

**CHIEF CONSTABLE FOR WEST YORKSHIRE POLICE**

**STATEMENT OF ACCOUNTS 2024/25**

**01 APRIL 2024 – 31 MARCH 2025**

|  |
| --- |
| **CHIEF CONSTABLE FOR WEST YORKSHIRE POLICE** |
|  |
| **STATEMENT OF ACCOUNTS 2024/25** |
| **1 APRIL 2024 - 31st MARCH 2025** |
|  |

|  |  |
| --- | --- |
|  | PAGE |
| Independent Auditors Report | 3 |
| Narrative Report and Financial Review | 8 |
| Statement of Responsibilities and Approval for the Statement of Accounts | 20 |
| **Financial Statements for the Chief Constable for West Yorkshire Police:** |  |
|  Comprehensive Income and Expenditure Statement | 21 |
|  Movement in Reserves Statements | 22 |
|  Balance Sheet | 23 |
|  Cash Flow Statement | 23 |
| Notes to the Core Financial Statements | 24 |
| Pension Fund Statement of Accounts | 44 |
| Annual Governance Statement | 46 |
| Glossary of Terms | 52 |

BLANK PAGE FOR AUDIT REPORT

BLANK PAGE FOR AUDIT REPORT

BLANK PAGE FOR AUDIT REPORT

BLANK PAGE FOR AUDIT REPORT

BLANK PAGE FOR AUDIT REPORT

**NARRATIVE REPORT AND FINANCIAL REVIEW** **PREFACE**

**Introduction to the 2024/25 Statement of Accounts by John Robins, Chief Constable for West Yorkshire Police.**

 Over the last 12 months West Yorkshire Police has achieved some notable successes. Crime continues to fall, with reductions in key areas such as burglary, serious violence and knife crime, victim satisfaction has continued to increase and we have seen some improvement in public confidence. We are answering calls quicker and getting to incidents quicker. All of this is critical in delivering our Policing Strategy, which focuses on Reducing Crime, Protecting Vulnerable People and Reassuring the Public.

The last 12 months has seen strengthened focus on five key operational priorities for the Force. The first has been to continue to improve our response to domestic abuse. Domestic abuse has long been a priority for the Force and our unrelenting focus is to prevent offences, protect victims and pursue suspects.

The second priority is protecting children from harm, which has also been a long-standing priority given the high harm and risk this presents. Our third priority is to improve the quality of our investigations leading to better outcomes for victims. As a result, we have seen real improvement in the number of offences brought to justice and investigation times for victims have reduced. Our fourth priority is an internal focus on our workforce in terms of their wellbeing through effectively dealing with workloads to ensure they have the capacity to concentrate on delivering the best service. Finally, our fifth priority is to protect communities by reducing the number of outstanding suspects which will help make victims safer and drive improvements in some of the other priority areas.

Our financial position remains very challenging. Whilst overall police officer and staff numbers are above 2010 levels a 6% increase in the population means that the number of officers per 100,000 population is still lower than 2010. This is within the context of real term reductions in funding for West Yorkshire Police of 3.9% since 2010, which is a worse position than most other forces, with a backdrop of significant increases in demand over that period. Despite this, we continue to manage our resources effectively and our programme of Priority Based Budgeting is ensuring we allocate resources in line with our priorities and deliver maximum public value. We have identified a set of high productivity proposals that represent the most significant opportunities for transformation and efficiency and will also improve service delivery.

We also continue to innovate in order to improve service delivery, reduce demand and improve policing. This year we have rolled out Remote Resolution Teams to deal more effectively with appointment demand, introduced technology to speed up redaction processes and introduced FaceReveal which utilises Retrospective Facial Recognition to support investigations. Technological innovations, productivity proposals and change programmes aim to deliver improvements across all functions.

As the fourth largest police force in the country, we face significant policing challenges. We have the third highest 999 calls per 1000 population, the second highest crime rate (although this is within the context of our long-standing grading of ‘Outstanding’ for crime recording) and have seen continued increases in the complexity of crime and investigations, particularly around safeguarding and serious and organised crime.

Whilst we face new and ongoing challenges evidenced in our Force Management Statement, I am committed to ensuring we deliver the best service we can to our communities with the resources we have. The investment in neighbourhood policing and our commitments under the Neighbourhood Policing Guarantee, will help strengthen our long-standing commitment to neighbourhood policing and build on the progress we have made in improving public trust and confidence.

Within my Policing Strategy 2023-28 I clearly state that “We will meet the financial pressures we face by being efficient, productive and providing value for money in all service areas, aligning our resources based on the priorities of the Force and delivering a sustainable police service.” I am confident that we continue to do this.

John Robins QPM DL

Chief Constable for West Yorkshire Police

30 June 2025

**THE NARRATIVE REPORT**

**Message from the Assistant Chief Officer, Business Operations – Katherine Johnson**

 The Narrative Report pulls together in a single document information on the budget preparation process, final accounts, performance information, medium term financial plans and other contextual information such as workforce numbers and strategic risk.

As of March 31, 2025, the budget for the 2024/25 financial year, which includes the addition of 143 Uplift Officers and accounts for the Force’s National and Regional commitments (such as Counter Terrorism, Regional Crime, National Police Air Service (NPAS), Regional Scientific Support, and National Firearms), supports a total of 6,094 Police Officers, 4,267 Police Staff, and 575 PCSOs, bringing the budgeted Full-Time Equivalent (FTE) total to 10,937.

During 2024/25, West Yorkshire Police successfully maintained their original target of an additional 852 Police Officers, as part of the national programme to recruit 20,000 additional officers nationwide. During 2023/24, they exceeded their target by recruiting 118 additional Police Officers, and in 2024/25 recruited a further 64, 143 of which were funded through an additional uplift grant.

Making the best use of our resources is a key element of our Policing Strategy 2023-28, which states that:

* We will continue to ensure that we have an operating model in place that is best placed to meet current and future demand, with resources aligned to the priorities and risks of the Force identified through the Policing Strategy, Force Management Statement (FMS) and performance risks.
* We will continue to use and expand Priority-Based Budgeting (PBB) to ensure optimal resource allocation and reinvestment into priority areas.

The 2025/26 budget, a one year settlement, is balanced but heavily dependent on substantial use of reserves. However, significant financial shortfalls persist in the Medium Term Financial Forecast (MTFF) from 2026/27 onwards.

The financial position remains a risk due to uncertain future funding. The Government has announced the outcome of the Spending Review 2025 (SR2025), which outlines revenue funding allocations for each Government department over the next three years (2026/27 to 2028/29). For policing, a 2.3% per year real terms increase was announced from 2023/24 to 2028/29, with 1.7% real terms increases from 2025/26 to 2028/29. This indicated that the increases are front loaded and decrease over the term. Included in these real term increases is the Government’s pledge to achieve an additional 13,000 officers and staff within Neighbourhood Policing in England and Wales, suggesting that a proportion of the increased funding will likely be ringfenced for this growth.

**Financial Statements**

These Statement of Accounts have been prepared in accordance with the requirements of the Code of Practice published by the Chartered Institute of Public Finance and Accountancy (CIPFA). These statements are produced with the aim of providing information to help the reader:

* Understand the overarching financial position of West Yorkshire Police.
* Have confidence that the Chief Constable has spent public money wisely and has been accounted for in an appropriate manner.
* Be assured that the financial position of the Chief Constable is sound and secure.

The style and format of the accounts complies with CIPFA standards and is similar to that of previous years.

**1. AN INTRODUCTION TO WEST YORKSHIRE**

West Yorkshire Police is the fourth largest police force in England and Wales by number of officers, serving a diverse population of over 2.3 million people from various social, economic, cultural and religious backgrounds.

The Force is organised into five District Policing Areas: Leeds, Bradford, Kirklees, Calderdale and Wakefield, each aligned to the respective District Councils in West Yorkshire. The Districts handle local policing services tailored to address community priorities, while specialist departments manage a wide range of force-wide policing functions.

Some of our services are delivered in collaboration with other forces. West Yorkshire leads the Counter Terrorism Policing North East (CTPNE), the Yorkshire and the Humber Regional Organised Crime Unit, the Yorkshire and the Humber Scientific Support Services and the National Police Air Service (NPAS). Additionally, we receive collaborative services for Marine and Underwater Search and Clothing and Equipment stores.

Over the past 12 months, the Force has made a number of improvements. Crime trends have reduced, in particular around burglary, theft of vehicles, possession of weapons and theft from persons. Outcomes and offences brought to justice have increased, along with public confidence and victim satisfaction. The Force has developed a set of high value productivity proposals, representing significant opportunities for transformation. These proposals are aligned to the Force’s priorities to address financial challenges and improve service delivery.

Whilst West Yorkshire Police is regarded as one of the best performing forces in the country, it faces some significant challenges. These include the increasing complexity of crime and investigations in a digital age, safeguarding, in particular those crimes which disproportionately impact on violence against women and girls, and the links between serious and organised crime, violence and vulnerability. All these challenges are set against a backdrop of real term funding reduction of 3.9% since 2010/11, which is higher than most other forces.

**2. GOVERNANCE STRUCTURE**

The Mayor, Tracy Brabin, is responsible for the formal oversight of West Yorkshire Police, including funding provision, setting the precept, performance scrutiny, and delivery against the Police and Crime Plan. The Mayor also holds the Chief Constable to account for the efficient and effective operation of West Yorkshire Police. Operational decision-making on day-to-day policing matters and the employment of police staff remains the responsibility of the Chief Constable. Many of the Mayor’s PCC responsibilities are delegated to the West Yorkshire Deputy Mayor for Policing, Alison Lowe.

Under the legislative framework and local arrangements, the Mayor receives funding for policing and crime reduction and allocates the budget to West Yorkshire Police from the Mayoral Police Fund. Since the Mayor is not a Corporation Sole, West Yorkshire Combined Authority (WYCA) is responsible for entering into contracts and establishing the contractual framework under which the Chief Constable’s officers and staff operate. WYCA owns all the assets used by West Yorkshire Police, and the functions and decisions relating to such properties, rights and liabilities are exercised and made by the Mayor. Any receipts for these assets are paid into the Mayoral Police Fund. The Mayor can delegate decisions in respect of assets and liabilities and does this through a scheme of delegation.

The movement on the Mayoral Police Fund is disclosed in the notes to the Statement of Accounts of the West Yorkshire Combined Authority.

**3. THE CHIEF CONSTABLE**

The Chief Constable was established as a Corporation Sole under the Police Reform and Social Responsibility Act 2011 (PRSRA). This means the Chief Constable is a separate legal entity, distinct from West Yorkshire Combined Authority, with operational independence. Both entities have specific roles and responsibilities under the PRSRA and The West Yorkshire Combined Authority (Election of Mayor and Functions) Order 2021.

The primary function of the Chief Constable is to exercise operational policing duties under the Police Act 1996. He holds office under the Crown, but is appointed by the Mayor, and is accountable to the Mayor for the delivery of an efficient and effective police force in West Yorkshire.

The Chief Constable fulfils his statutory responsibilities for delivering an efficient and effective police force within an annual budget which is set by the Mayor in consultation with the Chief Constable.

The Chief Constable has a statutory responsibility for maintaining the King’s peace and, to do this, has direction and control over police officers and police staff employees. It is recognised that in exercising day to day direction and control, the Chief Constable will undertake activities, incur expenditure and generate income to allow the police service to operate effectively.

As a separate legal entity, the Chief Constable is required to prepare a set of statutory accounts which recognise all the financial transactions incurred during 2024/25 for policing West Yorkshire.

WYCA, as the statutory body for the Mayor, has ultimate control over the Chief Constables’ resources and prepares consolidated group accounts. Operational policing expenditures, including police officer and police staff costs, are shown in the Chief Constable’s Statement of Accounts, while funding sources (i.e., Central Government Police Grant, local council tax precept income, and income from third parties) are reflected in WYCS’s consolidated group accounts. It is important to distinguish between the financial impact of the Chief Constable’s day to day direction and control and the overall strategic control exercised by the Mayor.

**4. STRATEGIC PLAN**

The Policing Strategy as summarised below, through our Plan on a Page, sets out the strategic direction for West Yorkshire Police through to 2028 and outlines our part in delivering the Police and Crime Plan, which has the overall vision of ‘Safe, Just, Inclusive’.



**5. FINANCIAL PERFORMANCE**

1. **Economic Climate**

The 2024/25 revenue budget saw an increase of £44.7m in Government funding compared to the original 2023/24 funding. Approximately £24m of this increase was allocated to fund the significant 7% pay award in September 2023, £11.7m was for increased pension contributions, and £11.2m was for the continued funding of the Police Uplift Programme. This left only £1.2m to address other significant cost pressures. Consequently, 2024/25 balanced budget relied heavily on the use of reserves, the flexibility to raise Council Tax Precepts, and higher than normal staff vacancies.

The Force continues to face substantial increases in capital costs due to significant inflationary pressures. Since 2021/22, police forces nationally have not received Government Capital Grant funding, adding significant pressures to revenue budgets and front-line services.

Inflation rates peaked at 11.1% in October 2022, dropped to 2.6% in March 2025, but rose again to 3.5% by May 2025. The Bank of England’s interest rates peaked at 5.25% in August 2023, remained steady for 11 months, then dropped to 5% in August 2024, and further to 4.25% by May 2025. While the Bank of England is optimistic about achieving a 2% inflation rate in the medium term, they remain cautious due to indicators such as wage growth, slowing GDP growth, and uncertainties around the impact of global trade policies, particularly tariffs imposed by the United States. These factors could hinder the achievement of the target 2%.

1. **Financial Management**

Making the best use of our resources is a key element of our Policing Strategy 2023-28, which states that:

* We will continue to ensure that we have an operating model in place that is best placed to meet current and future demand, with resources aligned to the priorities and risks of the Force identified through the Policing Strategy, Force Management Statement (FMS) and performance risks.
* We will continue to use and expand Priority-Based Budgeting (PBB) to ensure optimal resource allocation and reinvestment into priority areas.

West Yorkshire has robust and sound financial management practices. Comprehensive financial reports are submitted to the Chief Officer Team a monthly basis. Medium Term Financial Forecasts (MTFF) are regularly updated, ensuring decisions are based on current and future financial information. The Mayor receives budget monitoring and financial forecasting information as part of the Quarterly Governance Meeting. Additionally, regular meetings occur between the West Yorkshire Police CFO and Mayor’s CFO (Treasurer).

1. **Revenue**

**Budget 2024/25**

The 2024/25 budget reflected a number of significant cost pressures. These included the absence of capital grant funding, necessitating continued substantial revenue support for capital, the full year impact of the 7% pay award from September 2023, and an anticipated 2.5% pay award for September 2024, Additionally, there were staff and officer Incremental pay increases and significant general non pay inflation. To mitigate some of these cost pressures, the Mayor, in line with most other Mayors and PCCs in England, increased the Band D charge by £13. In addition, as stated above, we have also had to use £7.3m from reserves and held staff vacancies.

**Revenue Outturn 2024/25**

The following table provides a high level comparison between the approved budget and actual expenditure for the Chief Constable. The Cost of Police Services is under the direction and control of the Chief Constable.

|  |  |  |  |
| --- | --- | --- | --- |
| **2024/25** | **Budget** | **Actual** | **Variation** |
|
| **NET SERVICE EXPENDITURE** | **£'000** | **£'000** | **£'000** |
| Total Employee Related Costs | 630,170 | 635,137 | (4,967) |
| Premises Related Expenditure | 27,005 | 25,665 | 1,340  |
| Supplies and Services | 71,433 | 74,998 | (3,565) |
| Transport Related Expenditure | 32,251 | 32,058 | 463 |
| Other Service Expenditure | 94,227 | 81,478 | 12,749 |
| **Net Cost of Police Services** | **855,357** | **849,336**  | **6,021** |

The Cost of Police Services in the above table is different to the Net Cost of Police Services reported in the Comprehensive Income and Expenditure Statement (CIES) shown on page 20, which is prescribed by the Code of Practice. The difference is primarily made up of accounting adjustments required by the Code. The reconciliation between the two amounts is shown in the following table:

|  |  |  |
| --- | --- | --- |
| **2023/24** |   | **2024/25** |
| **£000** |   | **£000** |
| **769,620**  | **NET EXPENDITURE PER OUTTURN REPORT** | **828,434** |
| (9,485) | Interest Payable | (10,968) |
| (318) | Net (gains)/losses on financial assets at FVPL | 94 |
| (1,817) | Flexible attachment | (2,174) |
| **758,000**  | **NET COST OF SERVICES** | **815,386** |
| (11,184) | Revenue Funding of Capital | (11,723) |
| (5,088) | Minimum Revenue Provision (MRP) | (6,490) |
| 32,580  | Depreciation, Amortisation and Impairments | 32,305 |
| 95,459  | IAS19 Pension Service Costs (accounting basis) | 95,818 |
| (101,824) | Pension Contributions (funding basis) | (118,725) |
| (554) | Movement on Employee Benefits Accrual | 3,226 |
| **767,387**  | **COST OF POLICE SERVICES CIES** | **809,797** |

**Outlook – Medium Term Financial Forecast**

The Medium Term Financial Forecast presented below shows a balanced position for 2024/25 following the significant use of reserves of £9.6m. The position for future years is a budget deficit:

* 2025/26 £ 0 balanced
* 2026/27 £ 12.7m shortfall
* 2027/28 £ 14.7m shortfall
* 2028/29 £ 15.0m shortfall

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2025/26** | **2026/27** | **2027/28** | **2028/29** |
|   | **Estimate** | **Estimate** | **Estimate** | **Estimate** |
|   | **£000** | **£000** | **£000** | **£000** |
| Pay & Pensions | 638,089 | 646,001 | 651,542 | 658,473 |
| Non pay | 182,775 | 187,575 | 193,467 | 196,153 |
| Income | (206,766) | (205,761) | (206,160) | (206,330) |
| Total Force Budget | 614,098 | 627,814 | 638,848 | 648,296 |
| WYCA Mayor for Policing | 2,135 | 2,135 | 2,135 | 2,135 |
| Community Safety Fund | 5,182 | 5,182 | 5,182 | 5,182 |
| Total WYCA Mayor For Policing | 7,317 | 7,317 | 7,317 | 7,317 |
| **Net Budget Requirements** | **621,415** | **635,131** | **646,165** | **655,613** |
| Funded by: |  |  |  |  |
| Contribution from Reserves | 9,618 | 0 | 0 | 0 |
| Police Grant | 431,093 | 431,093 | 431,093 | 431,093 |
| Collection Fund Surplus/(Deficit) | (1,850) | 0 | 0 | 0 |
| Income Loss and S31 CT Support Grants |  |  |  |  |
| Precept Requirements | 182,554 | 191,382 | 200,369 | 209,517 |
| **Total Funding** | **621,415** | **622,475** | **631,462** | **640,610** |
| **Shortfall** | **0** | **12,656** | **14,703** | **15,003** |

All assumptions underpinning the current MTFF will be revisited and updated quarterly as work continues on the next budget cycle. Since 2022, the UK economy has experienced significantly higher inflation than forecasted. Higher than expected pay awards in 2023/24 and 2024/25, coupled with prolonged higher inflation, will adversely impact the MTFF.

Over the last three budget cycles, immediate pressures have been managed through careful cost reduction, the use of staff vacancy factors, and reserves. The medium to long term approach has involved implementing a Priority Based Budgeting exercise across the organisation. This initiative, now rolled out across the organisation, will help mitigate funding challenges. However, given the current level of forecast funding, difficult decisions will be necessary regarding functions where service levels may need to be reduced.

**d. Balance Sheet**

The Balance Sheet is a snapshot of the Chief Constable’s assets, liabilities, cash balances and reserves at the balance sheet date. A high-level summary is provided below.

|  |  |  |
| --- | --- | --- |
| **2023/24** |   | **2024/25** |
| **£000** |   | **£000** |
| 64,325  | Long Term Assets | 0 |
| 0  | Current Assets | 0 |
| (16,921)  | Current Liabilities | (20,146) |
| (4,397,944)  | Long Term Liabilities | (3,855,003) |
| **(4,350,540)**  | **Net Liabilities** | **(3,875,149)** |
| **(4,350,540)** | **Total Reserves** | **(3,875,149)** |

On 31 March 2025, the Chief Constable had negative net assets of £3.9 billion. The main reason for the negative assets is the pension liabilities associated with the unfunded police officer pension scheme of 3.9 billion and £1.4m liabilities in the funded Local Government Pension Scheme (LGPS) for police staff. The police officer pension scheme is underwritten by the Home Office who provide an annual top-up grant to fund the difference between pension payments and income from employee and employer contributions. The current deficit in the LGPS will be managed through future employee and employer contributions.

**6. NON-FINANCIAL PERFORMANCE**

The recently published ONS crimes statistics for the 12 months ending December 2024 report that the Force recorded 276,802 offences, an 8.0% decrease from the previous year (excluding Fraud offences). Overall crime fell by 7.7% when fraud offences are included. Nationally, 34 out of 43 reported crime reductions during this period, with and average change of -2.4%. The figures indicate that crime reductions have started to slow, with a 2.9% reduction reported in the 12 months ending May 2025.

The Force are committed to tackling Violence against Women and Girls (VAWG) and has adopted the National VAWG strategic plan, which aims to tackle crimes that disproportionately impact on women and girls. The Force has been identified as an ‘Exemplar Force,’ which should drive early deliverables against the NPCC VAWG delivery framework.

Additionally, the Force is now an ‘Adopter’ Force for Operation Soteria, which aims to increase the number of rape cases ending in conviction. This new approach aims to improve the investigation and response to rape and serious sexual assault, reduce the likelihood of reoffending and make investigations more thorough and effective.

Operation JEMLOCK is the Force’s bespoke response to tackle and suppress violent crime. The long-term trend for some key serious violent crime metrics remains positive, with overall hospital admissions for assaults with a sharp object, knife crime, and robberies all showing downward trends compared to the pre-Jemlock period.

The Force continues to emphasise safeguarding vulnerable victims and is responding to the challenge of increasing and more complex investigations related to Child Sexual Exploitation and Abuse, Missing People, Domestic Abuse and Mental Health occurrences.

The Force’s latest PEEL report by HMICFRS, published on 23 July 2024, graded West Yorkshire Police’s performance across nine areas of policing. The force was rated ‘Outstanding’ in one area, ‘Good’ in one area, ‘Adequate’ in five areas and ‘Requires Improvement’ in two areas. Although the grades are not directly comparable to previous PEEL inspections due to change in the inspection focus, HMICFRS said the Force was outstanding in the way it records crime, with its chief officers constantly monitoring and scrutinising standards of crime recording. Inspectors also said the Force was effective in preventing crime and antisocial behaviour and its continued investment in how it tackles neighbourhood policing.

**7. PEOPLE / WORKFORCE**

On 31 March 2025 West Yorkshire Police employed 11,038, headcount, (10,587 FTEs), staff and officers in full and part time contracts. We also had 135 unpaid members of the Special Constabulary and 105 volunteers giving a total workforce of 11,278

The Force Inclusion Strategy seeks to improve ethnic minority and gender representation in the workforce. The following show the trends and progress made in both areas.

**Ethnic Minority Representation**

Improvement in ethnic minority representation in the workforce is a key measure in the Force Inclusion Strategy. The Census 2021 identified that in West Yorkshire, persons from an ethnic minority background account for 23.4% of the population. The tables below provide the latest position in relation to ethnic minority representation for Police Officers and Police Staff and how this has changed over time. The latest position indicates that 8.5% of the Force workforce and 9.5% of Police Officers are currently from an ethnic minority background which is similar to previous updates.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Type** | **Dec 2020** | **Dec 2021** | **Dec 2022** | **Dec 2023** | **Mar 2024** | **Mar 2025** |
| **Officer** | 6.3% (349) | 6.9% (400) | 7.7% (459) | 9.2% (543) | **9.6% (575)** | **9.5% (590)** |
| **Staff** | 4.9% (199) | 5.0% (203) | 5.7% (233) | 6.5% (269) | **6.6% (276)** | **6.7% (289)** |
| **PCSO** | 6.2% (36) | 6.3% (36) | 6.4% (36) | 9.8% (54) | **10.1% (56)** | **11.5% (60)** |
| **Special** | 11.5% (30) | 12.6% (28) | 11.7% (20) | 13.2% (19) | **12.9% (18)** | **11.6% (16)** |
| **Volunteer** | 9.7% (15) | 9.0% (13) | 9.8% (12) | 9.4% (9) | **9.1% (9)** | **7.5% (8)** |
| **Total** | **5.9% (629)** | **6.3% (680)** | **7.0% (760)** | **8.2% (894)** | **8.5% (934)** | **8.5% (963)** |

The Census 2021 also identifies that in relation to gender in West Yorkshire, females account for 51.1% of the population. The tables below provide the latest position in relation to gender and also age representation for Police Officers and Police Staff.

The latest workforce statistics indicate that 40.5% of Police Officers and 61.7% of Police Staff and 44.6% of PCSOs are female whilst analysis of employees ages identifies that the workforce is much younger than it has been historically, and this is particularly true of Police Officers and PCSOs, although an increasing number of Officers over 55 are staying in Policing.

**Breakdown by Gender**

|  |
| --- |
| **OFFICERS** |
| **Gender** | **Dec 2020** | **Dec 2021** | **Dec 2022** | **Dec 2023** | **Mar 2024** | **Mar 2025** |
| **Male** | 64.0% (3564) | 62.8% (3653) | 61.5% (3694) | 60.4% (3675) | 60.4% (3713) | 59.5% (3698) |
| **Female** | 36.0% (2006) | 36.0% (2161) | 38.5% (2311) | 39.6% (2405) | 39.6% (2435) | 40.5% (2516) |
| **Total** | **5570** | **5814** | **6005** | **6080** | **6148** | **6214** |
|  **STAFF (excluding PCSOs)** |
| **Gender** | **Dec 2020** | **Dec 2021** | **Dec 2022** | **Dec 2023** | **Mar 2024** | **Mar 2025** |
| **Male** | 40.5% (1663) | 40.6% (1637) | 40.6% (1675) | 39.4% (1658) | 39.3% (1672) | 38.3% (1514) |
| **Female** | 59.5% (2439) | 59.4% (2397) | 59.4% (2453) | 60.6% (2551) | 60.7% (2580) | 61.7% (2439) |
| **Total** | **4102** | **4034** | **4128** | **4209** | **4252** | **3953** |
| **PCSOs** |
| **Gender** | **Dec 2020** | **Dec 2021** | **Dec 2022** | **Dec 2023** | **Mar 2024** | **Mar 2025** |
| **Male** | 55.2% (322) | 54.9% (313) | 54.5% (305) | 55.6% (307) | 55.2% (308) | 55.4% (277) |
| **Female** | 44.8% (261) | 45.1% (257) | 45.5% (255) | 45.4% (245) | 44.8% (250) | 44.6% (223) |
| **Total** | **583** | **570** | **560** | **552** | **558** | **501** |

**Breakdown by Age**

|  |
| --- |
| **OFFICERS** |
| **Age Band** | **Dec 2020** | **Dec 2021** | **Dec 2022** | **Dec 2023** | **Mar 2024** | **Mar 2025** |
| **25 and under** | 8.3% (462) | 9.5% (554) | 11.6% (694) | 11.1% (674) | 11.4% (701) | 14.2% (882) |
| **26-40** | 48.5% (2701) | 47.7% (2771) | 46.1% (2768) | 45.9% (2793) | 45.9% (2824) | 42.9% (2666) |
| **41-55** | 42.0% (2338) | 41.4% (2406) | 40.7% (2445) | 41.1% (2498) | 40.6% (2499) | 40.4% (2511) |
| **Over 55** | 1.2% (69) | 1.4% (83) | 1.6% (98) | 1.9% (115) | 2.0% (124) | 2.5% (155) |
| **Total** | **5570** | **5814** | **6005** | **6080** | **6148** | **6124** |
|  **STAFF (excluding PCSOs)** |
| **Age Band** | **Dec 2020** | **Dec 2021** | **Dec 2022** | **Dec 2023** | **Mar 2024** | **Mar 2025** |
| **25 and under** | 6.1% (252) | 5.5% (222) | 6.0% (249) | 6.4% (268) | 6.6% (282) | 9% (356) |
| **26-40** | 31.1% (1276) | 31.6% (1276) | 31.6% (1305) | 32.0% (1347) | 32.1% (1363) | 31.4% (1241) |
| **41-55** | 38.5% (1581) | 37.6% (1515) | 36.2% (1496) | 35.0% (1473) | 354.6% (1470) | 34.9% (1380) |
| **Over 55** | 24.2% (993) | 25.3% (1021) | 26.1% (1078) | 26.6% (1121) | 26.7% (1137) | 24.7% (967) |
| **Total** | **4102** | **4034** | **4128** | **4209** | **4252** | **3953** |
| **PCSOs** |
| **Age Band** | **Dec 2020** | **Dec 2021** | **Dec 2022** | **Dec 2023** | **Mar 2024** | **Mar 2025** |
| **25 and under** | 8.7% (51) | 8.9% (51) | 11.6% (65) | 13.8% (76) | 14.9% (83) | 19.0% (95) |
| **26-40** | 50.0% (292) | 47.9% (273) | 44.4% (249) | 40.0% (221) | 38.7% (216) | 31.3% (157) |
| **41-55** | 30.4% (177) | 32.3% (184) | 32.0% (179) | 34.2% (189) | 34.4% (192) | 36.7% (184) |
| **Over 55** | 10.8% (63) | 10.9% (62) | 12% (67) | 12.0% (66) | 12.0% (67) | 13.0% (65) |
| **Total** | **583** | **570** | **560** | **552** | **558** | **501** |

**8. PRINCIPAL RISKS AND UNCERTAINTIES**

Force risks are managed and monitored through a quarterly Risk Management Group chaired by the Deputy Chief Constable. There are clearly defined steps to support better decision making through the understanding of risks, whether a positive opportunity or a threat and the likely impact.

The Chief Constable’s Leadership Team, the Risk Management Group, is actively managing these and quarterly updates are provided to the West Yorkshire Combined Authority and the Joint Independent Audit Committee.

The highest scoring strategic risks cover funding, workforce, data and cyber challenges.

**9. UNCERTAIN FUTURE EVENTS**

One of the largest areas of uncertainty for the Force is the level of future Funding. The 2025/26 budget was a one year settlement, and while high level details have been released for a three year settlement in the Governments Spending Review for 2026/27 to 2028/89, which includes a 1.7% real terms increase for Policing, the picture remains unclear. This increase will include achieving the Governments pledge to add 13,000 officers and Staff to Neighbourhood Policing, adding to the uncertainty.

The Israel/Iran conflict could cause significant economic issues for British organisations by disrupting global oil supplies, as both countries are near key shipping routes like the Strait of Hormuz. Escalation could lead to higher energy prices, increasing operational costs for UK businesses, especially in manufacturing and transport. Additionally, heightened instability in the Middle East may impact investor confidence and global markets, potentially affecting British exports and financial services. Sanctions or diplomatic tensions could also complicate trade with countries in the region, further straining UK economic interests.

**10. SUMMARY AND CONCLUSION**

West Yorkshire Police continue to deliver effective financial management to support the delivery of the Chief Constable’s Policing Strategy and the Mayor’s Police and Crime Plan. The Chief Officer team is fully engaged with the budgeting process to ensure resources are directed to priority areas.

The Force is in a strong position as evidenced by the Force Management Statement. Crime is reducing, calls for service have reduced and public confidence is increasing. The Force is focussing on those areas which need to improve including outcomes and standards of investigations. Through its Priority Based Budgeting Programme, the Force ensures that resource allocation decisions align with priorities and deliver maximum public value.

However, funding remains a significant challenge> West Yorkshire Police has experienced real term reductions which are higher than most other forces, and the number of officers per 100,000 population lower than in 2010. This is within the context of increased and more complex demand, particularly around safeguarding. The ongoing Priority Based Budgeting exercise will help to mitigate as far as possible the consequences of the funding challenges.

**11. EXPLANATION OF ACCOUNTING STATEMENTS**

The financial statements have been prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting. This follows International Financial Reporting Standards (IFRS) to the extent that they are meaningful and appropriate to local authority accounts as determined by His Majesty’s Treasury.

The Statements reflect the current legislative framework, central to which is the Police Reform and Social Responsibility Act 2011.

Fundamentally, WYCA is responsible for the finances of the whole Group and controls the assets, the majority of liabilities and the reserves. WYCA receives all the income and funding and makes all payments from WYCA Police Fund. In turn, the Chief Constable has a duty to fulfil prescribed functions under the Police Reform and Social Responsibility Act 2011 within the annual budget set by WYCA in consultation with the Chief Constable.

A Glossary of key terms can be found at the end of this publication.

The **Core Statements** are:

* **Comprehensive Income and Expenditure** **Statement (CIES):** shows the cost for the year of providing services. WYCA receives all income which is, therefore, excluded from the Chief Constable’s Statement.
* **Movement in Reserves Statement (MiRS):** shows the movement of reserves during the year, analysed between usable and unusable reserves. The Chief Constable has no usable reserves. Unusable reserves are those that have been created to reconcile the accounting entries required to comply with the Code with those that must be statutorily charged to the General Fund Balance for council tax setting purposes. These cannot be used to support local expenditure.
* **Balance Sheet (BS):** sets out the assets, liabilities and reserves of the Chief Constable as of 31 March each year.
* **Cash Flow Statement (CFS):** summarises the movements in cash and cash equivalents during the year. As all the changes in cash and cash equivalents are presented in WYCA’s accounts, this statement simply shows the net surplus or deficit on the provision of services adjusted for non-cash movements.

**STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS**

**The Chief Constable’s Responsibilities**

The Chief Constable for West Yorkshire Police is required:

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

**Approval of the Statement of Accounts**

In accordance with the Accounts and Audit Regulations 2015, I approve the Statement of Accounts.

John Robins, Chief Constable for West Yorkshire Police

Date:

**Chief Finance Officer Responsibilities**

The Chief Finance Officer is responsible for preparation of the Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

In preparing this Statement of Accounts, the Chief Finance Officer has:

* Selected suitable accounting policies and then applied them consistently:
* Made judgements and estimates that were reasonable and prudent;
* Complied with the Code;

The Chief Finance Officer has also:

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

**Certification of Accounts**

I certify that the Statement of Accounts gives a true and fair view of the financial position of West Yorkshire Police and its income and expenditure for the year ended 31st March 2025.

Katherine Johnson, Chief Finance Officer for West Yorkshire Police

Date:

**THE CHIEF CONSTABLE’S FINANCIAL STATEMENTS**

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Taxation is raised by the Mayor to cover expenditure in accordance with statutory requirements; this may differ from the accounting cost. The inter-group funding line represents the funding received from the Mayor.

**Comprehensive Income and Expenditure Statement**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **2023/24** | **2023/24** | **2023/24** |   | **2024/25** | **2024/25** | **2024/25** |
| **Gross Expenditure** | **Gross Income** | **Net Expenditure** |   | **Gross Expenditure** | **Gross Income** | **Net Expenditure** |
| **£000** | **£000** | **£000** |  | **£000** | **£000** | **£000** |
| 275,782  | 0  | 275,782 | Local Policing & Safeguarding | 300,418 | 0 | 300,418 |
| 98,528  | 0  | 98,528 | Policing Specialist Operations | 102,724 | 0 | 102,724 |
| 60,919  | 0  | 60,919 | Policing Specialist Crime and Criminal Justice | 65,935 | 0 | 65,935 |
| 37,638  | 0  | 37,638 | Regional Policing | 45,702 | 0 | 45,702 |
| 99,720  | 0  | 99,720 | National Policing | 102,957 | 0 | 102,957 |
| 103,620  | 0  | 103,620 | Finance and Business Services | 101,415 | 0 | 101,415 |
| 91,181  | 0  | 91,181 | Corporate and Central Services CC | 90,644 | 0 | 90,644 |
| **767,388**  | **0**  | **767,388**  | **Cost of Policing Service** | **809,795** | **0** | **809,795** |
|  |  | (852,773) | Inter-group Funding |  |  | (901.776) |
|  |  | 210,346 | Financing and investment (income) and expenditure |  |  | 207,766 |
|  |  | **124,961** | **(Surplus) or Deficit on Provision of Services** |  |  | **115,785** |
|  |  | (262,381) | Remeasurement of net defined benefit liability / (asset)  |  |  | (591,176) |
|  |  | **(262,381)** | **Other Comprehensive (Income) and Expenditure** |  |  | **(591,176)** |
|  |  | **(137,421)** | **Total Comprehensive (Income) and Expenditure** |  |  | **(475,391)** |

**Movement in Reserves Statement**

The Movement in Reserves Statement shows the movement from the start of the year to the end on the different reserves held by the Chief Constable, analysed into ‘usable reserves’ and other ‘unusable reserves.’ The Surplus / Deficit on the Provision of Services line shows the true economic cost of providing Policing services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund Balance for Precept setting. The Net Increase/Decrease before Transfer to/from Earmarked Reserves line shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Chief Constable.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |  **Police Fund Balance**  | **Total Usable Reserves** | **Total Unusable Reserves** | **Total Reserves** |
|   |  **£000**  | **£000** | **£000** | **£000** |
| **Balance at 31/03/2024** |  |  | **(4,350,540)** | **(4,350,540)** |
| **Movement in Reserves during year** |  |  |  |  |
| Surplus or (deficit) on the provision of services | (115,785) | (115,785) | 0 | (115,785) |
| Other Comprehensive Income and Expenditure | 0 | 0 | 591,176 | 591,176 |
| **Total Comprehensive Income and Expenditure** | **(115,785)** | **(115,785)** | **591,176** | **475,390** |
| [Adjustments between accounting basis & funding basis under regulations (note 6)](file:///C%3A/Users/721429/AppData/Local/Microsoft/Windows/INetCache/Content.MSO/B0966EE5.xlsx#RANGE!A1) | 115,785 | 115,785 | (115,785) | 0 |
| **Net Increase/Decrease before Transfers to Earmarked Reserves** |  |  | **475,390** | **475,390** |
| **Net Increase/Decrease in year** |  |  | **475,390** | **475,390** |
| **Balance at 31/03/2025 C/fwd** |  |  | **(3,875,149)** | **(3,875,149)** |

**2023/24 Comparative Movement in Reserves Statement**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |  **Police Fund Balance**  | **Total Usable Reserves** | **Total Unusable Reserves** | **Total Reserves** |
|   |  **£000**  | **£000** | **£000** | **£000** |
| **Balance at 31/03/2023** | **0**  | **0**  | **(4,487,959)** | **(4,487,959)** |
| **Movement in Reserves during year** |   |   |   |   |
| Surplus or (deficit) on the provision of services | (124,961) | (124,961) | 0  | (124,961) |
| Other Comprehensive Income and Expenditure | 0  | 0  | 262,381  | 262,381  |
| **Total Comprehensive Income and Expenditure** | **(124,961)** | **(124,961)** | **262,381**  | **137,417**  |
| [Adjustments between accounting basis & funding basis under regulations (note 6)](file:///C%3A/Users/721429/AppData/Local/Microsoft/Windows/INetCache/Content.MSO/B0966EE5.xlsx#RANGE!A1) | 124,961  | 124,961  | (124,961) | 0  |
| **Net Increase/Decrease before Transfers to Earmarked Reserves** | **0**  | **0**  | **137,419**  | **137,419**  |
| **Increase/Decrease in year** | **0**  | **0**  | **137,419**  | **137,419**  |
| **Balance at 31/03/2024 C/fwd** | **0**  | **0**  | **(4,350,540)** | **(4,350,540)** |

**Balance Sheet**

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Chief Constable. The net assets of the Chief Constable (assets less liabilities) are matched by the reserves held by the Chief Constable. Reserves are reported in two categories – usable reserves and unusable reserves.

The Chief Constable holds no usable reserves. Unusable reserves are not able to be used to provide services and consist of the Accumulated Absences Account and the Pension Reserve.

Under the legislative framework, the Mayor is responsible for the Mayoral Police Fund and holds all assets, liabilities and usable reserves relating to policing services. These are included in the Single Entity Statements of the West Yorkshire Combined Authority and then consolidated into its Group Statements.

|  |  |  |
| --- | --- | --- |
| **Year ending****31 March 2024** |   | **Year ending****31 March 2025** |
| **£000** |   | **£000** |
| 64,325 | Net Pension Asset (note 11) | 0 |
| **64,325** | **Long Term Assets** | **0** |
| (16,921)  | Short Term Creditors (note 9) | (20,146) |
| **(16,921)** | **Current Liabilities** | **(20,146)** |
| (4,397,944)  | Net Pension Liability (note 11) | (3,855,003) |
| **(4,397,944)** | **Long Term Liabilities** | **(3,855,003)** |
| **(4,350,540)** | **Net Assets** | **(3,875,149)** |
| (16,921)  | Accumulated Absences Account (note 9) | (20,146) |
| (4,333,619)  | Pension Reserve (note 9) | (3,855,003) |
| **(4,350,540)** | **Total Unusable Reserves** | **(3,875,149)** |

.

**Cash Flow Statement**

The Cash Flow Statement shows non-cash movements in pension interest costs and expected return on pension assets. Under the legislative framework, all cash transactions are held by the Mayor and managed by the West Yorkshire Combined Authority. These are included in the Group Cash Flow Statement of the West Yorkshire Combined Authority.

|  |  |  |
| --- | --- | --- |
| **2023/24** |   | **2024/25** |
|  |   |  |
| **£000** |   | **£000** |
| 124,961  | Net (surplus) or deficit on the provision of services | 115,785 |
| (124,961) | Adjustments to net surplus or deficit on the provision of services for non-cash movements | (115,785) |
| **0**  | **Net Increase or (decrease) in cash and cash equivalents** | **0** |
| 0  | Cash and cash equivalents at the beginning of the reporting period | 0 |
| **0**  | [**Cash and cash equivalents at the end of the reporting period**](file:///C%3A/Users/721429/AppData/Local/Microsoft/Windows/INetCache/Content.MSO/EB900715.xlsx#RANGE!A1)  | **0** |

|  |  |  |
| --- | --- | --- |
| **NOTE** | **DESCRIPTION** | **PAGE** |
| 1 | ACCOUNTING POLICIES | 25 |
| 2 | INTERNATIONAL ACCOUNTING STANDARDS THAT HAVE BEEN ISSUED BUT NOT YET ADOPTED | 26 |
| 3a | CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES | 27 |
| 3b | ASSUMPTIONS ABOUT THE FUTURE AND OTHER MAJOR SOURCES OF ESTIMATION UNCERTAINTY | 27 |
| 4 | EVENTS AFTER THE BALANCE SHEET DATE | 28 |
| 5 | EXPENDITURE AND FUNDING ANALYSIS | 29 |
| 5a | EXPENDITURE ANALYSED BY NATURE | 29 |
| 6 | ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER REGULATIONS | 30 |
| 7 | OFFICER REMUNERATION AND EXIT PACKAGES | 31 |
| 8 | EXTERNAL AUDIT COSTS | 33 |
| 9 | RESERVES | 33 |
| 10 | RELATED PARTIES | 34 |
| 11 | DEFINED BENEFIT PENSION SCHEMES | 36 |
| 12 | YORKSHIRE AND THE HUMBER LEAD FORCE COLLABORATION | 42 |
| 13 | NATIONAL POLICE AIR SERVICE (NPAS) | 43 |

**NOTES TO THE ACCOUNTS**

**1 - ACCOUNTING POLICIES**

# a - General

The Accounts and Audit Regulations 2015 require the Chief Constable to prepare a Statement of Accounts for each financial year in accordance with proper accounting practices. For 2023/24, these proper accounting practices are the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (the Code) supported by International Financial Reporting Standards (IFRS).

# b - Convention

The Statement of Accounts has been prepared on a going concern basis. This concept is that the Chief Constable will remain in operational existence for the foreseeable future and assumes the Mayoral PCC function will continue to discharge its liabilities in the normal course of business, as laid down in legislation, in order for the Force to continue as a going concern.

The Mayor for West Yorkshire’s core policing function is to secure the maintenance of an efficient and effective police force within their area, and to hold the Chief Constable accountable for the delivery of the police and crime plan. The Mayor is also charged with holding the police fund, from which all policing for the local area is financed and is responsible for raising the local policing precept from council tax.

The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

# c - Accruals

Transactions are reflected in the financial statements for the accounting period in which the effects are experienced and not necessarily in the period in which any cash is received or paid. In particular:

* Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
* Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
* Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

# d - The West Yorkshire Police Group

The West Yorkshire Police Group comprises two entities: West Yorkshire Combined Authority, which replaced the Police and Crime Commissioner for West Yorkshire on 10 May 2021 and the Chief Constable of West Yorkshire Police.

Both bodies are required to prepare a separate Statement of Accounts.

* The West Yorkshire Combined Authority (the parent).
* The Chief Constable of West Yorkshire Police.

The identification of WYCA as the holding organisation and the requirement to produce group accounts stems from the powers and responsibilities given to the Mayor for West Yorkshire (in taking on the PCC functions) under the Police Reform and Social Responsibility Act 2011.

# e - Overheads and Support Services

In line with CIPFA’s Police objective analysis, the cost of support services are fully allocated to the Chief Constable’s services.

# f – Reserves

Reserves held within the Chief Constables Balance Sheet are kept to manage the accounting processes for retirement and employee benefits and do not present a usable resource to the Chief Constable.

Specific Earmarked Reserves and the General Fund Balance are held by the Mayor within the Mayoral Police Fund and are accounted for in the Statement of Accounts of the West Yorkshire Combined Authority.

# g - Value Added Tax (VAT)

The Chief Constable does not submit a VAT return as WYCA submits a single VAT return on behalf of the Group. VAT is included in the Chief Constable’s Comprehensive Income and Expenditure Statement only to the extent that it is irrecoverable from HM Revenue and Customs.

# h - Prior Period Adjustment (PPA)

Prior period adjustments may arise as a result of a change in accounting policy or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Where material errors are discovered in prior period figures, they are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

**i – Employee Benefits**

The accounting policy relating to Employee Benefits can be found within Note 11.

**j – Government Grants and Contributions**

All Government grants are received by the Mayor and are accounted for in the statement of accounts for West Yorkshire Combined Authority.

All third party funding is received by the Mayor and is accounted for in the statement of accounts for West Yorkshire Combined Authority.

**2 - INTERNATIONAL ACCOUNTING STANDARDS THAT HAVE BEEN ISSUED BUT NOT YET ADOPTED**

At the balance sheet date the following new standards and amendments to existing standards have been published but not yet adopted by the Code of Practice of Local Authority Accounting in the United Kingdom:

* The Effects of Changes in Foreign Exchange Rate (Amendments to IAS 21) issued in August 2023
* Insurance Contracts (IFRS 17) issued in May 2017
* Property, Plant and Equipment (adaptation and interpretation of IAS 16)
* Intangible Assets (adaptation and interpretation of IAS 38)

None of these amendments are expected to have a significant impact on the council’s accounts in future years.

**3a – CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES**

In applying the accounting policies, the Chief Constable has to make certain judgements about complex transactions or those involving uncertainty about future events. The following are critical management judgements made in applying the accounting policies in the Statement of Accounts.

The relationship between the Mayor, WYCA and the Chief Constable is detailed in Related Party note 10. In assessing which transactions are reported in the Statement of Accounts for the Chief Constable the following critical judgements have been made:

* Liabilities relating to salaries and pensions of police officers and police staff are judged to be the responsibility of the Chief Constable and are recognised in the Balance Sheet of the Chief Constable.
* WYCA owns all of the assets utilised by West Yorkshire Police and the functions and decisions relating to such properties, rights and liabilities are ultimately exercised and made by the Mayor. The Mayor can delegate decisions in respect of assets and liabilities and does this through a scheme of delegation. These assets are judged to be the responsibility of the Mayor and are recognised in the Statement of Accounts for WYCA. Any receipts arising from such assets are paid into the Mayoral Police Fund and are also recognised in the statement of accounts for WYCA.

**National Police Air Service and Yorkshire and the Humber Lead Force Collaboration**

The Chief Constable participates along with the Mayor in providing the National Police Air Service (NPAS) and regional collaborative working in partnership with the Yorkshire and Humber Forces to deliver a number of specific specialist services on a regional basis. These activities have been reviewed against IFRS11 on joint arrangements and are deemed by the management to be lead force arrangements that fall outside the scope of a joint operation. Accordingly, the Statement of Accounts include all activities associated with these lead force operations.

**3b – ASSUMPTIONS ABOUT FUTURE AND OTHER MAJOR SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the financial statements requires the Chief Constable to make judgements, estimates and assumptions that affect the application of policies and reporting amounts of assets and liabilities, income and expenditure. Estimates and associated assumptions 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.

The following item in the Balance Sheet on 31 March 2025 for which there is a significant risk of material adjustment in the forthcoming financial year:

**Pension Liabilities**

Estimation of the net liability to pay pensions depends on a number of complex judgments related to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide expert advice about the assumptions to be applied.

For instance, a 0.5% increase in the discount rate assumption would result in a decrease in the pension liability of £285m for Police Officers and a 0.1% increase in the discount rate assumption would result in a reduction of £14m for Police Staff. See note 11 for full sensitivity analysis.

The carrying amount of the Pension Liability on 31 March 2025 was £3,855m.

The effects on the net pension liability of changes in individual assumptions are shown in note 11.

**4 – EVENTS AFTER THE BALANCE DATE**

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 when the Statement of Accounts is 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 is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes, indicating the nature of the events and their estimated financial effect.

The Statement of Accounts was authorised for issue by the Chief Finance Officer for the Chief Constable on 30 June 2025. There have been no adjusting or non-adjusting events after the balance sheet date.

**5 – EXPENDITURE AND FUNDING ANALYSIS**

The Expenditure and Funding Analysis shows how the funding available to the Chief Constable for the year has been used in providing services in comparison with those resources consumed or earned by the Chief Constable in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposes between the Chief Constable’s directorates. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **2023/24** | **2023/24** | **2023/24** |  | **2024/25** | **2024/25** | **2024/25** |
| **Expenditure Chargeable to GF Balances** | **Adjustments between the Funding and Accounting Basis** | **Net Expenditure in the CIES** |  | **Expenditure Chargeable to GF Balances** | **Adjustments between the Funding and Accounting Basis** | **Net Expenditure in the CIES** |
| **£000** | **£000** | **£000** |  | **£000** | **£000** | **£000** |
| 279,192 | (3,410) | 275,782 | Local Policing & Safeguarding | 310,399 | (9,981) | 300,418 |
| 99,445  | (917) | 98,527  | Policing Specialist Operations | 105,364 | (2,640) | 102,724 |
| 61,437  | (518) | 60,919  | Policing Specialist Crime and Criminal Justice | 67,479 | (1,544) | 65,935 |
| 37,976  | (338) | 37,638  | Regional Policing | 46,670 | (968) | 45,702 |
| 89,228  | 10,492  | 99,720  | National Policing | 93,130 | 9,827 | 102,957 |
| 84,708  | 18,913  | 103,620  | Finance and Business Services | 84,498 | 16,918 | 101,416 |
| 106,015  | (14,834) | 91,181  | Corporate and Central Services  | 107,847 | (17,202) | 90,645 |
| **758,000**  | **9,388**  | **767,388**  | **Net Cost of Services** | **815,386** | **(5,590)** | **809,797** |
| (758,000) | (94,773) | (852,773) | Inter-group adjustment | (815,386) | (86,390) | (901,776) |
| 0  | 210,346  | 210,346  | Other (Income) and Expenditure | 0 | 207,766 | 207,766 |
| **0**  | **124,961**  | **124,961**  | **(Surplus) or Deficit** |  | **115,786** | **115,786** |

Expenditure Chargeable to General Fund balances – This column represents net expenditure chargeable under statutory funding provisions, analysed by segment on the basis of the organisational structure under which it operates.

Adjustments between Funding and Accounting Basis – These adjustments are those that add expenditure or income not chargeable to council tax and remove transactions that are only chargeable under statutory provisions.

**Note to the Expenditure and Funding Analysis**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **2023/24** | **2023/24** | **2023/24** | **2023/24** | **Adjustments Between Funding and Accounting Basis** | **2024/25** | **2024/25** | **2024/25** | **2024/25** |
| **Adjustments for Capital Purposes** | **Net Change for Pensions Adjustments** | **Other Differences** | **Total Adjustments** |  | **Adjustments for Capital Purposes** | **Net Change for Pensions Adjustments** | **Other Differences** | **Total Adjustments** |
| **£000** | **£000** | **£000** | **£000** |  | **£000** | **£000** | **£000** | **£000** |
| 0  | (3,137) | (273) | **(3,410)** | Local Policing & Safeguarding | 0 | (11,616) | 1,636 | **(9,981)** |
| 0  | (844) | (73) | **(917)** | Policing Specialist Operations | 0 | (3,072) | 433 | **(2,640)** |
| 0  | (476) | (41) | **(518)** | Policing Specialist Crime and Criminal Justice\* | 0 | (1,797) | 253 | **(1,544)** |
| 0  | (311) | (27) | **(338)** | Regional Policing | 0 | (1,127) | 159 | **(968)** |
| 10,931  | (404) | (35) | **10,492**  | National Policing | 11,056 | (1,431) | 201 | **9,827** |
| 19,092  | (165) | (14) | **18,913**  | Finance and Business Services | 17,408 | (570) | 80 | **16,918** |
| (13,716) | (1,028) | (89) | **(14,834)** | Corporate and Central Services CC | (14,372) | (3,294) | 464 | **(17,202)** |
| **16,307**  | **(6,365)** | **(554)** | **9,388**  | **Net Cost of Services** | **14,092** | **(22,908)** | **3,266** | **(5,590)** |
| (16,307) | (79,020) | 554  | **(94,773)** | Inter-group adjustment | (14,092) | (69,072) | (3,266) | **(86,390)** |
| 0  | 210,346  | 0  | **210,346**  | Other income and expenditure from the Expenditure and Funding Analysis | 0 | 207,766 | 0 | **207,766** |
| **0**  | **124,961**  | **0**  | **124,961**  | **Difference Between General Fund Surplus or Deficit and CIES (Surplus) or Deficit on the Provision of Services** | **0** | **115,786** | **0** | **115,786** |

**Net Charge for the Pensions Adjustment**

Net charge for the removal of pension contributions and the addition of IAS 19 Employee Benefits pension related expenditure and income:

* **For services** this represents the removal of the employer pension contributions made by the authority as allowed by statute and the replacement with current service costs and past service costs.
* For **Financing and investment income and expenditure** – the net interest on the defined benefit liability is charged to the CIES.

**Other Differences**

Other differences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute and to comply with presentational requirements.

**5a – EXPENDITURE ANALYSED BY NATURE**

|  |  |  |
| --- | --- | --- |
| **Expenditure and income is analysed as follows:** | **2024/25** | **2023/24** |
|
| **Expenditure**  | **£000** | **£000** |
| Employee benefits expenses | 615,455 | 573,117 |
| Premises related expenditure | 25,665 | 33,712 |
| Supplies and services | 74,998 | 73,954 |
| Transport related expenditure | 32,058 | 35,125 |
| Other service expenses | 61,619 | 51,481 |
| Pension related expenditure | 207,766 | 210,346 |
| **Total expenditure** | **1,017,561** | **977,735** |

**6 – ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER REGULATION**

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Chief Constable in the year in accordance with the proper accounting practice.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Usable Reserves** | **Usable Reserves** | **Unusable Reserves** | **Unusable Reserves** | **Unusable Reserves** |
| **The following adjustments are for 2024/25** | **Police Fund Balance** | **Movement in Usable Reserves** | **Pensions Reserve** | **Accumulated Absences Account** | **Movement in Unusable Reserves** |
|  | **£'000** | **£'000** | **£'000** | **£'000** | **£'000** |
| **Pensions Reserve Adjustments:** |   |  |   |   |  |
| Reversal of items debited or credited to the CIES  | (303,585) | **(303,585)** | 303,585 | 0 | **303,585** |
| Employer's pensions contributions | 191,025 | **191,025** | (191,025) | 0 | **(191,025)** |
| **Accumulated Absences Account:** |  |  |  |  |  |
| Reversal of Officer compensated absences earned but not taken in the year | 3,225 | **3,225** | 0 | (3,225) | **(3,225)** |
| **Total Adjustments** | **(115,786)** | **(115,786)** | **112,560** | **(3,225)** | **115,786** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Usable Reserves** | **Usable Reserves** | **Unusable Reserves** | **Unusable Reserves** | **Unusable Reserves** |
| **The following adjustments are for 2023/24** | **Police Fund Balance** | **Movement in Usable Reserves** | **Pensions Reserve** | **Accumulated Absences Account** | **Movement in Unusable Reserves** |
|  | **£'000** | **£'000** | **£'000** | **£'000** | **£'000** |
| **Pensions Reserve Adjustments:** |   |  |   |   |  |
| Reversal of items debited or credited to the CIES  | (305,805) | **(305,805)** | 305,805  | 0  | **305,805**  |
| Employer's pensions contributions | 180,290  | **180,290**  | (180,290) | 0  | **(180,290)** |
| **Accumulated Absences Account:** |   |  |   |   |  |
| Reversal of Officer compensated absences earned but not taken in the year | 554  | **554**  | 0  | (554) | **(554)** |
| **Total Adjustments** | **(124,961)** | **(124,961)** | **125,515**  | **(554)** | **124,961**  |

**7 – OFFICER REMUNERATION AND EXIT PACKAGES**

**Senior Officer Remuneration**

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **Salary, Fees and Allowances** | **Pension Contribution** | **Total** |
| **2024/25** |   | **£** | **£** | **£** |
| Chief Constable (J Robins) | 01.04.2024 - 31.03.2025 | 247,966 | 84,724 | **332,690** |
| Deputy Chief Constable (C Hankinson) | 01.04.2024 - 31.03.2025 | 181,909 | 62,523 | **244,432** |
| Assistant Chief Constable (Local Policing) (D Miller) | 01.04.2025 - 12.05.2025 | 140,286 | 46,401 | **186,688** |
| Assistant Chief Constable (People) (O Khan) | 01.04.2024 - 13.04.2024 | 137,982 | 47,016 | **184,998** |
| Assistant Chief Constable (Specialist Crime) (P Twiggs) | 13.05.2024 - 31.03.2025 | 137,198 | 47,016 | **184,215** |
| Assistant Chief Constable (Regional Crime) (C Galvin) | 01.04.2024 - 11.08.2024 | 121,962 | 41,248 | **163,211** |
| Assistant Chief Constable (Specialist Ops) (R McCoubrey) | 1.04.24 -13.04.24, 13.05.24 - 31.03.25 | 117,251 | 40,011 | **157,262** |
| Assistant Chief Constable (NPAS) (Temporary) | 1.04.24 - 2.06.24, 12.08.24 - 29.12.24 | 71,013 | 24,170 | **95,183** |
| Assistant Chief Constable (Specialist Ops) (Temporary) | 1.04.24 - 11.08.24 | 45,943 | 14,432 | **60,376** |
| Assistant Chief Constable (NPAS) (Temporary) | 1.04.24 - 7.04.24, 30.09.24 - 20.10.24, 16.12.24 - 22.12.24, 21.01.25 - 31.03.25 | 34,619 | 12,082 | **46,701** |
| Assistant Chief Constable (District Policing) (Temporary) | 17.02.25 - 16.03.25 | 9,128 | 3,222 | **12,351** |
| Assistant Chief Constable (Business Operations) (K Johnson) | 01.04.2024 - 31.03.2025 | 137,982 | 20,112 | **158,094** |
| Force Medical Advisor (Dr Dayani) | 01.04.2024 - 31.03.2025 | 215,023 | 32,468 | **247,491** |
| NPAS Head of Flight Operations (P Watts) | 01.04.2024 - 31.03.2025 | 133,345 | 20,168 | **153,513** |
| **TOTAL** |  | **1,731,609** | **495,595** | **2,227,204** |
|  |  | **Salary, Fees and Allowances** | **Pension Contribution** | **Total** |
| **2023/24** |   | **£** | **£** | **£** |
| Chief Constable (J Robins) | 01.04.2023 - 31.03.2024 | 228,910 | 68,510 | **297,420** |
| Deputy Chief Constable (C Hankinson) | 01.04.2023 - 31.03.2024 | 166,543 | 49,852 | **216,395** |
| Deputy Chief Constable (O Khan) | 26.02.2024 - 31.03.2024 | 15,805 | 4,759 | **20,564** |
| Assistant Chief Constable (Regional Specialist Crime) (O Khan) | 01.04.2023 - 25.02.2024 | 119,742 | 35,436 | **155,177** |
| Assistant Chief Constable (Specialist Operations) | 01.04.2023 - 31.01.2024 | 101,248 | 29,615 | **130,862** |
| Assistant Chief Constable (Specialist Operations) | 11.09.2023 - 15.10.2023 | 10,737 | 3,029 | **13,766** |
| Assistant Chief Constable (Specialist Operations) | 06.11.2023 - 26.11.2023 26.02.2024 - 31.03.2024 | 17,184 | 5,121 | **22,306** |
| Assistant Chief Constable (Specialist Operations) | 22.01.2024 - 31.03.2024 | 22,006 | 6,835 | **28,841** |
| Assistant Chief Constable (People) | 01.04.2023 - 03.07.2023 | 31,926 | 9,179 | **41,105** |
| Assistant Chief Constable (People) | 04.09.2023 - 08.10.2023 30.10.2023 - 11.12.2023 26.02.2024 - 31.03.2024 | 35,474 | 9,572 | **45,046** |
| Assistant Chief Constable (People) | 12.05.2023 - 31.03.2023 | 101,904 | 30,842 | **132,746** |
| Assistant Chief Constable (Specialist Crime) (P Twiggs) | 01.04.2023 - 31.03.2024 | 129,792 | 38,169 | **167,962** |
| Assistant Chief Constable (Local Policing and Safeguarding) (D Miller) | 01.04.2023 - 31.03.2024 | 123,080 | 36,378 | **159,457** |
| Assistant Chief Constable (Regional Specialist Crime) | 26.02.2024 - 31.03.2024 | 11,047 | 3,035 | **14,082** |
| Assistant Chief Officer (Business Operations) (K Johnson) | 01.04.2023 - 31.03.2024 | 131,974 | 19,036 | **151,010** |
| Force Medical Advisor (Dr Dayani) | 01.04.2023 - 31.03.2024 | 203,644 | 30,750 | **234,395** |
| **TOTAL** |  | **1,451,017** | **380,117** | **1,831,135** |

The number of other employees and senior police officers, not disclosed in the table above, receiving more than £50,000 remuneration (excluding employer’s pension contributions) are included in the table below.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| CC | Number of Employees | Number of Employees | CC | Number of Employees | Number of Employees |
|  | **2024/25** | **2023/24** |  | **2024/25** | **2023/24** |
| Remuneration Band |  |  | Remuneration Band |  |  |
| £50,000 - £54,999 | 168 | 92 | £90,000 - £94,999 | 19 | 9 |
| £55,000 - £59,999 | 64 | 42 | £95,000 - £99,999 | 14 | 3 |
| £60,000 - £64,999 | 52 | 22 | £100,000 - £104,999 | 7 | 9 |
| £65,000 - £69,999 | 17 | 27 | £105,000 - £109,999 | 6 | 0 |
| £70,000 - £74,999 | 24 | 18 | £110,000 - £114,999 | 4 | 2 |
| £75,000 - £79,999 | 6 | 49 | £120,000 - £124,999 | 2 | 2 |
| £80,000 - £84,999 | 22 | 23 | £125,000 - £129,999 | 0 | 1 |
| £85,000 - £89,999 | 27 | 11 |  |  |  |

**Exit Packages**

The number of exit packages with total cost per band and total cost of the compulsory and other redundancies are set out in the table below:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Exit Packages  | Compulsory Redundancies | Other Departures  | Total | Exit Packages  | Compulsory Redundancies | Other Departures  | Total |
| 2024/25 | £ | £ | £ | 2024/25 | Numbers | Numbers | Numbers |
| £0-£20,000 | 0 | 0 | 0 | £0 - £20,000 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | Total | 0 | 0 | 0 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Exit Packages  | Compulsory Redundancies | Other Departures  | Total | Exit Packages  | Compulsory Redundancies | Other Departures  | Total |
| 2023/24 | £ | £ | £ | 2023/24 | Numbers | Numbers | Numbers |
| £0 - £20,000 | 7,801 | 0 | 7,801 | £0 - £20,000 | 1 | 0 | 1 |
| Total | 7,801 | 0 | 7,801 | Total | 1 | 0 | 1 |

The Chief Constable terminated the contract of 0 employee in 2024/25 (one in 2023/24), incurring liabilities of £0m, (£0.008m in 2023/24). There were no severance payments identified as being due in the early part of 2025/26 (£0m in 2024/25).

**8 – EXTERNAL AUDIT COSTS**

The Chief Constable has incurred the following costs in relation to the audit of the Statement of Accounts.

|  |  |  |
| --- | --- | --- |
| **2023/24** |  | **2024/25** |
| **£000** |  | **£000** |
| 68 | Fees payable to Forvis Mazars with regard to external audit services for the Chief Constable | 86 |
| **68**  | **Total** | **86** |

The Audit firm for the 2024/25 Financial Statements is Forvis Mazars LLP.

**9 – RESERVES**

**Pensions Reserve**

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions.

The Chief Constable accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet costs.

However, statutory arrangements require benefits earned to be financed as the Chief Constable makes employer’s contributions to pension funds or eventually pays pensions for which it is directly responsible.

The debit balance on the Pension Reserve therefore shows substantial shortfall in the benefits earned by past and current employees and the resources the Chief Constable has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

|  |  |  |
| --- | --- | --- |
| **2023/24** |  | **2024/25** |
| **£000** |  | **£000** |
| **(4,470,485)** | **Opening Balance** | **(4,333,619)** |
| 284,623  | Actuarial gains or losses on pensions assets and liabilities | 831,594 |
| (305,805) | Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the CIES | (303,585) |
| 180,290 | Employer's pensions contributions and direct payments to pensioners payable in the year | 191,025 |
| (22,242) | Adjustment for asset ceiling | (240,418) |
| **(4,333,619)** | **Year end Balance** | **(3,855,003)** |

**Accumulated Absences Adjustment Account**

The Accumulated Absences Adjustment Account represents the value of the future obligation of the Chief Constable to pay officers and staff in respect of unused accumulated absences not taken in the year, e.g. annual leave entitlement carried forward on 31 March 2025. Statutory arrangements require that the impact on the Police Fund Balance be neutralised by transfers to or from the Account. This is also recognised as a short term creditor in the Balance Sheet.

|  |  |  |
| --- | --- | --- |
| **2023/24** |  | **2024/25** |
| **£000** |  | **£000** |
| **(17,475)** | **Opening Balance** | **(16,921)** |
| 554  | Amount by which officer remuneration charged to the CIES on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements | (3,225) |
| **(16,921)** | **Year end Balance** | **(20,146)** |

**10 – RELATED PARTIES**

The Chief Constable is required to disclose material transactions and balances with related parties, bodies or individuals that have the potential to control or exercise significant influence over the Force or be controlled or influenced by the Force. Disclosure of these transactions allows readers to assess the extent to which the Chief Constable might have been constrained in his ability to operate independently or might have secured the ability to limit another party’s ability to bargain freely with the Force. In this context, related parties include:

* The Elected major of West Yorkshire
* West Yorkshire Combined Authority
* Central Government
* Key Management Personnel including Senior Managers
* Pension fund providers
* Close family members of key management personnel
* Other Public Bodies.

**The Elected Mayor of West Yorkshire**

The functions of the West Yorkshire Police and Crime Commissioner (PCC) were transferred by Parliamentary Order to the Elected Mayor of West Yorkshire with effect from 10 May 2021. Under Section 3 of the Order “the mayor is to be treated, in relation to the mayor’s PCC functions, as a police and crime commissioner for the purposes of all police and crime commissioner enactments, wherever passed or made, subject to schedule 1 of the Order”. The Mayor had direct control over the finances of the West Yorkshire Combined Authority and is responsible for issuing the Police and Crime Plan. The Chief Constable retains operational independence and operates within the budget set by the Mayor to deliver the aims and objectives set out in the Police and Crime Plan.

**West Yorkshire Combined Authority**

Under the legislative framework and local arrangements, West Yorkshire Combined Authority, under sole instruction from the Mayor, is responsible for the finances of the Mayoral Police Fund including assets, liabilities and reserves. The Authority has responsibility for entering into contracts and establishing the contractual framework under which the Chief Constable’s officers and staff operate. The Authority receives all income and funding and makes all the payments for the policing activity from the Mayoral Police Fund.

West Yorkshire Combined Authority charges/credits the Chief Constable for operational assets consumed in the year. This charge/credit covers the annual depreciation charge, amortisation, impairments, and revaluation movements, as reported in the Statement of Accounts for the West Yorkshire Combined Authority. The following charges/credits have been made: £58,851k in 2024/25, (£20,139 in 2023/24).

**Central Government**

Central Government has significant influence over the general operations of the Chief Constable – it is responsible for providing the statutory framework within which the Chief Constable operates, providing the majority of funding in the form of grants to the Mayor and prescribes the terms of many of the transactions with other parties.

**Key Management**

Key management including the Chief Officer Team, Directors and Heads of Departments might be in a position to influence significantly the policies of the Chief Constable. No material related party transactions have been identified following consultation with relevant key management.

**Pension Fund Providers**

The Chief Constable’s transactions with the Local Government Pension Scheme (administered by West Yorkshire Pension Fund) are shown in the pension related disclosure note.

**11 – DEFINED BENEFITS PENSION SCHEME**

# Employee Benefits

**Benefits Payable during Employment**

Short-term employee benefits are those due to be settled wholly within 12 months of the year-end. They include such benefits as salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense for services in the year in which employees render service to the Chief Constable.

**Termination Benefits**

Termination benefits are amounts payable as a result of a decision to terminate an officer’s employment before the normal retirement date or an officer’s decision to accept voluntary redundancy in exchange for those benefits and are charged on an accruals basis to the appropriate service costs line in the Comprehensive Income and Expenditure Statement at the earlier of when the authority can no longer withdraw the offer of those benefits or when the authority recognises costs for a restructuring.

**Pension Schemes**

As part of the terms and conditions of employment of its officers and other employees, the Chief Constable makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Chief Constable has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The Chief Constable participates in four pension schemes administered by The West Yorkshire Pension Fund for Staff Pensions and XPS for Police Officer Pensions.

The Local Government Pension Scheme for Staff, under the direction and control of the Chief Constable, is a funded scheme meaning that the Chief Constable and employees pay contributions into a fund that is calculated at a level intended to balance the pensions’ liabilities with investment assets.

There are three Pension Schemes for Police Officers, which are unfunded schemes: -

* The 1987 Police Pension Scheme for Police Officers (PPS). This scheme was closed to new recruits from April 2006 when a new scheme was introduced with different contribution rates.
* The 2006 New Police Pension Scheme for Police Officers (NPPS). The 2006 scheme was closed to new recruits from April 2015 when a new scheme was introduced.
* The 2015 Police Pension Scheme for Police Officers.

All are unfunded schemes meaning that there are no investment assets built up to meet the pensions liabilities and cash has to be generated to meet actual pensions payments as they eventually fall due.

Following funding changes introduced on 1 April 2006 the Chief Constable now pays an employer’s pension contribution into the Pension Fund Account in respect of all schemes.

**Post-Employment Benefits**

A separate statement of Police Pension Fund Accounts is prepared to reflect the transactions in respect of funding for the Police Pension Schemes.

All are unfunded schemes meaning that there are no investment assets built up to meet the pensions liabilities and cash has to be generated to meet actual pensions payments as they eventually fall due.

Following funding changes introduced on 1 April 2006 the Chief Constable now pays an employer’s pension contribution into the Pension Fund Account in respect of all schemes.

The schemes provide defined benefits to members (retirement lump sums and pensions) related to pay and service.

**Assets and Liabilities**

The attributable assets of the LGPS are measured at fair value. As unfunded schemes, the police pension schemes have no assets.

The attributable liabilities of each scheme are measured on an actuarial basis using the projected unit method, that is, an assessment of the future payments that is made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc., and projections of projected earnings for current employees; Scheme liabilities are discounted at the rate, which reflects the time value of money and the characteristics of the liability.

The change in the net pension liability is analysed into the following components:

* Service cost comprising:
	+ Current service cost – allocated in the Comprehensive Income and Expenditure Statement (CIES) to the services for which the employees worked.
	+ Past service cost – debited to the Surplus or Deficit on the Provision of Services in the CIES to the appropriate cost line.
	+ Net interest expense on the net defined benefit liability – charged to the Financing and Investment Income and Expenditure line of the CIES.
* Remeasurements comprising:
	+ Return on plan assets (LGPS) – excluding amounts included in net interest on the net defined benefit liability, charges to the Pension Reserve as Other Comprehensive Income and expenditure.
	+ Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
	+ Contributions paid to the LGPS – charged to the General Fund via an entry in the Movement in Reserves Statement to replace the service cost items above.

**Asset Ceiling**

The LGPS had a net pension asset as at 31 March 2025. The funded asset valuation is calculated based on the maximum benefit the employer could recognise in the accounts, this is referred to as the asset ceiling and is calculated in accordance with IFRIC 14 (International Financial Reporting Interpretation Committee). If the asset ceiling is below the net pension asset, the net pension asset is restricted to the value of the asset ceiling. As at 31 March 2025 there was an unrecognised asset £240.4m.

**Transactions Relating to Post-employment Benefits**

A detailed explanation of the accounting arrangements for all schemes is set out in the notes to the Pension Fund Account.

The cost of retirement benefits is recognised in the reported Cost of Services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge the Chief Constable is required to make against council tax is based on the cash payable in the year, so the real cost of post-employment/retirement benefits is reversed out of the Police Fund via the Movement in Reserves Statement.

The following transactions have been made in the Comprehensive Income and Expenditure Statement and the Police Fund Balance via the Movement in Reserves Statement during the year:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **LGPS** | **POLICE PS** | **TOTAL** | **LGPS** | **POLICE PS** | **TOTAL** |
|  | **£000** | **£000** | **£000** | **£000** | **£000** | **£000** |
|  | **2024/25** | **2024/25** | **2024/25** | **2023/24** | **2023/24** | **2023/24** |
| **COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT** |  |  |  |   |   |   |
| **Cost of Services** |   |  |  |   |   |   |
| Current service costs | 27,763 | 68,055 | 95,818 | 27,857  | 67,562  | 95,419  |
| Past service costs | 1  | 0  | 1  | 40  | 0  | 40  |
| Net interest expense | (3,691) | 211,457 | 207,766 | (1,493) | 211,839  | 210,346  |
| **Total Pension Costs Recognised in the Provision of Services** | **24,073** | **279,512** | **303,585** | **26,404**  | **279,401**  | **305,805**  |
| **Other Post-employment Benefits charged to the Comprehensive Income and Expenditure Statement** |  |  |  |   |  |   |
| *Remeasurement of the net defined benefit liability comprising:* |  |  |  |   |  |   |
| Return on plan assets Actuarial gain/(loss) | (4,721) | 0  | (4,721) | (31,928) | 0  | (31,928) |
| Experience (gain)/loss on liabilities | 1,656 | (767) | 889 | 11,395  | 26,099  | 37,494  |
| Actuarial (gain)/loss arising on changes in demographic assumptions | (6,480) | (7,199) | (13,679) | (12,934) | (88,589) | (101,523) |
| Actuarial (gain)/loss arising on changes in financial assumptions | (173,362) | (650,163) | (823,525) | (35,306) | (153,360) | (188,666) |
| Adjustment (gain)/loss due to restriction of surplus | 240,418 | 0 | 240,418 | 22,242  | 0  | 22,242  |
| **Total Pension Costs Recognised in Other Comprehensive Income and Expenditure** | **66,953** | **(658,129)** | **(591,176)** | **(46,531)** | **(215,850)** | **(262,381)** |
| **Total Pension Costs Recognised in the Comprehensive Income and Expenditure Statement** | **91,026** | **(378,617)** | **(287,591)** | **(20,127)** | **63,551**  | **43,424**  |
|  |  |  |  |  |  |  |
|  |  |  |  |   |   |  |
| **MOVEMENT IN RESERVES STATEMENT** | **2024/25****£000** | **2024/25****£000** | **2024/25****£000** | **2023/24****£000** | **2023/24****£000** | **2023/24****£000** |
| Reversal of net charges made to the Surplus or Deficit on the Provision of Services for post-employment benefits in accordance with the Code | (24,073) | (279,512) | (303,585) | (26,404) | (279,401) | (305,805) |
| **Actual amount charged against the Police Fund Balance for pensions in the year:** |  |  |  |   |   |   |
| Employers contributions payable to scheme | 25,289 | 86,606 | 111,895 | 23,236  | 72,601  | 95,837  |
| Additional Employers contributions To Police Pension Fund Account | 0 | 72,298 | 72,298 | 0  | 78,466  | 78,466  |
| Retirement benefits payable to pensioners | 0 | 6,832 | 6,832 | 0  | 5,987  | 5,987  |

**Pensions Assets and Liabilities Recognised in the Balance Sheet**

The amount included in the Balance Sheet arising from the Chief Constable’s obligation in respect of its defined benefits plan is as follows:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **LGPS** | **POLICE PS** | **TOTAL** | **LGPS** | **POLICE PS**  | **TOTAL** |
|  | **2024/25** | **2024/25** | **2024/25** | **2023/24** | **2023/24** | **2023/24** |
|  | **£000** | **£000** | **£000** | **£000** | **£000** | **£000** |
| Closing fair value of scheme assets | 996,055 | 0 |  | 947,016  | 0  | 947,016  |
| Closing present value of scheme liabilities | (733,739) | (3,853,591) | (4,587,330) | (860,449) | (4,397,944) | (5,258,393) |
| Adjustment for unrecognised asset (Asset Ceiling) | (263,728) | 0 | (263,728) | (22,242) | 0  | (22,242) |
| **NPV of scheme assets and liabilities** | **1,412** | **(3,853,591)** | **(3,855,003)** | **64,325**  | **(4,397,944)** | **(4,333,619)** |

**Reconciliation of the Movements in the Fair Value of Scheme Assets**

|  |  |  |
| --- | --- | --- |
|  | **LGPS** | **LGPS** |
|  | **£000** | **£000** |
|   | **2024/25** | **2023/24** |
| **Opening fair value of scheme assets** | **947,016** | **869,430**  |
| Remove opening apportionment between PCC and CC |  |   |
| Interest income | 45,667 |  40,133 |
| *Remeasurements gain / (loss)* |  |  |
| The return on plan assets, excluding the amount included in the net interest expense | (4,721) | 31,928  |
| Contributions from employer | 25,289 | 23,236  |
| Contributions from employees into the scheme | 11,180 | 10,096  |
| Net decrease in assets from Disposal | 0 | 0 |
| Benefits paid | (28,376) | (27,807) |
| **Closing fair value of scheme assets** | **996,055** | **947,016**  |

**Reconciliation of Present Value of the Scheme Liabilities (Defined Benefit Obligation)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | **LGPS** | **POLICE PS** | **TOTAL** | **LGPS** | **POLICE PS** | **TOTAL** |
|  | **£000** | **£000** | **£000** | **£000** | **£000** | **£000** |
|  | **2024/25** | **2024/25** | **2024/25** | **2023/24** | **2023/24** | **2023/24** |
| **Opening present value of scheme liabilities** | **(860,449)** | **(4,397,944)** | **(5,258,393)** | **(848,468)** | **(4,491,447)** | **(5,339,915)** |
| Current service cost | (27,763) | (68,055) |  (95,818) | (27,857) | (67,562) | (95,419) |
| Interest cost | (40,908) | (211,457) | (252,365) | (38,640) | (211,839) | (250,479) |
| Contribution from scheme participants | (11,180) | (32,066) | (43,246) | (10,096) | (30,922) | (41,018) |
| Remeasurement (gain) and loss: |  |  |  |   |   |   |
| Actuarial gain/(loss) from changes in demographic assumptions | 6,480 | 7,199 | 13,679 | 12,934  | 88,589  | 101,523  |
| Actuarial gain/(loss) from changes in financial assumptions | 173,362 |  650,163 | 823,525 | 35,306  | 153,360  | 188,666  |
| Actuarial gain/(loss) on liabilities - experience | (1,656) | 767 | (889) | (11,395) | (26,099) | (37,494) |
| Past service costs | (1) | 0 | (1) | (40) | 0  | (40) |
| Net decrease in liabilities from Disposal |  | 0 | 0 | 0  | 0  | 0  |
| Benefits paid | 28,376 | 197,802 | 226,178 | 27,807  | 187,976  | 215,783  |
| **Closing present value of scheme liabilities** | **(733,739)** | **(3,853,591)** | **(4,587,330)** | **(860,449)** | **(4,397,944)** | **(5,258,393)** |

**Local Government Pension Scheme assets comprised:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | **2024/25** | **2024/25** | **2023/24** | **2023/24** |
|   | **£000** | **%** | **£000** | **%** |
| Equities | 789,871  | 79.3% | 751,931  | 79.4% |
| Property | 27,890  | 2.8% | 26,516  | 2.8% |
| Government Bonds | 89,645  | 9.0% | 80,496  | 8.5% |
| Corporate Bonds | 39,842  | 4.0% | 39,775  | 4.2% |
| Cash | 25,897  | 2.6% | 17,046  | 1.8% |
| Other | 22,909  | 2.3% | 31,252  | 3.3% |
| **Total Assets** | 996,055  | 100.0% | 947,016  | 100.0% |
| In Active Markets | 779,911  | 78.3% | 735,831  | 77.7% |
| Not in Active Markets | 216,144  | 21.7% | 211,185  | 22.3% |
|  | 996,055  | 100.0% | 947,016  | 100.0% |

**Basis for Estimating Assets and Liabilities**

Assets and liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years dependant on assumptions about mortality rates, salary levels, etc. The Local Government Pension Scheme was assessed by AON Hewitt and the Police Pension scheme by Mercer, both independent firms of actuaries. The most recent full actuarial valuations in respect of the staff scheme and police schemes were carried out in 2022.

The principal assumptions used by the actuaries have been:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | **LGPS** | **LGPS** | **POLICE PS** | **POLICE PS** |
| *Mortality assumptions:* | **2024/25** | **2023/24** | **2024/25** | **2023/24** |
| *Longevity at 65 (staff) 60 (officers) for current pensioners:* |  |   |   |   |
| Men | 20.9 | 21.0  | 26.1 | 26.1  |
| Women | 24.1 | 24.2  | 28.5 | 28.5  |
| *Longevity at 65 (staff) 60 (officers) for future pensioners:* |  |   |  |   |
| Men | 21.8 | 22.3  | 28.0 | 28.0  |
| Women | 24.8 | 25.2  | 30.3 | 30.3  |
| Rate of Inflation CPI | 2.50% | 2.60% | 2.60% | 2.60% |
| Rate of increase in salaries | 3.75% | 3.85% | 3.85% | 4.10% |
| Rate of increase in pensions | 2.50% | 2.60% | 2.70% | 2.70% |
| Rate for discount rate | 5.80% | 4.80% | 5.90% | 4.90% |

**Sensitivity**

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

The estimations in the sensitivity analysis have followed the accounting policies for the scheme, i.e. on an actuarial basis using the projected unit credit method. The methods and types of assumptions used in preparing the sensitivity analysis below did not change from those used in previous periods.

Impact on the Defined Benefit Obligation in the Scheme:

|  |  |  |
| --- | --- | --- |
|  | **LGPS** | **LGPS** |
|  | **£000** | **£000** |
|   | **2024/25** | **2024/25** |
|   | **Increase** | **Decrease** |
| *Value of Liabilities:* | **in Assumption** |
| With above assumptions | (732,327) | (732,237) |
|   |  |  |
| Rate for discounting scheme liabilities (+/- 0.1%) | (718,413) | (746,241) |
| Rate for increase in salaries (+/- 0.1%) | (734,524) | (730,130) |
| Rate for increase in pensions (+/- 0.1%) | (744,044) | (732,327) |
| Rate for increase in inflation (+/- 0.1%) |  |  |
|   | +1 year | -1 year |
| Adjustment to mortality age (+/- 1 year) | (748,438) | (716,216) |

|  |  |  |
| --- | --- | --- |
|  | **POLICE PS** | **POLICE PS** |
|  | **£000** | **£000** |
|   | **2024/25** | **2024/25** |
|   | **Increase** | **Decrease** |
| *Value of Liabilities:* | **in Assumption** |
| With above assumptions | (3,853,591) | (3,853,591) |
|   |  |  |
| Rate for discounting scheme liabilities (+/- 0.5%) | (3,568,158) | (4,139,024) |
| Rate for increase in salaries (+/- 0.25%) | (4,017,220) | (3,689,962) |
|   |  |  |
| Rate for increase in inflation (+/- 0.25%) | (3,895,936) | (3,811,246) |
|   | +1 year | -1 year |
| Adjustment to mortality age (+/- 1 year) | (3,923,256) | (3,783,926) |

**Impact on the Chief Constable’s Cash flows**

The objectives of the schemes are to keep employers contributions at as constant a rate as possible.

The Chief Constable’s expected contribution to the schemes in 2025/26 is:

* Police Pension Scheme £165.7m
* Local Government Pension Scheme £25.8m

The weighted average duration of the defined benefit obligation for scheme members is:

* LGPS - 19 years PPS 1987 - 19 years PPS 2006 - 31 years PPS 2015 - 41 years

In general, participating in a defined benefit pension scheme means that the Employer is exposed to a number of risks:

* Investment risk: The Fund holds investment in asset classes such as equities, which have volatile market values and while these assets are expected to provide real returns over the long-term, the short-term volatility can cause additional funding to be required if a deficit emerges.
* Interest rate risk: The Fund’s liabilities are assessed using market yields on high quality corporate bonds to discount the liabilities. As the Fund holds assets such as equities, the value of the assets and liabilities may not move in the same way.
* Inflation risk: All the benefits under the Fund are linked to inflation and so deficits may emerge to the extent that the assets are not linked to inflation.
* Longevity risk: In the event that the members live longer than assumed, a deficit will emerge in the Fund. There are also other demographic risks.

**12 – YORKSHIRE AND THE HUMBER LEAD FORCE COLLABORATION**

The Chief Constable engages in collaborative working in partnership with the Mayor for West Yorkshire and the Yorkshire and Humber Commissioners and Forces to deliver a number of specific services on a regional basis. The Regional Collaborative programme was developed to bring opportunities across many policing activities whilst retaining local identity and accountability.

The governance of this regional programme of activity is via an Oversight Board.

Regional collaboration is funded from contributions made by the four regional Police Forces with the level of contribution being dependent upon the assessment of the benefit to be derived from each specific project or initiative.

* Where benefit is considered equal, contributions are equal with a 25% contribution from each Region
* Where benefit is proportionate to size, contributions are made in line with each Region’s Net Revenue Expenditure (NRE)
* Where benefit is driven by the demand for the service, contributions are made in accordance with the level of demand each Force places on the specific service

Those receiving a service have secured neither joint control of the overall activity nor rights to particular assets or obligations for particular liabilities – i.e., the other parties are only interested in the lead authority delivering the outcomes it has agreed to provide.

The lead force arrangement has been reviewed against IFRS 11 on Joint Arrangements and it has been determined that they fall outside the scope of a joint operation.

The following table shows the income and expenditure for the Yorkshire and Humber Collaboration.

Expenditure is included in the Comprehensive Income and Expenditure Statement for the Chief Constable. Income and contributions are received by the Mayor and are accounted for in statement of accounts for WYCA.

Funding is transferred from the Mayor to the Chief Constable as part of the Inter Group transfer.

|  |  |  |
| --- | --- | --- |
| **2023/24** |  | **2024/25** |
| **£000** |  | **£000** |
|   | **EXPENDITURE** |   |
| 41,756 | Staff Costs | 46,410 |
| 2,505 | Property Related Expenses | 1,817 |
| 14,111 | Supplies and Services | 13,938 |
| 1,565 | Transport Related Expenses | 1,736 |
| **59,937** | **Total Expenditure** | **63,901** |
|  | **INCOME** |  |
| (18,204) | Other Income | (18,011) |
| (41,346) | Contributions | (46,054) |
| **(59,550)** | **Total Income** | **(64,065)** |
| 387  | **(DEFICIT)/SURPLUS IN YEAR** | (164) |
| (387) | **Transfer from Reserves** | 164 |
| 0 |  | 0 |

**13 – NATIONAL POLICE AIR SERVICE (NPAS)**

The primary objective of the NPAS project is to deliver a national service that provides the police service with capability from the air that maximises the benefits of air support to the delivery of frontline services. It is an integrated part of the wider policing strategy and harnesses innovation in the aviation sector for the benefits of policing.

The governance of NPAS is via the NPAS Strategic Board.

The NPAS service is funded from contributions made by each Policing Body receiving a service.

The contributions are based on a direct cost charging model that was developed by the National Police Chiefs Council, independent of NPAS.

Those receiving a service have secured neither joint control of the overall activity nor rights to particular assets or obligations for particular liabilities – i.e., the other parties are only interested in the lead authority delivering the outcomes it has agreed to provide.

The lead force arrangement has been reviewed against IFRS 11 on Joint Arrangements and it has been determined that they fall outside the scope of a joint operation.

The following table shows the income and expenditure for NPAS.

Expenditure is included in the Comprehensive Income and Expenditure Statement for the Chief Constable. Income and contributions are received by the Mayor and are accounted for in statement of accounts for WYCA.

Funding is transferred from the Mayor to the Chief Constable as part of the Inter Group transfer.

|  |  |  |
| --- | --- | --- |
| **2023/24** |  | **2024/25** |
| **£000** |  | **£000** |
|   | **EXPENDITURE** |   |
| 19,635 | Staff Costs | 21,437 |
| 1,980 | Property Related Expenses | 2,157 |
| 3,512 | Supplies and Services | 2,705 |
| 19,295 | Transport Related Expenses | 20,343 |
| 158 | Direct Revenue Financing | 0 |
| **44,580** | **Total Expenditure** | **46,642** |
|   | **INCOME** |  |
| (46,706) | Contributions | (49,122) |
| (16,114) | Other Income | (507) |
| **(62,820)** | **Total Income** | **(49,629)** |
| (18,240) | **(DEFICIT)/SURPLUS IN YEAR** | (2,987) |
| 18,240 | Transfer to Reserves | 2,987 |
| 0 |  | 0 |

\*At the end of 2023/24 £15m funding was received from the Home Office towards the NPAS fleet replacement programme.

**POLICE OFFICER PENSION FUND ACCOUNT STATEMENT**

|  |  |  |
| --- | --- | --- |
| **2023/24** |  | **2024/25** |
|  |  |  |
| **£’000** |  | **£’000** |
|   |  |   |
|   | **CONTRIBUTIONS RECEIVABLE** |   |
|   |  |   |
| (71,492) | Employer’s Contributions | (86,606) |
| (1,281) | Early Retirements (Ill Health) | (2,137) |
| (30,922) | Officers’ Contributions | (34,109) |
|  |  |  |
|  | **TRANSFERS IN** |  |
| (288) | Individual Transfers In from Other Schemes | (244) |
|  |  |  |
| **(103,983)** | **TOTAL INCOME RECEIVABLE** | **(123,096)** |
|   |  |  |
|   | **BENEFITS PAYABLE** |  |
|   |  |  |
| 154,832 | Pensions | 166,590 |
| 26,668 | Commutations and Lump Sum Retirement Benefits | 25,430 |
| 263 | Lump Sum Death Benefits | 778 |
|  |  |  |
|  | **PAYMENTS TO AND ON ACCOUNT OF LEAVERS** |  |
|  |  |  |
| 356 | Refunds of Contributions | 411 |
| 331 | Individual Transfers Out to Other Schemes | 139 |
|  |  |  |
| **182,450** | **TOTAL EXPENDITURE PAYABLE** | **193,348** |
|  |  |  |
| 78,467 | NET AMOUNT PAYABLE FOR THE YEAR | 72.298 |
| (78,467) | ADDITIONAL CONTRIBUTION FROM EMPLOYER | (72,298) |
|  |   |  |

**POLICE OFFICER PENSION FUND NET ASSETS STATEMENT**

|  |  |  |
| --- | --- | --- |
| **2023/24** |  | **2024/25** |
| **£’000** |  | **£’000** |
|   | **NET ASSETS STATEMENT** |   |
|  | **Current Assets** |  |
| 1,621 | Amount Owing from the Police Fund | 1.655 |
|   | **Current Liabilities** |  |
| (1,621) | Unpaid Pension Benefits | (1,655) |
| 0 | **Net Assets**  | 0 |

**The Police Pension Scheme in England and Wales**

The Pension Fund Accounts have been prepared in accordance with the IFRS Code and on an accruals basis. This means the sums due to or from the Pension Fund are included as they fall due, whether the cash has been received or paid. The accounting convention adopted is historic cost.

Each individual Police Force is required, under the Police Pension Fund Regulations 2007, to operate a Pension Fund Account and the amounts that must be paid into and out of the Pension Fund Account are specified by the regulations.

The Fund is administered by the Chief Constable, which pays an employer’s contribution to the Fund. The pensions of all retired officers are paid directly from the Fund.

The pension scheme is unfunded and consequently the Fund has no investment assets. Benefits payable are funded by the contributions from the Chief Constable and employees and any difference between benefits payable and contributions receivable is met by a top-up grant from the Home Office.

Employees’ and employer’s contributions to the Fund are based on percentages of pensionable pay set nationally by the Home Office, subject to triennial valuation by the Government Actuary’s Department. The accounting policies applicable to the Fund are set out in the Statement of Accounting Policies.

The accounting policies adopted for the Pension Fund follow those set out in the Statement of Accounting Policies in Note 11.

The Net Asset Statement does not include liabilities to pay pensions and other benefits after the Balance Sheet date. These are dealt with within Note 11 in accordance with the applications of International Accounting Standard 19 – Retirement Benefits.

**ANNUAL GOVERNANCE STATEMENT FOR THE CHIEF CONSTABLE OF WEST YORKSHIRE POLICE**

This annual governance statement reflects the governance framework in place for the Chief Constable of West Yorkshire Police.

**Scope of Responsibility**

The Chief Constable for West Yorkshire Police is responsible for maintaining the King’s peace and has direction and control over the officers and staff operating within West Yorkshire Police. The Chief Constable holds office under the Crown and is appointed by the Mayor of West Yorkshire, subject to confirmation by the Police and Crime Panel for West Yorkshire.

During the period of these financial statements the Lead Local Policing Body for West Yorkshire was the Mayor for West Yorkshire, with the Legal Body being the West Yorkshire Combined Authority.

The Chief Constable has a professionally qualified Chief Financial Officer (CFO). Under the Police Reform and Social Responsibility Act 2011, the West Yorkshire Police CFO has a personal fiduciary duty by virtue of their appointment as the person responsible for the proper financial administration of West Yorkshire Police. This includes requirements and formal powers to safeguard lawfulness and propriety in expenditure (Section 114 of the Local Government Act 1988 as amended by paragraph 188 of Schedule 16 to the Police Reform and Social Responsibility Act 2011 (“2011 Act”)). The Chief Constable’s CFO is a key member of the Chief Constable’s Chief Officer Team. The CFO is actively involved in, and able to bring influence to bear on, strategic business decisions of the Chief Constable to ensure immediate and longer term implications, opportunities and risks are fully considered. The CFO attends a Quarterly Governance Meeting with the Mayor and Chief Constable at which key strategic and joint decisions are taken and, on occasion, attends other governance meetings held between the Chief Constable and the Mayor where the Mayor holds the Chief Constable to account. The CFO leads the promotion and delivery by the Chief Constable of good financial management so that public money is always safeguarded and used appropriately, economically, efficiently and effectively. The CFO ensures the Finance function is resourced to be fit for purpose and oversees that appropriate management accounting systems, functions and internal controls are in place so that finances are kept under review on a regular basis.

Under S.35 of the 2011 Act in exercising their functions the Chief Constable must ensure that good value for money is obtained and this includes ensuring that persons under their direction and control obtain good value for money in exercising their functions. West Yorkshire Police (as a standalone entity) is legally required to produce an Annual Governance Statement. The Statement helps the Mayor to hold the Chief Constable to account for efficient and effective policing. The Statement sits alongside the statutory accounts for the Chief Constable and gives assurance to the Mayor and the public regarding West Yorkshire Police’s governance arrangements. In addition, the West Yorkshire Combined Authority produces its own Governance Statement.

**The Governance Framework**

Although the Chief Constable is responsible for operational policing matters, the direction and control of police personnel, and for putting in place proper arrangements for the governance of the Force, the Mayor is required to hold the Chief Constable to account for the exercise of those functions and those of the persons under their direction and control. It therefore follows that the Mayor must satisfy herself that the Force has appropriate mechanisms in place for the maintenance of good governance, and that these operate in practice. West Yorkshire Police and the Mayor have a joint assurance framework that is reviewed by the Joint Independent Audit Committee.

This statement has been prepared to state West Yorkshire Police current governance arrangements, to report their effectiveness during the year and to outline future actions planned to further enhance arrangements. Part of the governance arrangements include the Force Accountability Meeting. This is attended by the senior managers in the organisation where the Chief Constable holds senior managers to account for performance and delivery against the Policing Strategy and the Police and Crime Plan.

**Corporate Governance Reporting and Processes**

The West Yorkshire Police Chief Officer Team, led by the Chief Constable, is responsible for ensuring West Yorkshire Police has a corporate governance framework that reflects the principles of openness, integrity, accountability, and equality, and supports the delivery of quality policing.

The governance framework enables West Yorkshire Police to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services, including achieving value for money. An annual review of this framework takes place and appropriate improvements are made to ensure that it remains fit for purpose.

The Chief Officer Team attend a daily operational briefing to discuss demand, crime and performance with all Districts and Operational Departments.

The Force carries out a monthly programme of Local Accountability Meetings where Chief Officers hold each District or Department to account for local performance against the Force’s strategic ambitions. West Yorkshire Police management devise a system of internal controls to help ensure that objectives are achieved in a manner that promotes economical, efficient, and effective use of resources and that the assets and interests of the Mayor are safeguarded.

**Organisational Structures and Processes**

Decision making structures are well established and regularly reviewed to ensure they are fit for purpose. The West Yorkshire Police Operational Strategy sets out policing priorities. The Police and Crime Plan sets out the resourcing of the Police and Crime Plan priorities, and performance indicators and one of the major agencies for delivery of the Police and Crime Plan are West Yorkshire Police. It reflects the areas of greatest importance locally, identified through extensive consultation with the public, or where performance improvement is required. The plan and our planning process are complementary to other partnership plans such as Community Safety Partnerships, Local Criminal Justice Board and Local Strategic Partnerships.

We work closely with our partners to ensure consistency and alignment where possible. The Chief Constable holds regular Strategic Planning Days that are attended by the Force Chief Officer Team (COT), District Commanders, and Heads of Departments. The Planning Days set long term strategic direction for the Force and COT portfolios. They provide an opportunity through engagement with senior leaders to inform longer term strategic planning and to ensure the Force is proactive and prepared for emerging threats and opportunities that may impact on policing in the medium/longer term. The Operational Policing Strategy objectives are cascaded throughout the organisation via Strategic and Directorate Plans and included as appropriate in Team Accountability Meetings (TAMs) and Individual Development Meetings (IDMs) and annual Performance Development Reviews (PDRs).

The Mayor approves an annual budget for West Yorkshire Police and holds the Chief Constable to account for the delivery of an efficient and effective police force.

**Governance Overview**

|  |  |  |
| --- | --- | --- |
| **Community Outcome Meeting** | **Governance Meeting Formal: Corporate Themes Quarterly** | **Governance Meeting Informal: Operational / Urgent** |
| **Police & Crime Panel** | **Performance Scrutiny** | **Joint Independent Audit Committee** |
| **Local Criminal Justice Board** | **Partnership Executive Group** | **Vision Zero Board** |
| **Serious Violence Reduction Strategic Executive Group** | **Tri-Services Executive Board** | **WY Combatting Drugs Partnership** |
| **Criminal Justice and Mental Health Forum** | **WY Reducing Re-Offending Board** |

**The risk management monitoring process by which West Yorkshire Police identifies and seeks to prevent and mitigate key risks**

An infrastructure has been established to support the effective management of risk and ensure that information on risks is gathered and acted on in a consistent and efficient manner. Joint Independent Audit Committee members consider risk management reports helping to improve the adequacy and effectiveness of risk assessment, risk management and internal control.

The Risk Management Group annually review the Risk Management policy.

The Force recognises exposure to a wide and diverse range of risks and opportunities in securing the delivery of priorities and objectives. All employees, volunteers, contractors and partners are responsible for identifying and managing risks as part of their role and the Deputy Chief Constable (DCC), as corporate sponsor, ensures that risk management is supported and championed at Chief Officer Team level.

The risk management policy provides clear guidance by which the Force manages uncertainty in a structured and effective way. The risk management framework and infrastructure provide a solid foundation for risk management and standard for consistency ensuring that information on risks is gathered and acted upon in an efficient manner.

Risk management is fully embedded into the business planning process including Directorate Plans, Local Accountability Meetings (LAMs) and Strategic Board to identify the threat, harm and risk facing the Force to prioritise and identify areas which need resourcing.

The Risk Management Group, chaired by the DCC, meets quarterly to monitor changes to the Force risk profile and process with regular updates reported into the Joint Independent Audit Committee. The Chair of this Committee also attends the Risk Management Group at least once a year. Risk management is embedded into the Force Management Statement and is also included in the Force Induction Programmes. Ongoing IRM accredited training and guidance is provided appropriate to the level of skill and expertise required through a variety of media.

**Business Continuity**

West Yorkshire Police has robust plans in place to ensure business continuity following incidents. The Business Continuity Co-ordinating Group, comprising of relevant Departmental Heads, will assist the Force Business Continuity Co-ordinator in developing the business continuity management process and respond to any business continuity crisis, as required. Updates and assurance regarding Business Continuity arrangements are provided to the Risk Management Group chaired by the Deputy Chief Constable.

**Insurance**

West Yorkshire Police and the Mayor continue to maintain, develop and renew the insurance programme to minimise financial risks including an annual review of the personal insurance indemnity policy and standard operating procedure.

**Health and Safety**

West Yorkshire Police takes very seriously its responsibility for the health and safety of all who attend the premises where the business of West Yorkshire Police is conducted or are affected by our undertaking. The overall responsibility for health and safety matters rests with the Chief Constable, who ensures that effective procedures and processes are in place.

**Reviewing and updating standing financial instructions, a scheme of delegation and supporting procedure notes/manuals, which clearly define how decisions are taken and the processes and controls required to manage risks**

Financial instructions are reviewed and updated to ensure they remain fit for purpose. Procedure notes and manuals are in place for all key systems and are reviewed regularly. The West Yorkshire Police Scheme of Delegation has been reviewed and sets out financial authorisation levels for police officers and staff throughout the organisation. A Medium Term Financial Strategy is in place and is fully linked to the organisation’s strategic objectives. At an operational level, rigorous and regular budget monitoring takes place, and a well-established fraud assurance programme is in place. Robust management of income collection and debt recovery continues.

**Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful**

Processes for ensuring compliance with relevant law and regulations are well established and work effectively. All reports to Chief Officer Team and Project Boards together with all reports presented to the Mayor must consider legal implications.

A Regional procurement strategy is in place with regular procurement reporting to Regional and Force governance structures.

**Determining the conditions of employment and remuneration of officers and staff, within appropriate national frameworks**

Processes for determining the conditions of employment and remuneration of officers and staff within appropriate national frameworks are well established. Modernisation of police pay reports go to Force Chief Officer Team detailing financial impacts, risks and progress to date. Regular equal pay reviews are undertaken and there is a focus on maintaining market competitive pay and benefits. The Force operates an approved job evaluation scheme based upon role profiles for each post. Regular strategic and local consultation is undertaken with staff associations and trades unions.

**Identifying the development needs of members and senior officers in relation to their strategic roles, supported by appropriate training**

A Performance Development Review process exists that identifies, manages and monitors work related and personal development objectives for all Police Officers and Police Staff. Skills training programmes are available through the Force Training and Development Centre, The College of Policing and external suppliers where appropriate.

**Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation**

The Mayor and Deputy Mayor oversee a comprehensive survey programme that produces reliable and independent information at a neighbourhood level to assess public satisfaction with policing and to understand local priorities and concerns.

The Mayor has extended her web and social media based consultation and has a well-established Youth Advisory Group in line with her election pledges and the Police and Crime Plan. The Mayor continues to be public facing and engage with all sections of the community, partners and stakeholders to make sure that she is accountable day to day to the people she serves and continues to consult regularly and meaningfully with the people of West Yorkshire.

The Chief Officer Team conduct monthly local accountability meetings in Districts and Departments. These are intended to discuss local issues and local performance with local staff. Below these meetings are a series of LAMs and Individual Development Meetings all of which are focussed on local issues and performance.

**Whistleblowing and receiving and investigating complaints from the public and handling citizen and other redress**

A confidential reporting policy is in place to enable officers and staff to report any concerns about malpractice or unlawful actions without fear of recrimination.

The Mayor has in place a process to enable complaints from the public to be investigated, in line with relevant legislation. The Professional Standards department oversee the investigation of complaints from the public into West Yorkshire Police.

Complaint handling in West Yorkshire Police is monitored in regular meetings between the Head of Professional Standards Department and staff within the West Yorkshire Combined Authority team. Specific casework or complaint matters are raised in community outcome meetings between the Chief Constable and the Mayor.

**Internal Audit Assurance**

Internal Audit is an independent assurance service, which provides an objective opinion on the effectiveness of the risk management, control and governance processes. In discharging these responsibilities, the Internal Audit function operate in accordance with recognised internal audit practices as defined in the Public Sector Internal Audit Standards (PSIAS).

The Internal Audit function was subject to positive External Quality Assessment (EQA) in 2022 in compliance with the requirements of the PSIAS which states that the function should be subject to external assessment at least once every five years. This assessment provided confirmation and assurance that the audit strategy, planning and reporting processes adopted conforms to the International Standards for the Professional Practice of Internal Auditing (IPPF).

Internal Audit provide an independent opinion annually on the adequacy and effectiveness of the system of internal control and has concluded in 2024/25 that reasonable assurance can be given regarding the overall internal control environment. Reasonable assurance can be provided that arrangements to secure risk management, governance and internal control are being effectively managed.

The opinion provided is based upon the audit programme undertaken during 2024/25 which was designed to provide assurances on key risks and the main financial systems within the organisation. The acceptance/agreement and the actioning of recommendations by management are also considered in the determination of the overall opinion. The annual audit opinion is reported to the Joint Independent Audit Committee.

**Inspectorate Assurance**

In July 2024, His Majesty’s Inspectorate of Constabulary Fire and Rescue Services (HMICFRS) published its inspection report into West Yorkshire Police (WYP).

The report highlighted that WYP performed well across many areas of the inspection framework, particularly when compared to similar forces. The Inspectorate rated the Force as outstanding in one area, good in one area, adequate in five areas and requires improvement in two areas.

The recommendations for improvement largely fall under three key themes:

* Enhancing consistency in service delivery, mainly between districts
* Improving data collection and utilisation, to drive better performance
* Managing workloads more effectively, to ensure a victim-first service and support the wellbeing of officers and staff

West Yorkshire Police has an established HMICFRS Improvements Operational Delivery Group who review performance and drive sustainable implementation of all HMICFRS recommendations.

**Role of the Chief Financial Officer in Local Government**

CIPFA have published a “Statement of the Role of the Chief Financial Officer in Local Government” which describes the role and responsibilities of the CFO and sets out five key principles that define the core activities and behaviours that underpin the role, and the organisational arrangements required to support them. There is an expectation that authorities will comply with the statement or explain their reasons for not doing so.

The five key principles are that the CFO:

* Is a key member of the Leadership Team, helping it to develop and implement strategy and to resource and deliver the authority’s strategic objectives sustainably and in the public interest
* Must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer-term implications, opportunities and risks are fully considered, and alignment with the authority’s overall financial strategy
* Must lead the promotion and delivery by the whole authority of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively
* Must lead and direct a finance function that is resourced to be fit for purpose
* Must be professionally qualified and suitably experienced.

The Chief Finance Officer undertakes the role of CFO in accordance with the arrangements detailed in the Home Office Financial Management Code of Practice, and in compliance with the CIPFA statement. CIPFA recently published a revised Financial Management Code. We are currently reviewing our arrangements against those of the revised code.

**Standards of Behaviour**

Codes of conduct are in place for police officers and police staff. Relevant staff and officers in the Force are also subject to professional codes of conduct for their particular profession. At least once a year, the Force policy on professional standards is reviewed by the Professional Standards Department and assessed based on its effectiveness and discrepancies over that period. West Yorkshire Police expects all members of staff always to be honest, truthful and sincere. We will uphold, administer and enforce all laws without bias or prejudice in a just, consistent and reasonable manner. A Code of Ethics is well embedded throughout the organisation. A joint Independent Ethics Committee has also recently been established.

**Ongoing Developments**

Priority Based Budgeting (PBB) has been rolled out across the organisation to enabling the Force to have a much more considered financial strategy and response for the longer term. PBB seeks to enhance corporate planning through establishing a formal link between the budget setting process and Strategic Planning, with areas for investment aligned to priorities and risks of the Force. All business areas have now been assessed and work is ongoing to deliver productivity savings in all functions of the organisation and to adjust service levels where appropriate.

**Significant Governance Issues**

Significant governance issues are defined as:

* An issue which has prevented or seriously prejudiced achievement of a principal objective
* An issue where additional funding has had to be sought in order to resolve it
* An issue which has resulted in a material impact on the accounts
* An issue which the Head of Audit and Risk has specifically highlighted in the annual audit opinion
* An issue which has attracted significant public interest and has damaged the reputation of the Mayor and/or West Yorkshire Police
* An issue which has resulted in formal action being taken by the Chief Finance Officer and/or the Monitoring Officer.

The significant financial challenges facing the organisation due to the level of funding not being sufficient to cover inflationary pressures or reflect demand changes are worthy of note within the AGS, with the current Medium Term Financial Forecast showing a deficit of £15m at its peak. The funding pressures will be managed in the usual manner through the budget setting and financial management processes led by the Assistant Chief Officer Business Operations and the impact of any resource reductions will be managed across the Chief Officer Team.

**Conclusion**

The aforementioned assurances within this document demonstrate the governance arrangements in place are good and are operating effectively. All recommendations that are received though Internal Audit, External Audit and HMICFRS are tracked and monitored. While both the financial landscape and operational demand landscapes are challenging, we are again confident that we have appropriate governance arrangements in place and that they are operating effectively.

.

Signed

**John Robins Katherine Johnson**

**Chief Constable Chief Constable’s Chief Financial Officer**

**West Yorkshire Police West Yorkshire Police**

**Date: Date:**

**GLOSSARY OF TERMS**

**Accounting Policies**

Those principles, bases, conventions, rules and practices applied by an entity that specify how the effects of transactions and other events are to be reflected in its financial statements through:

* Recognising
* Selecting measurement bases for and
* Presenting

Assets, liabilities, gains, losses and changes to reserves.

Accounting policies do not include estimation techniques.

Accounting policies define the process whereby transactions and other events are reflected in financial statements. For example, an accounting policy for a particular type of expenditure may specify whether an asset or a loss is to be recognised; the basis on which it is to be measured; and where in the revenue account or Balance Sheet it is to be presented.

**Actuarial Gains and Losses**

For a defined benefit pension scheme, the changes in actuarial deficits or surpluses that arise because:

(a) events have not coincided with the actuarial assumptions made for the last valuation (experience gains or losses), or

(b) the actuarial assumptions have changed.

**Budget**

A statement of the Mayor’s plans in financial terms. A budget is prepared and approved by the Mayor prior to the start of each financial year.

**Chief Constable (CC)**

The Chief Constable is a separate corporation sole, which was established on 22 November 2012 under the Police Reform and Social Responsibility Act 2011.

**CIPFA**

The Chartered Institute of Public Finance and Accountancy. This is the main professional body for accountants working in the public services.

**Commuted Lump Sums**

These are the amounts paid to officers when they retire if they choose to have a lower pension.

**Contingent Liabilities**

A contingent liability is either:

(a) a possible obligation arising from the past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the Mayor’s control, or

(b) a present obligation arising from past events where it is not probable that a transfer of economic benefits will be required, or the amount of the obligation cannot be measured with sufficient reliability.

**Creditors**

Amounts owed by the Chief Constable for work done, goods received, or services rendered which have not been paid for by the end of the financial year.

**Current Service Cost (Pensions)**

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

**Debtors**

Sums of money due to the Chief Constable for work done or services supplied but not received at the end of the financial year.

**Deferred Liabilities**

Liabilities which by arrangement are payable beyond the next financial year at some point in the future or paid off by an annual sum over a period of time.

**Defined Benefits Scheme**

A pension or other retirement benefit scheme, other than a defined contribution scheme, with rules that usual define the benefit independently of the contributions payable and where the benefits are not directly related to the investments of the scheme. The scheme may be funded or unfunded.

**Financial Year**

The 12 months commencing on 1 April to 31 March covered by the accounts.

**IAS19**

The objective of International Accounting Standard (IAS) 19, *Accounting for Retirement Benefits in Financial Statements of Employers* is to prescribe the accounting and disclosure for employee benefits (that is, all forms of consideration given by an entity in exchange for service rendered by employees). The principle underlying all of the detailed requirements of the Standard is that the cost of providing employee benefits should be recognised in the period in which the benefit is earned by the employee, rather than when it is paid or payable.

**IFRS**

International Financial Reporting Standards, as agreed by the UK accountancy profession and the Accounting Standards Board.

**Going Concern**

The concept that the Chief Constable will remain in operational existence for the foreseeable future, in particular that the revenue accounts and Balance Sheet assume no intention to significantly curtail the scale of operations.

**Group**

The term Group refers to the Chief Constable for West Yorkshire Police and the West Yorkshire Combined Authority.

**Impairment**

A reduction in the value of a non-current asset below the amount shown on the balance sheet.

**Local Policing Body**

The collective term describing elected Police and Crime Commissioners for each police area outside of London and the Mayor’s Office for Policing and Crime for the metropolitan police district.

**Comprehensive Income and Expenditure Statement**

A primary financial statement showing the cost of policing during the financial year.

**Precept**

The method by which WYCA Group obtains the income it requires from Council Tax via the appropriate authorities.

**Relevant Police Officer**

The Chief Constable (England and Wales) and any other senior police officer whose salary is £150,000 per year or more.

**Remuneration**

All amounts paid to or receivable by a person and includes sums due by way of expenses allowance (so far as those sums are chargeable to United kingdom income tax), and the estimated money value of any other benefits received by an employee otherwise than in cash (e.g. benefits in kind).

**Senior Employee**

A senior employee is an employee whose salary is more that £150,000 per year, or one whose salary is at least £50,000 per year (to be calculated pro rata for a part-time employee) and who is:

(a) the designated head of paid service, a statutory chief officer or a non-statutory chief officer of a relevant body, as defined under the Local Government and Housing Act 1989

(b) the head of staff for a relevant body which does not have a designated head of paid services, or

(c) any person having responsibility for the management of the relevant body, to the extent that the person has power to direct or control the major activities of the body, in particular activities involving the expenditure of money, whether solely or collectively with other persons.

**Senior Police Officer**

A senior police officer is defined as a member of a police force holding a rank above that of superintendent (i.e. Chief Superintendent and above).