | International Financial Reporting Standards |
| JES | Joint Estates Service |
| LGPS | Local Government Pension Scheme |
| MTRS | Medium Term Resource Strategy |
| OPCC | Office of Police and Crime Commissioner |
| PCC | Police and Crime Commissioner |
| PEEL | Police Effectiveness Efficiency and Legitimacy |
| PRSRA | Police Reform and Social Responsibility Act |
| SeRCOP | Service Reporting Code of Practice for Local Authorities |
| VAT | Value-Added Tax |
| VFM | Value for Money |