



**THE CHIEF CONSTABLE OF  
HUMBERSIDE**

**FINANCIAL STATEMENTS**

**2024/25**

**FINAL**

# CONTENTS

	<b>Page</b>
Narrative Report to the Statement of Accounts	3
Independent Auditor's Report to the Chief Constable of Humberside	11
Statement of Responsibilities for the Statement of Accounts	15
Comprehensive Income and Expenditure Statement	16
Movement in Reserves	17
Balance Sheet	18
Cash Flow Statement	19
Statement of Accounting Policies	20
Notes to the Core Financial Statements	24
Police Pension Fund Accounts	48
Glossary of Accounting Terms	51

## **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 2025. These accounts have been prepared in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 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 page shows the Force Plan on a Page, clearly articulates the strategic priorities and is designed to deliver the overall aim of 'Serving our communities to make them safer and stronger'.

# CULTURE, VALUES AND BEHAVIOURS

Our values are that we always act with **Fairness, Integrity and Respect** and deliver policing with **Professionalism, Compassion** and a strong **Victim Focus**.



## To deliver our mission and create the culture we want, we will:

- Ensure Humberside Police continues to be a place where our people feel engaged, can be themselves and are proud to work for an organisation that our communities trust.
- Empower our staff and communities to have a voice, which is listened to and that makes a difference.
- Continue to pursue innovation so that it is seen as a big part of who we are.

We recognise that the public come first, but how we involve, value and treat our staff is fundamental to us ensuring that we can serve our communities to make them safer and stronger. Every single person in Humberside Police has a role to play in bringing these values to life.

## PEOPLE

### Our staff are the key to our success, we will:



#### Support and promote the health, wellbeing and psychological safety of our staff

- To support their physical and mental wellbeing.
- Create an environment where people are developed and talent is recognised, encouraging them to be accountable, take personal responsibility, recognising problems and responding quickly with solutions.



#### Retain and develop the best people

- Through a culture of continuous improvement and organisational learning, provide our staff with the skills they require to respond to the increasingly complex demands that we face.
- Develop diverse leaders who lead by example, are positive role models and who gain trust and respect by actively listening to the needs of their staff and the communities we serve.



#### Be an employer of choice

- Build on our reputation as a great place to work.
- Attract, recruit and retain talented and passionate people who reflect our diverse communities and our values.

## EXCELLENCE

### To continuously improve and deliver sustained excellence, we will:



#### Provide communities and victims with excellent service, supporting people through their experiences whilst conducting investigations professionally with vigour and transparency

- Effectively align our resources to meet both current and future demand.
- Develop the most effective and efficient working practices to deliver value for money.



#### Drive innovation and transformation

- Support our staff to proactively put forward new ideas about how to work better and improve performance.
- Continue our commitment to support change initiatives and new ideas.
- Continue with our investment in digital innovation to transform our services.
- Effectively analyse and apply data to ensure the most efficient use of resources.



#### Apply organisational learning

- Continue to learn and develop from what has gone well and what has not gone so well.
- Create a safe and transparent learning environment that allow us to clarify and verify the outcomes of our actions.

## PARTNERSHIPS

### To provide the right services, we will:



#### Be accessible to, and engage with, our partners

- Work together with our communities, partners, third sector organisations and volunteers to deliver services that improve people's lives.
- Work with partners to ensure that we can identify, assess and effectively manage the most vulnerable in our communities and jointly provide long-term solutions.



#### Understand and prioritise the needs and demands in our communities

- Recognise the diverse challenges of our communities, responding to those who require our help and that of our partners, ensuring we work together to protect those who are most vulnerable.



#### Through effective partnership working

- Work together to develop effective preventative strategies and services which focus on multi agency delivery.
- Utilising early intervention, work to ensure those in need of additional support will receive the right care by the right organisation.

## COMMUNITIES

### Continue to serve our communities to make them safer and stronger:



#### Deliver a visible and accessible police service

- Continue our focus on a place based policing service that has victims at its core.
- Our Neighbourhood Policing Teams will lead on the delivery of Problem Orientated Policing, incorporating early intervention and crime prevention, supported by the wider organisation.



#### Prevent, reduce and investigate crime and anti-social behaviour (ASB)

- Provide a victim focused service and safeguard vulnerable people.
- Deliver proactive and preventative activities to reduce crime and ASB, including the proactive management of offenders.
- Continue to proactively target and disrupt organised crime groups.



#### Continue to build trust and confidence

- We will communicate openly and honestly with the public, ensuring that our actions and intentions align.
- Give a voice to our communities by actively seeking and listening to their feedback to improve our response in line with their needs.
- Ensure that we treat everyone with fairness, respect and compassion.



## FORCE PERFORMANCE

The latest Humberside PEEL inspection report was published on the 16th of October 2024.

The Prevention and Deterrence, Protecting Vulnerable People, and Building and Supporting the Workforce pillars were graded as Outstanding, which is the second successive Outstanding grade for these areas. A number of new areas of innovative and promising practice have been highlighted which will be submitted to the College of Policing Practice Bank.

Treatment of the Public, Responding to the Public, Managing Offenders and Leadership and Force Management pillars were graded as Good.

Investigating Crime was graded as Requires Improvement. There are three Areas for Improvement (AFIs) which are the only AFIs in the report. The first two areas for improvement relate to investigation supervision and consistent completion of victim's needs assessments. The approach to tackling these AFI's will focus on streamlining the process for both investigators and supervisors to create the time and space to carry out more detailed reviews and updates. The third AFI is in relation to outcomes for victims, the improvement of which will likely always be a mission for all forces, and features as an AFI in all of the PEEL reports. The approach to tackling this AFI will be through the continued application of the force Corporate Performance Framework, focussing on continuous improvement and collective problem solving.

Outstanding	Good	Adequate	Requires improvement	Inadequate
Preventing crime	Police powers and public treatment		Investigating crime	
Protecting vulnerable people	Responding to the public			
Developing a positive workplace	Managing offenders			
	Leadership and force management			

As part of this assessment, Leadership and Force Management were graded as Good.

The inspectorate found that the force manages its finances effectively, and that the forecasts included in its mid-term financial plan are based on realistic assumptions about future income and spending to financial management.

The inspection found that the force uses data and information effectively to help it understand current demand and prepare for future challenges, and that it has a good understanding of all sources of demand and uses this to make effective strategic decisions.

In 2024/25 the Force performed as follows:

### **Force Control Room**

- Answered 159,999 emergency (999) calls, with 97.0% of 999 calls answered within 10 seconds. We answered a total of 17,301 (9.8%) fewer 999 calls in 2024/25 when compared to 2023/24, where calls answered within the 10 second time frame increased by 9.7%pts year-on-year.
- Answered 251,825 non-emergency (combined 101 calls), answering 89.7% of combined 101 calls within 2 minutes 30 seconds. We answered a total of 37,013 (17.2%) additional combined 101 calls in 2024/25 when compared to 2023/24. The % of 101 calls answered within 2 minutes 30 seconds increased from 73.4% to 89.7% year on year.
- Comparing 2024/25 with 2023/24, the force recorded a reduction in the number of abandoned 999, combined 101 and Switchboard calls. The % of abandoned calls for all call types remained within target (1% for 999 calls and 5% for 101/Switchboard).
- 999 abandoned calls 2020/21: 0.02%, 2021/22: 0.49%, 2022/23: 0.22%, 2023/24: 0.10%, and 2024/25: 0.06%.
- Combined 101 abandoned calls 2020/21: 5.14%, 2021/22: 5.66%, 2022/23: 2.28%, 2023/24: 4.80%, and 2024/25: 1.40%.
- Switchboard abandoned calls 2020/21: 1.37%, 2021/22: 2.86%, 2022/23: 3.88%, 2023/24: 3.63%, and 2024/25: 1.05%.

### **Response**

- Response times (Logged to Arrive): Force wide when comparing 2024/25 with 2023/24, median emergency call response times have decreased by 3 minutes and 41 seconds, with 90.1% of incidents attended within target.
- DA Response times (Logged to Arrive): Force wide when comparing 2024/25 with 2023/24, median DA emergency call response times have decreased by 4 minutes and 21 seconds.

### **Other**

- 18,326 custodies
- Arrested 1,406 drivers under the influence of drink or drugs.
- Increase of 4.2% of reported missing persons from children's homes when comparing 2024/25 with 2023/24.
- Stopped and searched 5,320 people (plus a further 316 searches for vehicle only).

### **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 2301 on 31 March 2025. We have recruited 95 student officers plus 14 transferees/re-joiners.

## 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 2024/25 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 2025.

**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.

### **2024/25 Financial Year**

The PCC approved an original budget for the Chief Constable in February 2024 of £230.386m which following a mid-year financial review was revised to £233.499m after consultation with Branch Commanders/Heads of Department in conjunction with the Force Finance Team. The budget was realigned in November to reflect these changes and monitoring against this revised budget was undertaken during the second half of the year.

Actual expenditure for the year was £233.253m an underspend of £247k. There were variances in the following areas:

- £0.475m additional ARIS income
- £0.385m savings on utilities and reactive maintenance
- Offset by £0.440m additional officer/staff pay costs and £0.209m additional uniform costs.

PCC Group reserves at the start of 2024/25 totalled £25.7m. The total level of reserves at 31 March 2025 stands at £17.2m.

The original savings target within the Medium Term Resource Strategy (MTRS) for 2024/25 was £1.5m, the Force managed to achieve savings of £1.588m. The main areas of savings were achieved through:

- Organisational Reviews (£0.167m)
- Non-pay Savings (£1.452m)
- RPO Savings (£0.054m)
- Other savings (£0.015m)

A summary of capital performance compared to budget is shown in the table below:-

<b>CAPITAL PROGRAMME</b>	<b>2024/25 BUDGET £m</b>	<b>2024/25 ACTUAL £m</b>	<b>VARIANCE £m</b>
Estates Programme	4.894	3.725	1.169
ICT Programme	2.622	2.725	(103)
Vehicles & Equipment	2.984	2.787	197
<b>Grand Total</b>	<b>10.500</b>	<b>9.237</b>	<b>1.263</b>

## **Financing of Capital Expenditure**

The PCC has a rolling capital programme that is reviewed throughout the year. The programme is financed by external borrowing, revenue, other contributions, and capital receipts.

## **Future Spending Plans**

The PCC has published a MTRS for 2025/26 to 2029/30 which sets out the overall shape of the PCCs budget. It establishes how available resources will best deliver the Police and Crime Plan and mitigate corporate risks identified. The current level of PWLB borrowing is £105.231m at 31 March 25. The operational boundary is £150.000m and the authorised limit is £180.000m (these are part of the PCC's prudential indicators that have been previously agreed in the PCC's Treasury Management report; Published March 2024).

## **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 2024/25 long term pension asset has been capped by way of an asset ceiling to £0m (2023/24 £0m on the Local Government Pension Scheme) The total long term pension liability is £1,569.5m (2023/24 was £1,738m) of which £1,569m relates to the Police Pension Scheme and £0.5m relates to the Local Government Pension Scheme (the 2023/24 pension liability included £1,737m 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. (Under IAS 19 injury awards are now recognised in the PCC Group accounts).

## **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 2024/25.

## **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](http://www.humberside.police.uk)

**Acknowledgement**

I would like to express my appreciation to Martin Fox and the rest of the Force Finance Team for their assistance in compiling the financial statements. I would also like to thank the Assistant Chief Officer (Resources), other operational managers within the Force and the PCC Chief Finance Officer (CFO) and Deputy CFO for their support.

**Andrea Mennell, BSc(Hons) FCCA**  
Chief Finance Officer & Sct 151 Officer

A handwritten signature in black ink, appearing to read 'A Mennell', written in a cursive style.

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

## Report on the audit of the financial statements

### Opinion on the financial statements

We have audited the financial statements of the Chief Constable of Humberside ("the Chief Constable") for the year ended 31 March 2025, which comprise the Comprehensive Income and Expenditure Statement of the Chief Constable of Humberside, the Movement in Reserves Statement for the Chief Constable of Humberside, the Balance Sheet of the Chief Constable of Humberside, the Cash Flow Statement of the Chief Constable of Humberside, the Police Pensions Fund Account, the Net Asset Statement and notes to the financial statements, including material accounting policy information.

The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Chief Constable as at 31st March 2025 and of its expenditure and income for the year then ended; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the Chief Constable in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, and taking into account the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Chief Constable's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Chief Finance Officer with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the Annual Governance Statement and information included in the Statement of Accounts, other than the financial statements and our auditor's report thereon. The Chief Finance Officer is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Responsibilities of the Chief Finance Officer for the financial statements**

As explained more fully in the Statement of the Chief Finance Officer's Responsibilities, the Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, and for being satisfied that they give a true and fair view. The Chief Finance Officer is also responsible for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Finance Officer is required to comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 and prepare the financial statements on a going concern basis on the assumption that the functions of the Chief Constable will continue in operational existence for the foreseeable future. The Chief Finance Officer is responsible for assessing each year whether or not it is appropriate for the Chief Constable to prepare its accounts on the going concern basis and disclosing, as applicable, matters related to going concern.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the Chief Constable, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation, anti-money laundering regulation, data protection, environmental protection, corruption and anti-bribery.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- gaining an understanding of the legal and regulatory framework applicable to the Chief Constable, the environment in which it operates, and the structure of the Chief Constable, and considering the risk of acts by the Chief Constable which were contrary to the applicable laws and regulations, including fraud;
- inquiring with management and the Chief Constable, as to whether the Chief Constable is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- reviewing relevant meeting minutes in the year;

- communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the Chief Constable which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as the Local Government Act 2003 (and associated regulations made under section 21), the Local Government Finance Acts of 1988, 1992 and 2012, and the Accounts and Audit Regulations 2015.

In addition, we evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of management, Internal Audit and the Chief Constable on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud, rests with both management and the Chief Constable. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

We are also required to conclude on whether the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. We performed our work in accordance with Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom, (Revised 2024) and Supplementary Guidance Note 01, issued by the National Audit Office in November 2024.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Report on the Chief Constable's arrangements for securing economy, efficiency, and effectiveness in its use of resources**

### **Matter on which we are required to report by exception**

We are required to report to you if, in our opinion, we are not satisfied that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

We have nothing to report in this respect.

### **Responsibilities of the Accounting Officer**

The Chief Constable is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the Chief Constable's use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

## **Auditor's responsibilities for the review of arrangements for securing economy, efficiency and effectiveness in the use of resources**

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, and to report where we have not been able to satisfy ourselves that it has done so. We are not required to consider, nor have we considered, whether all aspects of the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our work in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024.

## **Matters on which we are required to report by exception under the Code of Audit Practice**

We are required by the Code of Audit Practice to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014;
- we make a recommendation under section 24 of the Local Audit and Accountability Act 2014; or
- we exercise any other special powers of the auditor under sections 28, 29 or 31 of the Local Audit and Accountability Act 2014.

We have nothing to report in these respects.

## **Use of the audit report**

This report is made solely to the Chief Constable of Humberside, as a body, in accordance with part 5 of the Local Audit and Accountability Act 2014 and the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Chief Constable those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Chief Constable, as a body, for our audit work, for this report, or for the opinions we have formed.

## **Certificate**

We certify that we have completed the audit of the Chief Constable of Humberside in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.



James Collins, Key Audit Partner  
For and on behalf of Forvis Mazars LLP (Local Auditor)

The Comer  
Bank Chambers  
26 Mosley Street  
Newcastle Upon Tyne  
NE1 1DF

19 February 2026

## 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    19 February 2026**

**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 2025.

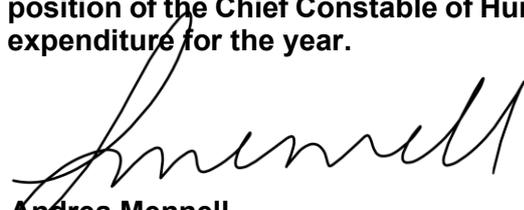
In preparing this statement of accounts, the Chief Finance Officer has:

- 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 present a true and fair view of the position of the Chief Constable of Humberside as at 31 March 2025 and its income and expenditure for the year.**



**Andrea Mennell**  
**Chief Finance Officer/S151 Officer**

**Date    19 February 2026**

**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 2024			Year Ended 31 March 2025				
£'000	£'000	£'000		£'000	£'000	£'000	
Expenditure	Income	Net		Note	Expenditure	Income	Net
47,132	-	47,132	Northbank Division		52,569	-	52,569
32,145	-	32,145	Southbank Division		36,959	-	36,959
19,224	-	19,224	Force Control Room		22,476	-	22,476
12,987	-	12,987	Protecting Vulnerable People (Transferred to Specialist Crime in 2024/25)		-	-	-
11,970	-	11,970	Regional Collaboration		12,327	-	12,327
14,425	-	14,425	Special Operations Unit		16,843	-	16,843
16,501	-	16,501	Specialist Crime		33,826	-	33,826
13,233	-	13,233	People Services		13,359	-	13,359
16,947	-	16,947	Estates Services		14,760	-	14,760
13,065	-	13,065	Information Services		15,171	-	15,171
7,290	-	7,290	Corporate Development		5,386	-	5,386
5,540	-	5,540	Criminal Justice		7,383	-	7,383
10,438	-	10,438	Centrally Managed Services		11,203	-	11,203
25,650	-	25,650	Other Services		28,354	-	28,354
<b>246,547</b>	-	<b>246,547</b>	<b>Financial Resources Consumed</b>		<b>270,616</b>	-	<b>270,616</b>
(294,960)	-	(294,960)	Intra-Group Adjustment	3	(326,808)	-	(326,808)
<b>(48,413)</b>	-	<b>(48,413)</b>	<b>Net Cost of Policing Services</b>		<b>(56,192)</b>	-	<b>(56,192)</b>
77,248	-	77,248	Financing and Investment Income and Expenditure - Pension interest cost net of interest on pension assets		78,195	-	78,195
		<b>28,835</b>	<b>(Surplus) or Deficit on Provision of Services</b>				<b>22,003</b>
		(39,886)	Remeasurements of the net defined benefit liability				(244,206)
		61,851	Effect of Asset Ceiling on Net Pension Asset				53,480
		<b>21,965</b>	<b>Other Comprehensive Income and Expenditure (Surplus)/Deficit</b>	16			<b>(190,726)</b>
		<b>50,800</b>	<b>Total Comprehensive Income and Expenditure (Surplus)/Deficit</b>				<b>(168,723)</b>

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
<b>Balance at 31 March 2024</b>	-	-	(1,740,655)	(1,740,655)
<b>Total Comprehensive Income &amp; Expenditure</b>	(22,003)	(22,003)	190,726	168,723
Adjustments between Accounting Basis & Funding Basis under Regulations	22,003	22,003	(22,003)	-
<b>Increase / (Decrease) in Year</b>	-	-	168,723	168,723
<b>Balance at 31 March 2025</b>	-	-	(1,571,932)	(1,571,932)

	General Fund Balance	Total Usable Reserves	Total Unusable Reserves	Total Reserves
	£'000	£'000	£'000	£'000
<b>Balance at 31 March 2023</b>	-	-	(1,689,855)	(1,689,855)
<b>Total Comprehensive Income &amp; Expenditure</b>	(28,835)	(28,835)	(21,965)	(50,800)
Adjustments between Accounting Basis & Funding Basis under Regulations	28,835	28,835	(28,835)	-
<b>Increase / (Decrease) in Year</b>	-	-	(50,800)	(50,800)
<b>Balance at 31 March 2024</b>	-	-	(1,740,655)	(1,740,655)

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'.

<b>31 March 2024</b>		<b>31 March 2025</b>
£'000	Note	£'000
-	Property, Plant & Equipment	-
-	Assets under Construction	-
-	Intangible Assets	-
-	Other Long Term Debtors	-
-	<b>Long Term Assets</b>	-
-	Assets Held for Sale	-
-	Inventories	-
-	Short Term Investments	-
6,114	Short Term Debtors	6,431
-	Cash and Cash Equivalents	-
<b>6,114</b>	<b>Current Assets</b>	<b>6,431</b>
-	Cash and Cash Equivalents (liability)	-
9,137	Short Term Creditors	8,912
-	Short Term Provisions	-
-	Short Term Borrowing	-
<b>9,137</b>	<b>Current Liabilities</b>	<b>8,912</b>
-	Long Term Borrowing	-
1,737,632	Net Pension Liability	1,569,451
<b>1,737,632</b>	<b>Long Term Liabilities</b>	<b>1,569,451</b>
<b><u>(1,740,655)</u></b>	<b>Net Assets/ (Liabilities)</b>	<b><u>(1,571,932)</u></b>
-	Usable Reserves	-
(1,740,655)	Unusable Reserves	(1,571,932)
<b><u>(1,740,655)</u></b>	<b>Total Reserves</b>	<b><u>(1,571,932)</u></b>

**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.

<b>31 March 2024 £'000</b>		<b>31 March 2025 £'000</b>
28,835	Net (Surplus) or Deficit on the Provision of Services	22,003
(28,835)	Adjustments to Net Surplus or Deficit on the Provision of Services for Non Cash Movements	(22,003)
-	Adjustments for items included in the Net Surplus or Deficit on the Provision of Services that are Investing and Financing Activities	-
<b>0</b>	<b>Net Cash Flows from Operating Activities</b>	<b>0</b>
-	Investing Activities	-
-	Financing Activities	-
<b>0</b>	<b>Net (Increase) or Decrease in Cash and Cash Equivalents</b>	<b>0</b>
-	Cash and Cash Equivalents at the Beginning of the Reporting Period	-
<b>-</b>	<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>-</b>

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 enquires, 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 Policies**

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 dependable 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 25 was £1,569m.

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 decreased by £0.933m as a result of estimates being corrected as a result of experience and decreased by £245.883m 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:

- The Effects of Changes in Foreign Exchange Rate (Lack of Exchangeability) (Amendments to IAS 21)
- Insurance Contracts (IFRS 17)
- Changes to the Measurement of Non-Investment Assets within the 2025/26 CIPFA Code (Adaptations and Interpretations of IAS 16). This is purely an amendment to the CIPFA Code and not a change in accounting standard.

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

	<b>Page</b>
<b><u>Notes to the Comprehensive Income and Expenditure Statement</u></b>	
Note 1 & 2 – Expenditure and Funding Analysis and Supporting Notes	<b>25</b>
Note 3 – Intercompany Funding	<b>27</b>
Note 4 – Summary Spending Details	<b>28</b>
Note 5 – Pensions Income and Expenditure Account	<b>29</b>
Note 6 – External Audit Fees	<b>30</b>
Note 7 – Officers’ Remuneration and Exit Packages	<b>31</b>
Note 8 – Regional Collaboration	<b>34</b>
<b><u>Notes to the Movement in Reserves Statement</u></b>	
Note 9 – Adjustments between Accounting and Funding Basis under Regulations	<b>36</b>
<b><u>Notes to the Balance Sheet</u></b>	
Note 10 – Short Term Debtors and Creditors	<b>37</b>
Note 11 – Unusable Reserves	<b>38</b>
Note 12 – Assets and Liabilities in Relation to Retirement Benefits	<b>39</b>
Note 13 – Reconciliation of Present Value of Scheme Assets and Liabilities	<b>40</b>
Note 14 – Basis for Estimating Assets and Liabilities	<b>41</b>
Note 15 – Assumed Mortality Rates	<b>43</b>
Note 16 – Remeasurement of the Net Defined Benefit Liability	<b>44</b>
<b><u>Notes to the Cash Flow Statement</u></b>	
Note 17 – Note to the Cash Flow Statement	<b>45</b>
<b><u>Other Notes to the Accounts</u></b>	
Note 18 – Related Party Transactions	<b>46</b>
Note 19 – Events after the Balance Sheet Date	<b>47</b>

## 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 2024				Year Ended 31 March 2025		
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
54,262	(7,130)	47,132	Northbank Division	61,617	(9,048)	52,569
37,060	(4,915)	32,145	Southbank Division	43,286	(6,327)	36,959
19,363	(139)	19,224	Force Control Room	23,236	(760)	22,476
15,008	(2,021)	12,987	Protecting Vulnerable People (Transferred to Specialist Crime in 2024/25)	-	-	-
12,470	(500)	11,970	Regional Collaboration	12,844	(517)	12,327
16,396	(1,971)	14,425	Special Operations Unit	19,411	(2,568)	16,843
18,250	(1,749)	16,501	Specialist Crime	39,060	(5,234)	33,826
14,256	(1,023)	13,233	People Services	14,547	(1,188)	13,359
16,923	24	16,947	Estates Services	14,769	(9)	14,760
13,152	(87)	13,065	Information Services	15,294	(123)	15,171
7,628	(338)	7,290	Corporate Development	5,797	(411)	5,386
5,613	(73)	5,540	Criminal Justice	7,598	(215)	7,383
38,694	(28,256)	10,438	Centrally Managed Services	40,301	(29,098)	11,203
25,885	(235)	25,650	Other Services	29,048	(694)	28,354
(294,960)	-	(294,960)	Intra-Group Funding	(326,808)	-	(326,808)
-	(48,413)	(48,413)	<b>Net Cost of Services</b>	-	(56,192)	(56,192)
-	77,248	77,248	Other Income and Expenditure	-	78,195	78,195
-	28,835	28,835	<b>(Surplus) or Deficit</b>	-	22,003	22,003
-			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 2024				Year Ended 31 March 2025				
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
-	(7,137)	7	(7,130)	Northbank Division	-	(8,806)	(242)	(9,048)
-	(4,907)	(8)	(4,915)	Southbank Division	-	(6,161)	(166)	(6,327)
-	(247)	108	(139)	Force Control Room	-	(685)	(75)	(760)
-	(2,045)	24	(2,021)	Protecting Vulnerable People (Transferred to Specialist Crime in 2024/25)	-	-	-	-
-	(462)	(38)	(500)	Regional Collaboration	-	(518)	1	(517)
-	(1,987)	16	(1,971)	Special Operations Unit	-	(2,518)	(50)	(2,568)
-	(1,781)	32	(1,749)	Specialist Crime	-	(5,151)	(83)	(5,234)
-	(971)	(52)	(1,023)	People Services	-	(1,152)	(36)	(1,188)
-	19	5	24	Estates Services	-	(18)	9	(9)
-	(100)	13	(87)	Information Services	-	(123)	-	(123)
-	(370)	32	(338)	Corporate Development	-	(339)	(72)	(411)
-	(87)	14	(73)	Criminal Justice	-	(203)	(12)	(215)
-	(28,244)	(12)	(28,256)	Centrally Managed Services	-	(29,118)	20	(29,098)
-	(247)	12	(235)	Other Services	-	(858)	164	(694)
-	(48,566)	153	(48,413)	<b>Net Cost of Services</b>	-	(55,650)	(542)	(56,192)
-	77,248	-	77,248	Other Income and Expenditure	-	78,195	-	78,195
-	28,682	153	28,835	<b>(Surplus) or Deficit</b>	-	22,545	(542)	22,003

### 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 2024/25 and 2023/24.

Intra-Group Movements 2024-2025:	PCC	Chief Constable	PCC Group
	£'000	£'000	£'000
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	-
	<b>(5,949)</b>	<b>5,949</b>	-
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	-
<b>Closing Balance as at 31 March 2025</b>	<b>(6,264)</b>	<b>6,264</b>	-

#### Intra-Group Movements 2023-2024:

Opening Balance as at 1 April 2023	(5,151)	5,151	-
PCC resources consumed at the request of the Chief Constable	294,960	(294,960)	-
PCC intra-group adjustment (resource funding)	(294,960)	294,960	-
	<b>(5,151)</b>	<b>5,151</b>	-
Year end adjustments:			
Accumulated absences movement	(153)	153	-
Pensions actuarial adjustments	4,635	(4,635)	-
PCC intra-group adjustment	(4,482)	4,482	-
Payroll creditors and debtors movement	(798)	798	-
<b>Closing Balance as at 31 March 2024</b>	<b>(5,949)</b>	<b>5,949</b>	-

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.

2023/24 £'000	Expenditure	2024/25 £'000
184,744	Pay and Other Employment Costs	198,863
14,854	Premises	12,306
3,187	Transport	2,908
14,030	Supplies and Services	14,958
24,978	Third Party Payments	26,034
4,754	Capital Charges & Impairment of Assets	15,547
-	Non Distributable Cost	-
<b>246,547</b>	<b>Total Expenditure</b>	<b>270,616</b>
(294,960)	Intra-Group Adjustments*	(326,808)
<b>(48,413)</b>	<b>Net Cost of Policing Services</b>	<b>(56,192)</b>

\* 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 2025 £'000	31 March 2024 £'000	31 March 2025 £'000	31 March 2024 £'000
<b>Comprehensive Income and Expenditure Statement</b>				
Net Cost of Service				
Current Service Cost (Gross)	8,317	8,295	12,920	12,600
Non Distributed Costs	343	11	-	(20)
Reversal of IAS19 Contributions	(8,898)	(7,654)	(68,332)	(61,798)
	<b>(238)</b>	<b>652</b>	<b>(55,412)</b>	<b>(49,218)</b>
Net Operating Expenditure				
Interest Cost	13,113	12,553	81,180	79,070
Interest Income	(16,098)	(14,375)	-	-
	<b>(2,985)</b>	<b>(1,822)</b>	<b>81,180</b>	<b>79,070</b>
<b>Net Charge to the Comprehensive Income and Expenditure Statement</b>	<b>(3,223)</b>	<b>(1,170)</b>	<b>25,768</b>	<b>29,852</b>
<b>Statement of Movement in the General Fund Balance</b>				
Reversal of Net Charges made for Retirement Benefits in Accordance with IAS19	3,223	1,170	(25,768)	(29,852)
<b>Actual amount charged against the General Fund Balance for Pensions in the Year</b>				
Employer's Contributions Payable to Scheme	8,640	7,698	28,233	24,178
Police Officer Injury and Ill Health Pension Costs	-	-	1,904	1,418

**6. EXTERNAL AUDIT FEES**

<b>2023/24</b>		<b>2024/25</b>
<b>£'000</b>		<b>£'000</b>
47	Base Audit Fees	53
8	Fees due relating to prior years	7
(6)	Redmond Review Audit Fees Grant	(7)
<b>49</b>		<b>53</b>

The table above presents the external audit fees payable to Forvis Mazars LLP for 2024/25 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 £0.006m has been received for 2024/25 (0.006m 2023/24) 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:

2023/24			Remuneration Band £	2024/25		
Police Officers No.s	Police Staff - CC No.s	Total No.s		Police Officers No.s	Police Staff - CC No.s	Total No.s
276	32	308	50,000 - 54,999	362	34	396
128	7	135	55,000 - 59,999	207	21	228
111	5	116	60,000 - 64,999	117	4	121
24	2	26	65,000 - 69,999	91	5	96
8	1	9	70,000 - 74,999	6	2	8
6	1	7	75,000 - 79,999	4	1	5
3	3	6	80,000 - 84,999	5	-	5
4	-	4	85,000 - 89,999	7	1	8
4	-	4	90,000 - 94,999	1	2	3
2	-	2	95,000 - 99,999	6	1	7
2	-	2	100,000 - 104,999	2	-	2
1	1	2	105,000 - 109,999	3	-	3
-	-	-	110,000 - 114,999	1	1	2
-	-	-	115,000 - 119,999	1	-	1
1	-	1	120,000 - 124,999	-	-	-
-	-	-	125,000 - 129,999	-	-	-
-	1	1	130,000 - 134,999	1	-	1
1	-	1	135,000 - 139,999	-	-	-
-	-	-	140,000 - 144,999	1	1	2
-	-	-	145,000 - 149,999	1	-	1
-	-	-	150,000 - 154,999	-	-	-
-	-	-	155,000 - 159,999	-	-	-
-	-	-	160,000 - 164,999	-	-	-
-	-	-	165,000 - 169,999	-	-	-
-	-	-	170,000 - 174,999	-	-	-
1	-	1	175,000 - 179,999	-	-	-
<b>572</b>	<b>53</b>	<b>625</b>		<b>816</b>	<b>73</b>	<b>889</b>

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:

2024/25	Salary (Including Fees & Allowances) £000	Other Emoluments £000	Total Remuneration excluding Pension Contributions £000	Pension Contributions £000	Total Remuneration including Pension Contributions £000
<b>Chief Constable</b>					
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) - Local Policing & Community Safety (from 1st January 2025)	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
	<b>916</b>	<b>5</b>	<b>921</b>	<b>200</b>	<b>1,121</b>

2023/24	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 (from 1st August 2023) - Paul Anderson	125	2	127	-	127
Chief Constable (Until 1st August 2023) - Lee Freeman	59	2	61	18	79
Deputy Chief Constable (from 8th August 2023)	93	6	99	29	128
Deputy Chief Constable (until 31st July 2023) - Paul Anderson	45	1	46	-	46
Temporary Assistant Chief Constable - Communities (from 23rd February 2024)	10	-	10	3	13
Assistant Chief Constable - Communities (from 9th October 2023)	66	3	69	17	86
Assistant Chief Constable - Communities (until 7th August 2023)	39	3	42	12	54
Assistant Chief Constable - Operations (from 6th March 2023)	121	8	129	37	166
Assistant Chief Constable - Corporate Services (from 1st January 2024)	29	-	29	9	38
Assistant Chief Officer Resources	130	2	132	23	155
	<b>717</b>	<b>27</b>	<b>744</b>	<b>148</b>	<b>892</b>

**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:

Exit Package Cost Band £	2024/25			Total cost of exit packages in each band £000
	No. of compulsory redundancies	No. of other agreed departures	Total No. of exit packages by cost band	
0 - 20,000	-	6	6	41
20,001 - 40,000	1	2	3	96
40,001 - 60,000	-	-	-	-
60,001 - 80,000	-	1	1	78
120,001 - 140,000	1	-	1	135
	<b>2</b>	<b>9</b>	<b>11</b>	<b>350</b>

Exit Package Cost Band £	2023/24			Total cost of exit packages in each band £000
	No. of compulsory redundancies	No. of other agreed departures	Total No. of exit packages by cost band	
0 - 20,000	-	3	3	39
20,001 - 40,000	-	2	2	65
240,000 - 260,000	-	1	1	260
	-)	6	6	364

## 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 surplus of £0.7k in the financial year 2024/25 (Deficit £2.7k in 2023/24) with the PCC for Humberside contributing £496k (£469k in 2023/24).

The PCC for Humberside has made contributions during the year ended 31 March 2025 to other Lead Forces as follows:

Lead Force	Functional Area	Contributions Made	
		2024/25 £'000	2023/24 £'000
South Yorkshire Mayoral Combined Authority	Stores	162	529
West Yorkshire Mayoral Combined Authority	Serious and Organised Crime	3,088	2,573
	Scientific Support	5,226	5,090
	Collision Investigation	688	621
	Prison Intelligence Unit	12	10
	Casualty Bureau	10	5

The decrease in contributions made for stores and procurement from £529k to £162k is due to the 2023/24 figure including contributions made for regional procurement, which has come back in house.

### 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:

	<b>Information Services</b>	
	<b>2024/25</b>	<b>2023/24</b>
	<b>£'000</b>	<b>£'000</b>
<b><u>Expenditure</u></b>		
Staff Costs	6,741	6,384
Property related expenses	-	-
Supplies and services	7,078	7,280
Transport related expenses	82	86
Third party costs	-	-
	<b>13,901</b>	<b>13,750</b>
<b><u>Income</u></b>		
Contributions (see below)	13,901	13,750
Other income	-	-
	<b>13,901</b>	<b>13,750</b>
<b>Deficit/(Surplus) in year</b>	<b>-</b>	<b>-</b>
<b><u>Contributions:</u></b>		
Humberside Police	5,819	5,941
South Yorkshire Police	8,082	7,809
	<b>13,901</b>	<b>13,750</b>

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 2024/25 was £0.344m (2023/24 £0.226m)

#### **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 2024/25 was £1.993m (2023/24 £2.054m), with a closing Net Assets figure of £0.317m (2023/24 £0.280m).

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 £14.566m (2023/24 £16.870m) with income of £3.598m received from Humberside Fire and Rescue Service (2023/24 £3.771m) and other income of £1.129m received from other organisations (2023/24 £1.189m).

In addition to the above, Humberside Fire Authority also provide the PCC with a Health and Safety service. In 2024/25 the PCC paid £0.158m for this service (2023/24 £0.154m).



**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;

<b>2023/24</b>		<b>2024/25</b>
<b>£'000</b>	<b>Short-Term Debtor by Source:</b>	<b>£'000</b>
-	Government Departments	-
5,949	Other Police and Local Authorities	6,264
-	NHS	-
165	Other	167
<b>6,114</b>	<b>Total Short Term Debtors</b>	<b>6,431</b>
	<b>Short-Term Debtor by Type:</b>	
6,114	Debtors & Accruals	6,431
-	Prepayments	-
<b>6,114</b>	<b>Total Short Term Debtors</b>	<b>6,431</b>

**SHORT TERM CREDITORS**

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

<b>2023/24</b>		<b>2024/25</b>
<b>£'000</b>	<b>Short-Term Creditor by Source:</b>	<b>£'000</b>
5,117	Government Departments	5,368
-	Other Police and Local Authorities	-
4,020	Other	3,544
<b>9,137</b>	<b>Total Short Term Creditors</b>	<b>8,912</b>
	<b>Short-Term Creditor by Type:</b>	
9,137	Creditors & Accruals	8,912
-	Income in Advance	-
<b>9,137</b>	<b>Total Short Term Creditors</b>	<b>8,912</b>

**11. UNUSABLE RESERVES**

<b>2023/24</b>		<b>2024/25</b>
<b>£'000</b>		<b>£'000</b>
(1,737,632)	Pensions Reserve	(1,569,451)
(3,023)	Accumulated Absences Adjustment Account	(2,481)
<b><u>(1,740,655)</u></b>	<b>Total Unusable Reserves</b>	<b><u>(1,571,932)</u></b>

**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.

<b>2023/24</b>		<b>2024/25</b>
<b>£'000</b>		<b>£'000</b>
(1,686,985)	Opening Balance	(1,737,632)
39,886	Actuarial Gains or (losses) on the pensions assets and liabilities	244,206
(61,851)	Effect of LGPS Pension Asset Ceiling	(53,480)
69,452	Reversal of items relating to retirement benefits debited/credited to the Surplus or Deficit on the Provision of Services in the CIES	77,230
(98,134)	Employers Pension Contributions and direct payments to pensioners	(99,775)
<b><u>(1,737,632)</u></b>	<b>Closing Balance</b>	<b><u>(1,569,451)</u></b>

**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.

<b>2023/24</b>		<b>2024/25</b>
<b>£'000</b>		<b>£'000</b>
(2,870)	Opening Balance	(3,023)
(153)	Adjustment based on calculation for untaken leave	542
<b><u>(3,023)</u></b>	<b>Closing Balance</b>	<b><u>(2,481)</u></b>

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

The underlying assets and liabilities for retirement benefits of the Chief Constable at 31 March 2025 and 31 March 2024 are as follows:

	Local Government Pension Scheme		Police Pension Schemes		TOTAL	
	31 March 2025 £'000	31 March 2024 £'000	31 March 2025 £'000	31 March 2024 £'000	31 March 2025 £'000	31 March 2024 £'000
Present Value of the Defined Benefit Obligation	(240,373)	(275,330)	(1,568,960)	(1,737,080)	(1,809,333)	(2,012,410)
Fair Value of Plan Assets	358,345	338,375	-	-	358,345	338,375
Effect of Asset Ceiling Adjustment	(118,477)	(63,613)	-	-	(118,477)	(63,613)
<b>Net Asset/(Liability)</b>	<b>(505)</b>	<b>(568)</b>	<b>(1,568,960)</b>	<b>(1,737,080)</b>	<b>(1,569,465)</b>	<b>(1,737,648)</b>
					31 March 2025 £'000	31 March 2024 £'000
Allocation of Net Asset/(Liability):						
PCC					(14)	(16)
Chief Constable					(1,569,451)	(1,737,632)
					<b>(1,569,465)</b>	<b>(1,737,648)</b>

### PENSION COMMENTARY

The liabilities show the PCC's and PCC Group's long-term commitments to pay retirement benefits. The total net liability of £1,569m 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 £1,499m in the PCC Group balance sheet.

In 2024/25, 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 a significant 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 2024/25 of £117.972m (2023/24 £63.045m). 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 2024/25 was £0m (2023/24 £nil), therefore a net asset ceiling adjustment has been incorporated into the force balance sheet of £118.477m. This results in an overall liability of £0.505m for the LGPS. This relates to the liability held for unfunded obligations which are not included within the net asset ceiling requirements.

The last 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 last actuarial review was carried out on the LGPS as at 31 March 2022. The next actuarial review takes place as at 31 March 2025.

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 has 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. 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	
	2024/25	2023/24	2024/25	2023/24
	£'000	£'000	£'000	£'000
1st April	(1,737,080)	(1,725,850)	(275,330)	(269,884)
Current service cost	(12,920)	(12,600)	(8,532)	(8,531)
Past service costs (including curtailments)	-	20	(343)	(11)
Interest cost	(81,180)	(79,070)	(13,452)	(12,911)
Contributions by scheme participants	(12,450)	(11,710)	(3,180)	(2,747)
Benefits paid	80,782	73,508	7,536	7,402
Remeasurements:				
Gains and losses from changes in assumptions	195,528	38,372	50,355	20,109
Experience gains and losses	(1,640)	(19,750)	2,573	(8,757)
31st March	<u>(1,568,960)</u>	<u>(1,737,080)</u>	<u>(240,373)</u>	<u>(275,330)</u>

The expected budgeted contributions to the LGPS for 2024/25 are £8.1m (2023/24 was £7.8m) and £33m for the Police Pension Fund (2023/24 was £33.7m).

**RECONCILIATION OF SCHEME ASSETS**

	Local Government Pension Scheme	
	2024/25	2023/24
	£'000	£'000
1st April	338,375	309,670
Interest income on Plan assets	16,514	14,785
Employer contributions	9,070	7,816
Contributions by scheme participants	3,180	2,747
Benefits paid	(7,478)	(7,346)
Remeasurements:		
Return on assets excluding net interest	(1,316)	10,703
31st March	<u>358,345</u>	<u>338,375</u>

**Effect of Asset Ceiling**

Effect of the Asset Ceiling at 31st March 2024	(63,613)	-
Changes to the Effect of the Asset Ceiling in Year	(54,864)	(63,613)
Effect of the Asset Ceiling at 31st March 2025	<u>(118,477)</u>	<u>(63,613)</u>

## 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	
	2024/25	2023/24	2024/25	2023/24
	%	%	%	%
Rate of Inflation	2.75	2.75	2.70	2.60
Rate of Increases in Salaries	2.75	2.75	3.45	3.85
Rate of increase in Pensions	2.75	2.75	2.70	2.60
Rate for Discounting Scheme Liabilities	5.80	4.85	5.65	4.75
CARE Revaluation			3.95	3.85
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:

	Local Government Pension Scheme		Police Pension Schemes	
	%	£000	%	£000
<b>2024/25</b>				
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
<b>2023/24</b>				
Change in assumption:				
0.5% increase in salaries increase rate	1.00	2,995	1.00	14,000
0.5% increase in pensions increase rate	10.00	26,925	7.50	130,000
0.5% decrease in discounting of liabilities rate	11.00	29,375	7.50	131,000
1 year increase in member life expectancy rate	4.00	11,013	2.50	44,000

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 purposes, 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:

	<b>Local Government Pension Scheme</b>	<b>Police Pension Schemes</b>
	Years	Years
<b>2024/25</b>	20.0	15.0
<b>2023/24</b>	20.0	16.0

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:

		<b>2024/25</b>		<b>2023/24</b>
<b>Asset quoted prices:</b>	%	£000	%	£000
Equity securities	-	-	-	-
Debt securities	7.8	27,921	7.8	26,365
Private equity	6.2	22,348	6.2	21,103
Real estate	8.3	29,776	8.3	28,117
Investment funds	76.6	274,353	76.6	259,063
Cash and cash equivalents	1.1	3,947	1.1	3,727
Effect of Asset Ceiling Adjustment		(118,477)		(63,613)
<b>Total</b>		<b>239,868</b>		<b>274,762</b>
In active markets	73.9	264,966	73.9	250,200
Not in active markets	26.1	93,379	26.1	88,175
Effect of Asset Ceiling Adjustment		(118,477)		(63,613)
		<b>239,868</b>		<b>274,762</b>

**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****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

**2023/24**

Current Pensioners		
Exact Age	Expectation of life (in years) for existing pensioners	
	Males	Females
65	21.9	23.6

Future Pensioners		
Exact Age	Expectation of life (in years) for existing pensioners	
	Males	Females
65	23.6	25.1

**LOCAL GOVERNMENT PENSION SCHEME****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	25.0

**2023/24**

Current Pensioners		
Exact Age	Expectation of life (in years) for existing pensioners	
	Males	Females
65	20.6	23.5

Future Pensioners		
Exact Age	Expectation of life (in years) for existing pensioners	
	Males	Females
65	21.4	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**

	2023/24		2024/25	
	£'000	%	£'000	%
Return on assets, excluding net interest	10,703	3.90	(1,316)	(0.37)
Difference between actuarial assumptions about liabilities and actual experience	(8,757)	(3.18)	2,573	1.07
Changes in the demographic and financial assumptions used to estimate liabilities	20,109	229.63	50,355	20.95
Effect of Asset Ceiling	(63,613)	(23.10)	(54,864)	(22.82)
<b>Total IAS19 Remeasurements</b>	<b>(41,558)</b>	<b>(15.09)</b>	<b>(3,252)</b>	<b>(1.35)</b>

**POLICE PENSION SCHEMES**

	2023/24		2024/25	
	£'000	%	£'000	%
Difference between actuarial assumptions about liabilities and actual experience	(19,750)	(1.14)	(1,640)	(0.10)
Changes in the demographic and financial assumptions used to estimate liabilities	38,372	2.21	195,528	12.46
<b>Total IAS19 Remeasurements</b>	<b>18,622</b>	<b>1.07</b>	<b>193,888</b>	<b>12.36</b>

**Allocation of IAS19 Remeasurements:**

	2023/24	2024/25
	£'000	£'000
PCC	971	90
Chief Constable	21,965	(190,726)
<b>Total IAS19 Remeasurements</b>	<b>22,936</b>	<b>(190,636)</b>

**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:

<b>2023/24</b>		<b>2024/25</b>
<b>£'000</b>	<b>Adjustments to Net Surplus or Deficit on the Provision of Services for Non Cash Movements</b>	<b>£'000</b>
(153)	Movement in Accumulated Absences Reserve	542
(77,248)	Pension interest cost net of interest on pension assets	(78,195)
48,566	Adjustments in the Cost of Services relating to the Pension Reserve	55,650
<b><u>(28,835)</u></b>		<b><u>(22,003)</u></b>

## 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 £2,451,255 to Humberside Police during 2024/25 (£2,291,715 in 2023/24). The PCC Group leases part of its Melton workshop facility to the company for which a rent of £198,799 was charged in 2024/25 (£198,799 2023/24). Other income received totaled £35,527 in 2024/25 (£42,591 2023/24). 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 is an advisory board member for the North East Business Resilience Centre. Additionally, the Deputy Chief Constable and Chief Finance Officer for the Chief Constable are both directors of the company. The North East Business Resilience Centre is a police-led not-for-profit organization that provides cyber security support to small businesses. During 2024/25 a total of £200,000 in National Cyber Resilience Centre Group grant was made to the organisation on behalf of the NPCC through the PCC Group (£113,857 in 2023/24).

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 2025. 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 2024/25.

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 were 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% (2023/24 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:

### **POLICE PENSIONS FUND ACCOUNT**

2023/24 £'000		2024/25 £'000
	<b>CONTRIBUTIONS RECEIVABLE</b>	
	Police and Crime Commissioner ("PCC"):	
(24,183)	- contributions at 35.3%	(28,236)
(344)	- early retirements - Ill Health	(623)
(11,471)	Officers' Contributions	<u>(12,540)</u>
		(41,399)
	<b>TRANSFERS IN</b>	
(303)	Transfers in from other Pension Schemes	(208)
	<b>BENEFITS PAYABLE</b>	
63,167	- Pensions	67,555
10,583	- Commutations and lump sum retirement benefits	13,899
-	- Lump sum death benefits	<u>-</u>
		81,454
	<b>PAYMENTS TO AND ON ACCOUNT OF LEAVERS</b>	
113	- Refunds of contributions	169
53	- Transfers out to other Pension Scheme	80
-	- Transfers out to other Police Forces: 1974 arrangements	<u>-</u>
		249
<b>37,615</b>	<b>NET AMOUNT PAYABLE FOR THE YEAR BEFORE TRANSFER FROM THE PCC</b>	<b><u>40,096</u></b>
(35,353)	Additional funding payable by the PCC to meet the deficit (funded by the Home Office)	(36,179)
(2,262)	Additional funding payables by the PCC to meet the deficit (NOT funded by the Home Office)	(3,917)
<b>-</b>	<b>NET AMOUNT PAYABLE/RECEIVABLE FOR THE YEAR</b>	<b><u>-</u></b>

### **NET ASSETS STATEMENT**

2023/24 £'000		2024/25 £'000
	<b>CURRENT ASSETS</b>	
3,168	Police Fund Debtor - Home Office	-
125	Police Fund Debtor - Other	-
5,533	Pensions Paid in Advance	5,749
	<b>CURRENT LIABILITIES</b>	
-	Police Fund Creditor - Home Office	3,900
61	Police Fund Creditor - Other	-
8,765	Humberside Police and Crime Commissioner	<u>1,849</u>
<b>-</b>		<b><u>-</u></b>

## 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 2024/25 was 35.3% of pensionable pay (2023/24 31%).

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 £3,917k (2023/24 £2,262k).

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:

<b>Term</b>	<b>Definition</b>
<b>Accounting period</b>	The period of time covered by the financial statements, normally a period of twelve months.
<b>Accruals basis</b>	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.
<b>Agency cost</b>	Services which are performed by or for another authority or public body, where the agent is reimbursed for the cost of the work done.
<b>Asset</b>	An item owned or leased by the Chief Constable, which has a value, for example, land and buildings, vehicles, equipment, cash.
<b>Assets held for sale</b>	Assets are held for sale if their value will be recovered through a sale transaction rather than through continuing use.
<b>Balance Sheet</b>	This represents a summary of all the assets and liabilities of the Chief Constable.
<b>Carry overs</b>	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.
<b>Cash and cash equivalents</b>	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.
<b>CIPFA</b>	The Chartered Institute of Public Finance and Accountancy. This is the main professional accountancy body relating to the public sector.
<b>Contingent asset or liability</b>	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.
<b>Creditors</b>	Amounts owed by the Chief Constable for goods received or services rendered but not yet paid for at the end of the financial year.
<b>Current asset or liability</b>	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.
<b>Debtors</b>	Sums of money due to the Chief Constable for work done or services supplied but not received at the end of the financial year.
<b>Deferred liabilities</b>	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.
<b>Employee benefits</b>	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.
<b>Going concern basis</b>	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.
<b>Income Received in Advance</b>	Income received that should be classed as a benefit in the next financial year.

<b>Intangible assets</b>	Capital expenditure which does not create a tangible asset.
<b>Leases</b>	A method of financing expenditure over a period of time. There are two types of lease: <ul style="list-style-type: none"> <li>▪ 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.</li> <li>▪ 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.</li> </ul>
<b>Liability</b>	An amount owing to a third party such as a loan or unpaid invoice from a supplier.
<b>Net assets</b>	Total assets less total liabilities.
<b>Non current asset or liability</b>	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.
<b>Non Distributed Cost</b>	This is where overheads are not charged or apportioned to activities within the SeRCOP service expenditure analysis.
<b>Prepayment</b>	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.
<b>Provision</b>	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.
<b>Reserves</b>	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.
<b>Revenue expenditure</b>	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