



NOTTINGHAMSHIRE
POLICE
PROUD TO SERVE

Statement of Accounts 2024-25

The Chief Constable of
Nottinghamshire

(Final as at 06/02/2026)

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NOTTINGHAMSHIRE

Nottinghamshire is a diverse County. It has a mixture of affluent communities and those developing from being former mining areas.

The population of the county is primarily based around the city of Nottingham and the towns of Mansfield, Worksop, and Newark-on-Trent. Nottingham is a major sporting centre and is home to several global companies and two universities.

Our population of approximately 1.2 million is ethnically diverse with 12% identifying as coming from Black, Asian, and other minority ethnic communities which, coupled with our student groups, creates a vibrant place to live, work and visit.

We work closely with established and emerging communities to robustly tackle issues such as hate crime, to form relationships and build reassurance, and ensure our organisation better represents the population we serve.

Nottinghamshire is one of five regional forces in the East Midlands and works closely with the others to provide a seamless and efficient service.

The Police and Crime Commissioner determines the level of funding allocated to the Chief Constable for the provision of police services within Nottinghamshire.

The amount of funding available for distribution by the Commissioner is reliant on both Central Government funding and the amount received from local Council Taxpayers.

The amount received from Central Government is reducing in real terms year on year, which creates the need for the Commissioner to raise Council Tax by the maximum amount available to ensure real term spending power is not reduced.

During 2020/21 the Government announced investment in policing to recruit 20,000 additional police officers over the following three financial years. Nottinghamshire's element of this increase was 357 additional police officers, which was achieved a full year ahead of schedule. During 2024/25 we continued to maintain officer numbers above target as we were incentivised by Government to do more to support the national achievement of the 20,000 target. We maintained the additional allocation of 30 additional PCs, as well as a further 37 PCs which were temporarily recruited ahead of the planned operating model, resulting in 2,445 Officers being in Force as at 31st March 2025.

GOVERNANCE

The Commissioner is responsible for the totality of policing within the policing area; with operational policing being the responsibility of the Chief Constable.

This responsibility is discharged in accordance with statutory requirements, the Oath of Police Officers, the Police Discipline Code, Police Regulations and the Scheme of Delegation.

There is joint responsibility with the Commissioner for ensuring that public money is safeguarded. To discharge this accountability the Commissioner and senior officers must put in place proper procedures for the governance and stewardship of the resources at their disposal.



PERFORMANCE

The Force has a dedicated workforce of around 4,200 officers and staff, who are supported by an army of hundreds of special constables, cadets and volunteers.

Local policing is complemented by a range of support units and departments that operate across the Force. These include the control room, where staff answer 999 and non-emergency telephone calls, our roads policing section, criminal justice, crime investigation, force intelligence, our dogs’ section, the forensics officers who work in our scientific support unit and the team that plans for major events and emergencies.

The graphic on page 7 demonstrates the level of demand on policing in 2024.

A PEEL inspection of the Force by HMICFRS in March 2024 announced that the Force had two accelerated causes for concern and as a result had entered ‘Engage’ status, during the 2024/25 financial year the Force developed and implemented its plans, Op Catalyst, to address these concerns. The final cause for concern was closed by HMICFRS on 22nd May 2025, and as such the Force is no longer in the ‘engaged’ status and has been removed from enhanced monitoring. The Force’s annual budget for 2025/26 takes account of the cost impact of any changes implemented as part of the Op Catalyst development.

FINANCE DEPARTMENT 2024/25

The latest Police Effectiveness, Efficiency and Legitimacy (PEEL) inspection report (July 2024) identified that Nottinghamshire Police displays an effective approach to financial management and that the forecasts within the medium-term financial plan (MTFP) are based on realistic assumptions about future funding and expenditure which mirrors what has been said in previous years. HMICFRS recognised the benefit of the financial awareness training that the department provided to senior leaders to provide better budget management skills and help to provide a balanced budget. There are plans to widen this financial training in 2025/26 to equip more staff and officers with the appropriate skills to keep us financially sustainable.

Our Finance department continues to manage all processes in-house through a dedicated set of suitably qualified and experienced professionals. There is a clear developmental focus and career pathway within the finance team structure to ensure we are equipped with the right skills to be able to discharge our duties in the most effective way.

During the year we have developed and streamlined our internal processes in capturing cashable and non-cashable efficiencies, we have further developed our annual budget process and the growth and investment process to provide greater challenge and review. The performance of the team was recognised during the year with the achievement of being named as East Midlands Finance Team of the Year. Furthermore, the appointment of a Sustainability Lead underscores the department's commitment to environmental stewardship and advancing the government's net-zero objectives.

FORCE ACHIEVEMENTS 2024/25

Employee Wellbeing Initiatives

The Support Network Council (SNC), introduced in 2023, has provided comprehensive support to staff and officers through various networks. Quarterly workshops targeting underrepresented ethnic minority groups have yielded positive outcomes, encouraging applications for key roles. Additionally, health surveillance and mandatory counselling are offered to personnel in high-trauma roles. Initiatives such as the "Be Kind to Your Mind" campaign, supported by roadshows and post-event evaluation surveys, ensure the effectiveness and accessibility of wellbeing programs.

Incident Response Enhancements

Nottinghamshire Police has adopted a Threat, Harm, Risk, Investigation, Vulnerability and Engagement (THRIVE) based incident grading system and integrated Rapid Video Response (RVR) into mainstream policing operations. In 2025 and 2026, plans are underway to expand response teams with the addition of 106 officers. Project Evolution has optimised resource allocation, while equipping every officer with mobile phones and laptops facilitates agile working and operational efficiency.

Service Requests and Efficiency

The Force has demonstrated impressive efficiency, achieving a 94.1% response rate within 10 seconds for 999 emergency calls in February 2025. Revised shift patterns and the establishment of the Managed Incident Team (MIT) have resulted in enhanced operational performance and improved staff wellbeing. The introduction of the Service Delivery Manager role and the Remote Investigations Domestic Abuse (RIDA) team have received positive feedback and contributed to overall efficiency.

Neighbourhood Policing Initiatives

The Neighbourhood Policing model continues to deliver significant results, demonstrated by a 7% reduction in anti-social behaviour (ASB) incidents in 2023 and 11.2% in 2024. ASB triage officers and the City ASB car have alleviated pressure on local policing resources. The implementation of Notts ALERT for community engagement, updated shift patterns, and a specialised Neighbourhood Policing induction course have strengthened workforce training and community relations.

Prevention Hub Achievements

The Prevention Hub has established a Mandatory Prevention Hub Awareness E-Learning Package for all personnel and developed the Prevention Strategy 2024–2029. A comparison of victim-based crime figures reveals a significant decrease, with a 7.28% reduction in victim-based crimes in 2024/25 compared to 2023/24. Efforts such as environmental improvements funded by the Safer Streets Programme and providing crime prevention advice to repeat victims via our Crime Prevention Officers have been instrumental in protecting potential victims and reducing victimisation rates.

Use of Force Analysis

Enhanced recording practices for use-of-force incidents have yielded more reliable and comprehensive data. While overall use of force incidents has increased, the disproportionality rate for BAME individuals has seen a slight decline, and the injury rate for subjects remains significantly below the national average. National training packages, coupled with an Independent Community Scrutiny Panel, ensure ongoing review and accountability.

Criminal Justice Department Innovations

The Criminal Justice Department has introduced cutting-edge digital tools, including digital interview recording and digital case file systems, to streamline operations. Initiatives such as Operation Catalyst have effectively mitigated delays, while recruitment processes ensure that new staff are equipped with the resources and skills necessary for success. High compliance rates with the Victims' Code of Practice and strong performance in charge rates, 65.4% against a national average of 58.7% (December 24) and a lower than National average NFA outcomes rate (17.1% v 18.6%, December 24) underscore the department's operational excellence.

Race Action Plan

The Race Action Plan has delivered significant improvements in diversity and inclusion. Operation Uplift has increased ethnic minority representation from under 4% to over 7% within 18 months. The creation of roles such as Talent and Acquisition Officer and initiatives like the Buddy Scheme have supported recruitment and retention efforts. Bespoke training programs focusing on the historical relationships between ethnic minority communities and the police have been instrumental in fostering understanding. Mandatory training for frontline officers has contributed to a reduction in stop searches from 4,742 in 2023 to 3,530 in 2024, with positive outcome rates rising to 40.2%. The mandatory activation of Body Worn Video (BWV) during stop and search encounters ensures transparency and accountability. Community engagement has been strengthened through the Independent Advisory Group (IAG) and the Pastoral Support Pilot, which has achieved a 69% success rate in preventing reoffending among Black and dual heritage detainees. The Vulnerability Hub addresses hate crimes targeting ethnic minority individuals, while the Proportionality Calculator enhances restorative justice practices for Black communities.

Innovative Domestic Abuse Response

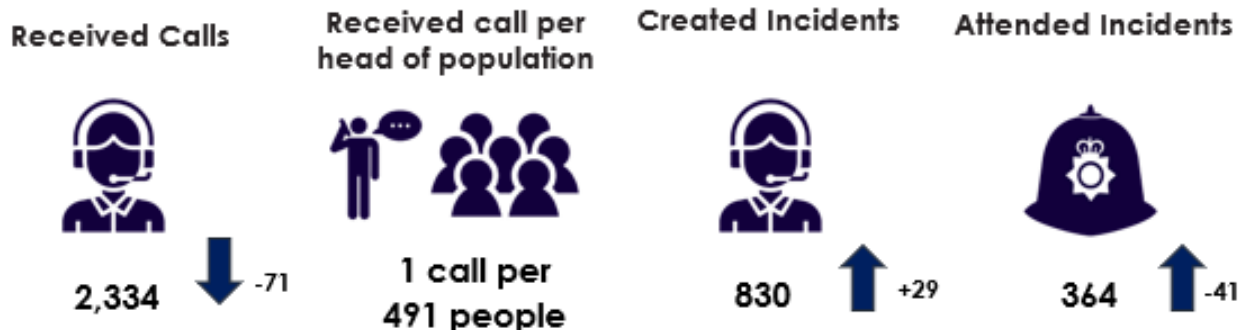
In November 2023, Nottinghamshire Police introduced a Video Response solution to address Grade 2 Domestic incidents, leading to the establishment of the RIDA team in March 2024. Initially staffed with one Police Sergeant and two Police Constables, the team expanded with three additional Constables by the end of the month. Supported by the Home Office Digital Public Contact Programme, the model was reviewed by the Force Improvement Team in October 2024, which deemed it critical for managing crime demand and addressing vulnerability.

In January 2025, the transition to the Rapid Video Response (RVR) model was proposed, with a three-month pilot scheduled to evaluate its effectiveness. The pilot aims to validate initial assumptions, collect data on first call resolutions, and refine the model for broader implementation. Victim feedback has indicated faster case resolutions and improved resource allocation.

The successful national adoption of video response mechanisms for domestic abuse reports underscores the model's strategic importance. By offering quicker support to victims and improving employee workload management, Nottinghamshire Police reaffirms its commitment to leveraging technology to enhance case outcomes and ensure safety for all stakeholders.

A Day in The Life

On an average day during the last year, Nottinghamshire Police:



FINANCIAL PERFORMANCE 2024/25

The actual net expenditure for the Force is £278.5m which is an underspend of £4.6m against the original budget. The PCC agreed for a transfer to an earmarked reserve of £2.5m to support the 2025/26 Budget, the carry forward of £0.6m of revenue budget to support a range of activities that were planned for completion in year but have been delayed until 2025/26.

Operation Perth, which is an investigation into failures at Nottingham University Hospitals Midwifery Services, is expected to last several years but isn't fully funded by specific Government Grant. To ensure this is fully funded the PCC has created a reserve, and a further £0.7m has been transferred into this from the underspend to ensure these costs are now fully funded. The remaining £0.8m will transfer to the General Fund Reserve.

The Force continues to seek ways to improve its financial monitoring processes with its spending departments and the Force wide actual net expenditure is reviewed monthly. Any changes are reported to the Force Executive board with requests for the approval of virements, being the transfer of budget from one department to another. The rolling five-year planning model is updated if future years are impacted.

Actual net expenditure over the 3 previous years has been:

- 2021-22 an underspend of £1.6m (0.7%)
- 2022-23 an underspend of £2.5m (1.1%)
- 2023-24 an underspend of £9.6m (3.8%)

2024/25 EXPENDITURE vs BUDGET ANALYSIS

Net Expenditure Budget	Budget £m	Efficiency Allocation £m	Approved Budget £m	Outturn £m	Variance £m
Employee	239.3	(2.0)	237.3	244.5	7.2
Partnership & Collaborations	18.2	(0.1)	18.1	18.0	(0.1)
Communications & Computing	15.1	(0.2)	14.9	12.3	(2.6)
Premises	11.0	(0.1)	10.9	6.6	(4.3)
Supplies & Services	17.2	(0.2)	17.0	16.0	(1.0)
Capital Financing	7.3	(0.4)	6.9	9.1	2.2
Transport	3.2		3.2	3.2	(0.0)
Income	(23.0)	(2.2)	(25.2)	(31.3)	(6.2)
Total Net Expenditure	288.3	(5.2)	283.1	278.4	(4.6)

The medium-term financial plan assumptions have been adjusted accordingly to reflect past and this year's performance.

Individual efficiency savings are made direct to departmental budgets to ensure that these are delivered. The Force has managed and monitored business benefits for several years using a dynamic approach. As reliance on benefits, in particular long term cashable savings, becomes intrinsic in our ability to afford the needs and demands of the public and balance our budgets the Finance Department have developed a detailed evidenced based process to better identify, quantify, qualify, and report on savings.

Employee Costs

This was £244.5m for the year which was an over-spend of £7.2m against the budget.

The pay award for both Officers and Staff was 4.75% against an estimated 2.5% this was an additional cost of 2.9m, however the majority of these costs were funded by an additional Specific Grant from Government.

PC numbers were maintained well above our baseline budgeted figure (typically +27PCs), this, along with other allowances created an extra cost of £2.3m, with a further £1.7m of overtime, again much of this was offset by specific grants or operational income increases (shown as increased income).

Staffing vacancies were over 6.6% as the Force struggled to recruit in a difficult marketplace especially for specialist roles, the budgeted rate was 4.75%, this created an underspend of £(0.5)m, the impact of bringing the cleaning contract in-house was £0.8m, although this was off-set by savings in contractor costs within Premises. Additional and more costly medical retirements added £0.4m to costs.

A delay in the start of Op Perth gave an in-year saving of £(1.1)m, although overall costs over the coming years are now expected to be greater than anticipated. A range of minor variations has a net cost impact of £0.7m.

Partnerships & Collaboration

This was £18.0m and was £(0.1)m underspent mainly due to underspends in collaboration activities managed by other regional forces.

Communications & Computing

Costs were £12.3m for the year which was an underspend of £(2.6)m against the budget, £(0.5)m of which is a result of delays in ordering replacement IT equipment and will be carried forward into the following year.

Software licences were £(0.3)m underspent due to the removal of underused licences and renegotiated pricing.

A review of the timescales of replacement equipment meant that £(1.8)m was not required to be used from the asset replacement reserve.

Premises

This was £6.6m for the year which was an underspend of £(4.3)m against the budget mainly due to energy cost increases being less than budgeted £(1.7)m and expected back dated NNDR charges not materialising £(1.1)m.

The decision to bring the Force cleaning contract in-house reduced this budget by £(0.8)m, with a corresponding increase in staff pay costs.

Supplies & Services

Costs were £16.0m which was an underspend of £(1.0)m against the budget.

The Forces insurance costs were £(0.5)m million lower than estimated due to softer market conditions and improved claims history.

Costs of uniform were lower than expected £(0.2)m, with the remaining £(0.3)m mainly as a result of many minor savings in contracts and other purchases.

Capital Financing and Balance Sheet Adjustments

This was £9.1m for the year, which was an overspend of £2.2m against the budget.

The additional spend was due to allocations to reserves, mainly because of additional income earned in trading activities £0.3m being transferred to reserves, as well as reduced transfers from the asset replacement reserves (see Comms & Computing), £1.8m.

Transport

This was £3.2m for the year which was on budget.

Income

This was £(31.3)m for the year, which was an increase in income of £(6.2)m compared to budget.

The Force received additional Government Grants in respect of the pay award of £(2.9)m and £(0.9)m additional income as a result of changing interest rates and more proactive treasury management.

Home Office payments for the provision of cells for the prison service (Op Safeguard) saw an additional income of £(0.2)m, as well as further Home Office grants for Op Yeep (national disorder costs August 2024) of £(0.3)m, Op Perth £(0.3)m, Hot Spot Grant £(0.9)m and others £(0.2)m.

Other income generating activities generated a net £(0.5)m in additional income.

2025/26 BUDGET BREAKDOWN

The proposed revenue budget for 2025/26 is £302.2m as detailed below:

Net Expenditure Budget	Budget £m
Employee	259.2
Partnership & Collaborations	19.4
Communications & Computing	16.9
Premises	9.0
Supplies & Services	16.7
Capital Financing	5.0
Transport	3.1
Income	(27.1)
Total Net Expenditure	302.2

OUTLOOK

Locally the Police & Crime Commissioner has fully supported maintaining policing resources and has used their council tax setting freedoms to the full. The Chief Constable has played their part in maximising the use of resources and has delivered both efficiencies and performance improvements.

The Central Government funding settlement for 2025/26 is challenging, especially in respect of the management of pay inflation, the reduction in specific grant funding, and in respect of uplift funding this is now heavily weighted to performance and maintenance of numbers, a trend that was expected in the last financial strategy document, this has now also been extended in respect of the new Governments commitment to Neighbourhood policing.

As a result, greater focus will be on how forces are planning for, and delivering, efficiencies in their operations will be required if these uplift numbers are maintained into the longer term. The force also has pressure to deliver efficiencies in the short to longer term to invest in new buildings, technologies, and vehicles for both operational need as well as to support government in the delivery of its environmental targets.

The Force has during 2024 agreed a comprehensive sustainability strategy, which is a key strategy in support of the longer term overarching financial and capital strategies. An investment reserve of £1.5m has been made available by the PCC to support investment to help achieve future environmental targets. There remains an on-going need to achieve efficiencies as the Force continues to maintain a financially sustainable position over the long term.

The Chief Constable continues to drive efficiency challenges within Force and the current year's budget has a cost reduction of £4.9m. These are required to support a balanced annual budget and are detailed in the annual budget report.

Although efficiencies delivered over the last 5 years exceed those identified in the previous Medium Term Operational Plan, these still haven't been sufficient to deliver a sustainable medium to long term financial position, as external global and national factors, and other supply chain issues has led to a global recession with both high inflation and interest rates. Projection in the Medium-term Financial Plan show that cumulative savings of £30m are required by 2029-30, this is much higher than previously expected.

The below table shows our projected financial expenditure over the next four years alongside the full time equivalent (FTE) resources planned for that period:

	2026-27	2027-28	2028-29	2029-30
Net Revenue Expenditure £m	321.5	331.3	344.1	353.8
Officers	2367*	2337	2337	2337
Staff	1485	1485	1485	1485
PCSOs	150	150	150	150

* Officers are now 30 above establishment as part of the original Uplift Programme as these have now been confirmed by Govt. for on-going funding.

Key Points of Note:

- Officer numbers are maintained at the level recruited through the Police Uplift Programme.
- Projections regarding officer leavers are based on existing knowledge and previous data to aid effective planning of recruitment via the identified routes. This is aligned to our Strategic Workforce Plan.
- Staff and PCSO numbers are projected to remain static in medium-term planning based on current assumptions.
- The net revenue expenditure is based on detailed planning and calculations in conjunction with all departments and relevant stakeholders.
- Numbers do not reflect any changes that may be required to meet efficiency/reduction targets.

Work continues towards achieving and refining the required savings plans to deliver on the Commissioners Police and Crime Plan, it is however clear that on-going savings will be required in order to achieve this. The full implementation of pay and other non-pay efficiencies, along with the annual budget review, and any specific operational reviews (e.g. target operating model) will leave the Force well placed to deliver the required efficiencies during this planning period, and thereafter achieve a sustainable financial position.

There is less clarity in relation to future Home Office funding levels, and on the level at which Council Tax referendum rules will apply which creates some uncertainty for the medium term. The additional investment in the Uplift programme will enable the Force to meet its operational demand, which has seen additional resources being mainly directed to front line delivery in neighbourhoods, although increased delivery targets and the potential for unfunded pay awards add more risk.

Sufficient on-going review and risk management is in place such that if funding levels anticipated are not forthcoming then delivery of the minimum policing model is achievable in a time frame that does not jeopardise a sustainable policing level.

The Annual Budget, Operational Models, and this Medium-Term plan are sufficiently robust to ascertain that policing in Nottinghamshire is above the levels required to provide an adequate police service and that the Force is sufficiently resourced to ensure this on an on-going and sustainable basis.

WHO WORKS FOR NOTTINGHAMSHIRE POLICE

Nottinghamshire Police (together with the Office of the Police and Crime Commissioner) employs approximately 2,430 police officers, 157 PCSOs, 81 specials and 1,656 staff in full-time and part-time positions.

Active recruitment plans for 2024/25 include positive action to continue to improve the diversity and reflect more closely that of the County.

Nottinghamshire pay an apprenticeship levy equating to 0.5% of the total pay bill. This can be utilised to pay for apprenticeship training and to accredit specific specialist roles to a professional standard, including degree level.

Ethnicity	Headcount	%
Asian/Asian British	135	3.12
Black/Black British	52	1.20
Mixed	78	1.80
White/White British	4,021	93.00
Other	7	0.16
Not known/provided	31	0.72
Total	4,324	100.00

Self-Declared Disability	Headcount	%
No/not specified	3,885	89.85
Yes	439	10.15
Total	4,324	100.00

Age Band	Headcount	%
25 & under	568	13.14
26-40	1,699	39.29
41-55	1,572	36.35
56 & over	485	11.22
Total	4,324	100.00

Gender	Headcount	%
Male	2,272	52.54
Female	2,052	47.46
Total	4,324	100.00

PRINCIPLE RISKS

A risk management strategy is in place to identify and evaluate risk. There are clearly defined steps to support better decision making through the understanding of risk, whether a positive opportunity or threat and the likely impact. The risk management processes are subject to regular review and updates. The key strategic notes relevant to the statement of financial accounts are:

RISK		IMPACT	MITIGATION
1	Environment Act 2021 targets	Government directive to improve environmental efficiency to net zero. The speed of change as well as demand and cost increases make the target difficult to achieve.	<p>The Force has now employed a new role of Sustainability Lead who is progressing actions approved in the Sustainability Strategy approved August 2024.</p> <p>A new Sustainability Board has been established, chaired by the CFO, to ensure appropriate governance of our progress. It is expected that this risk will be discharged for 2025/26.</p>
2	Lack of available mental health beds, leading to a risk of illegal detention in Custody.	<p>The lack of available mental health beds could result in detainees being held by police for periods more than the time legally allowed.</p> <p>The long period of detention requires officers to remain/monitor detainees, abstracting them from frontline duties and reducing operational effectiveness.</p>	<p>Working nationally and locally with NHS England for a solution as the risk remains high. Mental health reported into Strategic Vulnerability Board.</p> <p>Monitoring and recording bed availability.</p> <p>Included in Phase 3 of the Right Care, Right Person program which has national support.</p>
3	Digital Forensics Unit platform environment issues causing issues in our ability to process digital forensics.	This hinders our ability to effectively manage evidence, criminal investigations, judicial outcome and threats to life.	<p>Information Services liaising with outside agencies to help identify the issues.</p> <p>Gold group lead by ACC managing the progress and mitigation of this risk</p>
4	IT/IS Infrastructure	<p>The IS infrastructure in respect of Command and Control is operating at sub-optimal performance.</p> <p>Implementation of new business integration software (Power BI) and transition of from previous (Business Objects) has potential for deficiencies in our performance monitoring reporting systems.</p>	<p>Corporate Services have placed additional resource and staffing to address the issues and develop a long-term strategic remedy.</p> <p>A Gold group is in place to oversee developments chaired by a Ch. Supt.</p> <p>The Force has issued a formal Improvement Notice to a supplier as a contractual action, and this is being managed by procurement specialists.</p>

5	Loss of public confidence	<p>Breaches of trust and professional standards by serving officers nationally have resulted in a loss of confidence in the police service.</p> <p>Grading of “requires improvement” in the PEEL Inspection 2020/21 report could further lead to loss of trust and confidence.</p> <p>In March 24 the Force was placed in ‘Engaged’ status – HMICFRS accelerated areas for concern.</p>	<p>Training packages rolled out encouraging officers and staff to act in respect of both engaged status issues and identifying concerning behaviour.</p> <p>Implementation of governments Violence against Women and Girls Strategy and Action Plan and improvements in community engagement.</p> <p>Regular audits to ensure effective governance and OPCC quarterly review document with new strategic engagement approach.</p> <p>Rapid response to HMICFRS AFI’s and reporting to Government via PPOG.</p> <p>The Force was removed from ‘Engaged’ status on 22nd May 2025.</p>
6	Recruitment	<p>Lack of detectives nationally leading to an insufficient number of qualified detectives.</p> <p>Lack of Firearms trained officers impacts ability to maintain our patrol plan.</p>	<p>Mentors in place to provide support and guidance for new staff.</p> <p>Candidates sought from local universities for the graduate investigator scheme.</p> <p>Fast track to Detective Constable schemes introduced.</p> <p>Proactive staff wellbeing monitoring through career conversations and mental health initiatives.</p> <p>In March 25 a firearms course for 10 Officers was launched.</p> <p>Improved strategy of identification of future AFOs is being explored.</p>

Independent auditor's report to the Chief Constable of Nottinghamshire

Report on the audit of the financial statements

Disclaimer of opinion

We were engaged to audit the financial statements of the Chief Constable of Nottinghamshire (the 'Chief Constable') for the year ended 31 March 2025, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including material accounting policy information, and include the police pension fund financial statements comprising the Pension Fund Account and Pension Fund Net Assets 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.

We do not express an opinion on the accompanying financial statements of the Chief Constable. Because of the significance of the matters described in the basis for disclaimer of opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion

The Accounts and Audit (Amendment) Regulations 2024 ('the Regulations') require the Chief Constable to publish audited financial statements for the year ended 31 March 2025 by 27 February 2026 ('the backstop date'). The backstop date has been put in law with the purpose of clearing the backlog of historical financial statements.

On 26 February 2025, we issued a disclaimer of opinion on the Chief Constable's financial statements for the year ended 31 March 2024. We were not able to obtain sufficient appropriate audit evidence by 28 February 2025, the previous backstop date, over the Chief Constable's opening balances, in-year movements in the net pension liability, closing net pension liability and the closing reserves balance reported in the financial statements for the year ended 31 March 2024. We were also not able to obtain sufficient appropriate audit evidence by 28 February 2025, to support the benefits payable and member contributions amounts included in the police pension fund financial statements and the Chief Constable's share of joint controlled operations employee benefit expenditure. We were therefore unable to obtain sufficient appropriate evidence over the associated corresponding figures for the year ended 31 March 2025 for the same reason.

As a result of the limitations imposed by the backstop date, we have been unable obtain sufficient appropriate audit evidence over the Chief Constable opening balances of the net defined benefit pension liability and reserves reported in the financial statements for the year ended 31 March 2025. Consequently, we have been unable to satisfy ourselves over their in-year movements. Similarly, this has also resulted in uncertainty over closing reserves balance of £1,845,778,000 and net pension liability of £1,840,971,000 as at 31 March 2025. There remains uncertainty regarding the allocation of the Local Government Pension Scheme (LGPS) defined benefit pension liability at 31 March 2025 between the Police and Crime Commissioner and the Chief Constable. This uncertainty does not relate to the Police Pension Scheme and affects reserves and pension liabilities at the Chief Constable.

We have concluded that the possible effects of these matters on the financial statements could be both material and pervasive. We have therefore issued a disclaimer of opinion on the financial statements. This enables the Chief Constable to comply with the requirement of the Regulations to publish the financial statements for the year ended 31 March 2025 by the backstop date.

Other information we are required to report on by exception under the Code of Audit Practice

Because of the significance of the matters described in the basis for disclaimer of opinion section of our report, we have been unable to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25, or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

Opinion on other matters required by the Code of Audit Practice

The Chief Financial Officer is responsible for the other information. The other information comprises the information included in the Statement of Accounts, other than the Chief Constable's financial statements and our auditor's report thereon. Because of the significance of the matters described in the basis for disclaimer of opinion section of our report, we have been unable to form an opinion, whether based on the work undertaken in the course of the audit of the financial statements and our knowledge of the Chief Constable gained through our work in relation to the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources, whether the other information published together with the financial statements in the Statement of Accounts for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make a written recommendation to the Chief Constable under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- 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 in the course of, or at the conclusion of the audit; or;
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report in respect of the above matters.

Responsibilities of the Chief Constable and the Chief Finance Officer

As explained more fully in the Statement of Responsibilities, the Chief Constable is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. That officer is the Chief Finance Officer. The Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25, 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 they have been informed by the relevant national body of the intention to dissolve the Chief Constable without the transfer of its services to another public sector entity.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the Chief Constable's financial statements in accordance with International Standards on Auditing (UK) and to issue an auditor's report. However, because of the matters described in the basis for disclaimer of opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on those financial statements.

We are independent of the Chief Constable in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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 material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The audit was defective in its ability to detect irregularities, including fraud, on the basis that we were unable to obtain sufficient appropriate audit evidence due to the matters described in the basis for disclaimer of opinion section of our report.

Report on other legal and regulatory requirements – the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves 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 respect of the above matter.

Responsibilities of the Chief Constable

The Chief Constable is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Auditor's responsibilities for the review of the Chief Constable's arrangements for securing 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 to be satisfied that the Chief Constable 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 Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024. This guidance sets out the arrangements that fall within the scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

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

We document our understanding of the arrangements the Chief Constable has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor's Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate for the Chief Constable of Nottinghamshire for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until, we have received confirmation from the National Audit Office that the audit of Whole of Government Accounts is complete for the year ended 31 March 2025. We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2025.

Use of our report

This report is made solely to the Chief Constable, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Chief Constable those matters we are required to state to the Chief Constable in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Chief Constable as a body, for our audit work, for this report, or for the opinions we have formed.

Richard J J Anderson

Richard Anderson , Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Birmingham

5 February 2026

STATEMENT OF RESPONSIBILITIES

The Responsibilities of the Chief Constable

The Chief Constable is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that one of its officers has responsibility for the administration of those affairs. The Chief Constable has designated this undertaking to the Chief Finance Officer (CFO). Manage the groups affairs to secure economic, efficient, and effective use of resources and safeguard its assets.
- Manage its affairs to secure economic, efficient, and effective use of resources and to safeguard its assets.
- Ensure that there is an adequate Annual Governance Statement.
- Approve the Statement of Accounts.

The Responsibilities of the Chief Finance Officer

The Chief Finance Officer is responsible for the preparation of the Statement of Accounts in accordance with proper accounting practices as set out in the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom. The statement is required to present fairly, the financial position of the Chief Constable as at the accounting date and its Income and Expenditure for the year ended 31 March 2025.

In preparing the Statement of Accounts the CFO has:

- Selected suitable accounting policies then applied them consistently.
- Made judgements and estimates that are reasonable and prudent.
- Complied with the Code of Practice.
- Kept proper records that are up to date.
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certification

I certify that in my opinion this Statement of Accounts present a true and fair view of the financial position of the Chief Constable of Nottinghamshire Police as at 31 March 2025 and its income and expenditure for the year ended 31 March 2025.

Signature Redacted

Signature Redacted

S Cooper
Nottinghamshire Police Temporary Chief Constable
Date: 16/12/2025

M Kimberley, CPFA
Chief Finance Officer, Nottinghamshire Police
Date: 12/12/2025

1.0 Introduction

1.1 Scope of responsibility

Nottinghamshire Police is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Force has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised.

In discharging this overall responsibility, Nottinghamshire Police (hereafter referred to as the Force) is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.

The Chief Constable of Nottinghamshire Police and the Police and Crime Commissioner (PCC) for Nottinghamshire have adopted a Joint Code of Corporate Governance, which is consistent with the principles of the CIPFA 2016 Edition Framework 'Delivering Good Governance in Local Government'. A copy of the Code of Governance can be obtained from the Nottinghamshire Office of Police and Crime Commissioner (NOPCC) website at <http://www.nottinghamshire.pcc.police.uk>.

This Statement has been prepared following an assessment of the key elements of the governance framework, including the role of those responsible for the development and maintenance of the governance environment. The statement explains how the Force has complied with the Code and also meets the requirements of Accounts and Audit (England) Regulations 2015, which requires all relevant bodies to prepare an annual governance statement. Historic Accounts from 2020/21 to 2022/23 were disclaimed due to lack of audit scrutiny and 2023/24, 2024/25 were disclaimed due to lack of assurance over opening balances.

1.2 The purpose of the governance framework

The governance framework comprises the systems and processes, culture and values by which the Force is directed and controlled and the activities through which it accounts to and engages with the community. It enables the Force to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

2.0 The Governance Framework

The principles which form the basis of the Governance Framework and how they are applied within the Force are described in the following sections. The Chief Constable and Chief Finance Officer have put in place management and reporting arrangements to enable them to be satisfied that the approach to the corporate governance arrangements has been effective and supports the aims of the OPCC (Office of the Police and Crime Commissioner), these include:-

- The Governance Framework and the principals included within this
- A Risk Management Strategy and arrangements to embed this within the organisation
- The Scheme of Delegation
- The Financial Regulations
- Contract Standing Orders
- The PROUD values (Professional, Respect for all, One team, Utmost integrity, Doing it differently)
- The Annual Budget setting process
- A Regional Governance Statement
- Operation Catalyst / Plan on a page

This list is not exhaustive but covers the main documents that set the culture of the method of operation of governance within the organisation.

Compliance with the seven principles set out in the CIPFA/SOLACE Framework is demonstrated below:

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

Behaving with Integrity

- All officers, staff and volunteers are committed to the Code of Ethics, which find expression in 'Our Pledge' and the Force PROUD values. The Force continually reinforces the Code of Ethics and expected standards of professional behaviour; guidance and advice is sent to officers and staff using a combination of intranet articles and the Chief's vlog.

Demonstrating strong commitment to ethical values

- The revised Code of Ethics has been delivered in line with the national roll out, utilising the College of Policing (COP) products. We have complemented the roll out with inputs to our Strategic leaders and a bespoke vlog by the Chief Constable. The Code of Ethics sits at the centre of the National Decision Model, so is explicitly referenced, and considered in any decision-making situation.
- The Force continues to build on the national roll out of Code of Ethics training, Modules 1, 2 & 3 are being mandated on College Learn with completion rates of 92%, 91% and 91% respectively. Module 4 is being delivered in person or virtually. Modules 5-7 will be mandated on College Learn and will be mandated from May 2025 onwards.
- The Force have embedded the College of Policing's Competency Values Framework (CVF) which sets out nationally recognised behaviours and values into the Leadership Programme.
- The Force have developed a matrix to assess the risk posed by reported notifiable association as well as other factors such as the abuse of position for sexual purpose risk matrix, business interests, gifts and hospitality and complaints. This assists the Force in identifying those of greatest risk to the integrity of the Force.
- A statement of personal and pecuniary interests is completed as part of the Annual Governance Statement process by Chief Officers.
- A procedure is in place for the monitoring of business interests and additional employment for police officers and police staff. The Business Interest and Additional Occupation for Police Officers and Staff Policy was rewritten and published in April 2024.
- The Force have introduced in December 2024 a new vetting APP, part of the output from this is that an Annual Integrity and Vetting Review (AIVR) is to be carried out by line managers to ensure all staff are re-assessed and any changes are reported to the Professional Standards Department in relation to business interests, additional employment and notifiable associations.
- The Procurement Team have documented processes and controls in place to prevent fraud and corruption. All suppliers are registered on the Governments Central Digital Platform. Information is provided against set criteria which highlights relevant exclusion grounds for the Forces consideration.
- The Police Staff Misconduct Policy provides a clear framework for all police staff in terms of expected standards of conduct.
- Assurance reporting is submitted to the Joint Independent Audit Committee (JIAC) bi-annually relating to complaint recording and the nature of complaints.
- Standards are implemented into the quarterly Learning, Ethics and Integrity Boards, chaired by the Assistant Chief Constable (ACC). Its remit is to provide a forum to discuss key areas of learning and mandatory compliance with Force values and standards.
- The Learning Ethics and Integrity Board is chaired by the ACC. At this meeting, compliance is provided on our policies, procedures and guidance documents which form part of our Policy Management Framework, current compliance is recorded at 85%.
- The Ethics Board is held to consider and discuss any ethical issues that arise in an advisory and consultative capacity the meeting is chaired by the DCI Lead for the County-Local Policing.

- Student officers also receive a copy of the Code of Ethics on day one of their training and receive an input from PSD regarding the Standards of Professional Behaviour (SoPB) ethics and values. Throughout training many of the subjects are linked back to the Code of Ethics and the SoPB Student officers also receive an input on ethical decision making, complementing the inputs from PSD and the training provided on the National Decision Model.
- The Ethics forum is held quarterly. It raises issues over learning, standards and provides 'Safety of Voice' to Staff and Officers to raise ethical dilemmas. Attendees include representatives from all staff associations, Police Federation, BPA, LGBT+ and NEWS (Nottinghamshire Empowering Women to Succeed). There is an ongoing active effort to encourage and widen attendance.
- The Ethics panel reports into the East Midlands Ethics committee which is chaired by the Deputy Chief Constable (DCC). A source of good practise and sharing of ethical issues and methods for embedding ethical standards and behaviour between forces, this also ensures consistency between East Midlands forces.
- As part of the lead role for ethics, the panel chair (Police employee) presents in both probationer training and within our leadership and development programme to further embed the code of ethics at every available opportunity. Ethical Dilemmas can be referred in various established accessible routes for employees, and all panel meetings are held on Microsoft Teams improving ease of access. Issues raised are then escalated to the Learning, Ethics and Integrity board which is chaired by the Assistant Chief Constable. Outcomes, including minutes, agendas, and updates, are promoted on the Force's Intranet, providing feedback into the organisation. Trainees and first line supervisors receive an input from the Ethics lead on decision making in policing and the purpose of the ethics forum in supporting the organisation and its employees.
- A Professional Standards Department (PSD) led initiative promoting and encouraging interaction with Ethical Dilemmas for staff and officers, which also provides guidance, is linked across to the Ethics Intranet page.

Respecting the rule of the law

- The Force refer to the Home Office Guidance in relation to Police Officer Misconduct for procedures relating to misconduct, unsatisfactory performance and attendance of police officers and special constables.
- There are clear processes in place around confidential reporting 'Whistleblowing' outlined in the Professional Standards Reporting Procedure which was published in 2021. Staff can report corruption or misconduct confidentially to PSD using a number of methods including via the confidential reporting line/online portal; Integrity Messenger. The new Integrity Messenger system (built in force) now features increased functionality for sharing screen shots, photographs, etc and better user interface. It includes the most up to date security and encryption.
- The force is also signed up to the Crimestoppers national anti-corruption and abuse hotline which allows members of the public to report concerns anonymously. The force has recruited a Corruption Prevention Officer who provides advice and guidance internally but also externally to ensure organisations are aware of the Standards of Professional Behaviour and how to report any concerns.
- There are robust mechanisms in place with respect to the governance of complaints in Force. Complaints are managed in accordance with statutory guidance provided by the Independent Office for Police Conduct (IOPC). The OPCC provides an independent review function when complainants are unhappy with the outcome of a complaint investigation/handling.
- The outcome of misconduct proceedings are published on the Force Intranet to reinforce standards and learning. The Meetings and Hearings (M&H) Officer provides a quarterly update on the position of the Force regarding misconduct, and this is disseminated to the Chief Officer Team, Police Federation and Staff Associations.
- Bi-annually, a report on IOPC investigations is presented at the Joint Independent Audit Committee (JIAC) to inform the OPCC of the Force's application of the IOPC Statutory Guidance.
- The Chief Constable ensures that financial affairs for their Force are properly administered having regard to value for money, probity, legality, and appropriate standards, with reference to the Financial Regulations and contract standing orders agreed by the PCC as set out in Part B of the Joint Code of Corporate Governance and Working Together document, which is published on the OPCC's website.

- The Force is compliant with the CIPFA statement on the Role of the Chief Financial Officer of the Police and Crime Commissioner and the Chief Finance Officer of the Chief Constable (2012), as per the CFO job description and delegations.

2.2 Principle B: Ensuring openness and comprehensive stakeholder engagement

Ensuring Openness

- The Office of the Police and Crime Commissioner (OPCC) is accountable to local people and draws on this mandate to set and shape the strategic objectives for the Force area in consultation with the Chief Constable, taking into account the Strategic Policing Requirement.
- The Independent Community Scrutiny Panel (ICSP) meets on a quarterly basis. The purpose of the panel is to scrutinise and provide challenge to the force from a community perspective and with a particular focus on Stop and Search. Following each meeting, a report is produced for the force in respect of learning and observations.
- The Nottinghamshire Youth Commission (YC) enables young people to have a say and raise concerns on police and crime issues. The Notts YC work with the Police and Crime Commissioner and Senior Police Officers to hear the opinions, thoughts and feelings of young people which can in turn inform future working practices.
- In accordance with the Freedom of Information (FOI) Act, the force is working towards full compliance in respect of the publication scheme. This will include pro-actively publishing FOI information. This ensures transparency and encourages increased confidence from and accountability to the public and stakeholders.
- Both Independent Advisory Group (IAG) and Independent Community Scrutiny Panel (ICSP) Chairs are invited to attend the Force's Use of Powers Board, providing broader oversight of powers and processes which might threaten community confidence and cohesion and to share this insight with their respective groups for further consideration.
- The Force provides regular updates to the OPCC at their public Accountability meetings on the progress made against the Force activities. Accountability Board reports are available on the OPCC website.
- The Force contributes to the OPCC's Annual Report to provide assurance on what has been delivered against the Nottinghamshire Police and Crime Plan. Performance data is presented at the Strategic Performance and Insight meeting, and comprehensive updates are presented at the Police and Crime Panel, both on a quarterly basis.
- Following the HMICFRS PEEL Inspection on the 11 March 2024, the Force were placed in engaged status and have since been reporting against the cause for concerns to the Police Performance and Oversight Group (PPOG). The Force were removed from engaged status by HMICFRS on 22 May 2025.

Comprehensive stakeholder engagement

- The Force uses the Notts Alert system to carry out surveys with our communities. This enables them to help shape local policing priorities in their area. Each Neighbourhood Team has a process whereby they review the Community Survey Data and Priorities through their Local Policing Priority Setting (LPPS) meeting and update these on the Force website on a quarterly basis. Additional annual surveys are carried out by the OPCC and the annual 'Police and Crime Survey' is used by Neighbourhood teams to identify key areas of focus such as types of anti-social behaviour that are of concern to the local community. The force continues to use and promote Notts Alert, which enables communities to provide feedback direct to police, via the portal.
- Recognising that a whole systems approach is needed to effectively deliver problem-solving activity, a non-exhaustive list of our key partners includes, District and Borough Councils, Housing Associations, Statutory and Public sector organisations, Probation and Private Businesses, who will have the opportunity to discuss their contribution towards problem management plans at MAPS meetings, and other multi agency meetings. Partner updates must be inputted by the investigating officer following these meetings. This is an interim measure until completion of a new partnership problem-solving portal is launched that will allow direct updates from partners.
- We have created a process that consistently evaluates and shares problem-solving and other tactics and operations that have worked well to address a problem or issue:-

- What Works Surgery - A group of problem-solving experts, including analysts, partners and academics visit a different station across the force multiple times a year and offer a drop-in surgery to allow anyone across the force to get some practical advice regarding the most complex issues in the areas and promote a culture of problem-oriented policing.
- What Works Board - The board is made up of a wide variety of colleagues and community partners, problem-solving and analytical experts, along with representatives from academia. We want the broadest possible representation to holistically review each submission. In simple terms, if a project or initiative has proved effective and there is learning that will help others, it will be submitted to the board for their review and assessment. Work that is assessed as effective, scalable and transferable will be added to the force's central 'What Works' repository to be shared and used by others.
- We have established a What Works repository, where previously assessed work is accessible in one place.
- Work from other forces and links to national and international best practice banks can also be found here.
- We are committed to recognising good work. Alongside more informal reward and recognition practices (such as the Problem Solver of the month award) the force has committed to an annual problem-solving event, to showcase and reward some of the best problem-solving work by individuals, teams and partnerships. The event recognises good practice with a number of prestigious trophies, the chance to showcase good work to peers, senior officers, and stakeholders, and a subsequent submission to the national Tilley Awards.
- The Force has a Strategic Independent Advisory Group, which represents different community groups across Nottinghamshire, fed via the subgroups. They provide a service to the Force in three core areas: critical incidents, building trust and confidence, and advising on strategies, policies, and procedures.
- The Police Race Action Plan highlights challenges between UK Police and the Black Community. As well as bespoke sub IAG's to cover different groups, the force regularly meets the strategic leaders of the Majority of Black Led Churches, to understand concerns.
- The force works closely with key stakeholders and partners, through forums including the Safer Nottinghamshire Board and the Nottingham Community Safety Partnership Board.
- The revised, Neighbourhood Policing model has developed clear and consistent governance and stakeholder engagement through the Multi-Agency Partnership meetings (MAPS).
- The publication scheme is annually reviewed, and assurance sought from specific departments who are required to publish information/data. Further work is being undertaken with departments that attract several similar requests for data to actively publish over and above the requirements of the Act. FOI trends for 2024 have recently been collated and will be published imminently, this will then be built into quarterly reporting periods moving forward.
- The Nottingham and Nottinghamshire Violence Reduction Partnership (VRP) facilitates quarterly stakeholder engagement reference group events involving representatives across the community and voluntary and public sectors and has a diverse volunteer pool of Community Ambassadors who are community leaders, activists and lived experience representatives who cascade information to communities across Nottingham and Nottinghamshire as well as feeding back on emerging needs from those communities.
- The VRP has a strong partnership with local Voluntary and Community Sector (VCS) bodies including the Ending Youth Violence Network which is made up of over 100 organisations dedicated to reducing serious youth violence.
- The VRP has established Youth voice groups during 2024/25 to ensure consistent youth voice and participation in informing the partnership approach to tackling serious violence.

City

- There are strong governance processes in place for the City partnerships. Each of the partnerships under the One Nottingham umbrella, Nottingham Community Safety Partnership (NCSP) have clear terms of reference including a defined purpose, arrangements for information sharing, community engagement and governance and finance.

- The NCSP Partnership Strategy 2024-2027 sets out the overall aims, delivery, and performance framework of the partnership to deliver the 'Safer Nottingham' agenda of the 'Nottingham City Strategic Council Plan 2024-2027'. The Partnership Plan has been developed with regards to the priorities of the Police and Crime Commissioner.
- There is a robust governance framework in place to oversee the delivery of the Plan. This is directed by the Partnership Board, which provides strategic governance of the partnership.

County

- The three statutory OPCC Community Safety Partnerships (CSPs) are responsible for the delivery of local community safety strategies and action plans. The Safer Nottinghamshire Board (SNB) Delivery Groups support the SNB and CSPs to implement the community safety strategies.
- Each of the three CSPs in the County produce performance information monthly. The OPCC oversees reporting on current performance against targets, comparison against most similar force peers and performance of Partnership Plus areas. For consistency, the CSP performance information mirrors that of the Force Operational Performance Review. The SNB Performance Group brings together key CSP stakeholders to discuss performance risks and highlights.
- Section 22A of the Police Act 1996 provides for a collaboration agreement to be made between Police and Crime Commissioners or between commissioners and chief officers from more than one force area. There are a range of established collaborations in place for a number of specialist front line policing operations that provide services across the East Midlands region, including Nottinghamshire. These arrangements are reviewed on a regular basis by respective Chief Constables and Police and Crime Commissioners.

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

Defining Outcomes for economic sustainability

- The Nottinghamshire Police and Crime Plan sets out the vision, values, strategic priorities, and outcomes together with a performance framework in line with requirements under the Police Reform and Social Responsibility Act 2011.
- This Plan is informed by the Police and Crime Needs Assessment (PCNA) which is used as a planning and priority setting tool. The document highlights key trends, issues, risks and threats in the crime community safety and criminal justice environment.
- The Police and Crime Plan 2025-29, includes a priority commitment to ensure efficiency and value for money in the delivery of policing and its support services. This includes work by Nottinghamshire Police to:-
 - Modernise ways of working to become more visible and responsive to communities, make best use of our workforce, technology, fleet and estate and drive efficiencies.
 - Actively pursue opportunities for collaboration and innovation with local authorities, private sector partnerships, other police forces in the region, and through government initiatives.
 - Identify effective strategies and invest in proven solutions to increase productivity and maximise the impact of our policing efforts.
 - Fully support and integrate national police efficiency programmes to enhance our operational effectiveness and service delivery.
 - At a national level, the Force works to the Strategic Policing Requirement (SPR) which is issued by the Home Office to articulate current national threats and the appropriate national policing capabilities required to counter those threats.
- The force has a robust governance framework in relation to performance. The monthly Corporate Performance Review (CPR) meeting (chaired by the Chief Superintendent for Corporate Services) and the Operational Performance Review (OPR) meeting (chaired by the ACC Crime) are forums for thematic leads to discuss key areas of organisational performance, identify any emerging opportunities and risks, and make decisions about future planning. The Improving Outcomes Board, chaired by the DCC, oversees key areas of performance, both organisational and operational, and is a forum in which to identify any emerging strategic opportunities and risks.
- All activity in response to audit and inspectorate recommendations is monitored via 4Action, an action management system. Progress against activity is reported to the Joint Independent Audit Committee (JIAC) on a quarterly basis.

- A Medium-Term Financial Strategy builds on the proposed budget for 2025-26 and incorporates plans to meet changes in available financing with the need to meet current and future commitments, this includes information from both the Reserves Strategy and Treasury Management Strategy.
- Regular Capital and Revenue reports are provided to the Force Executive Board (FEB) and OPCC to provide an update on the Force's budgetary position and to comply with good financial management and Financial Regulations. This is reviewed and updated regularly to remain flexible for future requirements.

Defining Outcomes for social sustainability & environmental benefits

- From a national perspective, the Force is cognisant of the Criminal Justice (CJ) National Scorecard, which brings together data from partners across the justice system (Police, CPS and the Courts) and the Digital Crime Performance Pack, which provides data on police performance against the National Crime and Policing Measures referenced in the Beating Crime Plan. The ACC with the Crime portfolio chairs the Force's Criminal Justice Board, which in turn reports into the Multi-Agency Local Criminal Justice Board which is chaired by the OPCC.
- The monthly Planning and Efficiency Group and OPCC Delivery Boards routinely review efficiency and value for money in the delivery of policing and its support services. This includes monitoring of all key strategies and performance outcomes regarding environmental sustainability and the Police and Crime Plan ambition to 'foster social value and sustainability in all of our initiatives'.

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

- There is a robust planning cycle in place which incorporates partnership, Force and OPCC strategic assessments, public consultation, refresh of the Nottinghamshire Police and Crime Plan, departmental planning via the annual budget process.
- Nottinghamshire Police have a Digital Strategy, aligned with the National Digital, Data and Technology Strategy 2020-2030 for Policing and built on the foundation of the national blueprint. The National Strategy is currently being revised and is expected to be published in April 2025.
- The aspirations in our local Digital Strategy are fast becoming deliverables, coupled with rapid changes in the technology arena, in the Policing sector and local aspirations to deliver innovation. As a result, the local Digital Strategy for Nottinghamshire Police is in the process of being updated to reflect the National changes and our local position for now and the future and is expected to be published in Q2 2025.
- We continue to ensure we take a commercial view on securing best value on our investments and contracts with our suppliers and service providers. Adopting a horizon scanning approach for managing our revenue budgets for technology, fleet and service refresh/replacements, ensures that we identify opportunities for efficiency, review requirements with the business areas and start our strategic planning early to obtain the best deals, to achieve the best outcomes commercially, financially, but not at the detriment of quality.
- The business change governance framework provides a robust reporting structure, which includes Enablers, Project Boards, Tactical Futures Board and FEB. The framework ensures that oversight and scrutiny is carried out by the relevant authority in a proportionate manner providing assurance that decisions are open and accountable, and that public money is spent wisely.
- A forward plan for FEB is maintained to outline what information is required for each strategic meeting, the Senior Responsible Officer (SRO) and expected timescales.
- The Medium-Term Financial Strategy is a live document to facilitate the demands and changes that can occur within the police so that we can remain operationally on the front foot. The budgeting and long-term planning process is intrinsically linked to the business planning cycle to create a joined-up approach identifying opportunities and risks that are present, and, on the horizon.

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

Developing the entity's capacity

- The Head of People Services chairs a Strategic Workforce Planning and Training Priorities meeting. The purpose is to provide strategic overview and direction regarding workforce planning, including establishment

levels, workforce mix, skills and capabilities. The Force also undertakes an active role in the Strategic Workforce Planning Maturity Assessment.

- The Force has developed and delivered a Strategic Workforce Plan which aligns with our strategic priorities and MTFP has been formulated following national review of best practice documents.
- The Strategic Workforce Plan is a key document underpinning the governance of both the strategic and tactical meetings.
- For 2025 we have instigated a local Establishment meeting where together with the Business Partners the Head of People Services will scrutinise establishment decisions and workforce mix to ensure we are maximising resources.
- The Force recognise and promotes the benefits of collaborative working and continues to work in several regional collaborations as well as collaborations with Nottinghamshire Fire and Rescue Service.

Developing the capability of its leadership & individuals

- Our 'Career Conversation' process has been embedded. This is reviewed at a governance meeting chaired by the ACC to ensure consistency across the organisation. Leadership and development training initiatives will become targeted around talent matching.
- Career Conversations form part of the application process for police promotion boards effective on all processes in 2024 and 2025 and will continue.
- The Force has embedded the Competency Value Framework (CVF) which aims to support all policing professionals, setting out nationally recognised behaviours and values. The six competencies and four values of the CVF are embedded into the Force's leadership development programme, recruitment processes and internal assessment procedures. The Force has also started delivering sessions to our workforce to explain CVF in more detail and aid understanding.
- There are staff posts in place to improve continual professional development programs for Sergeants, Inspectors, Senior Investigating Officers (SIOs) and Detectives. These roles have introduced more professional and efficient systems to accredit Detectives (PIP2 and investigations managers/supervisors) as well as providing CPD events for Sergeants, Inspectors, SIOs and Detectives. Our Leadership Academy has been launched and works closely with our Learning & Development team to ensure targeted training at first and second line managers and the delivery of CPD.

2.6 Principle F: Managing risks and performance through robust internal control and strong public financial management

Managing risk

- The OPCC's risk management strategy is reviewed and updated on an annual basis. The OPCC's strategic risk register is informed by departmental risk management arrangements and is routinely reviewed by the Senior Leadership Team. Both the strategy and strategic risk register are also regularly reported to the Joint Independent Audit Committee for oversight and scrutiny.
- The Force and OPCC have a joint policy for the management of risk, in line with the Cabinet Office approved Management of Risk (MoR) approach.
- An update on risk management has been provided to FEB monthly to inform them of the level of Strategic Risks and to provide assurance as to the effectiveness of risk management arrangements as well as providing an oversight of key themes emerging at departmental level.
- The Force has in place a risk governance structure, risk are reviewed initially at the Risk Working Group and then Strategic Risk Board which reports into the Improving Outcomes Board. The Force Executive Board also receive updates on risks to ensure Senior Leadership Team are aware of our strategic and operational risk held on our risk registers.
- A Strategic Risk Report is provided to the Joint Independent Audit Committee (JIAC) quarterly to keep the Board informed as to the level of strategic risk within the Force and OPCC and provide assurance as to the effectiveness of risk management arrangements.

Managing performance

- The Performance and Insight Report is regularly reviewed by the OPCC to ensure that the Police and Crime Commissioner is aware of current performance in line with the Police and Crime priorities. This is also publicly reported to the Police and Crime Panel on a quarterly basis and made available on the OPCC website.

Robust internal controls

- The quarterly Learning, Ethics and Integrity Board provides an organisation wide forum for thematic leads and heads of department to discuss key areas of learning and identify any emerging strategic opportunities and risks. Learning from business continuity is also managed within this forum.
- In compliance with CIPFA guidance, the NOPCC and the Force have appointed a Head of Internal Audit. This role is contracted out to Forvis Mazars, who are responsible for the organisation's internal audit service, on behalf of the CFO, including drawing up the internal audit strategy and annual plan and giving the internal annual audit opinion.
- In accordance with the Financial Management Code of Practice for the police service, issued by the Home Office, the PCC and the Chief Constable established a Joint Independent Audit Committee (the Committee) in 2013. The role of the Committee is to advise the PCC and Chief Constable on the adequacy of the corporate governance and risk management arrangements in place and the associated control environment, advising according to good governance principles and proper practices. Prior to 2022, this committee was known as Joint Audit and Scrutiny Panel (JASP). In 2024, new terms of reference (TOR) were introduced which give more emphasis on treasury management and length of terms of Office.

Strong public financial management

- Due to the extensive local audit backlog nationally, that has built up over a number of years, central government initiated a hard backstop solution for outstanding audit opinions relating to years 2022/23 and prior. This remedy concluded in December 2024 with the Force receiving disclaimed audit opinions for years 2020/21, 2021/22 and 2022/23. As auditors will now begin the process of rebuilding assurance, which is expected to take a number of years, the 2023/24 financial statements are also subject to a disclaimed audit opinion.
- A forward plan of 'Decisions of Significant Public Interest' is provided to the Planning and Efficiency Group on a monthly basis in the interests of accountability and transparency.
- The Financial Performance and Insight Report, including revenue and capital budget monitoring are reported to the FEB monthly. This is also presented at the Strategic Resources and Performance quarterly meeting. An internal audit on Core Financial System Assurance found the Force to have moderate assurance, recommendations by the auditors were accepted and an improvement plan agreed. This complies with best practice as outlined in Audit Committees: Practical Guidance for Local Authorities and the Police (CIPFA, 2022). This also assists the OPCC and the Chief Constable in fulfilling their responsibility for ensuring value for money as they oversee an annual programme of scrutiny of key areas of policing activity on behalf of the OPCC.

2.7 Principle G: Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Implementing good practices in transparency

- Both the PCC and the Chief Constable have appointed Chief Financial Officers. The responsibilities of the CFOs for both the PCC and the Chief Constable are clearly set out in line with the Financial Management Code of Practice (Home Office, 2013).
- The Joint Independent Audit Committee (JIAC) operates within the CIPFA guidance and in accordance with the Financial Management Code of Practice.
- Existing collaborations have an established supporting governance structure and formal Collaboration Agreements as per Section 22A of the Police Act 1996.
- Police officers, police staff, and volunteers operate within force policies and procedures; the corporate governance framework; disciplinary regulations; codes of conduct and the Code of Ethics. Assurance is provided via the Force and OPCC governance framework.

- A programme of internal audit is commissioned and undertaken which reflects published guidance and standards. This is presented to JIAC at the start of the financial year and progress is monitored throughout the year. Papers are available to view on the OPCC website.
- The Force Policy Management Framework provides oversight of all policies, procedures and guidance documents held. A compliance report is provided to the Learning, Ethics and Integrity Board. In the past year, any new, due to be updated or under review document have had the Code of Ethics, Race Action Plan banners/logos included. The intention moving forward is to incorporate the Violence against Women and Girls banner.

Implementing good practices in reporting

- Progress reports against the Internal Audit Plan are submitted on a timely basis to the Joint Independent Audit Committee (JIAC) along with the findings from audits completed to date.
- The Force provides reports in accordance with the Nottinghamshire Police and Crime Plan work programme including specific focus on the Commissioner's documented priorities.
- The OPCC has introduced accountability meetings, with the purpose of providing the public, and other external stakeholders, with confidence that the OPCC is effectively supporting, challenging and holding the Chief Constable to account for delivering efficient and effective policing service. It also monitors progress in delivering the objective of the Commissioners Nottinghamshire Police and Crime Plan and setting the strategic direction of local policing services at the recently established Performance and Efficiency Group.

Implementing good practices audit to deliver effective accountability

- The Force has a robust process to capture HMICFRS recommendations and track through their lifecycle to formulate the Audit and Inspection Report. This is prepared and presented to the Joint Independent Audit Committee (JIAC) on a quarterly basis. This process includes reporting on Super Complaints, which is determined by HMICFRS and the National Police Chiefs Council (NPCC). The Force scrutinises this information at Improving Outcomes, Op Catalyst and the Trust and Confidence Board.
- The Annual Governance Statement assesses the extent to which the organisation is applying the principles contained within the CIPFA framework. This is published for public scrutiny alongside the Statement of Accounts.

2.8 Update on the recommendations from the Inspection Visit to Police Custody Suites

- Custody were reinspected by our internal auditors (Forvis Mazars) who provided us with a moderate assurance rating.
- Custody has been incorporated into the PEEL framework. The Force will be reinspected in 2027

2.9 Update on the recommendations from the Crime Data Integrity Inspection 2018

- The Force are still awaiting sign off of the AFI's from HMICFRS. The Crime Data Integrity has been incorporated into the PEEL framework and will now be a stand-alone inspection moving forward.

3.0 Chief Finance Officer

- As a key member of the leadership team, the Chief Financial Officer (CFO) helps to develop and implement strategy, resource, and deliver the PCC's strategic objectives sustainably and in the public interest.
- The CFO is actively involved and able to bring influence to bear, on all business decisions to ensure immediate and longer-term implications, opportunities and risks are fully considered and aligned with the financial strategy.
- The CFO leads and encourages the promotion and delivery of good financial management so that public money is always safeguarded and is used appropriately, economically, efficiently, and effectively.
- The CFO works closely with the PCC's CFO to ensure Force actions align with the PCC's governance arrangements to hold the Chief Constable to Account for the Policing of Nottinghamshire.

4.0 Review of Effectiveness/Internal Audit Opinion

- Nottinghamshire Police has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework. The review of effectiveness is informed by the work of the Chief Officer Team, the Heads of Departments and other senior managers within the Force who have responsibility for the development and maintenance of the systems of internal control. It is also informed by the reports of the Force's internal auditors and external inspectorates, such as HMICFRS.
- Where weaknesses in internal controls have been identified, improvement actions have been established, which will be addressed during the forthcoming financial year. Outcomes will be monitored by the FEB and the JIAC, on a quarterly basis.
- From the Internal Audit work undertaken in compliance with the Public Sector Internal Audit Standards (PSIAS) for the year ending 31st March 2025, our overall opinion is Moderate.

5.0 Improvement actions

The review process to support the production of the Annual Governance Statement identified several improvement actions, which are summarised below. These have been agreed with the respective Divisional and Departmental Heads to address weaknesses identified in the Force's systems of internal control. These issues are significant in that they cover a large proportion of the organisation's activities and/or are key risk controls and therefore require a corporate solution rather than an individual approach. These are monitored by the Corporate Development Department and reported to the Chief Officer Team to ensure there is senior management oversight of the progress against each of these.

AREAS FOR IMPROVEMENT LEVEL 3 2024/25

URN	Identified improvement action(s):	Update	Lead Officer
AF-05577	AFI 1 - Scrutiny of stop and search and use of force The force needs to increase the capacity of its scrutiny panel so that it can review more cases. This will help the public of Nottinghamshire to have more confidence that the force's use of its powers is being robustly monitored.	Oversight from DCC at Operation Catalyst. Awaiting sign off from HMICFRS	ACC
AF-05578	AFI 2 - Stop and search data The force should publish its stop and search data, including any indications of disproportionality and reasons for this.	Oversight from DCC at Operation Catalyst. Awaiting sign off from HMICFRS	ACC

AF-05581	<p>AFI 5 - Attending calls within published attendance times</p> <p>The force needs to attend calls for service in line with its published attendance times and make sure the caller is updated if there are delays.</p> <p>The force is not attending grade two (priority but not emergency) calls for service within their published attendance time of 60 minutes. In the year ending 31 December 2023, the force attended 47.4 percent of these incidents within 60 minutes.</p>	<p>Will be inspected by Victim Service Assessment (VSA) inspection week commencing 14 April 2025.</p>	ACC
AF-05582	<p>AFI 6 - Caller advice on preserving evidence and preventing crime</p> <p>The force needs to make sure that call takers give appropriate advice on preserving evidence and preventing crime.</p> <p>Not all victims are being given advice on preventing crime or preserving evidence. This may lead to losing evidence that would support an investigation and missing opportunities to prevent further crimes against the victim.</p>	<p>Will be inspected by Victim Service Assessment (VSA) inspection week commencing 14 April 2025.</p>	ACC
AF-05583	<p>AFI 7 - Achieving appropriate outcomes for victims</p> <p>The force doesn't consistently achieve appropriate outcomes for victims.</p> <p>The force isn't always achieving acceptable outcomes for victims of crime. The number of victim-based crimes the force solves following an investigation is low. It needs to understand the issue and work to achieve better outcomes for victims.</p>	<p>Will be inspected by Victim Service Assessment (VSA) inspection week commencing 14 April 2025.</p>	ACC
AF-05585	<p>AFI 9 - Identifying breaches of preventative orders</p> <p>The force should improve its processes for identifying breaches of preventative orders and taking enforcement action to keep victims safe.</p>	<p>Oversight from DCC at Operation Catalyst. Awaiting sign off from HMICFRS.</p>	ACC
AF-05586	<p>AFI 10 - Managing risk from registered sex offenders</p> <p>The force should improve its management of the risk from registered sex offenders to keep the public safe.</p>	<p>Oversight from DCC at Operation Catalyst. Awaiting sign off from HMICFRS.</p>	ACC

AF-05587	AFI 11 - support and develop personnel from underrepresented groups The force needs to do more to support and develop personnel from underrepresented groups.	Oversight from DCC at Operation Catalyst. Awaiting sign off from HMICFRS.	ACC
AF-05588	AFI 12 - Wellbeing strategy The force needs to improve the delivery of its strategies relating to wellbeing and the workforce The force should: <ul style="list-style-type: none"> • obtain a better understanding of personnel absence by monitoring wider data relating to sickness; and • use this data to understand workforce resilience when implementing change or allocating demand. 	Oversight from DCC at Operation Catalyst. Awaiting sign off from HMICFRS.	ACC
RM25852	East Midlands Special Operations Unit and its constituent forces should improve how the region works together to tackle serious and organised crime (SOC).	Awaiting formal sign off by HMICFRS.	ACC

INTERNAL AUDIT ANNUAL ASSURANCE 2024-2025 REPORT – AREAS OF LIMITED ASSURANCE AND UNSATISFACTORY ASSURANCE

Limited Assurance		Date	Lead Officer
1	Uniform Stock Control & Stores (Draft)	April 2025	Deputy Head of Corporate Services

Nottinghamshire Police Internal Auditors (Forvis Mazars) included in their Internal Audit Plan eight audits for review, at the time of reporting we have had six audits concluded within 2024/25, and two at draft report stage. Summary audit findings are one limited assurance, four moderate assurance and three substantial assurance. There are no unsatisfactory assurance audits to report.

NOTTINGHAMSHIRE POLICE WAS INSPECTED BY HMICFRS DURING 2024/25 IN THE FOLLOWING AREAS:

Inspection Area	Type of Inspection	Outcome
Operation Perth Inspection	Justification of funding	Positive feedback received. No formal report
HMICFRS Cause of Concern Revisit	Re-inspection	Causes of concern 2 & 3 have been removed.
Rapid review of the policing response of public disorder – Tranche 2	Thematic	Awaiting report

ACCELERATED CAUSES OF CONCERN 2024/25:

URN	Identified improvement action(s):	Update	Lead Officer
1	<p>PEEL: Nottinghamshire Police causes of concern</p> <p>Effective Investigations</p> <p>The Force needs to improve how it manages, supervises and carries out effective investigations, and make sure that victims get the support they need.</p>	Force to be reinspected through VSA week commencing 14 April 2025.	DCC
2	<p>PEEL: Nottinghamshire Police causes of concern</p> <p>Adequate Processes, Planning or Governance Arrangements</p> <p>The Force doesn't have adequate processes, planning or governance arrangements in place to monitor performance effectively or identify areas where improvement is required.</p>	The Force were re-inspected in February 2025 and significant progress was noted. Cause of concern closed.	Chief Supt CR
3	<p>PEEL: Nottinghamshire Police causes of concern</p> <p>The Force needs to make sure that neighbourhood police officers and police community support officers aren't diverted from their main duties to deal with other areas of demand.</p>	The Force were re-inspected in February 2025 and significant progress was noted. Cause of concern closed.	ACC

CHIEF CONSTABLE AND CHIEF FINANCE OFFICER DECLARATION

We propose over the coming year to take steps to address the improvement actions identified above to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvement that were identified in our review of effectiveness and will monitor their implementation as part of our next annual review.

Signed:

Signed:

Signature Redacted

Signature Redacted

S Cooper
Nottinghamshire Police Temporary Chief Constable

M Kimberley, CPFA
Chief Finance Officer, Nottinghamshire Police

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT (CIES)

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

Precepts are made to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both the Expenditure Funding Analysis and the Movement in Reserves Statement.

2023-24			2024-25			
Expenditure (Note 2.4)	Income (Note 2.3)	Net		Expenditure (Note 2.4)	Income (Note 2.3)	Net
£'000	£'000	£'000		£'000	£'000	£'000
261,946	(33,545)	228,401	Cost of Police Services	285,087	(28,301)	256,786
0	(285,447)	(285,447)	Funding from the Commissioner	0	(319,646)	(319,646)
261,946	(318,992)	(57,046)	Cost of Services	285,087	(347,947)	(62,860)
93,014	0	93,014	Financing and Investment (Income) and Expenditure	95,410	(372)	95,038
354,960	(318,992)	35,969	(Surplus) or Deficit on Provision of Services	380,497	(348,319)	32,178
		(28,442)	Remeasurement of the net defined benefit liability (asset)			(232,595)
		7,527	Total Comprehensive (Income) and Expenditure			(200,417)

MOVEMENT IN RESERVES STATEMENT (MIRS)

The Movement in Reserves Statement shows the movement during the year on the different reserves held, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other 'unusable reserves'. The Chief Constable holds no usable reserves.

The Statement shows how the movements in reserves are broken down between gains and losses incurred in accordance with the Code and the statutory adjustments required to return to the amounts chargeable to Council Tax for the year.

2024-25	Usable Reserves (Note 1) £000	Unusable Reserves £000	Total Reserves £000
Balance at 31 March 2024	0	2,046,195	2,046,195
Movement in reserves during year			
(Surplus) or deficit on the provision of services	32,178	0	32,178
Other Comprehensive (Income) / Expenditure	0	(232,595)	(232,595)
Total Comprehensive Income and Expenditure	32,178	(232,595)	(200,417)
Adjustments between accounting basis and funding basis under regulations (Note 2.5)	(32,178)	32,178	0
Increase in year	0	(200,417)	(200,417)
Balance at 31 March 2025	0	1,845,778	1,845,778

2023-24	Usable Reserves (Note 1) £000	Unusable Reserves £000	Total Reserves £000
Balance at 31 March 2023	0	2,038,668	2,038,668
Movement in reserves during year			
(Surplus) or deficit on the provision of services	35,969	0	35,969
Other Comprehensive (Income) / Expenditure	0	(28,442)	(28,442)
Total Comprehensive Income and Expenditure	35,969	(28,442)	7,527
Adjustments between accounting basis and funding basis under regulations (Note 2.5)	(35,969)	35,969	0
Decrease in year	0	7,527	7,527
Balance at 31 March 2024	0	2,046,195	2,046,195

BALANCE SHEET

The Balance Sheet gives a value of net worth and corresponding reserves at a particular moment in time. All reserves are unusable and reflect valuation estimates on pensions and employee holiday / time owed.

All non-current assets are owned by the Commissioner and all usable reserves are held by the Commissioner.

2023-24 (Note 3.2)		2024-25 (Note 3.2)
£000		£000
(3,659)	Short-Term Creditors - Accumulated Absences	(4,807)
(3,659)	Current Liabilities	(4,807)
(2,042,536)	Other Long-Term Liabilities - Pension Liabilities (Note 6)	(1,840,971)
(2,042,536)	Long Term Liabilities	(1,840,971)
(2,046,195)	Net Liabilities	(1,845,778)
2,046,195	Unusable Reserves	1,845,778
2,046,195	Total Reserves	1,845,778

Signature Redacted

M Kimberley, CPFA
 Chief Finance Officer, Nottinghamshire Police
 12/12/2025

CASHFLOW STATEMENT

The Cash Flow Statement shows that there are no cash flows through the Chief Constable Entity.

2023-24 £000		2024-25 £000
35,969	Net (surplus) or deficit on the provision of services	32,178
(36,664)	Adjustment to (surplus) or deficit on the provision of services for noncash movements - Pensions	(31,030)
695	Adjustment to (surplus) or deficit on the provision of services for noncash movements - Accumulated Absences	(1,148)
(0)	Net cash flows from activities	0

1. ACCOUNTING POLICIES, JUDGEMENTS AND MAJOR ACCOUNTING EVENTS

ACCOUNTING POLICIES

1.1 GENERAL PRINCIPLES

The Commissioner is a separate entity to the Chief Constable and the relationship is clearly defined in the governance arrangements. The Commissioner is the lead controlling influence in the Group.

The Chief Constable employs staff and officers to provide the policing service in Nottinghamshire and in the achievement of the Commissioner's Plan. The legal status has the Commissioner as the source of transactions and the reality of this is borne out through the level of control exerted.

Annual Statement of Accounts are required to be published under the Accounts and Audit Regulations 2015, in accordance with proper accounting practices.

These practices primarily comprise of the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, supported by International Financial Reporting Standards (IFRS).

The Accounts have been prepared on a 'going concern' basis. Under The Act, The Chief Constable and the Commissioner are separate 'Corporation Sole' bodies. Both are required to prepare separate Statement of Accounts.

1.2 ACCRUALS OF INCOME AND EXPENDITURE

Revenue is measured at fair value in the year to which it relates, and not when cash payments are made or received. All the expenditure is paid for by the Commissioner, but recognition in the Group and the Chief Constables accounts is based on the economic benefit of resources consumed.

In particular:

- Fees, charges and rents due are accounted for as income at the date of supply
- Supplies are recorded as expenditure when they are used
- Expenditure in relation to services received is recorded as services are received, rather than when payments are made
- Interest receivable on investments and payable on borrowings is accounted for as income or expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract
- Where debts are doubtful, the debt is written off by a charge to the CIES

1.3 PRIOR PERIOD ADJUSTMENTS, CHANGES IN ACCOUNTING POLICIES AND ESTIMATE AND ERRORS

Prior Period Adjustments and Changes in Accounting Policies

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for in the current year and do not give rise to a prior period adjustment.

There have been no changes in Accounting Policies, applicable to the Chief Constable in the year.

Critical Judgements

In applying accounting policies, the Chief Constable has had to make certain judgements about complex transactions or those involving uncertainty about future events.

- The relationship between the PCC and the Chief Constable has been assessed in order to apply the group accounting requirements. The PCC retains control of all assets and therefore the value of these are shown on the PCC Balance Sheet, whilst the Chief Constable has been judged to have operational control over Officers, PCSO's and the majority of Police Staff (excluding staff directly employed by the PCC). Therefore the income and expenditure for these employees is shown in the CIES for the Chief Constable.
- The PCC and CC CFO's have considered arrangements for the use of assets owned by the PCC and used by the CC, and have concluded that there is no contractual arrangement between the two entities and as such there are no enforceable rights and obligations between the two parties. Therefore, from the perspective of IFRS16 no lease arrangements exist.
- The Force is associated with multiple collaborations with other regional forces. These arrangements have been judged to be Joint Operations due to the nature of the joint management structure of these entities. The Group's share of transactions and balances have been consolidated into this set of statements in accordance with the CIPFA Code of Practice. More information on these arrangements have been disclosed in the Group accounts.

Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

There is one item where there is a significant risk of material adjustment in the forthcoming financial year as follows:

Pensions Liability

The estimation of the net liability to pay pensions depends on a number of judgements relating to the discount rate used, projected salary rate increases, retirement age changes, mortality rate and expected returns on pension fund assets. The rates and assumptions used in calculating this are based on the professional judgement of the Actuaries who provide expert advice regarding this. The overall net liability across Officer and Staff Pension Schemes at March 2025 is £1,841m. For details of the impact of a change in the discount rate, please see Pension Fund Accounts and Explanatory notes on page 53. Additionally, the full impact of the McCloud/Sargeant judgement on both the police officer and police staff pension schemes is still unknown.

1.4 CHARGES TO REVENUE FOR NON-CURRENT ASSETS

Although the Chief Constable does not directly hold any non-current assets, a charge for depreciation is included as a proxy for using those assets.

1.5 EMPLOYEE BENEFITS

Benefits Payable during Employment

Short-term employee benefits are those due to be settled within 12 months of the year-end. This includes salaries, paid annual leave, and paid sick leave, bonuses and non-monetary benefits (e.g. cars).

An accrual is made for the cost of holiday entitlements or any form of leave, (e.g. time off in lieu earned, but not taken before the year-end), which an employee can carry forward into the next financial year.

The accrual is made at the payment rates applicable in the following accounting year, being the period in which the employee takes the benefit. The amount included on the balance sheet is £4.81m (£3.66m 2023/24).

Termination Benefits

Termination benefits are payable as a result of a decision to terminate an employee's employment before the normal retirement date or an acceptance of voluntary redundancy. These are charged to the CIES when the Group is demonstrably committed to the decision.

Post-employment Benefits

The employer makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the value of this is included within the CIES. The total value of the liability is carried on the Balance Sheet. The statutory arrangements ensure that funding will meet payments. Actuarial gains and losses are charged to the Pension Reserve.

Employees are members of two separate defined benefits pension schemes providing retirement lump sums and pensions, earned whilst employed by the Group. There is a scheme for staff and one for officers.

The Local Government Pensions Scheme:

The Local Government Pensions Scheme (LGPS) for staff is administered by Nottinghamshire County Council. This is a funded scheme, meaning that the Group and employees pay contributions into a fund, calculated at a level intended to balance the pension liabilities with investment assets. This scheme is a multi-employer scheme and the underlying assets and liabilities cannot be directly identified with individual employers. Therefore, assets and liabilities are incorporated within these accounts on an apportioned basis at fair value. The figures are calculated by Barnett Waddingham (Actuaries), based on membership data as at 31 March 2022 for members receiving funded benefits and for any members receiving unfunded benefits. Cashflow information such as contributions and benefits paid are provided to the actuary on an annual basis, and assumptions are also updated annually.

The Police Pension Scheme:

The Police Pension Scheme for police officers is an unfunded scheme, meaning that there are no investment assets built up to meet the pension liabilities and cash has to be generated to meet actual pension payments as they eventually fall due. Under the Police Pension Fund Regulations 2007, the Group must transfer amounts to reduce the balance on the Pension Fund to zero. This is via the Pension Top-up grant from the Home Office. Conversely a surplus would be paid over. Employees and employers contribution levels are based on percentages of pensionable pay set nationally by the Home Office and subject to periodic revaluations by the Government Actuary's Department. The figures are based on a detailed valuation using information as at 31 March 2020.

When assessing the potential implications of McCloud on the IAS19 liabilities, the actuary has considered those members with benefits in the 2015 scheme who were former members of the 1987 and 2006 schemes. The actuary has calculated the additional liability arising had these members not ceased to accrue benefits in the 1987 and 2006 schemes on 1 April 2015 (or after this date if their start date in the 2015 Scheme was tapered) and had continued instead to accrue final salary benefits in the 1987 and 2006 Schemes. The actuary has also included the impact for those who retired after joining the 2015 Scheme. Whilst members who left the service over this period and took deferred benefits were considered, the actuary concluded the effects are not material.

The costs emerging are sensitive to the underlying assumptions. The impact of an increase in scheme liabilities arising from McCloud/Sargeant judgment will be measured through the pension valuation process, which determines employer and employee contribution rates. The last Police Pension valuation took place in 2020.

The impact of an increase in annual pension payments arising from McCloud/Sargeant is determined through The Police Pension Fund Regulations 2007. These require a police authority to maintain a police 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 enough 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.

In June 2023 the High Court found in the Virgin Media vs NTL Pension Trustees case that changes to member benefits in contracted out defined benefit pension schemes between 1996 and 2016 required an actuarial certificate in line with section 37 of the Pensions Schemes Act 1993, and that changes without this certification are to be considered void. This requirement applies to past service rights and future service rights, and to changes to the detriment or benefit of scheme members. The ruling applies to the Police Pension Scheme and the LGPS. HM Treasury are currently assessing the implications for all public service pension schemes. It may take some time for the practical consequences of the appeal court ruling to be known. At this point in time there remains insufficient information to assess the potential impact, and therefore no liability in respect of the ruling is recognised in these accounts.

1.6 EVENTS AFTER THE REPORTING PERIOD

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date on which the Statement of Accounts are authorised for issue. Two types of events can be identified:

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

In April 2025, Chief Constable Meynell commenced a period of sickness absence. Deputy Chief Constable Steven Cooper has been performing the duties of chief constable since then. In September 2025, CC Meynell notified the PCC of her intention to retire on 17 March 2026. The PCC therefore commenced a chief constable appointment process, which resulted in Acting Chief Constable Steven Cooper becoming the PCC's preferred candidate after a two-day assessment process on 11 and 12 December 2025. The appointment, to take effect on 18 March 2026, is subject to satisfactory pre-employment and vetting checks and a confirmation hearing before the Police and Crime Panel, planned for early 2026. This is a non-adjusting event.

1.7 JOINT OPERATIONS AND ASSOCIATE ENTITIES

These are accounted for in accordance with IFRS 11 – Joint Arrangements and IFRS 12 – Disclosure of interest in Other Entities, according to agreed proportions of use. They are all governed by Section 22 Agreements.

The cost relating to these activities are shown within the accounts. Full details are included within the Group Accounts.

The CC's share of Joint Operations (JO's) for 2024/25 is as follows:

Ownership	Arrangement	Expenditure	2024-25	
			Income	Net
%		£000	£000	£000
27.40%	EM Major Crime	252	(252)	0
27.35%	EM Legal Services	708	(705)	3
27.34%	EM Serious Organised Crime	10,368	(10,529)	(161)
31.53%	EM Learning & Development	522	(521)	1
27.30%	EM Forensics	3,372	(3,407)	(35)
		15,222	(15,414)	(192)

The CC does not have any Associate Entities in 2024/25.

1.8 PROVISIONS, CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Provisions.

Provisions are made where an event has taken place that gives a legal or constructive obligation that probably requires settlement by transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

Contingent Assets.

Contingent assets arise where an event has taken place that gives the potential for an asset, whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly in the control of the Chief Constable/Group. Any assets arising would belong to The Commissioner and Group, therefore the Chief Constable has no contingent assets as at 31 March 2025.

Contingent Liabilities.

A contingent liability arises where a past event gives a possible obligation which depends on the outcome of uncertain future events not wholly in the control of the Chief Constable/Group. As usable reserves/liabilities are met by the Group, such liabilities are not recognised in the Chief Constables accounts.

Contingent liabilities also arise in circumstances where a provision or reserve would otherwise be made, but there is not the level of certainty on either likelihood or value. Contingent liabilities are not recognised in the Balance Sheet but are disclosed as notes to the accounts.

Any liabilities arising would be fully met by The Commissioner and Group, therefore the Chief Constable has no contingent liabilities as at 31 March 2025.

1.9 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.

1.10 EXCEPTIONAL ITEMS

There are no exceptional items applicable in the year.

JUDGEMENTS AND MAJOR ACCOUNTING EVENTS

1.11 GOING CONCERN

The concept of a going concern assumes that the functions of the Police and Crime Commissioner and the Force will continue in operational existence for the foreseeable future. The provisions in the Code (Code Of Practice On Local Authority Accounting In The United Kingdom 2024-25) in respect of going concern reporting requirements reflect the economic and statutory environment in which Police and Crime Commissioners and police forces operate.

These provisions confirm that, as Police and Crime Commissioners and police forces cannot be created or dissolved without statutory prescription, they must prepare their financial statements on a going concern basis of accounting.

Police and Crime Commissioners and Chief Constables carry out functions essential to the local community and Police and Crime Commissioners are revenue-raising bodies (with limits on revenue raising powers arising only at the discretion of central government). If a Police and Crime Commissioner was in financial difficulty, the prospects are

thus that alternative arrangements would be made by central government either for the continuation of the functions it provides or for assistance with the recovery of a deficit over more than one financial year. As a result of this, it would not be appropriate for the financial statements to be prepared on anything other than a going concern basis. Accounts drawn up under the Code therefore assume that a Police and Crime Commissioner and the Force will continue to operate for the foreseeable future.

1.12 ACCOUNTING STANDARDS ISSUED, NOT ADOPTED

For 2024/25 new standards that have been issued but not adopted relate to:

- IAS 21 The Effects of Changes in Foreign Exchange Rate (lack of Exchangeability) issued in August 2023
- IFRS 17 Insurance Contracts issued in May 2017

The impact on the financial statements of the Chief Constable is either not applicable or not considered to be material.

1.13 GOVERNMENT GRANTS AND CONTRIBUTIONS

All grants, third party contributions and donations are received by the Commissioner.

1.14 ALLOCATION OF COSTS

The charges to the Comprehensive Income and Expenditure Account reflect the way management decisions are made.

The basis of splitting costs between The Commissioner and the Chief Constable for revenue is based on operational activity of the Chief Constable.

All assets and liabilities belong to the Group apart from the provision for accumulated absences and pension liabilities that relate for the officers and staff that report to the Chief Constable.

The Chief Constable is therefore a single service entity.

1.15 RESOURCES USED IN PROVISION OF POLICE SERVICES

Although all transactions during the year are solely within the Accounts of the Commissioner and all assets are owned and controlled by the Commissioner, the Chief Constable uses resources to provide policing.

It includes the cost of depreciation on assets owned as a proxy for the rental value. It includes all adjustments required under IFRS for accrued employee benefits and pension costs.

2. NOTES TO COMPREHENSIVE INCOME & EXPENDITURE STATEMENT

2.1 EXPENDITURE AND FUNDING ANALYSIS

This statement shows how annual expenditure is used and funded from annual resources (government grants and Council Tax).

This is compared with the CIES which includes economic resources consumed or earned in accordance with generally accepted accounting practices.

2023-24						2024-25				
As Reported to Management £000	Adjustments to Arrive At Chargeable to General Fund £000	Net Expenditure Chargeable to the General Fund £000	Adjustments £000	Net Expenditure in the CIES £000		As Reported to Management £000	Adjustments to Arrive At Chargeable to General Fund £000	Net Expenditure Chargeable to the General Fund £000	Adjustments £000	Net Expenditure in the CIES £000
244,525	40,922	285,447	(57,046)	228,401	Cost of Police Services	278,437	41,209	319,646	(62,860)	256,786
(254,136)	(31,311)	(285,447)	0	(285,447)	Funding from the Commissioner	(283,062)	(36,584)	(319,646)	0	(319,646)
(9,611)	9,611	0	(57,046)	(57,046)	Net Cost of Services	(4,625)	4,625	0	(62,860)	(62,860)
0	0	0	93,014	93,014	Other (Income) and Expenditure	0	0	0	95,038	95,038
(9,611)	9,611	0	35,969	35,969	(Surplus) or Deficit on Provision of Service	(4,625)	4,625	0	32,178	32,178

2.2 ADJUSTMENTS TO THE EXPENDITURE AND FUNDING ANALYSIS

2024-25	Net Pensions Statutory Adjustments £000	Other Statutory Adjustments £000	Total Adjustments £000
Cost of Police Services	(64,008)	1,148	(62,860)
Net Cost of Services	(64,008)	1,148	(62,860)
Other Income and Expenditure	95,038	0	95,038
Difference between the Statutory Charge and the (Surplus) or Deficit in the Comprehensive Income and Expenditure Statement	31,030	1,148	32,178

2023-24	Net Pensions Statutory Adjustments £000	Other Statutory Adjustments £000	Total Adjustments £000
Cost of Police Services	(56,350)	(696)	(57,046)
Net Cost of Police Services	(56,350)	(696)	(57,046)
Other Income and Expenditure	93,014	0	93,014
Difference between the Statutory Charge and the (Surplus) or Deficit in the Comprehensive Income and Expenditure Statement	36,665	(696)	35,969

The Net Change for the Pensions Adjustments in 2024/25 is the replacement of pension contributions with IAS 19 pension related expenditure and income.

This is the current service costs and past service costs. For other income and expenditure this is the net interest on the defined benefit liability, which is charged to the CIES.

Other Differences – represents the difference in accumulated absences charged to the CIES and amounts paid for taxation purposes (being accrued leave).

2.3 INCOME

This statement shows a breakdown of income against the Cost of Police Services in the CIES.

2023-24 £000	Credited to Services	2024-25 £000
(1,900)	Partnership and Joint Controlled Operations	(2,005)
(588)	PFI Grant	(588)
(5,224)	Recharge of Officers	(6,181)
(1,917)	NSCP Income	(2,557)
(1,441)	Accommodation Rental / Hire	(1,088)
(2,978)	Training Income	(2,949)
(667)	Vehicle Recovery	(581)
(5,891)	Pay Award Grant	(2,922)
(6,034)	Miscellaneous Home Office Grants	(2,618)
(968)	Criminal Records Bureau Grant	(1,055)
(541)	Mutual Assistance	(275)
(701)	Home Office - Non Grant	(650)
(571)	Income from Collaborative Arrangements	(627)
(925)	Court Income	(845)
(3,197)	Other Income	(3,360)
(33,545)	Total	(28,301)

Figures in the above table may not agree to those in the actual net expenditure reported to management due to differences in statutory reporting requirements.

2.4 INCOME AND EXPENDITURE ANALYSED BY NATURE

2023-24 £000	Nature of Expenditure or Income	2024-25 £000
(33,545)	Service Income	(28,301)
211,381	Employee Expenditure	231,539
11,706	IT & Communications	13,847
5,245	Partnerships & Collaborations	6,602
9,232	Premises Expenses	4,770
4,719	Transport Expenses	5,090
14,249	Miscellaneous Expenses	15,183
(88)	Grants	12
5,501	Capital Financing	8,044
(285,447)	Income from Commissioner	(319,646)
0	Pensions Interest Income	0
93,014	Pensions Interest Payment	95,038
35,969	(Surplus) or Deficit for Year	32,178

Miscellaneous Expenses is comprised of audit fees, treasury costs, professional fees, operational costs such as custody, forensics, catering, and specialist equipment.

Figures in the above table may not agree to those in the actual net expenditure reported to management due to differences in statutory reporting requirements.

2.5 ADJUSTMENT BETWEEN ACCOUNTING AND FUNDING BASIS UNDER THE REGULATIONS

2023-24 £000	Adjustment between Accounting and Funding Basis under Regulations	2024-25 £000
36,665	Pension costs (transferred to / (from) the Pensions Reserve)	31,030
(695)	Holiday pay (adjustments to the Accumulated Absences reserve)	1,148
35,969	Total Adjustments to Revenue Resources	32,178

3. NOTES TO THE MOVEMENT IN RESERVES STATEMENT

3.1 USABLE RESERVES

These accounts do show unusable reserves such as pensions and accumulated absences.

However, as all the assets are held solely in the Group accounts, where a usable reserve is recognised, hence are therefore only shown in the Group accounts. As such no usable reserves are held by the Chief Constable.

3.2 UNUSABLE RESERVES

2023-24 £000	Type of Reserve	2024-25 £000
2,042,536	Pensions	1,840,971
3,659	Accumulated Absences	4,807
2,046,195	Total	1,845,778

2023-24 £000	Pensions Reserve	2024-25 £000
2,034,314	Balance 1 April	2,042,537
(28,442)	Remeasurements of the net defined benefit liability/(asset)	(232,595)
117,856	Reversal of items relating to retirement benefits debited or credited to the surplus or deficit on the provision of services in the comprehensive income and expenditure statement	120,751
(81,191)	Employer's contributions to pensions schemes	(89,721)
2,042,537	Balance 31 March	1,840,972

2023-24		Accumulated Absence Reserve	2024-25	
£000	£000		£000	£000
(4,355)	4,355	Balance 1 April		3,659
3,659		Settlement or cancellation of accrual made at the end of the preceding year	(3,659)	
		Amounts accrued at year end	4,807	
	(695)	Amount by which officer remuneration charged to the comprehensive income and expenditure statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements		1,148
	3,659	Balance at 31 March		4,807

4. REMUNERATION

4.1 SENIOR OFFICER PAYMENTS

2024-25							
Officers Remuneration	Note	Salary, Fees & Allowances (Note 1) £	Bonuses £	Expenses Allowances (Note 2) £	Compensation for Loss of Office £	Pension Contribution £	Total £
Chief Constable - K Meynell		200,545	0	0	0	69,004	269,549
Deputy Chief Constable - S Cooper		147,249	0	7,000	0	51,932	206,181
Assistant Chief Constable		133,191	0	5,500	0	43,915	182,606
Assistant Chief Constable	3	131,368	0	6,000	0	43,915	181,283
Temp Assistant Chief Constable	4 & 5	109,926	400	2,500	0	36,363	149,189
Chief Finance Officer to the Chief Constable	6	88,244	0	0	0	16,060	104,305
TOTAL CHIEF CONSTABLE		810,522	400	21,000	0	261,190	1,093,112

Note 1: Salary, Fees and allowances includes Rent Allowance, Housing Allowance and Compensatory Grant.

Note 2: Expenses Allowances include taxable expenses such as mileage, car allowances, medical expenses and mortgage interest payments relating to relocation.

Note 3: ACC out of force secondment wef 18/11/2024.

Note 4: Temp promotion to ACC from 01/11/2024.

Note 5: Temp ACC bonus relates to the Mandatory Bonus Payment Scheme for 24/7 Duty Rota Superintendents/Chief Superintendents & 24/7 Firearms Commander paid in May.

Note 6: CFO to the Chief Constable began a period of phased retirement wef 01/04/2024 and has therefore reduced hours of employment, now 0.6 FTE.

2023-24							
Officers Remuneration	Note	Salary, Fees & Allowances (Note 1) £	Bonuses £	Expenses Allowances (Note 2) £	Compensation for Loss of Office £	Pension Contribution £	Total £
Chief Constable - K Meynell		190,529	0	0	0	57,473	248,002
Deputy Chief Constable		139,454	0	7,000	0	43,231	189,684
Assistant Chief Constable		123,887	0	6,000	0	33,336	163,223
Assistant Chief Constable	3	117,282	800	5,250	0	32,625	155,957
Chief Finance Officer to the Chief Constable		119,117	0	0	0	21,407	140,524
TOTAL CHIEF CONSTABLE		690,269	800	18,250	0	188,072	897,390

Note 1: Salary, Fees and allowances includes Rent Allowance, Housing Allowance and Compensatory Grant.

Note 2: Expenses Allowances include taxable expenses such as mileage, car allowances, medical expenses and mortgage interest payments relating to relocation.

Note 3: Bonus relates to the Mandatory Bonus Payment Scheme for 24/7 Duty Rota Superintendents/Chief Superintendents & 24/7 Firearms Commander paid in May before promotion to ACC.

4.2 OFFICERS REMUNERATION OVER £50,000

The table below does not include the senior officers in the previous tables, or police officers below the rank of Chief Superintendent.

Employees Remuneration over £50,000		
	2023-24	2024-25
£50,001 to £55,000	20	48
£55,001 to £60,000	17	21
£60,001 to £65,000	3	10
£65,001 to £70,000	4	8
£70,001 to £75,000	1	1
£75,001 to £80,000	1	2
£80,001 to £85,000	0	0
£85,001 to £90,000	3	1
£90,001 to £95,000	0	0
£95,001 to £100,000	2	1
£100,001 to £105,000	0	2
Total	51	94

4.3 EXIT PACKAGES (EXCLUDING EMPLOYEES IN NOTE 4.1)

6 contracts were terminated during the year (8 in 2023/24), incurring costs of £102k (£205.9k in 2023/24).

Other departures agreed cover voluntary redundancies and compromise agreements. There were no material payments in relation to injury awards during the year ended 31 March 2025.

Exit Packages								
Exit package cost band (including special payments)	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band (£000)	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
£0 - £20,000	0	0	7	5	6	5	40	15
£20,001 - £40,000	0	0	1	0	1	0	20	0
£40,001 - £60,000	0	0	0	0	0	0	0	0
£60,001 - £80,000	0	0	0	0	0	0	0	0
£80,001 - £100,000	0	0	0	1	0	1	0	87
£100,001 - £150,000	1	0	0	0	1	0	146	0
Over £150,000	0	0	0	0	0	0	0	0
Total	1	0	8	6	8	6	206	102

4.4 AUDITOR REMUNERATION

Grant Thornton UK LLP are the appointed external auditors for 2024/25 & 2023/24. The accrued cost for 2024/25 is £54.5k (£51k accrued in 2023/24).

5. OTHER NOTES

5.1 RELATED PARTIES

The Chief Constable is required to disclose material transactions with related parties. These are bodies or individuals that have the potential to control or influence the organisation or vice versa. Disclosure of these transactions allows transparency to the extent that the Chief Constable might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely.

Central Government

Central Government asserts significant influence over the general operations of the police. It provides the statutory framework and the majority of its funding in the form of grants and limits the increase in precepts. Note 2.5 provides a breakdown of grant income.

Other Public Bodies (Subject to common control by central government)

There is also influence by other Local Authority partners. This is particularly relevant to Nottingham City Council, who provide funding for specific roles, and Nottinghamshire County Council who administer the LGPS. Payments to the County Council in respect of pensions are disclosed in note 6.

Members and Senior Officers

The CIPFA Code requires members to complete a declaration of personal interests under section 81(1) of the Local Government Act 2000 and the Local Authorities (Model Code of Conduct) Order 2007. Joint Independent Audit Committee members are required to complete a register of interest form. Senior employees can influence decisions, and they also complete a declaration of personal interests, from this it was identified that no relevant related party transactions occurred.

SUPPLEMENTARY ACCOUNTS AND EXPLANATORY NOTES

6. DEFINED BENEFIT PENSION SCHEME

2023-24		Defined Benefit Pension Scheme Comprehensive Income and Expenditure Statement	2024-25	
LGPS	Police		LGPS	Police
£000	£000		£000	£000
8,580	15,950	Current Service Cost	8,879	16,590
136	0	Admin Expense	154	0
185	(10)	Past Service Cost	90	0
0	0	(Gain) / loss from curtailments	0	0
274	92,740	Net interest expense / (income)	(372)	95,410
9,176	108,680	Total charged to (Surplus) and Deficit on Provision of Services	8,751	112,000
		Other Costs - Remeasurement of the defined benefit liability		
(10,165)	0	Return on Assets	3,887	0
1,526	23,410	Actuarial (gains) and losses - experience	127	630
(3,749)	0	Actuarial (gains) and losses arising on changes in demographic assumptions	(710)	(3,160)
(8,582)	(42,420)	Actuarial (gains) and losses arising on changes in financial assumptions	(50,074)	(229,480)
0	0	Other Actuarial (gains) and losses	0	0
11,539	0	Asset Ceiling	46,185	0
0	0	Return on plan assets (excluding the amount included in the net interest expense)	0	0
(256)	89,670	Total charged to the Comprehensive Income and Expenditure Statement	8,166	(120,010)

2023-24		Defined Benefit Pension Scheme Movement in Reserves Statement	2024-25	
LGPS	Police		LGPS	Police
£000	£000		£000	£000
(9,176)	(108,680)	Reversal of net charges made to the (Surplus) or Deficit on the Provision of Services	(8,169)	(112,000)
		Amount charged against the general fund balance for pensions in the year:		
9,071	0	Employers' contributions payable to the scheme	10,431	0
0	72,120	Retirement benefits payable to pensioners	0	79,290

2023-24		Pensions Assets and Liabilities Recognised in the Balance Sheet	2024-25	
LGPS £000	Police £000		LGPS £000	Police £000
(297,823)	(2,039,580)	Present value of the defined obligation	(263,657)	(1,840,280)
306,406	0	Fair value of plan assets	321,272	0
8,583	(2,039,580)	Value of Assets / (Liabilities)	57,615	(1,840,280)
8,583	(2,039,580)	Net (liability) / assets arising from the defined benefit obligation	57,615	(1,840,280)
(11,539)	0	Effect of Asset Ceiling	(58,306)	0
(2,956)	(2,039,580)		(691)	(1,840,280)

6 DEFINED BENEFIT PENSION SCHEME (CONTINUED)

2023-24		Movement in the Value of Scheme Assets	2024-25	
LGPS £000	Police Officer Pension Scheme £000		LGPS £000	Police Officer Pension Scheme £000
280,431	0	Opening fair value of scheme assets	306,406	0
13,345	0	Interest income	15,533	0
		Re-measurement gain / (loss):		
10,165	0	The return on plan assets, excluding the amount included in the net interest expense	(3,887)	0
9,071	72,120	Contributions from employer	10,431	79,290
3,184	12,560	Contributions from employees into the scheme	3,562	13,240
(9,654)	(84,680)	Benefits / transfers paid	(10,619)	(92,530)
0	0	Other actuarial gains(losses) on assets	0	0
(136)	0	Admin Expense	(154)	0
306,406	0	Closing value of scheme assets	321,272	0
LGPS £000	Police Officer Pension Scheme £000	Movements in the Fair Value of Scheme Liabilities	LGPS £000	Police Officer Pension Scheme £000
(292,714)	(2,022,030)	Opening fair value of scheme liabilities	(297,823)	(2,039,580)
		Analysis adjustment between PCC and CC	0	0
(8,580)	(15,950)	Current service cost	(8,879)	(16,590)
(13,620)	(92,740)	Interest cost	(14,579)	(95,410)
(3,184)	(12,560)	Contributions from employees into the scheme	(3,562)	(13,240)
(1,526)	(23,410)	Re-measurement gains and losses:		
		- Actuarial gains / (losses) - experience	(127)	(630)
3,749	0	- Actuarial gains / (losses) from changes in demographic assumptions	710	3,160
8,582	42,420	- Actuarial gains / (losses) from changes in financial assumptions	50,074	229,480
0	0	- Actuarial gains / (losses) other	0	0
(185)	10	Past service cost	(90)	0
9,654	84,680	Benefits / transfers paid	10,619	92,530
(297,823)	(2,039,580)	Closing value of scheme liabilities	(263,657)	(1,840,280)
8,583	(2,039,580)	Net Pension Balance	57,615	(1,840,280)

The liabilities show the underlying commitments that the Force will eventually have for retirement benefits. The total liability of £1,841m has a substantial impact on the net worth of the Balance Sheet. Statutory accounting arrangements to fund the deficit on the Police Pension Scheme neutralise the effect on taxpayers. Finance is only required when the pensions are actually paid.

The initial deficit on the local government scheme has been recovered by increased monetary contributions and the situation will be re-assessed based on an actuarial valuation report.

The total contributions expected to be made to the Staff Pension Scheme and the Police Officer Pension Scheme in the year ending 31 March 2026 are £10.4m and £33.3m respectively.

The expected return on scheme assets is determined by considering the expected returns available on the assets with the current investment policy:

- Expected yields on fixed interest investments are based on gross.
- Redemption yields as at the Balance Sheet date.

Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

PRINCIPAL ASSUMPTIONS

The actual return on scheme assets in the year was £11.6m (2023/24, £24.2m). The pension liability is sensitive to changes and the actuaries give an indication of this.

For the LGPS an increase of 0.1% on the discounting rate used decreases the pension liability by £4.4m and a decrease by the same amount increases the pension liability by £4.5m.

For the police officers' scheme an extra 0.5% on the discounting rate used decreases the liability by £132m with a 0.5% decrease in the rate increasing the liability by the same amount.

Pension Assumptions	LGPS		Police	
	2023-24	2024-25	2023-24	2024-25
Mortality assumptions				
Longevity at 65 retiring today				
Men	20.4 yrs	20.4 yrs	21.9 yrs	21.9 yrs
Women	23.3 yrs	23.3 yrs	23.6 yrs	23.9 yrs
Longevity at 65 retiring in 20 years				
Men	21.7 yrs	21.7 yrs	23.6 yrs	23.3 yrs
Women	24.7 yrs	24.7 yrs	25.1 yrs	25.2 yrs
Rate of inflation				
CPI increases	2.90%	2.85%	2.60%	2.70%
Rate of increase in salaries	3.90%	3.85%	3.85%	3.45%
Rate of increase in pensions	2.90%	2.85%	2.60%	2.70%
Rate for discounting scheme liabilities	4.95%	5.85%	4.75%	5.65%

LGPS ASSET BREAKDOWN

Value of LGPS Assets at Bid Value	2023-24 £000	2023-24 %	2024-25 £000	2023-24 %
Equity Investments	185,298	60%	166,545	52%
Gilts	7,337	2%	26,678	8%
Other Bonds	15,200	5%	20,668	7%
Property	32,573	11%	32,934	10%
Cash	18,447	6%	17,496	6%
Inflation-linked pooled fund	15,586	5%	22,224	7%
Infrastructure	22,152	7%	23,543	7%
Unit Trust	9,812	3%	11,184	3%
	306,405	100%	321,272	100%

7. POLICE PENSION FUND ACCOUNTS

2023-24 £000	Pension Fund	2024-25 £000
	Contributions Receivable	
0	Employers Contributions 1987 Scheme	0
0	Employers Contributions 2006 Scheme	0
(28,519)	Employers Contributions 2015 Scheme	(34,660)
(404)	Additional Contributions for early retirements - all schemes	(1,133)
(42)	Members contributions 1987 Scheme	(2)
0	Members contributions 2006 Scheme	0
(12,365)	Members contributions 2015 Scheme	(13,259)
0	Pension Remedy Gross Cont Owed	(147)
0	Pension Remedy Interest	(10)
0	Transfer in 1987 Scheme	0
0	Transfer in 2006 Scheme	0
28	Transfer in 2015 Scheme	(8)
	Benefits Payable	
71,382	Pensions 1987 Scheme	76,662
106	Pensions 2006 Scheme	138
832	Pensions 2015 Scheme	937
7,678	Commutations and lump sum retirement benefits - all schemes	9,818
356	Annual Allowance Tax charge	465
	Payments to / on account of leavers	
57	Refund of contributions 2015 Scheme	60
0	Transfers out 1987 Scheme	0
0	Transfers out 2006 Scheme	0
0	Transfers out 2015 Scheme	0
39,109	Sub-total before transfer from the Commissioner of amount equal to the deficit	38,859
(39,109)	Transfer of Government Grant from the Commissioner to meet the deficit	(38,859)
0	Balance at 31 March	0

This fund account relates solely to the Police Officer Pension Scheme.

PENSION FUND NET ASSET STATEMENT

2023-24 £000	Pension Fund Net Asset Statement	2024-25 £000
	Current Assets	
0	Contributions Due From Employer	0
0	Other Assets	0
	Current Liabilities	
0	Unpaid Pension Benefits	0
0	Other Liabilities	0
0	Net Current Assets and Liabilities	0

ACCOUNTING PERIOD

The period of time covered by the accounts, normally a period of twelve months commencing on 1 April. The end of the accounting period is the Balance Sheet date.

ACCOUNTING POLICIES

These are a set of rules and codes of practice used when preparing the accounts.

ACCRUALS

Sums included in the final accounts to recognise revenue and capital income and expenditure earned or incurred in the financial year, but for which actual payment had not been received or made as at 31 March.

ACT

The Police Reform and Social Responsibilities Act 2011.

ACTUARIAL GAINS AND LOSSES

For a defined benefit pension scheme, the changes in actuarial surpluses or deficits that arise because: Events have not coincided with the actuarial assumptions made for the last valuation (experience gains and losses); or the actuarial assumptions have changed.

AUDIT OF ACCOUNTS

An independent examination of the Force's financial affairs

BALANCE SHEET

A statement of the recorded assets, liabilities, and other balances at the end of the accounting period.

BUDGET

The forecast of net revenue and capital expenditure over the accounting period.

CIPFA

The Chartered Institute of Public Finance and Accountancy.

CODE

The CIPFA Code of Practice on Local Authority Accounting governs the content of these accounts.

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT (CIES)

The account of the Force that reports the net cost for the year of the functions for which it is responsible and demonstrates how that cost has been financed from precepts, grants and other income.

CONSISTENCY

The concept that the accounting treatment of like items, within an accounting period and from one period to the next, are the same.

CREDITOR

Amount owed by the Force for work done, goods received, or services rendered within the accounting period, but for which payment has not been made by the end of that accounting period.

CURRENT SERVICE COST (PENSIONS)

The increase in the present value of a defined benefits pension scheme's liabilities, expected to arise from employee service in the current period.

DEFINED BENEFIT PENSION SCHEME

Pension schemes in which benefits received by the participants are independent of the contributions paid and are not directly related to the investments of the scheme.

DEPRECIATION

The measure of the cost of wearing out, consumption or other reduction in the useful economic life of the PCC's capital assets during the accounting period, whether from use, the passage of time or obsolescence through technical or other changes.

DISCRETIONARY BENEFITS (PENSIONS)

Retirement benefits, which the employer has not legal, contractual, or constructive obligation to award and are awarded under the Authority's discretionary powers such as the Local Government (Discretionary Payments) Regulations 1996.

EVENTS AFTER BALANCE SHEET DATE

Events after the Balance Sheet date are those events, favourable or unfavourable, that occur between the Balance Sheet date and the date when the Statement of Accounts is authorised for issue.

EXPECTED RETURN ON PENSION ASSETS

For a funded defined benefit scheme, this is the average rate of return, including both income and changes in fair value but net of scheme expenses, which is expected over the remaining life of the related obligation on the actual assets held by the scheme.

GOING CONCERN

The concept that the Statement of Accounts is prepared on the assumption that the PCC and Force will continue in operational existence for the foreseeable future.

GOVERNMENT GRANTS

Grants made by the Government towards either revenue or capital expenditure in return for past or future compliance with certain conditions relating to the activities of the Force. These grants may be specific to a particular scheme or may support the revenue spend of the Authority in general.

GROUP

Nottinghamshire Office of the Police and Crime Commissioner and its Group.

IFRS

International Financial Reporting Standards are developed by the International Accounting Standards Board (IASB) and regulate the preparation and presentation of Financial Statements. Any material departures from these Standards would be disclosed in the notes to the accounts.

INTEREST COSTS (PENSION)

For a defined benefit scheme, the expected increase during the period of the present value of the scheme liabilities because the benefits are one period closer to settlement.

MATERIALITY

The concept that the Statement of Accounts should include all amounts which, if omitted, or mis-stated, could be expected to lead to a distortion of the financial statements and ultimately mislead a user of the accounts.

MINIMUM REVENUE PROVISION (MRP)

The minimum amount which must be charged to the revenue account each year in order to provide for the repayment of loans and other amounts borrowed by the Force.

PAST COSTS (PENSIONS)

For a defined benefit pension scheme, the increase in the present value of the scheme liabilities related to the employee service in prior periods arising in the current period as a result of the introduction of, or improvement to retirement benefits.

PRIOR YEAR ADJUSTMENT

Material adjustments applicable to previous years arising from changes in accounting policies or from the correction of fundamental errors. This does not include normal recurring corrections or adjustments of accounting estimates made in prior years.

REMUNERATION

All sums paid to or receivable by an employee and sums due by way of expenses allowances (as far as those sums are chargeable to UK income tax) and the money value of any other benefits. Received other than in cash. Pension contributions payable by the employer are excluded.

REVENUE EXPENDITURE

The day-to-day expenses of providing services.