

**Accounts for the Chief  
Constable of Kent for  
Year Ending 31 March  
2025**



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## Annual financial report

The Chief Constable for Kent's Annual Financial Report for 2024/25 provides a record of how the Chief Constable has used his financial resources during the year.

The Annual Financial Report has the following sections:

- this review of the force's performance, which gives a background to its financial performance.
- an Annual Governance Statement showing how the force met set standards when carrying out its responsibilities
- a report from the external auditors Ernst and Young (EY), after they have reviewed the accounts
- the Statement of Accounts – see below and,
- a glossary to explain any technical terms used in the report.

## The Statement of accounts

The Statement of Accounts provides a record of the Kent Police force's financial position and performance for the year ended 31 March 2025.

Please note that a separate Annual Financial Report for 2024/25 for the Kent Police and Crime Commissioner (PCC) and the Kent PCC Group is also available.

Please note that comparable figures between different notes in the Accounts may vary slightly due to rounding.

The convention in this document is that when figures are presented as £m that means they are in millions of pounds and £k means they are in thousands of pounds.

## Kent Police Pledge

- Provide a **high-quality** policing service, delivered with **absolute integrity**
- **Support** and **protect** victims
- **Catch criminals** and **solve crime**

### Our commitment

We will deliver the core elements of policing to the highest standards – responding to contact from the public, preventing crime and anti-social behaviour, investigating and solving crime, and relentlessly pursuing those who commit crime. In doing so we will:

- be accessible and visible
- listen and talk to all communities and ensure the public can have trust and confidence in Kent Police in all that we do and
- ensure Neighbourhood Policing remains the bedrock of our service to the public, with locally based named police officers for every ward in Kent

### Our priorities

- We will respond appropriately and effectively to all contact from our public, always prioritising our response when there is the greatest urgency, risk of harm and vulnerability
- We will focus on solving crimes through thorough investigations, and the relentless pursuit of criminals

- We will support and protect those that are victims and witnesses of crime, explaining our actions and keeping them informed of progress
- We will have a clear focus on preventing crime and anti-social behaviour, as well as stopping offenders from causing harm to our public and our communities
- We will have a relentless focus on eradicating violence against women and girls

### Our values

- We will always act professionally and with integrity, behaving in accordance with the Code of Ethics and Standards of Professional Behaviour
- We will treat everyone with dignity and respect, without prejudice, whatever the circumstances
- We will not discriminate or abuse our position of trust and authority in society and will actively pursue those that do
- We will respect and support each other
- We will proactively root out racism, misogyny and sexism in our force
- We will ensure colleagues feel valued, included, and confident to be themselves in the workplace, and that our force is representative of the communities we serve

# Written statements

TIMBRIDGE WELLS  
**BUSINESS**  
STRONG IS SPOKEN FOR BY  
MADDISON'S



## Narrative report

### Message from Chief Constable Tim Smith



As the Chief Constable for Kent Police, I remain extremely proud of how all our officers, staff and volunteers continue to strive to deliver a high-quality policing service, protecting and serving Kent communities.

The Kent Police Pledge sets out our commitments, priorities and values, and supports the Kent Police and Crime Commissioner's Police and Crime Plan. At the heart of the Pledge, there is a commitment to provide a high-quality policing service delivered with absolute integrity, to support and protect victims and to catch criminals and solve crime. In addition, the published Control Strategy for 2025 within this annual statement sets out the Force's current and long-term operational priorities for crime prevention, intelligence, and enforcement.

During 2024/25, the officers, staff and volunteers have continued to deliver some outstanding results, and this is all within the context of a continuously challenging policing landscape, that sees evolving criminality and ongoing financial constraints. As a public service, we must remain accountable for our service delivery and importantly, ensure that those who live, work and visit Kent can have the trust and confidence in us to do the job. One such area whereupon we must demonstrate delivery is that of value for money and having strong financial management plans in place.

As reported previously, the Government's Police Officer Uplift Programme and an increase in precept funding, has enabled the Force to undertake an extensive recruitment programme leading to Kent having the highest number of police officers in our history. The financial imperative set by the Government to retain the headcount numbers remains and are achieved at two auditable points in the year. The most recent national milestone in September 2024 confirmed the Force to have a headcount of 4224, which was 1 over the headcount requirement of 4223, with two further intakes planned for January and March 2025. Therefore, the Force remains on track to achieve the next national milestone requirement, with the headcount for March 2025 finished at 4,224.

This extensive recruitment programme has enabled the Force to continuously invest resources into priority areas, most notably into our enhanced and now fully embedded Neighbourhood Policing Model, increasing visibility, accessibility and proactivity across our local communities. In addition, we have implemented a new investigations structure which went live in October 2024, creating larger and more resilient teams in areas such as Violence Against Women and Girls and Domestic Abuse.

Whilst we have been able to invest into these areas of our service, difficult decisions have had to be made in order to meet the continuing savings requirements which for 2024/25 totalled £7.3m. I am therefore grateful that during these challenging times, all officers, staff and volunteers continue to show tremendous commitment and dedication to protecting and serving the public of Kent.

As Chief Constable, I remain wholly committed to working with my Chief Officer Team to ensure that our financial planning is robust, whilst ensuring that ultimately, we continue to deliver a high-quality policing service with absolute integrity.

Tim Smith, Chief Constable

## Force performance

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspects crime data integrity for Kent, effectively measuring how well Kent Police records crime. This was last inspected approximately 4 years ago and resulted in a crime recording rate of 96.6%. Since then, the criteria for recording crime have changed, however, despite these new changes, Kent Police's crime recording rate is stable at 96.6%. This is the best rate in the country and means if you report a crime in Kent, it will be properly recorded. Crime is falling across Kent; victim-based crime has fallen by 3.1% when compared to financial year 2023/24, with 4,514 fewer crimes recorded.

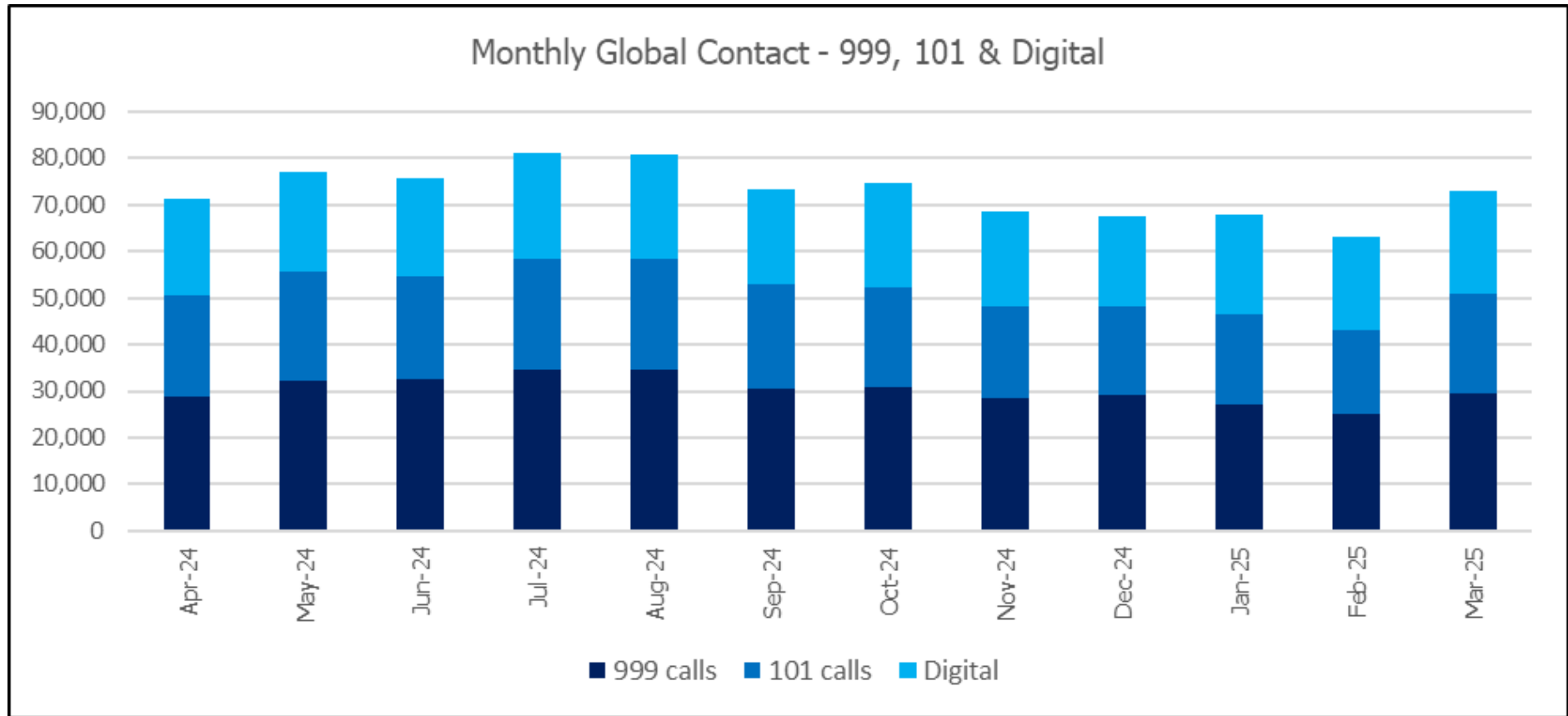
A County Line must have the following four elements: the movement of drugs, i.e., the practice of trafficking drugs into rural and smaller towns away from major cities, communication i.e. the mobile technology used to run the line, violence and vulnerability, which includes exploitation of individuals. The number of county lines in Kent has increased by 19 from March 2024 (29) to March 2025 (48).

Overall, calls for service to Kent Police has decreased by -4.0% (-36,241). Telephony operators received 363,396 Emergency (999) calls, a -5.5% decrease (-21,064) and 255,824 non-Emergency (101) calls, a -7.0% decrease (-19,241), against the previous year. Digital contact (including email, Live chat and Single Online Home SOH) has seen a 1.6% increase (+4,064).

2023/24	999 Contact:	2024/25	% Change	No. Change
<b>384,460</b>	<b>Calls Received</b>	<b>363,396</b>	<b>(5.5%)</b>	<b>(21,064)</b>
383,132	Calls Answered	361,813	(5.6%)	(21,319)
1,328	Calls Not Answered	1,583	19.2%	255
0.35%	% Not Answered	0.44%		
10 sec	Average Time to Answer	3 sec		
81.41%	% Answered Under 10 Seconds	96.59%		

2023/24	101 Contact:	2024/25	% Change	No. Change
<b>275,065</b>	<b>Calls Received</b>	<b>255,824</b>	<b>(7.0%)</b>	<b>(19,241)</b>
250,996	Calls Answered	248,284	(1.1%)	(2,712)
24,069	Calls Not Answered	7,540	(68.7%)	(16,529)
8.75%	% Not Answered	2.95%		
1 min 6 sec	Average Time to Answer	31 sec		

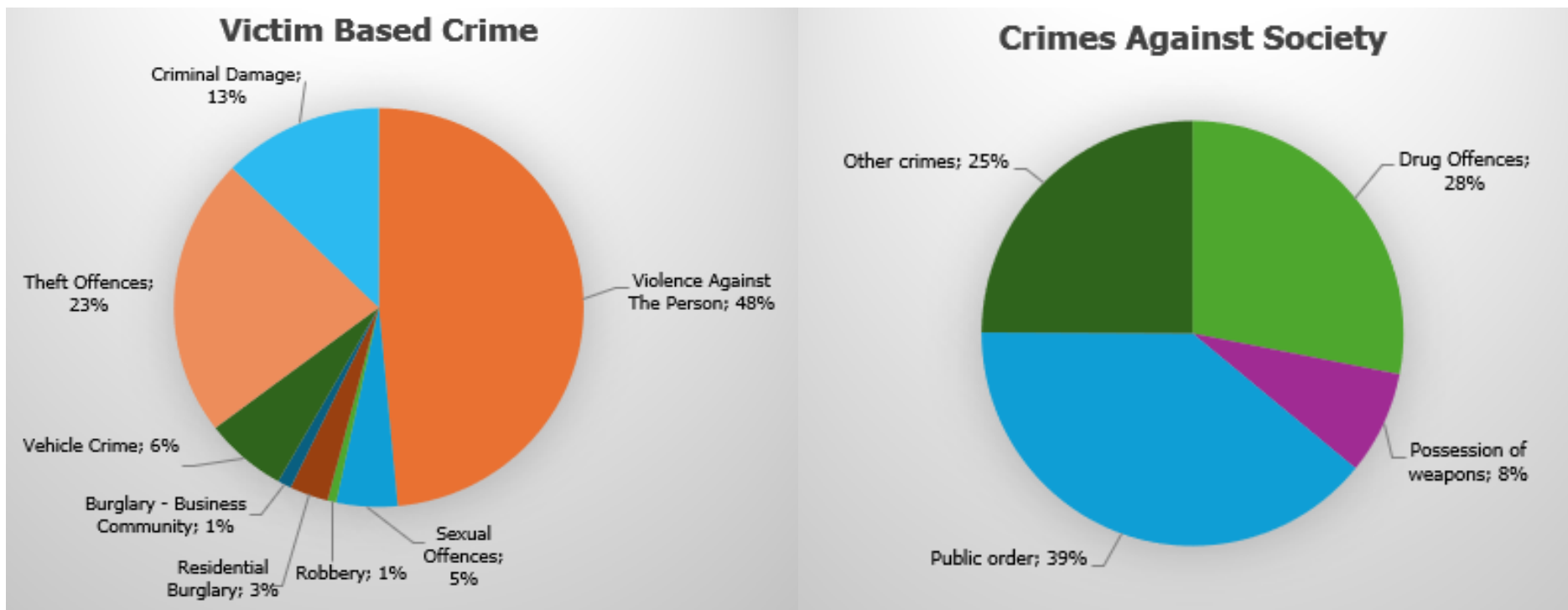
2023/24	Digital Contact:	2024/25	% Change	No. Change
47,377	Online Crime Reports	48,876	3.2%	1,499
66,421	Live Chat	59,458	(10.5%)	(6,963)
136,977	Other Digital Contact	146,505	7.0%	9,528
<b>250,775</b>	<b>Total</b>	<b>254,839</b>	<b>1.6%</b>	<b>4,064</b>



All recorded crime has experienced a decrease of -2.6%, with 4,324 less crimes over the last 12 months with reductions seen in most categories of crime. Theft offences saw an increase of 2.7% with 974 more crimes, this is attributable to an increase in shoplifting offences. Sexual offences saw an increase of 8.0% with 497 more crimes, this is attributable to the introduction of two new offences by the Home Office for sharing intimate images and videos.

Drug offences and possession of weapon offences both saw an increase for the financial year, Drug offences up 23.3% with 1196 more crimes and Possession of weapons up 7.9% with 129 more crimes. These offence types are influenced by proactive policing, levels and trends should not be considered a measure of criminal activity. Kent continues to work in strong collaboration with partner agencies and other police forces sharing cross border information and intelligence.

<b>2023/24</b>	<b>Crime</b>	<b>Crime Category</b>	<b>2024/25</b>	<b>% of Total</b>	<b>% Change</b>	<b>No. Change</b>
<b>165,945</b>	<b>All Recorded Crime</b>		<b>161,621</b>		<b>(2.6)%</b>	<b>(4,324)</b>
71,058	<b>Victim Based Crime</b>	Violence Against the Person	67,485	48.5%	(5.0)%	(3,573)
6,206	<b>Victim Based Crime</b>	Sexual Offences	6,703	4.8%	8.0%	497
1,084	<b>Victim Based Crime</b>	Robbery	952	0.7%	(12.2)%	(132)
4,460	<b>Victim Based Crime</b>	Residential Burglary of a Home	4,237	3.1%	(5.0)%	(223)
1,728	<b>Victim Based Crime</b>	Burglary - Business and Community	1,509	1.1%	(12.7)%	(219)
9,484	<b>Victim Based Crime</b>	Vehicle Crime	9,080	6.5%	(4.3)%	(404)
30,508	<b>Victim Based Crime</b>	Theft Offences	31,482	22.6%	3.2%	974
19,046	<b>Victim Based Crime</b>	Criminal Damage	17,612	12.7%	(7.5)%	(1,434)
<b>143,574</b>	<b>Victim Based Crime</b>	<b>Total Victim Based Crime</b>	<b>139,060</b>		<b>(3.1)%</b>	<b>(4,514)</b>
5,141	<b>Crimes Against Society</b>	Drug Offences	6,337	28.1%	23.3%	1,196
1,643	<b>Crimes Against Society</b>	Possession of weapons	1,772	7.9%	7.9%	129
10,201	<b>Crimes Against Society</b>	Public order offences	8,828	39.1%	(13.5)%	(1,373)
5,386	<b>Crimes Against Society</b>	Other crimes	5,624	24.9%	4.4%	238
<b>22,371</b>	<b>Crimes Against Society</b>	<b>Total Crimes Against Society</b>	<b>22,561</b>		<b>0.8%</b>	<b>190</b>



Domestic Abuse experienced a -6.7% decrease, with 2,005 less crimes. In the last 12 months, the Force has arrested / interviewed 10,834 suspects, charged 1,985 offenders and achieved 2,676 solved outcomes for victims.

### **Narrative report of the Chief Finance Officer to the Chief Constable**

This provides a commentary on how Kent Police used resources to achieve its outcomes in line with its objectives and strategies.

The Police Reform and Social Responsibility Act 2011 established the Chief Constable and the Police and Crime Commissioner (PCC) as separate legal entities (corporation sole). The primary function of the Chief Constable is the exercising of operational policing duties under the Police Act 1996. The PCC's function is to hold the Chief Constable to account for the exercise of these duties, thereby securing the maintenance of an efficient and effective police force in Kent. The Chief Constable is accountable to the PCC.

Both the PCC and the Chief Constable are required to publish statement of accounts. For accounting purposes, the PCC and the Chief Constable together are known as the Group. A separate set of statutory accounts has been published for the Group to recognise all financial transactions incurred during 2024/25 for policing.

The accounts that follow show the Chief Constable's financial results for 2024/25. The Chief Constable has full operational control of officers and employs the majority of the staff. The Chief Constable (CC) has a statutory responsibility for the control, direction and delivery of operational policing services for Kent and Medway.

The PCC has strategic control of all assets and liabilities and is responsible for reserves policy and controlling all cash flow. These statutory accounts explain how the resources provided by the PCC have been used to deliver operational policing for the financial year 2024/25.

### Financial overview of 2024/25

While much of the financial year 2024/25 went as planned and the final outturn position was a variance of 0.6% to budget, there were several significant events that materially impacted the financing of policing services. These include:

- Pay Award- the pay award of 3.8% was above that budgeted. Whilst the Home Office funded a significant amount of this pay award, due to the methodology in which they fund it, Kent Police incurred a recurring financial pressure as a result. In-year savings were required to mitigate that and further savings in 2025/26 and beyond will be required too.
- Significant financial pressure of £0.7m due to the increase in costs related to dogs following the introduction of the XL Bully legislation.
- Increase in costs related to centrally coordinated policing initiatives. For example, National Police Chiefs Council (NPCC) and Home Office costs in respect of IT.

We remain grateful to the Home Office for providing support in respect of some of these pressures.

The Home Office sought to increase the total number of Police Officers by 20,000 nationally over the years 2020/21 through to 2022/23. In 2024/25, they sought to maintain at that number. These officer uplifts are reimbursed by a combination of an uplift to the Core Grant and a conditional grant payment for achieving the recruitment target. Kent Police have achieved this and drawn down the full funding in 2024/25 in respect of it. However, it must be noted that this maintenance of officer numbers is now becoming more difficult due to the overall financial position. With officer numbers being mandated, the significant savings Kent Police face each year are having to be met from the same part of the budget. This is not sustainable over a medium term so additional funding is needed should this requirement remain.

For 2024/25 the revenue service budget was £409.1 million and the final expenditure for the year £406.6 million resulting in an underspend of £2.5 million. There was also an additional £0.5 million received on Council Tax so the overall position was an underspend of £3.0 million. All of this was transferred to reserves to contribute towards the significant £9 million savings challenge in 2025/26.

Whilst the overall position therefore was balanced, there are several key areas of variance in the year. These include:

- The 3.8% pay award being above that budgeted
- Increase in costs associated with dangerous dogs
- Increase in costs associated with centrally coordinated police initiatives such as NPCC and the Home Office
- Vacancy factor averaging below the budgeted percentage for the year has led to a significant financial pressure. However, it has finished the year at the level required and therefore this should be a one-off financial pressure in 2024/25 rather than having an impact in 2025/26
- Reduction in utility costs due to tariff changes following inflation easing
- Delays in IT projects and Estates work leading to a one-off benefit in 2024/25

Many of the other gross costs expenditure that exceeded budgets was offset by underspends elsewhere or grants received as reimbursement of these costs.

The general reserves have been maintained at a level of 3% of Net Revenue Expenditure (£13.4 million).

The revised capital budget for 2024/25 was £24.8 million, while actual capital expenditure on a funding basis was £17.5 million, resulting in a £7.3 million underspend. Key reasons for the spend being lower than planned are largely due to delays in Estates and IT projects. The majority of these costs (£3.977 million) will need to be incurred still so will be factored into planning for the 2025/26 year. Cost increases on materials, vehicles and construction remain a risk and close attention will be paid to this in order to mitigate the potential impact as much as possible.

### **Governance**

Kent Police's approach to effective governance is discussed in the Annual Governance Statement shown from page 60.

### **Financial outlook**

Kent Police expects the finite resources to only modestly increase in the medium-term. The implications of meeting increasing demand and policing in times of increased complexity will bring additional challenges that are largely unfunded. As noted above, there is a real pressure in respect of maintaining officer numbers unless additional resources are made available to pay for the officer number Kent has. Kent Police has long been at a disadvantage when compared to other forces with Kent Police delivering more officers proportionately than the funding it receives.

Ahead of 2025/26, considerable work is being focused on challenging the effectiveness and efficiency of our service, constantly driving to ensure our resources are directed to the highest priority areas.

The medium-term financial plan highlights a number of financial challenges in 2025/26 and beyond. Kent Police will therefore be continuing to identify and realise efficiencies to ensure any cost pressures are bridged.

The Statement of Accounts has been prepared in accordance with the requirements of the Chartered Institute of Public Finance and Accountancy (CIPFA).

### **Structure of the accounts**

The accounts begin with this Narrative Report followed by the Auditor's Report on page 16 and the statement of the responsibilities of the CC for Kent and his Chief Financial Officer (CFO) in relation to the management and reporting arrangements for the CC's resources (page 21). The PCC for Kent and CC for Kent have a combined 'Annual Governance Statement (AGS)', which broadens the coverage of the previous Statement of Internal Control to embrace all of the organisation's key governance processes and safeguards and is shown starting on page 60. The Summary of Accounting Policies is shown in Note 11.

The main financial statements comprise:

- Comprehensive income and expenditure statement
- Movement in reserves statement
- Balance sheet
- Cash flow statement

In addition to these primary statements there are a number of notes which help explain the figures, including a set of accounting policies showing the approach the CC for Kent has taken in compiling the accounts. These include the Expenditure and Funding Analysis which shows the final net spend for each service for the year and their impact on the force's resources and then converts these figures in accordance with accounting regulations so that they match those in the Comprehensive Income & Expenditure Statement. Please note that the cost of pensions shown here is in accordance with accounting regulations and so do not have a direct operational impact.

The statements are produced using figures rounded to the nearest thousand. This has led to rounding variances in some of the totals included within the statements and the notes to the accounts.

Finally, this Statement of Accounts represents a considerable amount of work undertaken by a relatively small group of experienced and professional staff who have worked tirelessly. Without all of their hard work and diligence, producing these accounts would not have been possible and I want to thank them for all their efforts.

# Independent auditor's report to the Chief Constable for Kent Police

## Qualified Opinion

We have audited the financial statements of Chief Constable of Kent ('the Chief Constable') for the year ended 31 March 2025. The financial statements comprise the:

- Chief Constable of Kent Comprehensive Income and Expenditure Statement,
- Chief Constable of Kent Movement in Reserves Statement,
- Chief Constable of Kent Balance Sheet,
- Chief Constable of Kent Cash Flow Statement
- the related notes 1 to 18 including material accounting policy information
- and include the Chief Constable of Kent Supplementary Accounts comprising the Police Officer Pension Fund Account and Pension Fund Net Asset Statement.

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, except for the possible effects on the corresponding figures of the matter described in the Basis for qualified opinion section, the financial statements:

- give a true and fair view of the financial position of the Chief Constable of Kent as at 31 March 2025 and of its expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended).

## Basis for qualified opinion

The Accounts and Audit (Amendment) Regulations 2024 (Statutory Instrument 2024/907) ("the Regulations") which came into force on 30 September 2024 required the accountability statements for the year ended 31 March 2025 to be approved not later than 27 February 2026 ('the backstop date').

As a result of the disclaimers of opinion on the financial statements for the years ended 31 March 2023 and 31 March 2024, we do not have sufficient appropriate audit evidence over the comparative values included in the Comprehensive Income and Expenditure Statement, Police Pension Fund Accounts Statements, and Movement in Reserves Statement for the year ended 31 March 2024.

Our opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures.

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 the Code of Audit Practice 2024, 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 qualified opinion.

The audits of the financial statements for the years ended 31 March 2023 and 31 March 2024 for the Chief Constable of Kent were not completed for the reasons set out in our disclaimers of opinion on those financial statements dated 5 December 2024 and 25 February 2025 respectively.

### **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, 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 to 31 March 2027..

Our responsibilities and the responsibilities of the Chief Finance Officer with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Chief Constable's ability to continue as a going concern.

### **Other information**

The other information comprises the information included in the Accounts for the Chief Constable of Kent, other than the financial statements and our auditor's report thereon. The Chief Finance Officer is responsible for the other information contained within the Accounts for the Chief Constable of Kent.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this 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 course of 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 themselves. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

As described in the Basis for qualified opinion section of our report, our audit opinion is qualified due to a lack of sufficient appropriate audit evidence over comparative balances. Information on these elements of the financial statements is included in the narrative report and accordingly we have concluded that the other information may be materially misstated for the same reason.

### **Matters on which we report by exception**

We report to you if:

- in our opinion the annual governance statement is misleading or inconsistent with other information forthcoming from the audit or our knowledge of the Chief Constable
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 (as amended)
- we make written recommendations to the audited body under Section 24 of the Local Audit and Accountability Act 2014 (as amended)

- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 (as amended)
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 (as amended)
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014 (as amended)
- 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 these respects.

### **Responsibility of the Chief Finance Officer**

As explained more fully in the Statement of Responsibilities for the Statement of Accounts for the Chief Constable of Kent set out on page 21, the Chief Finance Officer is responsible for the preparation of the Accounts for the Chief Constable of Kent, which includes the Chief Constable financial statements and the Police Officer pension fund 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, for being satisfied that they give a true and fair view and 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.

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Chief Constable's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Chief Constable either intends to cease operations, or has no realistic alternative but to do so.

The authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its 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 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.

### **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Chief Constable and determined that the most significant are:

- Local Government Act 1972,

- Local Government Finance Act 1988 (as amended by the Local Government Finance Act 1992) [applicable to authorities with a statutory obligation to maintain a separate collection fund],
- Local Government Act 2003,
- The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 as amended in 2018, 2020, and 2022,
- The Local Government Finance Act 2012,
- The Local Audit and Accountability Act 2014 (as amended),
- The Accounts and Audit Regulations 2015
- The Police Reform and Social Responsibility Act 2011,
- Anti-social behaviour, Police and Crime Act 2014,
- Police Pensions scheme regulations 1987,
- Police Pensions regulations 2006; and
- Police Pensions regulations 2015.

In addition, the Chief Constable has to comply with laws and regulations in the areas of anti-bribery and corruption, data protection, employment Legislation, tax Legislation, general power of competence, procurement and health & safety.

We understood how the Chief Constable of Kent is complying with those frameworks by understanding the incentive, opportunities and motives for non-compliance, including inquiring of Management, Head of Internal Audit and those charged with governance and obtaining and reading documentation relating to the procedures in place to identify, evaluate and comply with laws and regulations, and whether they are aware of instances of non-compliance. We corroborated this through our reading of the Chief Constable's committee minutes, through enquiry of employees to confirm Chief Constable policies, and through the inspection of other information. Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures had a focus on compliance with the accounting framework through obtaining sufficient audit evidence in line with the level of risk identified and with relevant legislation.

We assessed the susceptibility of the Chief Constable's financial statements to material misstatement, including how fraud might occur by understanding the potential incentives and pressures for management to manipulate the financial statements, and performed procedures to understand the areas in which this would most likely arise. Based on our risk assessment procedures, we identified management override of controls to be our fraud risk.

To address our fraud risk of management override of controls, we tested specific journal entries identified by applying risk criteria to the entire population of journals. For each journal selected, we tested specific transactions back to source documentation to confirm that the journals were authorised and accounted for appropriately. We also considered whether management bias was present in key accounting estimates and judgements in the financial statements, and undertook procedures to identify significant unusual transactions outside the normal course of business.

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

### **Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources**

We have undertaken our review in accordance with the Code of Audit Practice 2024, having regard to the guidance on the specified reporting criteria issued by the Comptroller and Auditor General in November 2024, as to whether the Chief Constable of Kent had proper arrangements for financial sustainability, governance and improving economy, efficiency and effectiveness. The Comptroller and Auditor General determined these criteria as those

necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Chief Constable of Kent put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether the Chief Constable of Kent had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 (as amended) to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

### **Delay in Certificate**

We cannot formally conclude the audit and issue an audit certificate until the NAO, as group auditor, has confirmed that no further assurances will be required from us as component auditors of the Chief Constable of Kent.

Until we have completed these procedures, we are unable to certify that we have completed the audit of the accounts in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended) and the Code of Audit Practice issued by the National Audit Office.

### **Use of our report**

This report is made solely to the members of the Chief Constable of Kent, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 (as amended) and for no other purpose, as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Chief Constable and the Chief Constable's members as a body, for our audit work, for this report, or for the opinions we have formed.

*E. Jackson*  
*Ernst & Young LLP*

*Elizabeth Jackson (Key Audit Partner)*

*Ernst & Young LLP (Local Auditor)*

*Luton*

*26 February 2026*

## Statement of responsibilities for the statement of accounts for the Chief Constable of Kent

The Chief Constable is required to:

- make arrangements for the proper administration of his financial affairs and to ensure that one of his officers (the CFO for the CC) has the responsibility for the administration of those affairs
- manage his affairs to ensure economic, efficient and effective use of resources and safeguard his assets
- approve the Statement of Accounts

I approve this Statement of Accounts for 2024/25.



**Tim Smith**  
**Chief Constable**

Date: 26 February 2026

The Chief Finance Officer to the Chief Constable's responsibilities:

The CFO to the CC is responsible for the preparation of the Statement of Accounts for the CC of Kent in accordance with proper practices as set out in the Chartered Institute of Public Finance and Accountancy/ Local Authority (Scotland) accounts Advisory Committee Code of Practice on Local Authority Accounting in the United Kingdom (the Code). In preparing this Statement of Accounts the CFO 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
- kept proper accounting records which were up to date
- taken reasonable steps for the prevention and detection of fraud and other irregularities

I confirm that the Statement of Accounts for the CC for Kent for the year ended 31 March 2025 have been prepared in accordance with proper practices and provide a true and fair view of the financial position of the CC on 31 March 2025 and his income and expenditure for the year then ended.



**Jonathan Castle**  
**Chief Finance Officer to the Chief Constable**

Date: 26 February 2026



## Core financial statements

## Comprehensive income and expenditure statement

The accounting year runs from 1 April to 31 March.

The Comprehensive Income and Expenditure Statement (CIES) shows the accounting cost in the year of providing services in accordance with generally accepted proper practices, rather than the amount to be funded from taxation. Authorities raise taxation to cover expenditure in accordance with regulations; this may be different to the accounting cost.

The PCC CIES includes a recharge between the Chief Constable and PCC accounts. This reflects the financial resources consumed by the Chief Constable on behalf of the PCC.

The 2023/24 figures have been restated to reflect the latest organisational structure with Police pay shown separately to reflect how this cost was reported and monitored during the year as well as other non-material presentational changes. A guide to the services is shown beneath the tables.

The PCC contribution is provided to cover the Chief Constable's net expenditure on the General Fund (on the basis of the rules by which annual revenue spending in local government is calculated). This is different from the way in which expenditure is measured for the CIES for accounting purposes. Consequently, the contribution leaves a surplus or deficit on the CIES, which is cleared in the Movement in Reserves Statement, where expenditure is adjusted from an accounting to a funding basis.

The increase in the Cost of Services from 2024/25 compared to 2023/24 is due to the increase in the gross cost of police officers of £11.2m, a reduction in direct grants by £4.1m, and a £6.1m increase in police staff pay.

The remeasurement of the net defined benefit liability for Police pensions has increased to £-0.45bn due to a reduction in pension liabilities as a result of an increase in the discount rate which places a lower value on benefits paid in the future; however this does not have any effect on the resources available to the Chief Constable.

<b>2023/24 Restated</b>	<b>2023/24 Restated</b>	<b>2023/24 Restated</b>	<b>CIES for Kent Police Chief Constable</b>	<b>2024/25</b>	<b>2024/25</b>	<b>2024/25</b>
<b>Gross Expenditure £'000's</b>	<b>Gross Income £'000's</b>	<b>Net Expenditure £'000's</b>		<b>Gross Expenditure £'000's</b>	<b>Gross Income £'000's</b>	<b>Net Expenditure £'000's</b>
201,722	(671)	<b>201,051</b>	Police pay	212,889	(722)	<b>212,167</b>
30,580	(1,121)	<b>29,459</b>	Central Operations	31,589	(2,359)	<b>29,230</b>
15,235	(90)	<b>15,145</b>	Crime	17,977	(119)	<b>17,858</b>
9,203	0	<b>9,203</b>	Local Policing and Partnerships	9,044	(21)	<b>9,023</b>
1,873	0	<b>1,873</b>	Professional Standards	1,948	(15)	<b>1,933</b>
16,326	(5,721)	<b>10,605</b>	Serious Crime	17,703	(5,891)	<b>11,812</b>
8,184	(153)	<b>8,031</b>	Chief Officer and Corporate Teams	8,980	(209)	<b>8,771</b>
1,450	0	<b>1,450</b>	Corporate Communications and Citizens in Policing	1,696	(12)	<b>1,684</b>
8,075	(1,339)	<b>6,736</b>	Human Resources	8,065	(1,333)	<b>6,732</b>

2023/24 Restated	2023/24 Restated	2023/24 Restated	CIES for Kent Police Chief Constable	2024/25	2024/25	2024/25
Gross Expenditure £'000's	Gross Income £'000's	Net Expenditure £'000's		Gross Expenditure £'000's	Gross Income £'000's	Net Expenditure £'000's
497	0	<b>497</b>	Legal	500	(4)	<b>496</b>
1,642	0	<b>1,642</b>	Strategic Change	1,466	(8)	<b>1,458</b>
28,555	(14,429)	<b>14,126</b>	Support Services	30,496	(10,495)	<b>20,001</b>
<b>323,342</b>	<b>(23,524)</b>	<b>299,818</b>	<b>Cost of Services</b>	<b>342,353</b>	<b>(21,188)</b>	<b>321,165</b>
			<b>Other Operating Expenditure</b>			
		(349,412)	Recharge for Chief Constable's Net Service Cost			(380,893)
		<b>(349,412)</b>	<b>Total Other Operating Expenditure</b>			<b>(380,893)</b>
			<b>Financing and Investment Income and Expenditure</b>			
		125,452	Pensions interest cost			128,754
		<b>125,452</b>	<b>Total Financing and Investment Income and Expenditure</b>			<b>128,754</b>
		<b>75,858</b>	<b>Deficit on the Provision of Services</b>			<b>69,026</b>
		(98,700)	Remeasurement of the net defined benefit liability - Police Pension (Note 10)			(455,500)
		1,514	Remeasurement of the net defined benefit liability - Local Government Pension Scheme (Note 10)			(1,302)
		<b>(21,328)</b>	<b>Total Comprehensive Income</b>			<b>(387,776)</b>

Service in CIES	Purpose
Central Operations	Tactical Operations supports divisions with dog teams, armed response vehicles, roads policing and other specialist assets. Counter Terror works with the United Kingdom (UK) intelligence to help protect the public and national security by preventing, investigating and disrupting terrorist activity. Incident Management Unit is responsible for recording and managing all reported crime and ensuring compliance with the Home Office Counting Rules and the National Crime Recording Standards. Force Control and Incident Response Room is responsible for taking all 999 and 101 calls, recording information and allocation of patrols.
Crime	Crime Squad provides support to divisions on both robbery and burglary offences, as well as other force priorities. County Line and Gangs Team provides a proactive and preventative capability to reduce the harm caused to Kent communities. Victim Justice ensure we comply with the Victim Code of Practice and the Witness Charter, which is essential for us delivering an effective, quality service for the people of Kent. Protecting Vulnerable People acts as the lead for vulnerability in Kent Police, ensuring policies are kept up to date and that multi-agency working is effective – the aim is to support Kent Police to be sure that vulnerability is at the heart of everything we do. Crime Academy aims to maintain/enhance/develop the skills of detectives and other key personnel in investigation of serious and complex crime.
Local Policing and Partnerships	Neighbourhood Policing and Victim Based Crime Teams are split into three divisions across the force formed of eleven districts: - North Division: Dartford and Gravesham, Swale and Medway Unitary Authority - East Division: Ashford and Shepway, Canterbury, Dover and Thanet - West Division: Maidstone, Sevenoaks, Tonbridge and Malling and Tunbridge Wells
Professional Standards	Comprises of four main functions: Complaints, Internal Conduct Investigations, Counter Corruption and Vetting. The main purpose as a department is to uphold standards of service to the public and protect the professional reputation of the force.
Serious Crime	Responsible for tackling the most serious of crimes committed across Kent and Essex Police collaboratively. This includes Major, Economic and Cyber Crime. Serious and Organised Crime, Covert Support, Forensics and Intelligence.
Chief Officer and Corporate Teams	The Command Team for the force made up of both police and police support staff, along with their staff officers and PA's.
Corporate Communications and Citizens in Policing	The Corporate Communications team aims to protect the reputation of the force, maintain public confidence in policing, and ensure that internal communications within the force are clear, relevant, and timely. Citizens in Policing includes: Special Constabulary which comprises of around 200 trained volunteers to support delivery of high visibility policing and public order; the Police Cadets for young people aged 13-17 to get involved in activities which support policing and learn about responsible citizenship; volunteers who give their time to support/enhance the day-to-day work undertaken addressing policing issues, enhancing service delivery, and strengthening links between policing and the community.
Human Resources	Human Resources Teams consists of Operational HR, Health and Wellbeing Services, People Development, Organisational Management, Resource Planning, Recruitment, HR Strategy, Diversity and Inclusion, Performance Improvement and Learning and Development
Legal	Provides assistance, advice and support to all officers and police staff in most areas of law. For example: public liability claims, employer liability claims, judicial reviews, domestic violence protection orders, stalking protection orders, sexual and violent offender orders, closure orders, civil injunctions, property disputes, employment tribunals, inquests, firearms appeals and dog control orders.
Strategic Change	To deliver change on behalf of the force, improve service delivery, undertake projects and programmes of change that have been commissioned by Chief Officers on behalf of departments around the force.
Support Services	The Support Services Team provides back-office support to the force and is made up of the following departments: Business Services, Corporate Finance (including Payroll and Insurance), Estates and Facilities, IT Services, Transport Services and 7 Force Procurement
Police and Crime Commissioner's Office	Holds the force to account, to scrutinise their performance on behalf of the public they serve. They also set the annual budget for the force and decide the level of the portion of council tax which is dedicated to police funding, known as the police precept.

## The movement in reserves statement

This statement shows the movement in year on the different reserves, analysed into 'usable' (those that can be applied to fund expenditure or reduce local taxation) and 'unusable' reserves. The surplus or (deficit) on the Provision of Services line shows the true economic cost of providing the policing services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund Balance for council tax setting purposes.

<b>Movement in Reserves Statement for Kent Police Chief Constable</b>	<b>General Fund</b>	<b>Total Usable Reserves</b>	<b>Total Unusable Reserves</b>	<b>Total Reserves</b>
	<b>£'000's</b>	<b>£'000's</b>	<b>£'000's</b>	<b>£'000's</b>
<b>Balance as at 1 April 2023</b>	<b>0</b>	<b>0</b>	<b>2,737,279</b>	<b>2,737,279</b>
Deficit on the Provision of Services on an accounting basis	75,857	<b>75,857</b>	0	<b>75,857</b>
Other comprehensive income and expenditure	0	<b>0</b>	(97,186)	<b>(97,186)</b>
<b>Total Comprehensive Income and Expenditure</b>	<b>75,857</b>	<b>75,857</b>	<b>(97,186)</b>	<b>(21,329)</b>
Adjustments between accounting basis and funding basis under regulations (Note 6)	(75,857)	<b>(75,857)</b>	75,857	<b>0</b>
<b>Decrease in the year</b>	<b>0</b>	<b>0</b>	<b>(21,329)</b>	<b>(21,329)</b>
<b>Balance as at 31 March 2024</b>	<b>0</b>	<b>0</b>	<b>2,715,950</b>	<b>2,715,950</b>
Deficit on the Provision of Services on an accounting basis	69,026	<b>69,026</b>	0	<b>69,026</b>
Other comprehensive income and expenditure	0	<b>0</b>	(456,802)	<b>(456,802)</b>
<b>Total Comprehensive Income and Expenditure</b>	<b>69,026</b>	<b>69,026</b>	<b>(456,802)</b>	<b>(387,776)</b>
Adjustments between accounting basis and funding basis under regulations (Note 6)	(69,026)	<b>(69,026)</b>	69,026	<b>0</b>
<b>Decrease in the year</b>	<b>0</b>	<b>0</b>	<b>(387,776)</b>	<b>(387,776)</b>
<b>Balance as at 31 March 2025</b>	<b>0</b>	<b>0</b>	<b>2,328,174</b>	<b>2,328,174</b>

## The balance sheet

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the CC. The net assets of CC (assets less liabilities) are matched by the reserves held by the CC. Unusable reserves deal with accounting entries only and the CC is not able to use them to provide services.

From 2023/24 to 2024/25 the negative value of the net assets reduced by £387 million which was due to the decrease in the pension liability. The CC does not have any long-term or current assets or reserves.

31 March 2024	Notes	Balance Sheet	31 March 2025
£'000's			£'000's
(4,573)	8	Short-term Creditors	(4,537)
<b>(4,573)</b>		<b>Total Current Liabilities</b>	<b>(4,537)</b>
(2,711,378)	9	Police Officer and Police Staff Pension Liability	(2,323,638)
<b>(2,711,378)</b>		<b>Total Long-term Liabilities</b>	<b>(2,323,638)</b>
<b>(2,715,951)</b>		<b>Net Assets</b>	<b>(2,328,175)</b>
		<b>Unusable Reserves</b>	
2,711,378	9	Pensions Reserve	2,323,638
4,573	8	Short-term Accumulated Compensated Absences Account	4,537
<b>2,715,951</b>		<b>Total Unusable Reserves</b>	<b>2,328,175</b>
<b>2,715,951</b>		<b>Total Reserves</b>	<b>2,328,175</b>

The unaudited accounts were issued on 23 June 2025 and the audited accounts were authorised on 26 February 2026.



**Jonathan Castle**

**Chief Finance Officer to the Chief Constable for Kent Police**

Date: 26 February 2026

## The cash flow statement

All cash and cash equivalents are managed and held by the PCC and therefore there are no entries in this statement.

# Notes to the accounts



## Note 1 – Expenditure and funding analysis

The Expenditure and Funding Analysis shows how annual expenditure is used and funded from resources (government grants and council tax) by police bodies in comparison with those resources consumed or earned by authorities in accordance with generally accepted proper practices. Income and expenditure accounted for under generally accepted proper practices is presented more fully in the Comprehensive Income and Expenditure Statement (CIES).

The net expenditure chargeable to the general fund is the annual expenditure on a funding basis and is the final spend of the year. The adjustments between funding and accounting basis shows the changes that have to be made in order to report the annual expenditure on an accounting basis which is shown as the net expenditure in the CIES.

2023/24 Restated Net Expenditure Chargeable to General Fund £'000's	2023/24 Restated Adjustments Between Funding and Accounting Basis £'000's	2023/24 Restated Net Expenditure in the CIES £'000's	Expenditure and Funding Analysis for Chief Constable	2024/25 Net Expenditure Chargeable to General Fund £'000's	2024/25 Adjustments Between Funding and Accounting Basis £'000's	2024/25 Net Expenditure in the CIES £'000's
252,116	(51,065)	<b>201,051</b>	Police pay	274,283	(62,116)	212,167
29,324	135	<b>29,459</b>	Central Operations	28,757	473	29,230
15,068	77	<b>15,145</b>	Crime	17,554	304	17,858
9,182	21	<b>9,203</b>	Local Policing and Partnerships	8,968	55	9,023
1,846	27	<b>1,873</b>	Professional Standards	1,899	34	1,933
10,535	70	<b>10,605</b>	Serious Crime	11,558	254	11,812
8,009	22	<b>8,031</b>	Chief Officer and Corporate Teams	8,623	148	8,771
1,443	7	<b>1,450</b>	Corporate Communications and Citizens in Policing	1,656	28	1,684
6,701	35	<b>6,736</b>	Human Resources	6,610	122	6,732
494	3	<b>497</b>	Legal	490	6	496
1,638	4	<b>1,642</b>	Strategic Change	1,442	16	1,458
13,057	1,069	<b>14,126</b>	Support Services	19,052	949	20,001
<b>349,413</b>	<b>(49,595)</b>	<b>299,818</b>	<b>Net Cost of Policing Services</b>	<b>380,892</b>	<b>(59,727)</b>	<b>321,165</b>
(349,413)	0	(349,413)	Recharge for Chief Constable's Net Service Cost	(380,892)	0	(380,892)
<b>0</b>	<b>(49,595)</b>	<b>(49,595)</b>	<b>Net Cost of Services</b>	<b>0</b>	<b>(59,727)</b>	<b>(59,727)</b>
0	125,452	125,452	Other income and expenditure	0	128,754	128,754
<b>0</b>	<b>75,857</b>	<b>75,857</b>	<b>Deficit on Provision of Services</b>	<b>0</b>	<b>69,027</b>	<b>69,027</b>

The 2023/24 figures have been restated to reflect the latest service reporting structure to make them comparable to 2024/25.

## Note 2 – Note to the expenditure and funding analysis

2023/24	2023/24	2023/24	Expenditure and Funding Analysis for Chief Constable	2024/25	2024/25	2024/25
Net Change for Pensions Adjustments (Note 1) £'000's	Short-term Accumulated Absences (Note 2) £'000's	Total Adjustments £'000's	Adjustments from General Fund to Arrive at the Comprehensive Income and Expenditure Statement Amounts	Net Change for Pensions Adjustments (Note 1) £'000's	Short-term Accumulated Absences (Note 2) £'000's	Total Adjustments £'000's
(51,191)	125	(51,066)	Police pay	(62,069)	(47)	(62,116)
134	0	134	Central Operations	473		473
77	0	77	Crime	304		304
21	0	21	Local Policing and Partnerships	55		55
27	0	27	Professional Standards	34		34
70	0	70	Serious Crime	253		253
23	0	23	Chief Officer and Corporate Teams	149		149
7	0	7	Corporate Communications and Citizens in Policing	28		28
36	0	36	Human Resources	122		122
2	0	2	Legal	7		7
4	0	4	Strategic Change	16		16
1,027	43	1,070	Support Services	936	11	947
<b>(49,763)</b>	<b>168</b>	<b>(49,595)</b>	<b>Net Cost of Services</b>	<b>(59,692)</b>	<b>(36)</b>	<b>(59,728)</b>
125,452	0	125,452	Other income and expenditure	128,754		128,754
<b>75,689</b>	<b>168</b>	<b>75,857</b>	<b>Difference between General Fund and Expenditure Statement Deficit</b>	<b>69,062</b>	<b>(36)</b>	<b>69,026</b>

Note 1 – This column shows the lines which have been affected by the removal of pension contributions and replaced with International Accounting Standard (IAS) 19 debits and credits.

Note 2 – This shows the value from accruing for compensated absences earned but not taken in the year such as annual leave entitlement and time off in lieu of payment carried forward at end of year.

### Note 3 – Officers’ remuneration

2023/24	Number of Employees Remuneration Band (£)	2024/25
75	50,000 to 54,999	62
39	55,000 to 59,999	38
15	60,000 to 64,999	32
10	65,000 to 69,999	10
2	70,000 to 74,999	6
5	75,000 to 79,999	5
2	80,000 to 84,999	3
2	85,000 to 89,999	2
2	90,000 to 94,999	3
8	95,000 to 99,999	1
9	100,000 to 104,999	7
1	105,000 to 109,999	2
0	110,000 to 114,999	8
1	115,000 to 119,999	3
2	120,000 to 124,999	1
1	125,000 to 129,999	1
0	130,000 to 134,999	1
3	135,000 to 139,999	1
1	140,000 to 144,999	3
0	150,000 to 154,999	1
1	155,000 to 164,999	0
0	160,000 to 164,999	1
0	195,000 to 199,999	0
1	200,000 to 204,999	1
<b>180</b>	<b>Total</b>	<b>192</b>

There is a specific requirement on the CC of Kent to disclose the number of employees whose taxable remuneration falls within certain brackets.

Accordingly, the number of staff and senior police officers whose remuneration, excluding pension contributions was £50,000 or more in bands of £5,000 is shown in the table. Senior Police Officers are defined in the CIPFA regulations as those of the rank of chief Superintendent and above.

The amended regulations introduce a requirement to disclose individual remuneration details for senior employees whose salary is £50,000 or more per year. For these employees, their salaries are listed individually by way of job title. Additionally, persons whose salary is £150,000 or more per year must be identified by name.

A senior employee is considered one whose salary is greater than £50,000 per year (calculated pro rata for part time employees) and who is responsible for the management of Kent Police to the extent that the person has power to control the major activities of the service, in particular activities involving the expenditure of money, whether solely or collectively with other persons. This includes all police officers of rank of Chief Superintendent and above, the Deputy Chief Officer (DCO), the Director of Essex and Kent Support Services, Director of Essex and Kent HR and Learning and Development, the Director of Corporate Communications and Citizens in Policing and the force CFO. These individuals have also been accounted for under the remuneration band table above.

The officers listed in the following remuneration note are also included in this banding disclosure note which, whilst not technically compliant, does provide a complete analysis for the user of the Accounts. The definition of remuneration used in the table opposite is based on the Code as it includes salary and other benefits to the extent to which they are taxable.

2023/24			2024/25	2024/25	2024/25	2024/25
Total Remuneration (Restated)	Post Title	Note	Salary Including Allowances	Benefits in Kind	Pension Contributions	Total Remuneration
£			£	£	£	£
264,126	Chief Constable, Mr Tim Smith	1	197,831	3,735	36,536	238,102
	Temporary Chief Constable, Mr Peter Ayling	2	13,798		4,782	18,580
203,304	Deputy Chief Constable, Mr Peter Ayling	2	148,233	2,284	51,355	201,872
49,978	Deputy Chief Constable – Op Magenta	3	118,813			118,813
159,725	Deputy Chief Officer, Mr Ian Drysdale		151,097	1,613	18,434	171,144
176,391	Assistant Chief Constable (Local Policing)	4	100,261		32,460	132,721
	Assistant Chief Constable (Local Policing)	5	42,149		14,557	56,706
162,122	Assistant Chief Constable (Serious Crime Directorate)		136,191	1,363	47,016	184,570
156,378	Assistant Chief Constable (Central Operations)	6	91,180	1,296	31,449	123,925
	Assistant Chief Constable (Central Operations)	7	24,715	3,252	8,395	36,362
165,717	Assistant Chief Constable (Crime Directorate)		151,157	4,925	49,386	205,468
	Assistant Chief Constable (Emergency Services Network (ESN)/ Airwave)	8	91,714	3,691	31,578	126,983
173,558	Assistant Chief Constable (HMICFRS)		136,191	5,410	47,016	188,617
	Assistant Chief Constable (Eastern Regions Special Operations Unit (ERSOU))	9	109,801	5,651	38,289	153,741
153,295	Director of Human Resources and Learning and Development	10	144,221	212	17,443	161,876
151,833	Director of Corporate Communications and Citizens in Policing		142,971		17,443	160,414
113,067	Chief Finance Officer to the Chief Constable		111,887		13,650	125,537
<b>1,929,494</b>	<b>Total</b>		<b>1,912,210</b>	<b>33,432</b>	<b>459,789</b>	<b>2,405,431</b>

#### 2024/25 Notes:

1. The Chief Constable retired on 01.03.2025 and re-joined Kent Police as Chief Constable from 01.04.2025
2. The Deputy Chief Constable fulfilled the role of Temporary Chief Constable during the period 01.03.2025 to 31.03.2025
3. The Deputy Chief Constable for Operation Magenta leads the independent enquiry into deaths at Gosport War Memorial Hospital. The post is externally funded, full costs are recovered from the Home Office under the control of Hampshire Police but are included here as Kent Police are the employing force.

4. Assistant Chief Constable (ACC) for Local Policing retired 11.12.2024. They were replaced by ACC for Central Operations (6, 5) with effect from 12.12.2024
6. Assistant Chief Constable for Central Operations transferred to Local Policing and Partnerships (5) with effect from 12.12.2024
7. Assistant Chief Constable for Central Operations commenced 20.01.2025 replacing the previous post holder (6) who transferred to ACC for Local Policing.
8. Assistant Chief Constable Seconded to the Emergency Services Network/Airwave project commenced 01.07.2024. Full costs are recovered from the Home Office but are included here as Kent Police are the employing force.
9. Assistant Chief Constable ERSOU commenced 06.05.2024. The collaborative post covers specialist policing operations within the eastern region. Costs are shared between partner agencies, administered by Bedfordshire Police but are included here as Kent Police are the employing force.
10. Director of Human Resources and Learning and Development is a shared post 50:50 Kent and Essex Police. Full costs are shown against Kent as the employing force.

In addition to the police officers and police staff shown in the table, the Kent Police Officer Management Team also included in the following shared posts:

Director of Essex and Kent Support Services – the post is shared 50:50 between Essex and Kent Police, 50% of costs were recharged to Kent Police in 2024/25. Their remuneration is disclosed in full in the Essex Police Statement of Accounts.

The 2023/24 figures were restated to include a post of Assistant Chief Constable who is seconded to His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS).

#### **Note 4 – Termination benefits**

There were three terminated contracts during 2024/25 (16 in 2023/24), as well as two redundancies joint collaboration Seven Forces Procurement Team where Kent paid their share of the cost, based on Net Revenue Expenditure. Termination payments are made to staff made redundant mostly on a voluntary basis, as part of the Kent Police rationalisation of the service. Payments are made to staff in accordance with Kent Police policy and are calculated on a combination of age, length of service and pay scale of the employee at the time of their leaving the organisation.

The following table shows the number of people leaving the organisation through redundancy in bands of £20,000.

2023/24	2023/24	2023/24	2023/24		2024/25	2024/25	2024/25	2024/25
Number of People	Redundancy Cost £'000's	Pension Cost £'000's	Total £'000's	Cost to Kent Police £'000's	Number of People	Redundancy Cost £'000's	Pension Cost £'000's	Total £'000's
6	80	0	<b>80</b>	0 to 20	2	25	0	<b>25</b>
5	121	7	<b>128</b>	20 to 40	0	0	0	<b>0</b>
3	52	105	<b>157</b>	40 to 60	1	17	29	<b>46</b>
1	21	40	<b>61</b>	60 to 80	0	0	0	<b>0</b>
1	28	52	<b>80</b>	80 to 100	1	29	71	<b>100</b>
0	0	0	<b>0</b>	400 +	1	131	283	<b>414</b>
<b>16</b>	<b>302</b>	<b>204</b>	<b>506</b>	<b>Total</b>	<b>5</b>	<b>202</b>	<b>383</b>	<b>585</b>

#### Note 5 – External audit costs

2023/24	External Audit Costs	2024/25
£'000's		£'000's
54	External audit fees for the year	61
10	Variation fees	0
(21)	Reversal of accrual	0
<b>43</b>	<b>Total</b>	<b>61</b>

Kent Police's auditors are Ernst and Young LLP. For 2024/25, an assumption has been made to accrue for the Audit Fees based on the Public Sector Audit Appointments scale fee notification sent to the CC. 2023/24 has been re-stated to include accruals for 2021/22 and 2022/23 variation fees that were settled in 2023/24.

## Note 6 – Adjustments between accounting basis and funding basis under regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the CC in the year, in accordance with proper practice, to the resources that are specified by statutory provisions as being available to the CC to meet future capital and revenue expenditure.

2023/24		2024/25	2024/25	2024/25
Total Usable Reserves		General Fund	Total Usable Reserves	Total Unusable Reserves
£'000's		£'000's	£'000's	£'000's
<b>Included in the Comprehensive Income and Expenditure Account</b>				
(75,689)	Pensions – pensions costs	(69,062)	(69,062)	69,062
(168)	Accumulated Compensated Absences Account – reversal of leave accrual	36	36	(36)
<b>(75,857)</b>	<b>Total</b>	<b>(69,026)</b>	<b>(69,026)</b>	<b>69,026</b>

## Note 7 – Income and expenditure analysed by nature

2023/24	Chief Constable for Kent	2024/25
Restated		£'000's
£'000's		£'000's
<b>Expenditure</b>		
446,819	Employee benefits expenses	468,816
0	Supplies and services	122
1,975	Third party payments	2,166
<b>448,794</b>	<b>Total Expenditure</b>	<b>471,104</b>
<b>Income</b>		
(349,413)	Recharge for Chief Constable's Net Service Cost (includes support service recharges expenditure)	(380,893)
(8,080)	Government grants	(4,006)
(15,444)	Contributions from other public bodies	(17,180)
<b>(372,937)</b>	<b>Total Income</b>	<b>(402,079)</b>
<b>75,857</b>	<b>Deficit on the Provision of Services</b>	<b>69,025</b>

The most significant movement between years is on employees due to the increase in the cost of police officers.

The 2023/24 figures were restated following a review of the categories used in the table.

## Note 8 – Short-term creditors

31 March 2024	Short-term creditors	31 March 2025
£'000's		£'000's
(4,573)	Short-term compensated absences	(4,537)
<b>(4,573)</b>	<b>Short-term Creditors</b>	<b>(4,537)</b>

## Note 9 – Net pension liability

31 March 2024	Net pension liability	31 March 2025
£'000's		£'000's
(2,710,400)	Net pension liability – police pension scheme	(2,322,800)
(978)	Net pension liability – local government pension scheme	(838)
<b>(2,711,378)</b>	<b>Net Pension Liability</b>	<b>(2,323,638)</b>

## Note 10 – Defined benefit pension schemes

The Police Officer pension scheme is an unfunded scheme meaning there are no assets built up to meet the pension liabilities and cash has to be generated to meet pension payments as they fall due. Both Police Officers and the employer make contributions to the Police Pension Fund. Any difference between the pension income and the actual pensions paid out is reimbursed by the Home Office through a top up grant.

All Police Staff are eligible to join the Local Government Pension Scheme (LGPS) administered by Kent County Council. Both the staff and the employer make contributions to the Scheme; however, the LGPS is a fully funded scheme meaning contributions are invested to help fund future liabilities. The amount the employer pays is determined by a valuation which takes place every three years.

### Police pension scheme

When referred to the Police Pension Schemes this includes all Police Pension Schemes including the New Police Pension Scheme where additional disclosure has been provided under Note 11 – Accounting Policies.

### Transactions relating to retirement benefits

The CC recognises the cost of retirement benefits in the Net Cost of Services when they are earned by employees, rather than when the benefits are eventually paid as pensions. The charge the CC is required to make against the council tax however, is based on the cash payable in the year and therefore the real cost of retirement benefits is reversed out of the Comprehensive Income and Expenditure Statement. The following transactions have been made in the CC's accounts during the year.

<b>2023/24</b>	<b>Police Officer Pension Schemes (Combined)</b>	<b>2024/25</b>
<b>£'000's</b>		<b>£'000's</b>
	<b>Comprehensive Income and Expenditure Statement</b>	
	Cost of Services:	
37,500	Current service cost	33,300
0	Past service cost / (gain)	300
	Financing and Investment Income and Expenditure:	
128,500	Net interest on the net defined benefit liability (asset)	130,000
<b>166,000</b>	<b>Sub-total Charged to the (Surplus) / Deficit on the Provision of Services</b>	<b>163,600</b>
	Other Post-employment Benefit Charged to Other Comprehensive Income and Expenditure:	
(14,300)	Actuarial losses/ (gains) arising from change in demographic assumptions	(32,500)
(155,900)	Actuarial losses/ (gains) arising from change in financial assumptions	(442,000)
71,500	Other experience	19,000
<b>(98,700)</b>	<b>Sub-total Charged to Other Comprehensive Income and Expenditure</b>	<b>(455,500)</b>
<b>67,300</b>	<b>Total Charged to the Comprehensive Income and Expenditure Statement</b>	<b>(291,900)</b>
	<u>Movement in Reserves Statement</u>	
(166,000)	Reversal of net charges made to the (surplus) / deficit on the Provision of Services for post-employment benefits	(163,600)
	<u>Actual Amount Charged to the General Fund for Pensions</u>	
88,700	Actuarial Contributions to Fund	95,700

## Assets and liabilities in relation to retirement benefits

The following table reconciles the present values of the liabilities of the police pension schemes.

<b>2023/24</b>	<b>Reconciliation of Present Value of the Scheme Liabilities (Defined Benefit Obligation)</b>	<b>2024/25</b>
<b>£'000's</b>		<b>£'000's</b>
<b>(2,731,800)</b>	<b>Benefit Obligation at 1 April</b>	<b>(2,710,400)</b>
(37,500)	Current service cost	(33,300)
(128,500)	Interest on pension liabilities	(130,000)
98,700	Actuarial losses/ (gains)	455,500
(20,800)	Contributions by scheme participants	(22,100)
0	Past service gains	(300)
109,400	Benefits paid / (received)	117,700
100	Transfers in from / (out to) other authorities	100
<b>(2,710,400)</b>	<b>Benefit Obligation at 31 March</b>	<b>(2,322,800)</b>
<hr/>		
<b>2023/24</b>	<b>Reconciliation of Movements in the Fair Value of the Scheme (Plan)</b>	<b>2024/25</b>
<b>£'000's</b>		<b>£'000's</b>
<b>0</b>	<b>Opening Fair Value of Assets</b>	<b>0</b>
88,700	Contributions by employer	95,700
20,800	Contributions by participants	22,100
(100)	Transfers in from / (out to) other authorities	(100)
(109,400)	Net benefits paid out	(117,700)
<b>0</b>	<b>Closing Fair Value of Assets</b>	<b>0</b>

## Pensions assets and liabilities recognised in the balance sheet

<b>2023/24</b>	<b>Police Pension Scheme (Combined)</b>	<b>2024/25</b>
<b>£'000's</b>		<b>£'000's</b>
(2,710,400)	Present value of Police Pension Scheme defined benefit obligation	(2,322,800)
<b>(2,710,400)</b>	<b>Net Liability Arising from the Defined Benefit Obligation</b>	<b>(2,322,800)</b>

The liabilities show the underlying commitments that the CC has in the long-term to pay retirement benefits. The total liability of £2.3 billion (2023/24, £2.71 billion) has a substantial impact on the net worth of the CC as recorded in the Balance Sheet.

Statutory arrangements for funding the deficit however, mean that the financial position of the CC remains healthy. Police Pensions are charged to the Police Pension Fund Account (see note below) and any shortfall between the value of pensions paid in the year and the receipts into the account from the employer and employee contributions is funded from the General Fund. A top-up grant from the Government is then claimed to cover the deficit or, in the event of a surplus, repaid to the Government for 2024/25 this was £31.8 million (£36.3 million, 2023/24).

### Basis for estimating assets and liabilities Police Pension Scheme

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 Pension Schemes have been assessed by Hymans Robertson LLP, an independent firm of actuaries.

The principal assumptions used in their calculations are shown below:

<b>2023/24</b>	<b>Actuarial Assumptions:</b>	<b>2024/25</b>
<u>Years</u>	Longevity at 60 for current pensioners:	<u>Years</u>
26.5	Men	26.3
29.4	Women	29.2
	Longevity at 60 for future pensioners:	
27.9	Men	28.1
30.7	Women	30.5
3.1%	Rate of inflation Retail Price index (RPI)	3.1%
3.1%	Rate of increase in salaries	3.1%
2.8%	Rate of increase on pensions	2.8%
4.9%	Rate of discounting for scheme liabilities	5.8%
90.0%	Take up of option to convert annual pension into retirement lump sum	90.0%

## Local government pension scheme

2023/24	Local Government Pension Scheme	2024/25
£'000's		£'000's
<b><u>Comprehensive Income and Expenditure Statement</u></b>		
<u>Service Cost:</u>		
10,546	Current service cost	12,003
440	Past service cost / (gain)	100
509	Administration expenses	550
<u>Financing and Investment Income and Expenditure:</u>		
27,201	Interest costs	28,902
(30,249)	Expected return on assets in the scheme	(30,148)
<b>8,447</b>	<b>Sub-total Charged to the (Surplus) / Deficit on the Provision of Services</b>	<b>11,407</b>
<u>Other Post-employment Benefits Charged to Other Comprehensive Income and Expenditure</u>		
9,112	Return on plan assets (excluding amount included in net interest expense)	10,815
(6,635)	Actuarial (gains) / losses arising from demographic assumptions	(1,244)
(12,665)	Actuarial (gains) / losses arising from financial assumptions	(91,757)
10,150	Actuarial (gain) / losses arising from the impact of the Asset Ceiling	82,086
1,552	Experience (gains) / losses	(1,202)
<b>1,514</b>	<b>Sub-total Charged to Other Comprehensive Income and Expenditure</b>	<b>(1,302)</b>
<b>9,961</b>	<b>Total Charged to the Comprehensive Income and Expenditure Statement</b>	<b>10,105</b>
<u>Movement in Reserves Statement</u>		
(8,447)	Reversal of net charges made to the (surplus) / deficit on the Provision of Services for post-employment benefits	(11,407)
<u>Actual Amount Charged to General Fund for Pensions in the Year</u>		
10,058	Employers' contribution payable to the scheme	10,245

The actual return on scheme assets in the year was £30.15 million (2023/24, £30.25 million).

### Pensions assets and liabilities recognised in the balance sheet

2023/24	Local Government Pension Scheme	2024/25
£'000's		£'000's
(513,882)	Present value of liabilities	(446,663)
582,333	Fair value of assets	600,935
<b>68,451 Surplus</b>		<b>154,272</b>
(69,429)	Impact of LGPS asset ceiling	(155,110)
<b>(978) Total (Liability)</b>		<b>(838)</b>

### Reconciliation of impact of asset ceiling

International Financial Reporting Interpretations Committee (IFRIC) 14 requires that a surplus in the LGPS must be measured at the lower of the surplus in the defined benefit plan, or the "asset ceiling" which is the present value of any economic benefits available in the form of reductions in future contributions to the LGPS. However, as there is no unconditional right to a refund or a reduction in employer contributions, application of the asset ceiling results in a net liability.

2023/24	Local Government Pension Scheme	2024/25
£'000's		£'000's
<b>(56,254) Opening impact of asset ceiling</b>		<b>(69,429)</b>
(3,025)	Interest on impact of asset ceiling	(3,595)
(10,150)	Actuarial (losses)/ gains	(82,086)
<b>(69,429) Closing impact of asset ceiling</b>		<b>(155,110)</b>

The calculation of the asset ceiling assumes that:

- The force does not have a right to a refund of surplus at the level required by the accounting standard. Any surplus recognised is based on the economic benefit from a reduction in contributions.
- The force is a scheduled body and assumed to participate indefinitely.
- The requirement for the force to make contributions to the Fund is considered to be a minimum funding requirement (MFR). For the period beyond the existing Rates and Adjustments certificate, it is estimated that the existing rates remain in force. This is based on the fund actuary's methodology which is designed to provide a stable contribution rate, and also the lack of any other readily available figure.

### Reconciliation of present value of the scheme assets and liabilities

The following tables reconcile the present value of liabilities and assets of the Local Government Pension Scheme attributable to the CC. Asset returns have been higher than the discount rate assumed at the previous valuation and discount rates used have increased, both have led to the increase of £13.2 million in the impact of the LGPS asset ceiling.

<b>2023/24</b>	<b>Local Government Pension Scheme</b>	<b>2024/25</b>
<b>£'000's</b>	<b>Reconciliation of the Value of Liabilities and Assets</b>	<b>£'000's</b>
<b>(508,068)</b>	<b>Balance Brought Forward</b>	<b>(513,882)</b>
(10,546)	Current service cost	(12,003)
(24,176)	Interest cost	(25,307)
(5,027)	Contributions by scheme participants	(5,400)
	<b>Remeasurement (Gains) and Losses</b>	
6,635	Actuarial gains / losses arising from changes in demographic assumptions	1,244
12,665	Actuarial gains / losses arising from changes in financial assumptions	91,757
(1,552)	Experience (gains)/losses on defined benefit obligation	1,202
(440)	Past service costs	(100)
16,505	Benefits paid / transfers paid	15,696
122	Unfunded pensions payments	130
<b>(513,882)</b>	<b>Balance Carried Forward</b>	<b>(446,663)</b>

#### Reconciliation of present value of the scheme assets

The Local Government Pension Scheme's assets consist of the following categories, by proportion of the total assets held:

<b>31 March 2024</b>	<b>31 March 2024</b>	<b>Pension Scheme Assets</b>	<b>31 March 2025</b>	<b>31 March 2025</b>
<b>£'000's</b>	<b>%</b>		<b>£'000's</b>	<b>%</b>
338,765	59	Equities	342,198	57
42,668	7	Gilts	35,621	6
83,847	14	Other Bonds	89,332	15
52,247	9	Property	49,209	8
9,273	2	Cash	23,767	4
29,424	5	Target Return Portfolio	30,693	5
26,109	4	Infrastructure	30,115	5
<b>582,333</b>	<b>100</b>	<b>Total</b>	<b>600,935</b>	<b>100</b>

**Reconciliation of the movements in fair value of scheme assets**

<b>2023/24</b>	<b>Local Government Pension Scheme</b>	<b>2024/25</b>
<b>£'000's</b>		<b>£'000's</b>
<b>563,247</b>	<b>Opening Fair Value of the Scheme Assets</b>	<b>582,333</b>
30,249	Interest Income	30,148
0	Remeasurement gain / (loss)	0
(9,112)	Expected return on assets	(10,815)
(509)	Administration Expenses	(550)
10,058	Employer contributions	10,245
5,027	Contributions by employees into the scheme	5,400
(16,627)	Benefits paid	(15,826)
0	Settlements received/(paid)	0
<b>582,333</b>	<b>Closing Fair Value of the Scheme Assets</b>	<b>600,935</b>

**Basis for estimating assets and liabilities (LGPS)**

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 Local Government Pension Scheme (LGPS) liabilities have been assessed by Barnett Waddingham, an independent firm of actuaries. Estimates for the LGPS scheme are based on the 12-months valuation of the scheme as at 31 March 2025.

The principal assumptions used in their calculations have been:

<b>2023/24</b>	<b>Local Government Pension Scheme</b>	<b>2024/25</b>
<u>Years</u>	<u>Mortality assumptions:</u>	<u>Years</u>
	Longevity at 65 for current pensioners:	
20.8	Men	20.7
23.3	Women	23.3
	Longevity at 65 for future pensioners:	
22.0	Men	22.00
24.7	Women	24.7

2023/24	Local Government Pension Scheme	2024/25
3.2%	Rate of inflation (RPI)	3.1%
2.9%	Rate of inflation Consumer Price Index (CPI) on which Pensions are based	2.9%
3.9%	Rate of increase in salaries	3.9%
2.9%	Rate of increase on pensions	2.9%
5.0%	Rate of discounting for scheme liabilities	5.9%
50.0%	Take up of option to convert annual pension into retirement lump sum	50.0%

### McCloud consideration

In 2018 the Government was found to have discriminated against younger members of public service pension schemes. The judgment, known as McCloud, resulted in the Government making changes to public service pension schemes to remedy discrimination which had taken place. In the Lord Chancellor v McCloud and others, the Court of Appeal ruled that younger members of the judges' and firefighters' pension schemes had been unlawfully discriminated against because the protections from the reforms did not apply to them. As a result, the Government accepted that the judgment would apply to all public service schemes, including the police and the LGPS, which had similar arrangements protecting members closer to retirement from the reform.

The impact of an increase in scheme liabilities arising from McCloud judgment will be measured through the pension valuation process, which determines employer and employee contribution rates. The impact of an increase in annual pension payments arising from McCloud is determined through the Police Pension Fund Regulations 2007. These require a police authority to maintain a pension fund into which officer and employer contributions are paid and out of which pension payments to retired officers are made. If the police pension fund does not have sufficient funds to meet the cost of pensions in year the amount required to meet the deficit is then paid by the Secretary of State to the police authority in the form of a central government top-up grant. A separate process for reimbursing the police authority for costs in relation to the McCloud remedy is also in place – it operates outside of the police pension fund top-up grant.

### Note 11 – Accounting policies

The accounting policies have been updated to include the changes to the 2024/25 Code.

#### i. General principles

The Statement of Accounts summarises the CC for Kent's transactions for the 2024/25 financial year and its position for the year ended 31 March 2025. The Accounts and Audit Regulations 2015 (Statutory Instrument (SI) 2015 No 234) require the CC to prepare a Statement of Accounts for each financial year in accordance with proper accounting practices. For 2024/25, these proper accounting practices principally comprise:

- the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the Code)
- the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (SI 2003 No 3146, as amended) (the 2003 Regs)

The CC's Accounts show all expenditure related to the delivery of policing services for the year including staff costs, pension costs and the provision for short-term compensated absences whilst the PCC's Single Entity Accounts only show those costs directly related to the Office of the PCC.

The CC of Kent has direct control of all police officers, PCSOs and all police staff except those working in the Office of the PCC. Although the employment contracts for all staff are held by the PCC the substance of the relationship is that the CC has the effective power to control how these resources are deployed and used. Whether posts are recruited if they become vacant, whether posts can be made redundant or where posts can be located and what roles are assigned to them are also decisions within the control of the CC.

Included within staff costs are the IAS 19 pension costs for officers and staff and also any short-term compensated absences such as the provision for payment of outstanding annual leave and time off in lieu balances at the year-end date. These costs follow the rest of the pay related costs and therefore logically sit with the CC.

The CC's accounts therefore include staff costs for the above groups of employees only.

#### ii. Accruals of income and expenditure

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

- revenue from the sale of goods is recognised when the CC transfers the significant risks and rewards of ownership to the purchaser
- revenue from the provision of services is recognised when the force can measure reliably the percentage of completion of the transaction
- supplies are recorded as expenditure when they are consumed
- accruals are recognised where the value exceeds £10,000
- expenses in relation to services received are recorded as expenditure when the services are received
- interest receivable on investments and interest payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument

Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

#### iii. Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of Kent's cash management.

#### iv. Employee benefits

##### **Benefits payable during employment**

The majority of staff costs are accounted for within the CC's Statement of Accounts as it is he who has direction and control over them. The PCC for Kent's Accounts only reflect those staff directly employed in the Office of the PCC for Kent. All staff costs are shown in the Kent Police Group statements.

Short-term employee benefits are those due to be settled within 12 months of the year-end. An accrual is made for the cost of holiday entitlements or time off in lieu earned by employees but not taken before the year-end which employees can carry forward into the next financial year. This is shown in the short-term accumulated compensated absences account.

The Apprenticeship Levy was introduced from 1 April 2017. The Apprenticeship Levy is a charge on all large UK employers with a pay bill of over £3 million per annum. Kent Police is required to pay 0.5% of its annual payroll into the Levy and these funds will be used to pay for new apprenticeships. There were 420 apprenticeships funded during 2024/25 (2023/24, 372 apprenticeships). The reason for the increase is due to additional police officers being employed as part of the ongoing implementation of the Kent Police recruitment programme.

##### **Termination benefits**

Termination benefits are amounts payable as a result of a decision by the CC for Kent to terminate an employee's contract before the normal retirement date or an employee's decision to accept voluntary redundancy and are charged on an accruals basis to overheads in the Comprehensive Income and Expenditure Statement. Termination benefits are recorded in the accounts when Kent Police have confirmed and communicated their decision to those affected.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by Kent Police to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

##### **Post-employment benefits**

Kent Police participates in two pension schemes. Post-employee benefits are associated with the Kent Police Group and CC's Accounts.

- The 2015 Police Pension Scheme, regulated under the Police Pension Regulations 2015.
- The Local Government Pensions Scheme, administered by Kent County Council.

As a result of requirements under International Accounting Standard 19 (IAS 19) the net pensions liability is analysed into several components:

- current service cost – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked
- past service cost – debited to the surplus or deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non-Distributed Costs
- gains or losses on settlements and curtailments – debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non-Distributed Costs.
- interest cost – debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement
- re-measurement of the net defined benefit liability
- actuarial gains and losses arising on changes in demographic assumptions – debited to the Pensions Reserve

- actuarial gains and losses arising on changes in financial assumptions – debited to the Pensions Reserve

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by Kent Police to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the impact to the General Fund of being required to account for retirement benefits based on cash flows rather than as benefits are earned by employees.

### **Police pension schemes**

The police pension scheme is a contributory occupational pension scheme with officers making varying levels of contributions dependent on their salary level. The Police pension scheme is a defined benefit scheme (without managed pension assets). The employer's contribution for each serving officer is common to all schemes at 35.3% of pensionable pay from 1 April 2024. This is set nationally and is subject to a three-yearly review. Accrued net pension liabilities have been assessed on an actuarial basis in accordance with IAS 19. The net liability and a pensions reserve incorporating all pension schemes have been recognised in the Balance Sheet, as have entries in the Comprehensive Income and Expenditure Statement for movements in the asset / liability relating to the defined benefit scheme. Transfers into and out of the scheme representing joining and leaving the Police are recorded on a cash basis in the Pension Account as a result of the time taken to finalise the sums involved.

The liabilities of the Police pension scheme attributable to Kent Police are included in the Balance Sheet on an actuarial basis using the projected unit method and assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of earnings for current employees.

Liabilities as well as anticipated gains and losses are discounted to their value at current prices using a discount rate determined by reference to market yields at the end of the reporting period on high quality corporate bonds.

### **The Local government pension scheme**

The Local Government Pension Scheme (LGPS) is a contributory occupational pension scheme with Police staff making contributions dependent on their salary level.

The Local government scheme is accounted for as a defined benefits scheme.

The liabilities of the pension fund attributable to Kent Police are included in the Balance Sheet on an actuarial basis using the projected unit method which is an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, and projections of projected earnings for current employees. The liabilities of the LGPS for PCC staff are not identified separately as this would not be material to the understanding of the Accounts.

Liabilities are discounted to their value at current prices. The assets of the pension fund attributable to Kent Police are included in the Balance Sheet at their fair value:

- quoted securities – current bid price
- unquoted securities – professional estimate
- unitised securities – current bid price
- property – market value

### Discretionary benefits

Kent Police also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

#### v. Value Added Tax (VAT)

VAT payable is included as an expense only to the extent that it is not recoverable from His Majesty's Revenue and Customs. VAT receivable is excluded from income.

### Note 12 – Assumptions made about the future and other major sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the Balance Sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The key judgements and estimation uncertainty that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities in the next financial year are listed below:

#### Police pension schemes

The range of sensitivities regarding the principal assumptions used to measure the combined Police pension schemes' liabilities are set out below:

#### Police pension scheme (schemes combined)

Sensitivity analysis	£'000's	£'000's	£'000's
Adjustment to discount rate	0.5%	0.0%	-0.5%
Present value of total obligation	2,534,320	2,322,800	2,111,280
Projected service cost	26,950	18,900	10,850
Adjustment to member life expectancy	+1 Year	None	-1 Year
Present value of total obligation	2,392,480	2,322,800	2,253,120
Projected service cost	19,470	18,900	18,330
Adjustment to salary increase rate	0.5%	0.00%	-0.5%
Present value of total obligation	2,332,600	2,322,800	2,313,000
Projected service cost	18,900	18,900	18,900
Adjustment to pension increases and deferred revaluation	0.5%	0%	-0.5%

<b>Sensitivity analysis</b>	<b>£'000's</b>	<b>£'000's</b>	<b>£'000's</b>
Present value of total obligation	2,492,970	2,322,800	2,152,630
Projected service cost	22,010	18,900	15,790

### Local government pension scheme (LGPS)

The sensitivities regarding the principal assumptions used to measure the Local Government Pension Scheme are set out below:

<b>Sensitivity analysis</b>	<b>£'000's</b>	<b>£'000's</b>	<b>£'000's</b>	<b>£'000's</b>	<b>£'000's</b>
Adjustment to discount rate	0.5%	0.1%	0.00%	-0.1%	-0.5%
Present value of total obligation	410,178	438,961	446,663	454,582	488,588
Projected service cost	6,847	8,166	8,525	8,897	10,524
Adjustment to long term salary increase	0.5%	0.1%	0.00%	-0.1%	-0.5%
Present value of total obligation	450,279	447,372	446,663	445,961	443,223
Projected Service Cost	8,525	8,525	8,525	8,525	8,525
Adjustment to pension increases and deferred revaluation	0.5%	0.1%	0.00%	-0.1%	-0.5%
Present value of total obligation	486,084	454,103	446,663	439,430	412,439
Projected service cost	10,604	8,912	8,525	8,151	6,777
Adjustment to member life expectancy		+1 Year	None	-1 Year	
Present value of total obligation		460,947	446,663	432,885	
Projected service cost		8,857	8,525	8,201	

### Police pension scheme and LGPS

Information from the actuaries is reviewed against the information previously provided and market commentaries for reasonableness and compared with other force's expectations and returns through the Police and Crime Commissioners Treasurers' Society (PACCTS) network. The tables included above are taken directly from the actuarial statements.

Given the high values for the liabilities in the pension's schemes they are susceptible to small fluctuations in discount rates causing relatively large variation in the values. Therefore, the sensitivity analysis tables have been included in the statement of accounts.

### Note 13 – Events after the balance sheet date

The Statement of Accounts was authorised for issue by the CFO on 26 February 2026. Events taking place after this date are not reflected in the financial statement or notes. Where events taking place before this date provided information about conditions existing at 31 March 2025, the figures in the financial statements and notes have been adjusted in all material respects to reflect this information.

### Note 14 – Related parties

The CC for Kent Police is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the authority or to be controlled or influenced by Kent Police. Disclosure of these transactions allows readers to assess the extent to which the CC might have been constrained in their ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the CC.

#### Central government

Central government has effective control over the general operations of the CC of Kent – it is responsible for providing the statutory framework within which the CC operates and prescribes the terms of many of the transactions that Kent Police has with other parties (for example council tax bills).

#### Officers

The CC and the Kent Police Chief Officer team lead by the CC has direct control over all operational decisions and the day-to-day running of Kent Police as well strategic decision making in conjunction with the Commissioner. All Chief Officers have been contacted and there are no material related party transactions to disclose for 2024/25.

#### Other public bodies

Kent Police has a number of business relationships with public organisations such as local authorities in Kent and other police forces in England and Wales mainly Kent County Council, Essex Police and West Yorkshire Police for the National Police Air Service (NPAS). Kent Police has collaborative agreements with Essex Police covering Serious Crime, Support Services, the Information Technology Department (ITD) and Human Resources. Kent Police is a member of the Seven Forces Procurement Team in collaboration with other police forces. Jointly controlled operations are further explained in note 37 in the Kent Police Group Accounts.

#### Police and crime commissioner

The CC for Kent and PCC for Kent are separate legal entities as described in the narrative report. Despite this the two entities are intrinsically linked with the PCC for Kent holding all bank accounts, assets, liabilities and reserves for both entities.

The CC for Kent has a budget approved by the Commissioner with any underspends against that budget transferring back to the PCC at the end of the financial year. As such the PCC for Kent is described as a related party.

### Note 15 – Accounting standards issued but not yet adopted

The standards introduced by the 2024/25 Code where disclosures are required in the 2024/25 financial statements, in accordance with the requirements of the Code are:

- IAS 21 The Effects of Changes in Foreign Exchange Rate (Lack of Exchangeability) issued in August 2023. The amendments to IAS 21 clarify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking, as well as require the disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable. This will not have any material effect on the PCC's financial statements.

- International Financial Reporting Standard (IFRS) 17 Insurance Contracts issued in May 2017. IFRS 17 replaces IFRS 4 and sets out principles for recognition, measurement, presentation and disclosure of insurance contracts. This will not have any effect upon the PCC's financial statements.

### **Note 16 – Contingent liabilities and assets**

Kent Police is aware of the 'Virgin Media Ltd v NTL Pension Trustees II Ltd (and others)' case and considers that there is potential for the outcome of this case to have an impact on the Kent Police Authority. The case affects defined benefit schemes that provided contracted-out benefits before 6 April 2016 based on meeting the reference scheme test. Where scheme rules were amended, potentially impacting benefits accrued from 6 April 1997 to 5 April 2016, schemes needed the actuary to confirm that the reference scheme test was still being met by providing written confirmation under Section 37 of the Pension Schemes Act 1993. The original court case in June 2023 decided that certain rule amendments were invalid in absence of the actuarial certification (potentially including cases where such a confirmation cannot now be located). For the LGPS, the Scheme Actuary is the Government Actuary's Department (GAD). GAD is currently reviewing historic amendments to the LGPS in this context and the Scheme Advisory Board are liaising with GAD on whether the relevant certificates were available for past scheme changes. The Department for Work and Pensions (DWP) published an announcement on 5 June 2025 noting the plan to introduce new legislation in response to the Virgin Media vs NTL Trustees ruling. The legislation will allow affected pension schemes to retrospectively obtain written actuarial confirmation that historic changes to scheme rules met the required standards. The new legislation is hoped to provide clarity to affected schemes. No further information has been provided at this time. We still await further information but at this time are hopeful there will be no impact on the LGPS.

In December 2023, new legislation was passed under the Dangerous Dogs Act 1991, making it illegal to breed, sell, exchange, or abandon an XL Bully. Further changes in legislation were introduced in February 2024, making it a criminal offence to own or possess an XL Bully in England and Wales without a valid Certificate of Exemption. This has resulted in a significant operational impact on policing and the forces response to enforcing these changes in legislation. During the 2024/25 financial year, the force seized 182 dangerous dogs at a cost of approximately £1.0 million. The costs primarily relate to kennelling, veterinary fees, travel costs, and professional fees to support case file preparation for court. On 25 June 2024, the National Police Chiefs Council (NPCC) asked forces to complete a costing survey, which was submitted to the NPCC Finance Committee to enable discussions with the Department for Environment, Food and Rural Affairs (DEFRA). There were suggestions that this exercise would contribute towards reimbursement or compensation for these exceptional unbudgeted costs, and this has been further endorsed by recent requests by Kent's Chief Constable; however, no funds have currently been received.

### **Note 17 – Going concern**

The accounts are prepared on a going concern basis reflecting the economic and statutory environment in which Police Forces operate. These provisions confirm that as they cannot be created or dissolved without statutory prescription it is only appropriate for their financial statements to be prepared on a going concern basis. The going concern assumption under the Code is therefore drawn up to assume that the services of Police Forces will continue to operate for the foreseeable future.

The Kent Force has forecast cashflow and resources to 31 March 2027 and has not identified any material uncertainties in the going concern assumptions.

### **Note 18 – Date of authorisation of the statement of accounts for issue**

The Statement of Accounts was authorised for issue on 26 February 2026 by Mr Jonathan Castle, Chief Finance Officer to the Chief Constable for Kent Police.



**Supplementary  
accounts**



## Police officer pension fund account

### Introduction

The Police Officer Pension Fund Account was established under the Police Pension fund Regulations 2007 (SI 2007 No 1932). It is administered on behalf of the PCC by XPS Pensions Group.

The income is either from serving police officers contributing to the pension fund account or from the employers' contribution that is a real cost to the Police budget. The expenditure is the cost of pensions paid out through payroll. The net balance is charged to the PCC who in turn will receive a Home Office grant to offset it.

The Fund receives income each year from:

- employer's contributions from the PCC, based on a percentage of pay
- contributions from serving police officers
- other receipts

Pensions to retired officers, lump sum payments and other benefits are paid from the Fund. The Account is balanced to nil at the end of the year by a contribution from or to the General Fund.

The Account is not backed by any investment assets and its outgoings are funded entirely from the receipts identified above. The Fund accounts solely for the benefits payable in the financial year and does not account for benefits payable after the period end.

The above statement does not include liabilities to pay pensions and other benefits after the Balance Sheet date. The liabilities for future retirement benefits are disclosed in Note 11 of these Accounts.

From 2024/25, the employer contribution rate increased from 31.2% to 35.3%.

<b>2023/24</b>	<b>Kent Police Officer Pension Fund Account Statement</b>	<b>2024/25</b>
<b>£'000's</b>		<b>£'000's</b>
	<b>Contributions receivable</b>	
(48,099)	Police and Crime Commissioner for Kent	(58,143)
(20,810)	Serving Police officers	(22,446)
(931)	Capital equivalent payment for ill-health	(774)
	<b>Transfers In</b>	
(610)	Individual transfers in from other schemes	(10)
<b>(70,450)</b>	<b>Total Receipts</b>	<b>(81,373)</b>

2023/24	Kent Police Officer Pension Fund Account Statement	2024/25
£'000's		£'000's
	<b>Benefits payable</b>	
90,985	Pensions	97,832
14,791	Commutations and lump sum payments	14,557
136	Lump sum death benefits	305
	<b>Payments to and on account of leavers</b>	
244	Refund of contributions	393
636	Individual transfers out to other schemes	83
<b>106,792</b>	<b>Total Payments</b>	<b>113,170</b>
<b>36,343</b>	<b>Sub-total for the year before transfer from PCC for Kent of amount equal to the deficit</b>	<b>31,797</b>
(36,343)	Transfer of amount from the PCC for Kent of amount equal to the deficit which is recouped by a government grant	(31,797)
<b>0</b>	<b>Net Amount Payable for the Year</b>	<b>0</b>

### Pension fund net asset statement

2023/24		2024/25
£'000's		£'000's
0	Unpaid pension benefits	0
0	Amount owing from the general fund	0
0	Net current assets and liabilities	0

# Glossary and contacts



# Glossary

## ACC

Assistant Chief Constable

## Accruals accounting

A basis of accounting in which the effects of transactions and other events on an authority's resources are accounted for when the effects occur; not when the relevant cash receipts or payments take place

## Actuarial gains and losses

Changes in the force's pensions liabilities calculated at the end of the previous year as a result of actual events being different from those predicted by the actuary or because the actuary has updated their assumptions

## AFI

Areas for Improvement

## AGS

Annual Governance Statement. A statement published with the Statement of Accounts prepared in accordance with the CIPFA/SOLACE publication Delivering Good Governance in Local Government: Framework. It assesses the effectiveness of the arrangements the Council has put in place to govern decision-making and accountability

## Appropriations

Transfer of monies between the revenue account and the balance sheet

## CC

Chief Constable

## Central Ops

Stands for Central Operations, this includes: Central Investigation Command; Tactical Operations Command

## CFO

Chief Finance Officer

## Chief Officers

Include the Chief Officers and Directors in the senior management team.

## CIES

Comprehensive Income and Expenditure Statement. The financial statement that summarises the expenditure that the force has incurred in providing services and the income it has generated during the year and other gains and losses arising from changes in the value of assets and liabilities

## CIPFA

The Chartered Institute of Public Finance and Accountancy - the accountancy body primarily concerned with public services that issues guidance on accounts preparation for local authorities

## Contingency

An event that may occur but that where the likelihood and financial impact are uncertain

## COMB

Chief Officer Management Board

## CPI

Consumer Price Index, a measure of inflation which has replaced the RPI

## CPS

Crown Prosecution Service

## DCC Portfolio

Deputy Chief Constable's portfolio. This includes the following departments: Local Policing, Central Operations, Serious Crime, Crime, Professional Standards and Corporate Services

## DCO

Deputy Chief Officer. This post was deleted following an reorganisation in 2024/25

## DEFRA

Department for Environment, Food and Rural Affairs

## DWP

Department for Work and Pensions

## ERSOU

Eastern Regions Special Operations Unit

## EY

Ernst and Young - auditors

## FOI

Freedom of Information

## GAD

Government Actuary's Department

## HMICFRS

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services

## HO

Home Office

**HR**

Human Resources

**IAGs**

Independent Advisory Groups

**IAS**

International Accounting Standards

**ICO**

Information Commissioner's Office

**IFRIC**

International Financial Interpretations Committee

**IFRS**

International Financial Reporting Standards

**IOPC**

Independent Office for Police Conduct

**ITD**

Information Technology Department

**IPA**

Infrastructure and Projects Authority

**JAC**

Joint Audit Committee

**JSS**

Justice Support Services

**LGPS**

Local Government Pension Scheme

**MFR**

Minimum Funding Requirement

**NPAS**

National Police Air Service

**NPCC**

National Police Chiefs' Council

**OPCC**

Office of the Police and Crime Commissioner

**PACCTS**

Police and Crime Commissioners Treasurers Society

**PCC**

Police and Crime Commissioner

**PFCC**

Police Fire and Crime Commissioner

**PFI**

Private Finance Initiative

**PRSRA**

Police Reform and Social Responsibility Act 2011

**PSD**

Professional Standards Department

**Remuneration**

All amounts paid to or receivable by a person. It includes taxable expenses, and the estimated money value of any other benefits received by an employee other than in cash (for example benefits in kind)

**Reserves**

The balances in the Balance Sheet that show variously the revenue and capital resources available to support the provision of services by the force, the cumulative effect of statutory adjustments to manage the availability of those resources for particular financial years, and balances of revaluation gains and losses on assets that have yet to be realised

**Return on Plan Assets**

Interest, dividends and other income derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less: a) any costs of managing plan assets, and b) any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation

**Revenue Expenditure**

Spending on day to day running expenses of the PCC and force

**RPI**

Retail Price Index, a measure of inflation which includes housing costs

**RSM**

Auditing Company

**SAP**

The Enterprise Resource Planning software that Kent Police use for Finance, HR and Payroll

**SAR**

Subject Access request

**SEERPIC**

South Eastern and Eastern Region Police  
Insurance Consortium

**SI**

Statutory Instrument

**T/ACC**

Temporary Assistant Chief Constable

**UK**

United Kingdom

**VAT**

Value Added Tax

**VAWG**

Violence Against Women and Girls

**VRU**

Violence Reduction Unit

## Contact information

This document gives details of Kent Police Chief Constable's annual accounts and is available on the website at [www.kent.police.uk](http://www.kent.police.uk)

### Contact for further information

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**Annual Governance  
Statement**



# Annual Governance Statement

2024/2025



**Kent  
Police**

**Protecting and serving** the people of Kent

# Annual Governance Statement 2024/25

## Introduction

Each year, Kent Police is required to produce an Annual Governance Statement (AGS) which assesses how its corporate governance arrangements, as outlined in the Local Code of Governance, are working. This is informed by internal and external audit, the risk register, external oversight bodies, and other areas such as engagement with the public and new legislation.

The Local Code sets out the overall governance framework within which Kent Police operates, and the AGS provides assurances as to how Kent Police is complying with it. The AGS identifies areas of both success during 2024/25, and where the Kent Police can and will improve.

## Document key:

Area of strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
The policies and procedures in place, as set out in the Local Code of Governance, are effective, with a high level of internal and external assurance. There are potentially some areas for improvement, but these have no material impact on the strength of the governance framework.	The policies and procedures in place, as set out in the Local Code of Governance, are mainly effective. However, there are areas where there remain challenges or the potential for improvement, which have a limited impact on the strength of the governance framework. There are plans in place to address this.	Failings have been identified in the policies and procedures, which may have a material impact on the governance arrangements in this area, and therefore on the wider operation of the force. Significant remedial work is being taken to address these risks.

## Assessment of Kent Police's governance

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

The Chief Constable has assessed compliance with the framework as set out in the Local Code of Governance under section A. He has assessed that there is adequate assurance, and that this is overall an area of strength.

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Angiolini Inquiry Part 1 Report	Angiolini Inquiry	<p>Robust improvement plan in place to take forward the recommendations, overseen by the Deputy Chief Constable (DCC).</p> <p>Significant work has already been undertaken with changes to policy, increased performance scrutiny, reviews of training provision and engagement with Crown Prosecution Service (CPS) colleagues to enhance response.</p> <p>Force wide communication on the findings and response, supported by event in which over 500 officers and staff gathered to discuss standards and culture within Kent Police.</p> <p>The report makes 16 recommendations, five of which are police led focused on investigation of predatory sexual offences, vetting, culture and standards. All five police recommendations have been progressed and completed. Work continues on those recommendations that are led by other agencies.</p>	A number of the recommendations require national work to take place by Home Office, College of Policing (CoP) or National Police Chiefs' Council (NPCC) before policing can respond.	
Operates under a Code of Ethics and officers subject to Standards of Professional Behaviour	Local Policies and Codes	<p>The DCC has formal responsibility for ensuring force compliance with the Code of Ethics and the Standards of Professional behaviour.</p> <p>Kent Police implemented the revised Code of Ethics in January 2024, ensuring that all officers and staff were briefed and trained on the revised code. Completion rate of the training remains at over 93% across the force. Learning has been reinforced through local and force-wide communications and engagements events. Further Code of Ethics training is being delivered across the Force alongside the Police Race Action Plan training.</p> <p>Kent Police policies P01 (Wrongdoing) and P02 (Standards of Professional Behaviour) have been reviewed and refreshed, they formally set out the expectations of all officers and staff and these</p>		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
		<p>expectations are further reinforced through the Chief Constable's Pledge, training and development courses, effective leadership and supervision, force communication strategies and staff engagement from the Professional Standards Department (PSD) and the Chief Officer Team.</p>		
<p>Has effective whistleblowing processes</p>	<p>Local Policies and Codes</p>	<p>Kent Police policies set out provisions to ensure that officers and staff are confident in reporting wrongdoing and do not fear detrimental treatment by the force or colleagues as a result of doing so. Force policy closely follows Home Office Guidance, recognising that any person reporting wrongdoing by others should be considered a potential whistle-blower.</p> <p>Any officer or member of staff making a protected disclosure is immediately subject of a risk assessment carried out by the Professional Standards Department. This risk assessment determines the degree of support which is required within the workplace.</p> <p>Officers and staff have a range of options available to them to report and challenge wrong-doing including reporting concerns internally through their line-managers or to PSD, as well as external reporting options such as the Independent Office for Police Conduct (IOPC). Officers and staff also have anonymous reporting routes open to them including the CrimeStoppers Police Integrity Line which has been widely publicised to officers and staff.</p> <p>Adherence to the Counter Corruption Control Strategy and levels of intelligence submissions are reported quarterly to the Force Security and Integrity Committee.</p>		
<p>Has an effective complaints process</p>	<p>Local Policies and Codes</p>	<p>Kent Police complies with the Police (Complaints and Misconduct) Regulations 2020. Where complaint investigation outcomes are appealed by a complainant these appeals are considered by either the Office for the Police and Crime Commissioner (OPCC) or the IOPC.</p> <p>Learning identified from public complaints and IOPC thematic reviews are discussed and disseminated through the Professional Standards Department Lessons Learned Forum.</p>		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
		The Professional Standards Department reports annually to the Joint Audit Committee in respect of complaints performance.		
Ethics and Fairness Committee	Local Policies and Governance	<p>The culture of Kent Police is set out in the Kent Police Pledge and is supported by the Force Ethics and Fairness Committee and local Culture Boards. The committee has a set quorum of members plus additional inclusive representation from across the organisation.</p> <p>Topics and issues can be submitted either openly or anonymously and are either discussed at the Ethics and Fairness Committee or alternatively a written response is published on the force intranet. Minutes and actions from the Ethics and Fairness Committee are published on the intranet to ensure transparency.</p> <p>Attendees at the pre-meeting selection process will usually include PSD, the force Diversity and Inclusion Manager, an HR representative, a Unison representative, a Police Federation representative and a representative from the Diversity and Inclusion Academy.</p> <p>Kent Police departments each hold local culture boards for their staff where topics and issues relevant to the culture of the department or the wider force can be discussed. These topics are then brought to the attention of the Chief Constable at a quarterly meeting of the Culture Board chairs.</p>		
Local Culture Boards	Staff Local Policies and Governance	<p>Opportunity to relay areas of concern and good practice, that can then be shared with colleagues elsewhere in the force.</p> <p>Improvements for staff and the public have been made because of the work of local culture boards.</p> <p>Divisional Culture Boards evidence their work in community engagement, learning and awareness. Organisational departments share innovative ways they explore and cultivate positive culture across the Force.</p>		
Subject Access Request (SAR) and Freedom of	Information Commissioner's Office (ICO) Audit and in	The SAR section have increased their timeliness on new requests to an average of 90% over the fiscal year, and the FOI section have managed to increase their timeliness on new requests to an average of	Despite reducing the SAR backlog further from 202 to 132 over the fiscal year, continued improvement is	

<b>Issue</b>	<b>Identified from</b>	<b>Strength - GREEN</b>	<b>Area for improvement - AMBER</b>	<b>Area of challenge - RED</b>
Information requests (FOI)	force Key Performance Indicators	79% over the fiscal year (note that this data does not include compliance for the month of March 2025 which is not yet recorded).	challenging with the increasing number of new requests and the complexity of requests	

### Core Principle of the Framework: B. Ensuring openness and comprehensive stakeholder engagement.

The Chief Constable has assessed compliance with the framework as set out in the Local Code of Governance under section B. He has assessed that there is adequate assurance, and that this is overall an area of strength.

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Independent Advisory Group (IAG)	Independent Advisory Group (IAG)	<p>The IAG advise and work with the police to improve both the service provided to minority communities and the relationship between those communities and Kent Police.</p> <p>The IAG is positioned as an innovation hub, providing community based solutions and advice through lived experience. Their support has also been key for new policy implementation such as Police Race Action Plan (PRAP) and Violence Against Women and Girls (VAWG).</p> <p>The IAG is as an essential engagement structure for the force and also a way for diverse community members to feedback and work with Kent Police.</p> <p>The Force also holds a Policing Powers Oversight Board, chaired by the ACC Central Operations, and including external membership including the Chair of the IAG.</p>		
Staff Support Groups	Staff Support Groups	<p>Kent Police has multiple staff support groups. These internal stakeholders feedback to Chief Officers on a bi-annual basis.</p> <p>Each support group has clear objectives for supporting the workforce, encompassing areas such as gender, race, ethnicity, religion, sexuality, disability, and smarter working.</p> <p>These groups utilise internal intranet sites as a central resource for information and guidance. Additionally, Chief Officer sponsors play a crucial role in advancing ideas and events across the organisation.</p>		
Open Day	Open Day	<p>Open Day 2024 took place at the Kent Police College site, Maidstone, from 29 June to 1 July. The event provided a fantastic opportunity for Kent Police officers and staff to engage with the public, in particular young people, families, and local residents who wish to know more about Kent Police and the work we do, as well as those who have an interest in a career in policing.</p> <p>Saturday 29 June was the Staff Day and saw 5,164 in attendance, Sunday 30 June was the Public Day and had a recorded footfall of 7,080.</p>		

<b>Issue</b>	<b>Identified from</b>	<b>Strength - GREEN</b>	<b>Area for improvement - AMBER</b>	<b>Area of challenge - RED</b>
		<p>The Schools Day on Monday 3 July welcomed 3,039 children and staff from 80 schools.</p> <p>Across all three days, the force engaged with over 15,000 visitors, collectively. This is a slightly lower footfall compared to the 2023 event, which we suspect is largely due to the European Football Championships and Armed Forces Day taking place the same weekend.</p>		

### Core Principle of the Framework: C. Defining outcomes in terms of sustainable service and economic benefits

The Chief Constable has assessed compliance with the framework as set out in the Local Code of Governance under section C. He has assessed that there is adequate assurance, and that this is overall an area for improvement.

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Medium Term Financial Plan	Chief Officer Management Board (COMB) Papers and Police and Crime Panel Papers	A clear budget setting timetable, covering both revenue and capital budget is approved annually by both the Chief Constable via COMB and the PCC via the Police and Crime Panel. This ensures that budgets are prepared in accordance with strategic objectives. Within this process, there are a number of meetings held with Chief Officers within the force and also with the PCC. Scenario planning and savings initiatives are discussed. The key part of these discussions is ensuring that any savings plans agreed have a minimal impact on front line policing.		An area of challenge is around key variables that are unknown at the time of budget setting. For example, as an organisation with circa 80% of costs in Police Officer and Staff pay, not knowing the percentage pay increase for the following year is a challenge when setting a balanced budget.  Another area of challenge is the lack of timely information from Central Government concerning the terms and conditions of significant grants for example the Neighbourhood Policing grant.

<b>Issue</b>	<b>Identified from</b>	<b>Strength - GREEN</b>	<b>Area for improvement - AMBER</b>	<b>Area of challenge - RED</b>
Reporting	COMB, Strategic Change Board Reports	<p>All reports that go to the decision forums (COMB and Strategic Change Board) have a requirement to articulate the equality, diversity, and inclusion implications of proposals.</p> <p>These forums have a key objective: To allow Chief Officers to consider key strategic matters and agree a course of action to progress them. All proposals are required to include financial and resource implications, equality impact assessments and risk assessments.</p>		
Collaborative procurement	Regional Commercial Executive Board and Government Commercial Function benchmarking	<p>Kent has benefitted from the commercial expertise within the regional 7 force commercial services. The function has been assessed against the Government Commercial Operating Standards and achieved a score of 81.9% (Better) in April 2025 against an average participant score of 72.7%.</p>		
Procurement and management of 3rd party services	Commercial Executive Board reporting	<p>7 Force Commercial Services (7FCS) procured a diverse range of contracts for Kent including collaborative ones such as the South Eastern and Eastern Region Police Insurance Consortium (SEERPIC) Motor Insurance contract which generated cashable savings in spite of a historically challenging market. 7FCS also manages a number of strategic collaborative contracts including Waste, Cleaning and Grounds Maintenance, agency staff, consultancy. 7FCS have also procured an IT licencing partner to make the renewal of IT licences more effective and seek to optimise the benefits across the region through aggregation of the same product types.</p>		
His Majesty's Inspectorate of Constabulary and Fire and Rescue Service	HMICFRS Report	<p>Kent awarded six good gradings - treating the public fairly, preventing crime, protecting vulnerable people, serious and organised crime, workforce and leadership.</p> <p>Robust improvement plan in place to take forward the Areas for Improvement (AFI), overseen by the DCC through a well-established governance framework.</p>	Continued focus on the remaining areas of improvement, including: Responding to the Public: attendance at high graded calls.	

<b>Issue</b>	<b>Identified from</b>	<b>Strength - GREEN</b>	<b>Area for improvement - AMBER</b>	<b>Area of challenge - RED</b>
(HMICFRS) PEEL 2023-25		<p>PEEL Improvement Plan 2023-25 has seen seven AFIs closed. AFIs in respect of 999, 101, crime prevention and scene preservation advice and supervision of active risk management assessments have been closed by HMICFRS. Further AFIs considered by closed by the force but not yet assessed by HMICFRS cover assigning outcome measures, serious and organised crime local profiles and assessing disproportionality in vetting decisions.</p> <p>HMICFRS will commence their PEEL 2025-27 inspection programme in late 2025. Kent will be subject of inspection in due course.</p>	<p>Investigating Crime: performance improvements in outcome rates and completion of victim needs assessment.</p> <p>Performance improvements (monitored via the governance framework in place) continue to show a positive trajectory.</p>	

### Core Principle of the Framework: D. Determining the actions necessary to achieve the intended outcomes

The Chief Constable has assessed compliance with the framework as set out in the Local Code of Governance under section D. He has assessed that there is adequate assurance, and that this is overall an area of strength.

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Budget Setting	Chief Officer Management Board (COMB) Papers and Police and Crime Panel Papers	A clear budget setting timetable, covering both revenue and capital budget is approved annually by both the Chief Constable via COMB and the PCC via the Police and Crime Panel. This ensures that budgets are prepared in accordance with strategic objectives. Within this process, there are a number of meetings held with Chief Officers within the force and also with the PCC. Scenario planning and savings initiatives are discussed. The key part of these discussions is ensuring that any savings plans agreed have a minimal impact on front line policing		An area of challenge is around key variables that are unknown at the time of budget setting. For example, as an organisation with circa 80% of costs in Police Officer and Staff pay, not knowing the percentage pay increase for the following year is a challenge when setting a balanced budget. Another area of challenge is the lack of timely information from Central Government concerning the terms and conditions of significant grants for example the Neighbourhood Policing grant.
Strategic Change Board	Governance Framework and Change Board Papers	A strategic change board is held monthly. This change board looks at areas where change has been requested and assesses the impact of change on operational performance. By having a board to do this with a diverse membership from all commands and organisational departments, this ensures change is well managed within the force.		

<b>Issue</b>	<b>Identified from</b>	<b>Strength - GREEN</b>	<b>Area for improvement - AMBER</b>	<b>Area of challenge - RED</b>
Force Management Statement	HMICFRS	<p>Robust process in place to ensure the FMS is produced and provided to HMICFRS on an annual basis by the required deadline in line with the HMICFRS guidance. The FMS for 2024 was successfully delivered within the deadline date and submitted to HMICFRS. Feedback both internally and from HMICFRS was positive.</p> <p>FMS informed by the business leads to ensure capacity, capability and condition of policing is reflective of the current and future provision.</p> <p>FMS is part of the force strategic planning cycle which sees it reviewed twice a year by senior and chief officers as part of the Strategic Coordination Group chaired by the Chief Constable.</p> <p>Enables horizon scanning and identification of possible future issues for consideration and remedy.</p> <p>FMS is publicly available via the Kent Police website to ensure transparency.</p>		

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

The Chief Constable has assessed compliance with the framework as set out in the Local Code of Governance under section E. He has assessed that there is adequate assurance, and that this is overall an area of strength.

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Performance Development Review (PDR)	Force Policies	<p>All staff and officers of Kent Police are subject to an annual PDR and mid-year review to support their development and value their contributions.</p> <p>This directly influences access to promotion and career development programmes.</p>		
Corporate Finance	Business Case	<p>The requirements of the Chief Constable's Corporate Finance team have changed considerably over recent years due to a) the growing financial challenge and b) the increase in size in the force as part of the uplift programme and c) a greater focus on financial planning and the link with operational objectives.</p> <p>A Business Case for a Finance reorganisation was accepted in 23/24 and fully embedded in 24/25.</p>		<p>The current SAP system was implemented twenty years ago and has not been developed or upgraded for over 10 years. The part of the system for reporting and analysing budgeting, final accounts and monthly monitoring is no longer capable of supporting Finance to carry out its statutory functions relating to financial management. A third-party system to address this issue is under review but has been delayed multiple times.</p>
Staff Wellbeing	Force Policies and Procedures	<p>Staff and officers have access all year round to an Employee Assistance Programme by telephone, online or via an app. The</p>		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
		<p>offer includes a range of counselling, wellbeing and lifestyle services. The in-house Counselling and Wellbeing service prioritises therapeutic intervention for work related presentations. In addition to this, Occupational Health provide an impartial and confidential advisory service in respect of individual workplace functional capacity following a management referral, with the focus of helping to restore and improve workplace health.</p> <p>Physiotherapy Services provide a dedicated, professional treatment service following self-referral as well as proactive inputs with a focus on injury reduction for officers and staff.</p> <p>A Trauma Risk Management (TRiM) welfare led process and protocol are in place to assess and support the response of staff, officers and volunteers who are or have been exposed to a potentially traumatic event(s) at work.</p> <p>The Peer Support Programme provides timely and approachable wellbeing support, advice and guidance for colleagues who need it most on a 1 to 1 basis. The Peer Support Network has 31 trained volunteers who provide ongoing wellbeing support, for Officers and Staff of all ranks and grades.</p> <p>A strategic priority for Kent Police is the investigator wellbeing activity which incorporates high risk role assessment screening and bespoke wellbeing continued professional development. Within this support strand is a focus on suicide prevention and each year in September, Kent Police delivers Suicide Prevention Month, boosting awareness all year round with the aim of reducing mental health stigma in the force.</p>		
Retention of staff	Force Policies and Procedures	<p>The retention ambassador programme has 42 ambassadors (22 Female and 4 ethnic minority) from across Kent Police, bringing experience from a wide range of ranks, grades, roles and departments to support and advise individuals who are thinking about leaving. Furthermore, the retention ambassadors conduct exit interviews for individuals who request an independent person to speak to during their leaving process. The programme has helped retain experienced individuals and by doing so has</p>		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
		reduced the recruitment demand, protected the forces investment in training and also helped to enhance the forces professional reputation as an employer of choice.		
Representation	Force Management Statement	<p>The Diversity and Inclusion Strategy serves as a comprehensive framework for promoting diversity and inclusion both within the organization and in the broader community. The new Diversity and Inclusion Strategy for 2024-2027 will be published soon.</p> <p>The force has implemented a robust recruitment outreach program that ensures a strong pipeline of candidates, with significant representation from ethnic minorities and female candidates.</p> <p>The Kent Positive Action Team has: Participated in 130 outreach events, including career talks, career fairs, community events, mock interview support, workshops, and one-on-one engagement sessions.</p> <p>Engaged with a total of 2,755 individuals across the county, including 979 (36%) from ethnic minorities and 1,427 (52%) females.</p> <p>The Positive Action Team supports officers and staff from underrepresented groups in the key strategic areas of attraction, recruitment, retention, and progression.</p> <p>The force also boasts a strong network of Support Associations, such as the well-supported Race Equality Network and the Kent Network of Women, which promote awareness, support, and education.</p> <p>The 'Police Race Action Plan' and 'Our Black Workforce' survey address racial disparities affecting Black individuals within the policing environment. The third round of the Black Workforce Survey was relaunched on 17 March 2025.</p>	<p>The force recognises that being representative of the communities it serves throughout the organisation and across the rank structure is a long-term challenge.</p> <p>The force continues community outreach to attract and recruit ethnic minority and female officers. The force also continues to support and develop serving officers and staff from under-represented communities through the Diversity and Inclusion Strategy and Positive Action.</p>	

**Core Principle of the Framework: F. Managing risks and performance through robust internal control and strong public financial management.**

The Chief Constable has assessed compliance with the framework as set out in the Local Code of Governance under section F. He has assessed that there is adequate assurance, and that this is overall an area of strength.

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Internal Controls	Internal Audit Progress Reports	<p>As at April 2025, nine audits had been completed by the force's internal auditors, RSM.</p> <p>Of these six had a positive assurance rating with two being the highest level of assurance, substantial and four being reasonable</p> <p>This gives a good level of confidence regarding the force's internal control framework.</p>	<p>Across these 9 audits, there were actions that need implementing. Of these actions, 5 were rated high priority and 23 medium actions.</p> <p>These will be tracked internally and reported on via the audit recommendations tracker that goes to the JAC each quarter.</p>	
Estates Health & Safety	Internal Audit Report on Estates	<p>An internal audit in 2024/25 gave partial assurance to this area.</p> <p>Estates Team have undergone a considered restructure to deal with the identified areas for improvement.</p> <p>The report has noted strengths in several areas, including but not limited to:</p> <p>The Force maintains suitable governance structure and ongoing review of progress in management actions.</p> <p>All sampled sites had asbestos inspections within the last 12 months with detailed locations of Asbestos Maintaining Materials reflected in the Asbestos Register.</p> <p>Cyclical programme of work notes progress in planning and implementation, particularly for the Smoke Stopping, Fire Compartmentation and Fire Door Surveys.</p>	<p>The report made 5 recommendations, 3 high and 2 medium. These are:</p> <p>Force to continue reviewing the FRA MAP to ensure actions are allocated and completed within timescales.</p> <p>Capital investment programme to include projects which enable FRA compliance.</p> <p>Force to appoint a dedicated full time Estates H&amp;S Manager or formally appoint the role to an individual with relevant experience/ qualification.</p> <p>Water risk assessment surveys to be scheduled for all buildings within the Force that</p>	

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
			<p>have not been surveyed in the last two years.</p> <p>The Force will review the Written Scheme and ensure it is formally reviewed by the Force Health and Safety Board on an annual basis.</p>	
Budget Setting and Budgetary Control	Internal Audit	<p>This audit received the highest level of assurance, substantial with only 2 low actions.</p> <p>The audit concluded "our review identified that a strong control environment is in place for budget setting and budgetary control"</p>		
Financial Management	External Audit Value for Money Report	<p>The following areas were considered as part of the report as having no significant risks or weaknesses identified:</p> <p>Financial sustainability</p> <p>Improving economy, efficiency and effectiveness</p>	<p>One area that was identified as a risk and will be challenging for the future is that of an identified issue with the North Kent (previously PFI) Police Station. This is subject to an ongoing legal case.</p>	

**Core Principle of the Framework: G. Implementing good practices in transparency, reporting and audit to deliver effective accountability.**

The Chief Constable has assessed compliance with the framework as set out in the Local Code of Governance under section G. He has assessed that there is adequate assurance, and that this is overall an area of strength.

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Joint Audit Committee	Joint Audit Committee	<p>The Joint Audit Committee scrutinises internal processes, spending and risk management policies. It also has the power to review finance issues referred by the Police and Crime Commissioner and the Chief Constable and monitor internal control processes, audit reports and the annual statements of accounts.</p> <p>During the year, the Joint Audit Committee attend quarterly meetings where they provide valuable scrutiny.</p> <p>Outside of this, committee members attend various meetings and also use their experience to provide input into areas such as the annual governance statement and internal audit for example.</p>		
Internal Audit	Internal Audit	Internal Audit for the force is performed independently by RSM. RSM have access to all senior officers and staff.		
Transparency relating to procurement decisions	Other: National Legislation	<p>As part of a review undertaken by the 7 Force Director of Commercial services of compliance with transparency obligations under the Specified Information Order (SIO) and the Public Contracts Regulations 2015 it was identified that contract award information for contracts over £60,000 was being published as this activity is managed by 7 Force Commercial services on behalf of forces/OPCCs in the eastern region.</p> <p>Atamis e-tendering system is currently used by 7 Force Commercial Services and its 'quick quote' functionality as this provides an audit trail to demonstrate compliance with Contract Standing Orders and automatically publishes the contract award information on Contracts Finder. Training has been provided to Kent staff and the technical system</p>		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
		work complete to enable this activity. A bi-monthly compliance board, chaired by the Head of Business Services for Kent and Essex Police which monitors ongoing usage of Atamis.		
Internal Inspection Activity	Corporate Services	<p>Force Inspectorate conduct a programme of internal inspections that focus on policy compliance, areas of risk and working practices providing independent assessment in key areas ensuring impartial and unbiased findings.</p> <p>Inspection areas are all approved by the DCC and have to be linked to either the Force Control Strategy, HMICFRS activity or threat, risk and harm. Findings are reported to Chief Officers.</p> <p>Inspection calendar in place with ability to flex to incorporate changes in strategic priorities.</p> <p>Many areas inspected have allowed remedial work to take place to improve processes prior to independent inspection activity by HMICFRS.</p> <p>Strong, learning culture amongst senior leaders and Chief Officers which ensures recommendations are accepted and progressed.</p> <p>All recommendations are progressed with accountability via well-established governance frameworks, overseen by the DCC.</p>		

## Update on last year's action plan.

Issue	Plan as outlined in previous AGS	Current position
Vetting Internal Audit Actions	Implement agreed audit actions within the timescales agreed.	All agreed audit actions were completed within the timescales imposed.
Angiolini Inquiry Part 1 Report- implement recommendations	<p>Implement recommendations within the timescales agreed. To be monitored through Future Improvement and Development Board as well as Chief Officer Management Board.</p> <p>For those recommendations that require national work, Kent Police to link in with NPCC.</p>	<p>A robust improvement plan, overseen by the DCC, is in place to implement recommendations. Significant changes have been made to policy, performance scrutiny, training reviews, and CPS engagement. Findings and responses were communicated forcewide, with over 500 officers and staff discussing standards and culture at an event. The report includes 16 recommendations, five of which are police-led, focusing on investigating predatory sexual offences, vetting, culture, and standards. All police recommendations have been completed, while work continues on those led by other agencies.</p>
SAR Backlog- whilst reduced, further improvement is required to complete	A revised plan will be completed to show how this backlog can be brought down and then maintained at zero. This plan will initially look at resource availability across the force to support in the short term whilst the backlog is managed.	The SAR section have increased their timeliness on new requests to an average of 90% over the fiscal year, and the FOI section have managed to increase their timeliness on new requests to an average of 79% over the fiscal year.
Medium term financial planning is difficult when key variables such as pay award, inflation, officer numbers are unknown	<p>Continue to work with regional and national steering groups to check and challenge budget planning assumptions.</p> <p>Feed into national groups conversations regarding multi-year settlements, funding formula discussions and pay awards.</p> <p>Use external resources to inform inflationary assumptions.</p>	<p>A budget setting audit concluded "our review identified that a strong control environment is in place for budget setting and budgetary control".</p> <p>A clear budget setting timetable for revenue and capital is approved by the Chief Constable and the PCC, ensuring alignment with strategic objectives. Meetings with Chief Officers and the PCC include scenario planning and savings initiatives, with a focus on minimising the impact on frontline policing.</p>

Issue	Plan as outlined in previous AGS	Current position
		<p>Assumptions are made using external information such as inflation estimates and regional and finance group average assumptions.</p> <p>An area of challenge continues to be the lack of timely information from Central Government concerning the terms and conditions of significant grants for example the Neighbourhood Policing grant.</p>
<p>Requires improvement grade received by HMICFRS in respect of:</p> <p>Responding to the Public: performance improvements in 999, 101, attendance at high graded calls and advice provided to callers required.</p> <p>Investigating Crime: performance improvements in outcome rates, administration of outcomes, completion of victim needs assessment all require improvements.</p>	<p>Performance improvements have already been seen in respect of these two areas.</p> <p>This will continue to be monitored and managed via the relevant frameworks in place: force Performance Management Committee, Future Improvement and Development Board and Chief Officer Management Board.</p>	<p>Areas for improvement in respect of 999, 101, crime prevention and scene preservation advice and supervision of active risk management assessments have been closed by HMICFRS.</p> <p>Continued focus on the remaining areas of improvement, including:</p> <p>Responding to the Public: attendance at high graded calls.</p> <p>Investigating Crime: performance improvements in outcome rates and completion of victim needs assessment.</p>
<p>Representation- The force recognises that being representative of the communities it serves throughout the organisation and across the rank structure is a long-term challenge.</p>	<p>The force will continue with community outreach to attract and recruit ethnic minority and female officers.</p> <p>The force will also continue to support and develop serving officers and staff from under-represented communities through the Diversity and Inclusion Strategy and Positive Action.</p>	<p>The Diversity and Inclusion Strategy serves as a comprehensive framework for promoting diversity and inclusion both within the organization and in the broader community. The new Diversity and Inclusion Strategy for 2024-2027 will be published soon.</p> <p>The force has implemented a robust recruitment outreach program that ensures a strong pipeline of candidates, with significant representation from ethnic minorities and female candidates.</p> <p>The Positive Action Team supports officers and staff from underrepresented groups in the key strategic areas of attraction, recruitment, retention, and progression.</p>

Issue	Plan as outlined in previous AGS	Current position
		The force also has a strong network of Support Associations, such as the well-supported Race Equality Network and the Kent Network of Women, which promote awareness, support, and education.
Internal audit actions	All actions will be tracked internally and reported on via the audit recommendations tracker that goes to the JAC each quarter. In between quarters, action owners will be asked for regular updates to ensure actions are on track and being delivered.	Regular updates are provided to JAC. During the year, "outstanding and overdue" actions remained low and has been praised by the JAC for performance in this area.
External Audit Value for Money Report	PFI: One area that was identified as a risk and will be challenging for the future is that of an identified issue with the North Kent (previously PFI) Police Station. This is subject to an ongoing legal case.	The legal case continues with a trial date set in January 2026. The risk continues to be managed through following professional advice provided by an expert legal team. Engagement with the Home Office remains ongoing throughout this process.
Internal audit report into procurement under £60k highlighted 6 actions required	Implement agreed audit actions within the timescales agreed. To enable some of these actions, further training to be provided to Kent staff on the Atamis e-tendering system and also a monthly compliance board, chaired by the Director for Support Services has been established.	The Atamis e-tendering system, used by 7 Force Commercial Services, ensures compliance with Contract Standing Orders and publishes contract awards on Contracts Finder. Kent staff have been trained, and technical system work is complete. A bi-monthly compliance board, chaired by the Head of Business Services for Kent and Essex Police, monitors ongoing usage.
Internal Inspection Activity- recommendations	Implement agreed recommendations within the timescales agreed. Actions monitored and updated on via various governance boards including, Force Performance Management Committee, Future Improvement and Development Board, Chief Officer Management Board and Joint Audit Committee.	An inspection calendar is in place, flexible to strategic priority changes. Inspections have enabled remedial work before HMICFRS reviews. Senior leaders and Chief Officers foster a strong learning culture, ensuring recommendations are accepted and progressed. All recommendations are managed with accountability through established governance frameworks, overseen by the DCC.

## This year's action plan

Ref	Core Principle	Issue	Owner	Action plan
1	A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	Angiolini Inquiry Part 1 Report- implement recommendations: A number of these recommendations require national work to take place by Home Office, College of Policing (CoP) or National Police Chiefs' Council (NPCC) before policing can respond. Kent Police will continue to liaise with these national bodies.	Deputy Chief Constable	The plan remains to implement recommendations within the timescales agreed. To continue monitoring progress through Future Improvement and Development Board as well as Chief Officer Management Board.
2	A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	SAR Backlog- whilst reduced, further improvement is required to complete	Head of Information Management	The SAR backlog is decreasing by 10 cases per month, but resourcing remains a challenge. As the team takes on additional responsibilities, progress is expected to slow further. Kent Police will continue collaborating with HR to identify potential resource opportunities to address the backlog.
3	C. Defining outcomes in terms of sustainable service and economic benefits	Medium Term Financial Plan: An area of challenge is around key variables that are unknown at the time of budget setting. For example, as an organisation with circa 80% of costs in Police Officer and Staff pay, not knowing the percentage pay increase for the following year is a challenge when setting a balanced budget. Another area of challenge is the lack of timely information from Central Government concerning the terms and conditions of significant grants for example the Neighbourhood Policing grant.	Chief Finance Officer	Kent Police will continue to work with the Home Office and the NPCC finance committee to get the latest information and inform budget setting discussions accordingly.
4	C. Defining outcomes in terms of sustainable service and economic benefits	His Majesty's Inspectorate of Constabulary and Fire and Rescue Service (HMICFRS) PEEL 2023-25: Continued focus on the remaining areas of improvement, including:	DCC & Force Inspectorate	Continue to monitor performance improvements via the governance frameworks already in place (Force Performance Management Committee, Future Improvement and Development Board, Chief Officer Management Board) to ensure they continue to show a positive trajectory.

Ref	Core Principle	Issue	Owner	Action plan
		<p>Responding to the Public: attendance at high graded calls.</p> <p>Investigating Crime: performance improvements in outcome rates and completion of victim needs assessment.</p>		
5	D. Determining the actions necessary to achieve the intended outcomes	<p><b>Budget Setting:</b></p> <p>An area of challenge is around key variables that are unknown at the time of budget setting. For example, as an organisation with circa 80% of costs in Police Officer and Staff pay, not knowing the percentage pay increase for the following year is a challenge when setting a balanced budget.</p> <p>Another area of challenge is the lack of timely information from Central Government concerning the terms and conditions of significant grants for example the Neighbourhood Policing grant.</p>	Chief Finance Officer	Kent Police will continue to work with the Home Office and the NPCC finance committee to get the latest information and inform budget setting discussions accordingly.
6	E. Developing the entity's capacity, including the capability of its leadership and the individuals within it	<p><b>Corporate Finance:</b></p> <p>The SAP system, implemented 20 years ago, hasn't been upgraded for over a decade. Its reporting and budgeting functions can no longer support Finance's statutory duties.</p>	Chief Finance Officer and Chief Information Officer	A solution has been identified and is expected to be implemented in the 2025/26 financial year to rectify this issue.
7	E. Developing the entity's capacity, including the capability of its leadership and the individuals within it	<p><b>Representation:</b></p> <p>The force recognises that being representative of the communities it serves throughout the organisation and across the rank structure is a long-term challenge.</p>	Head of HR & Learning & Development	<p>The force will continue community outreach to attract and recruit ethnic minority and female officers. The force will also continue to support and develop serving officers and staff from under-represented communities through the Diversity and Inclusion Strategy and Positive Action.</p> <p>The new Diversity and Inclusion Strategy for 2024-2027 aims to develop the capability of the Forces individuals and leaders.</p>
8	F. Managing risks and performance through robust	<b>Internal Controls:</b>	Chief Finance Officer	These will be tracked internally and reported on via the audit recommendations tracker that goes to the JAC each quarter.

Ref	Core Principle	Issue	Owner	Action plan
	internal control and strong public financial management.	Across these 9 audits, there were actions that need implementing. Of these actions, 5 was rated high priority and 23 medium actions.		
9	F. Managing risks and performance through robust internal control and strong public financial management.	Financial Management: One area that was identified as a risk and will be challenging for the future is that of an identified issue with the North Kent (previously PFI) Police Station	Chief Finance Officer	The risk continues to be managed through following professional advice provided by an expert legal team. Engagement with the Home Office remains ongoing throughout this process.
10	F. Managing risks and performance through robust internal control and strong public financial management.	Health and Safety: An internal audit in 2024/25 gave partial assurance to this area.	Chief Finance Officer	A restructure of the Estates team is happening in the 2025/26 financial year. This will provide the expertise and resilience required to address Health and Safety issues. Alongside this, there will be a continued focus and regular reporting on statutory compliance to ensure a high level (90%+) is maintained across the financial year.

## Internal Audit Update

The Kent Police audit outcomes enables the Police and Crime Commissioner to hold the Chief Constable to account. It also allows his Chief Finance Officer (as s.151 Officer) to effectively consider the level of controls in place within Kent Police, through both formal channels (such as the Joint Audit Committee) and through other meetings, boards and workstreams. Of the 14 audits completed, 9 received positive assurance ratings with 5 receiving partial assurance ratings. Actions from all audits have been captured and are regularly monitored internally and through the Joint Audit Committee to ensure progress. A significant number of actions have been signed off in the last year with the number of overdue and outstanding actions remaining in single figures.

## Other significant governance issues

### National issues affecting external audit

Nationally, there have been ongoing issues concerning the timely completion of local audits. These national delays are due to a number of reasons but primarily a lack of resources within the external audit sector, changes in statutory regulations and on occasions the quality of the accounts themselves. Kent PCC and Police have always prepared the accounts in accordance with the statutory deadlines and had continually received an unqualified opinion on the quality of those accounts. In July 2023, the Government set out proposals to clear the backlog of audits. This three-stage approach required a Reset - clearing the backlog of historical audit opinions up to and including financial year 2022/23 by 13 December 2024; Recovery - after the Reset Measures that reduces the likelihood of the backlog re-emerging by using backstop dates to allow assurance to be rebuilt over one or more audit cycles; Reform - addressing systemic challenges in the local audit system and embedding timely financial reporting and audit.

Ernst and Young (EY) completed their audit of the Kent PCC/ Group 2022/23 Accounts and took the decision to issue a "disclaimer" opinion as they did not have the resources to issue an unmodified audit report. The 2022/23 Accounts were published with the EY "disclaimer" opinion by 13 December 2024 and therefore met the Government set "backstop" deadline. EY completed their audit of the Kent PCC/ Group 2023/24 Accounts and took the decision to issue a "disclaimer" opinion as a consequence of the brought forward balances being from 2022/23 which had a "disclaimer" opinion. The 2023/24 Accounts were published with the EY "disclaimer" opinion by 28 February 2025 and therefore met the Government set "backstop" deadline. Both the 2022/23 and 2023/24 Accounts were published in accordance with the statutory timetable, for both years the everything had been prepared in readiness for the audit and the fact that EY did not issue an "unmodified" opinion for the 2022/23 or 2023/24 Accounts opinion is not a reflection on either the quality of the work or the Accounts themselves. EY themselves stated that: "we issued a disclaimed audit report on the financial statements for 2022/23 under these arrangements to reset and recover local government audit which was no fault of Kent Police".

## Statement on the audit of the 2024/25 Accounts

On 30 July 2024, Minister McMahon issued a written ministerial statement to Parliament on measures to tackle the local audit backlog in England. The Government has also now laid legislation. A statutory backstop date of 28 February 2025 was been set to clear the backlog of unaudited accounts for 2023/24. The unaudited 2024/25 Kent Group PCC Statement of Accounts met the publication deadline of 31 May 2024 and were ready to be audited. The 2022/23 Statement of Accounts were not subject to audit as Ernst & Young took the decision to issue a disclaimer opinion as they did not have the required resources available to complete the detailed audit procedures that would be needed to obtain sufficient appropriate audit evidence to issue an unmodified audit report on the 2022/23 financial statements. That decision has resulted in Ernst & Young not having assurance over the 2024/25 opening balances and the 2023/24 comparatives.

### The internal auditors' view is that:

"The organisation has an adequate and effective framework for risk management, governance and internal control. However, our work has identified further enhancements to the framework off risk management, governance and internal control to ensure that it remains adequate and effective"<sup>1</sup>. Therefore, the view of the PCC, supported by his statutory officers and of the Internal Auditors, is that overall, the effectiveness of governance, risk management and controls remain generally sound and that no significant weaknesses have been identified.

## Conclusion

Based on the review of the governance framework and the evidence provided throughout this statement, the Chief Constable is satisfied that Kent Police's governance arrangements for 2024/25 remain effective and fit for purpose. No significant governance issues have been identified. The internal control environment, risk management processes, and assurance mechanisms continue to support the delivery of policing services with integrity, accountability, and transparency.



Tim Smith  
Chief Constable of Kent  
26 February 2026



Matthew Scott  
PCC for Kent  
26 February 2026

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<sup>1</sup> This conclusion is provided jointly for both the OPCC and Kent Police.