

# Chief Constable for Northumbria

Statements of Account  
2025/26



<b>Contents</b>	
<b>Preface</b> .....	<b>2</b>
<b>Narrative Statement</b> .....	<b>3</b>
<b>Statement of Responsibilities</b> .....	<b>25</b>
<b>Core Financial Statements</b> .....	<b>26</b>
Movement in Reserves Statement.....	27
Comprehensive Income and Expenditure Statement .....	29
Balance Sheet – Single Entity .....	30
Cash Flow Statement – Single Entity .....	31
Notes to the Core Financial Statements .....	32
<b>Supplementary Financial Statements</b> .....	<b>64</b>
Notes to the Supplementary Financial Statements .....	66
<b>Annual Governance Statement</b> .....	<b>67</b>
<b>Independent Auditors Report</b> .....	<b>79</b>
<b>Glossary of Terms</b> .....	<b>80</b>
<b>Index</b> .....	<b>85</b>
<b>Contacts</b> .....	<b>86</b>

# Preface

## Vanessa Jardine - Chief Constable, Northumbria

### Chief Constable's Message

Northumbria is an exceptional region, defined by its strong communities, rich heritage, and diversity. It is a privilege to lead a police force dedicated to serving such a resilient and dynamic area.

The policing environment remains increasingly complex, with evolving demands across crime, vulnerability, and public safety. Northumbria Police is committed to responding to these challenges with a clear focus on efficiency, sustainability, and continuous improvement, ensuring we deliver value for money while maintaining the highest standards of service.



Our core purpose remains unchanged: to keep people safe and fight crime. To achieve this, we continue to focus on three key priorities:

- Prevention and early intervention
- A visible and responsive presence when the public need us
- Delivering consistently high-quality and effective services

These priorities underpin everything we do, ensuring that resources are aligned to areas of greatest need and impact. I am continually inspired by the professionalism and dedication of our officers and staff.

We also maintain our close partnership with the Office of the Police and Crime Commissioner, supporting strong governance, transparency, and shared strategic direction as we plan for the future

# Narrative Statement

## Introduction

The Statements of Account present the Chief Constable's financial performance for the year-ended 31 March 2026. This includes the overall financial position at the end of that period, and the cost of services provided.

The narrative and financial summary that follows provides an overview of the accounting arrangements and a guide to the most significant matters in the financial statements.

### Northumbria Police – Key Facts

Northumbria Police is one of the largest police forces in the country, serving a population of 1.5 million people from a variety of communities and covers an area of more than 2,000 square miles.

Northumbria Police is dedicated to building trust and confidence and reducing crime and disorder in the communities within the [North East](#) of England.



Northumbria Police operates over a six-area command structure which encompasses Tyne and Wear and Northumberland. The Force covers an area from the Scottish border down to County Durham and from the Pennines to the Northeast coast.

### Workforce Numbers

The number of officers, staff and special constables working for the Force as at 31 March each year are shown in the table below; in addition the Force is also supported by cadets and other volunteers.

As at 31 March 2025	Workforce	As at 31 March 2026
3,829	Police Officers	3,932
2,000	Police Staff	2,035
91	Police Community Support Officers (PCSOs)	113
90	Special Constables	99

### The Statements of Account

The accounts are prepared in-line with the statutory arrangements introduced under the Police Reform and Social Responsibility Act 2011.

Under the provisions of the Act, the Commissioner and Chief Constable are created as two separate corporation soles. For financial reporting purposes, the Chief Constable is a subsidiary of the Commissioner by virtue of the powers the Commissioner has to govern the financial and operating policies of the Chief Constable.

The accounts reflect the current legislative framework as well as the local arrangements operating in practice. Key elements of this framework include:

- The Police Reform and Social Responsibility Act 2011.
- The Home Office Revised Financial Management Code of Practice for the Police Forces of England and Wales and Fire and Rescue Authorities created under section 4A of the Fire and Rescue Services Act 2004.
- The Police and Crime Commissioner for Northumbria's Governance Arrangements including Financial and Contract Regulations.

The liabilities associated with the staff costs of the Chief Constable are recorded in the Chief Constable's accounts and consolidated under the Police and Crime Commissioner's Group accounts.

The Commissioner is responsible for the finances of the whole Group; she receives all income and funding, including all government grants and Council Tax Precept, into the Police Fund and makes all the payments for the Group from the Police Fund. In turn, the Chief Constable fulfils her function under the Act within an annual budget set by the Commissioner. The Chief Constable is consulted on this budget as part of the budget setting process.

A scheme of delegation<sup>1</sup> is in operation between the two bodies determining their respective responsibilities. The detailed accounting arrangements between the Commissioner and Chief Constable are detailed in **Note 3** to the accounts.

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<sup>1</sup> Available at PCCs website

## Relationship between the Police and Crime Commissioner and the Chief Constable

Each has specific roles and responsibilities.

These roles and responsibilities can be summarised as follows:

### The Police and Crime Commissioner:

- Provides a link between the police and the community.
- Sets out the strategic policing and crime priorities and objectives through the publication of a Police and Crime Plan.
- Prepares and publishes an annual report on progress in the delivery of the Police and Crime Plan.
- Sets out the Force's budget and community safety grants.
- Sets the policing and crime Precept.
- Oversees community safety, the reduction of crime and value for money in policing.
- Commissions victims' and witness services, including restorative justice.
- Appoints the Chief Constable (and dismissal when necessary).
- Holds the Chief Constable to account for the performance of the Force, including that of police officers and civilian staff under their direction and control.
- Receives all income from grants, Precept and charges.
- Has the responsibility for all borrowing.



### The Chief Constable:

- Responsible for maintaining the King's peace and for the direction and control of the Force.
- Accountable to the law for the exercise of police powers.
- Accountable to the Commissioner for the delivery of efficient and effective policing, and the management of resources and expenditure by the Police Force.
- Operationally independent of the Commissioner but must have regard to the Commissioner's Police and Crime Plan.
- May not borrow money.

## Police and Crime Plan 2025-2029

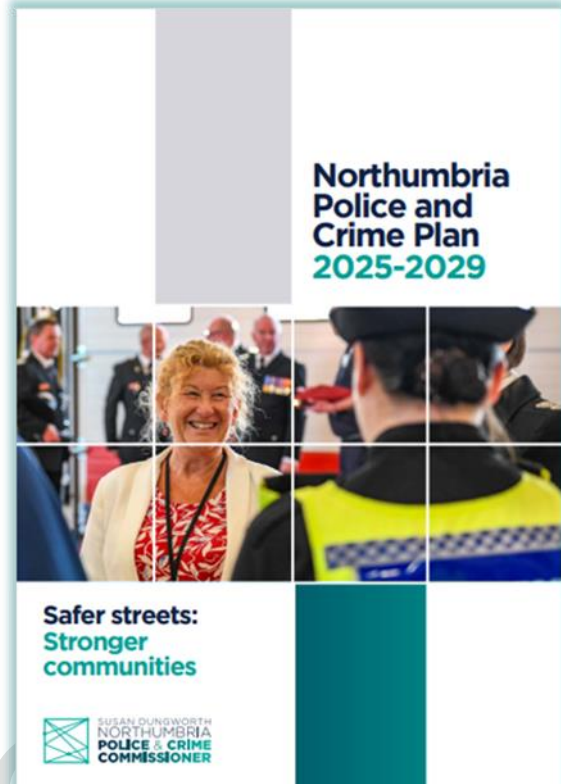
The Police and Crime Commissioner determines the priorities for policing within the Police and Crime Plan, through comprehensive engagement and consultation across our communities to ensure that the priorities reflect the expectations of the public. The Chief Constable and Police and Crime Commissioner work closely together to ensure effective delivery of the Plan.

The Police and Crime Plan 2025 – 2029 covers the key areas of focus the Force are expected to deliver on, alongside other national policing requirements. It was put together after a region-wide consultation process by the Commissioner during 2024/25, in which thousands of residents and organisations had their say on what those priorities should be.

The Police and Crime Plan forms the basis of how the Commissioner holds the Force to account on behalf of the public and as part of that process the Commissioner reports regularly on the Force’s performance towards the Police and Crime Plan priorities.

The current Police and Crime Plan can be found on the Commissioners website.

Susan Dungworth is the Police and Crime Commissioner for Northumbria, elected on 2 May 2024.



### Force Strategy

In 2024 the Chief Constable launched the new **Force Strategy**.

The **PURPOSE** of the Force was unchanged, ‘Keep people safe and fight crime’.

The Force simplified its **VISION**, ‘To be an outstanding police Force’.

Force **OBJECTIVES** set out three key areas for all officers and staff to concentrate on:

- Focus on prevention.
- Be there when the public needs us.
- Deliver an outstanding service.

The Force Strategy is underpinned by the principles outlined in the College of Policing Code of Ethics, ‘**Do the right things, in the right way, for the right reasons.**’



## Financial Performance 2025/26

### Key Highlights

For 2025/26 the Northumbria Police Group revenue budget was originally set at £405.444 million which included grant income of £316.673 million from central government, Council Tax Precept income of £83.969 million and the planned use of £4.802m earmarked reserves.

At Quarter 1 the revenue budget was reduced by £4.664 million to £400.780 million, and the planned use of reserves was reduced to £0.138 million. The in-year realignment took into account new budget reductions identified, additional income, the Neighbourhood Policing Guarantee delivery profile and a reduction in capital financing costs reflecting increased investment returns and a lower borrowing requirement for 2025/26.

The Chief Constable's revenue budget allocated by the Commissioner for 2025/26 was originally set at £389.091 million and reduced at Quarter 1 to £385.321 million.

The Home Office provided 2025/26 grant funding to support year one of the Neighbourhood Policing Guarantee, which aims to place 13,000 officers, staff and specials into neighbourhood roles during this Parliament.

Northumbria received £6.272m, fully utilised to deliver 95 additional police officers, 27 PCSOs and 30 specials into neighbourhood policing.

These accounts explain the detailed financial transactions that have taken place during the year which concludes that the year-end revenue outturn position is an underspend of £2.771 million.

During 2025/26 the capital programme, funded by the Police and Crime Commissioner, delivered investment of £17.875 million in capital schemes delivering estates refurbishment, continued investment in vehicles and operational equipment, and in new digital policing systems and technologies.

In February 2026 the force delivered the largest organisational change it had seen in more than 40 years, with the successful launch of Niche, the new electronic records and case management system. Niche delivers smart, streamlined technology designed to transform policing, making our service more efficient, effective, and focused on keeping communities safer than ever.

### Financial Context 2025/26

Whilst government funding for policing has increased over the last 6 years, increases have been primarily targeted at Uplift and Neighbourhood Policing targets, with limited inflationary increases to cover higher pay awards and other financial pressures. Northumbria are one of only a small number of forces yet to return to pre-austerity officer numbers.

Over the period of austerity covered by the Comprehensive Spending Review (CSR) 2010 and 2015, Northumbria experienced the largest impact of cuts because it receives more in grant in proportion to its Council Tax; around 79% in 2025/26 was funded by Home Office grant. In addition, Northumbria has the lowest Precept of any PCC in England and Wales, and a low yield.

By March 2021 Northumbria Police had made £148.000m of cuts and efficiencies to manage the scale of reductions imposed by government since 2010. For Northumbria, employee pay accounts for the majority of the annual revenue budget and therefore those savings delivered were mainly realised through reductions to the workforce.

At the start of the 2019/20 financial year, police officer numbers had fallen by more than 1,100 since 2010 and staff by over 800, a reduction of 29% in the total workforce as shown in the following table:

Workforce Reductions	31 March 2010	31 March 2019	Reduction between 2010 and 2019		31 March 2026
	FTE	FTE	FTE	%	FTE
Police Officers	4,187	3,081	(1,106)	(26%)	3,932
Police Staff	2,534	1,717	(817)	(32%)	2,148
<b>Workforce</b>	<b>6,721</b>	<b>4,798</b>	<b>(1,923)</b>	<b>(29%)</b>	<b>6,080</b>

The increase in the precept for the financial years 2019/20 to 2025/26 has delivered vital new funding for Northumbria. This coupled with funding for the Police Officer Uplift and Neighbourhood Policing has enabled the Force to start re-investing in officers and staff, although still some way from the numbers lost since 2010.

### Revenue Expenditure and Income Summary

Revenue expenditure represents the day to day running costs of providing policing services and includes expenses such as employee pay, vehicle and premises running costs, supplies and services, IT and communications. Revenue expenditure for the Chief Constable is fully funded by income from the Commissioner.

The Chief Constable's Executive Board monitors the revenue monitoring position each month and each quarter they are also considered as part of a consolidated Group position at the joint Business Meeting between the Chief Constable and the Commissioner.

The Comprehensive Income and Expenditure Statement (CIES) presents the outturn on an accounting basis and that differs from how the Chief Constable manages the budget during the year. Capital charges for the use of assets, the cost of annual leave / lieu time balances and accrued pension benefits reported in the CIES are not included within the revenue budget. In addition, certain elements of income that are managed by the Chief Constable on behalf of the Commissioner are included in monitoring but not in the CIES, as all income is received by the Commissioner.

### Revenue Outturn 2025/26

The Commissioner delegated a budget of £385.321 million to the Chief Constable for 2025/26, to enable the discharge of the activities under the Chief Constable's direction and control. The outturn position against the Chief Constable's revenue budget reflects an underspend of £2.771 million.

Details of the 2025/26 revenue outturn for the Chief Constable are set out in the following table

Revenue Outturn 2025/26					
Budget Heading	Budget 2025/26 £000	Expenditure 2025/26 £000	Income 2025/26 £000	Outturn 2025/26 £000	Variance 2025/26 £000
Workforce	348,377	351,491	-	351,491	3,114
Overtime and SPS	4,763	7,476	(2,290)	5,186	423
Secondments	(8)	1,630	(1,678)	(48)	(40)
Business Services	3,366	3,108	-	3,108	(258)
Communications and Engagement	174	270	(150)	120	(54)
Contributions & Subscriptions	10,247	10,064	-	10,064	(183)
Crime	1,152	881	-	881	(271)
Criminal Justice and Custody	1,748	2,497	(846)	1,651	(97)
Digital Policing	17,700	16,723	(153)	16,570	(1,130)
Estates	10,410	10,287	(249)	10,038	(372)
Finance	818	3,310	(2,321)	989	171
Fleet	4,581	4,437	(498)	3,939	(642)
Forensic Services	2,255	1,916	-	1,916	(339)
Information Management Unit	(67)	118	(119)	(1)	66
Insurance	1,734	3,298	-	3,298	1,564
Legal Services	347	688	-	688	341
Force Coordination and Operations	(45)	1,147	(1,102)	45	90
People Department	4,721	5,398	(657)	4,741	20
Neighbourhood Grant	(6,160)	-	(6,272)	(6,272)	(112)
Other Income	(20,792)	-	(25,338)	(25,338)	(4,546)
<b>Budget Outturn</b>	<b>385,321</b>	<b>424,739</b>	<b>(41,673)</b>	<b>383,066</b>	<b>(2,255)</b>
National Policing Capabilities (Hosted Services)	-	1,225	(1,699)	(474)	(474)
External Funding Schemes	-	9,300	(9,342)	(42)	(42)
<b>Net Expenditure</b>	<b>385,321</b>	<b>435,264</b>	<b>(52,714)</b>	<b>382,550</b>	<b>(2,771)</b>

The Chief Constable has delivered policing services in Northumbria for 2025/26 within the budget allocated by the Commissioner for the financial year.

The underspend of £2.771 million includes income and expenditure relating to funded schemes and National Policing Capabilities/Hosted Services.

Additional expenditure on the workforce budget relates to the higher pay award in year for officers and staff. The additional cost was fully met by a special pay award grant issued by the Home Office.

The underspend relates primarily to Digital Policing, Estates costs, Fleet, Forensics, and the Northumbria contribution to the North East Regional Organised Crime Unit (NEROCU). Additional income (Other income) was received in year for the pay award, overhead recovery and the Asset Recovery Incentivisation Scheme (ARIS) which returns a portion of money seized under the Proceeds of Crime Act back to enforcement agencies and police forces.

The Home Office provided grant funding to police forces in 2025/26 to deliver against year 1 of their Neighbourhood Policing Guarantee which aims to allocate 13,000 officers, staff and specials into Neighbourhood roles during this parliament.

The total Grant received by Northumbria was £6.272m and was fully utilised in year to deliver an additional 95 Police Officers, 27 PCSOs and 30 Specials into Neighbourhoods.

In addition to the core revenue budget, the Chief Constable manages expenditure against funded hosted services such as the National Rural Crime Unit and other external funding schemes which include specific grants such as Counter Terrorism and other grants and contributions from the Home Office, Local Authorities and external bodies. The majority of income received has been fully utilised in 2025/26 and the outturn position reflects a net transfer of £0.042 million to the external funding reserve and a transfer of £0.474 million to the National Policing Capabilities (hosted services) reserve.

Details of performance are set out later in this Narrative Statement.

### **Capital Programme**

Under the terms of the funding arrangement between the Commissioner and the Chief Constable, all non-current assets are under the control of the Commissioner. Details of capital expenditure and funding in relation to the acquisition and enhancement of assets, which amounted to £17.875 million in 2025/26, are shown in the financial statements of the Commissioner.

The Chief Constable's Comprehensive Income and Expenditure Statement (CIES) receives an annual charge for the use of operational assets based on capital charges. For the 2024/25 financial year this charge was £17.610 million (£14.494 million 2024/25).

### **Governance**

Governance arrangements are set out in the Annual Governance Statement (AGS) published with the Statements of Account.

### **Value for Money**

Financial control involves the existence of a control structure which ensures that all resources are used as efficiently and effectively as possible to attain the Commissioner's and Chief Constable's objectives and targets. Internal financial control systems are in place to minimise the risk of loss, unlawful expenditure or poor value for money, and to maximise the use of those assets and resources over which the Chief Constable has delegated control.

The Internal Audit Service, provided under an agreement with Gateshead Council, is required to objectively examine, evaluate and report upon the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of the Commissioner and Chief Constable's resources.

This is achieved through the delivery of a risk based annual audit plan which is monitored by the JIAC on a quarterly basis. The Internal Audit Manager also prepares an annual report based on the work of the Internal Audit Service which provides an independent and objective opinion on the internal control, governance and risk environments of the Commissioner and Chief Constable, based on the work undertaken by the Internal Audit Service throughout 2025/26.

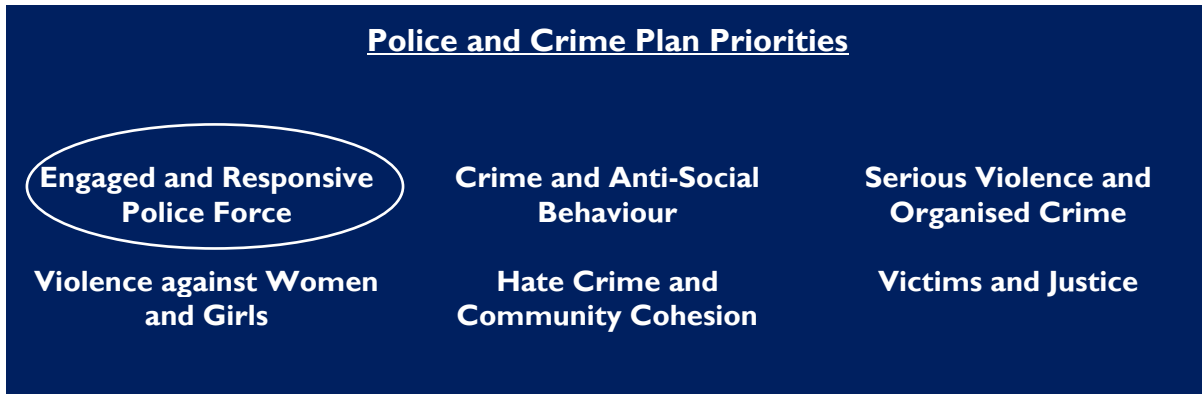
The financial management and performance reporting framework follows national and/or professional best practice, and its key-elements are set out below:

- Financial Regulations establish the principles of financial control. They are designed to ensure that the Commissioner conducts financial affairs in a way which complies with statutory provision and reflects best professional practice. Contract Standing Orders set-out the rules to be followed in respect of contracts for the supply of goods and services.
- A robust system through which the Force manages Finance, People Services, Payroll and Procurement processes is used throughout the Force. This enables systematic control to be applied, particularly in relation to budget management. This ensures that responsibility and accountability for resources rest with those managers who are responsible for service provision. This is underpinned by systematic controls which ensure financial commitments are approved by the relevant manager.

## Narrative Statement

- In accordance with the Prudential Code and best accounting practice, the Commissioner produces a four-year Medium Term Financial Strategy (MTFS) and capital programme. The Chief Constable produces a Medium-Term Financial Plan (MTFP) that informs the MTFS of the Commissioner. These are reviewed on an on-going basis and form the core of resource planning, setting the precept level, the annual revenue budget and capital programme.
- The MTFS includes known commitments, anticipated resource availability and other expenditure items which the Chief Constable has identified as necessary to deliver both national and local policing priorities.
- The Force has introduced a Priority Based Budgeting (PBB) approach to business planning aimed at creating efficiency savings to best invest for the future, and which can be delivered whilst maintaining performance and identifying opportunities to improve policing services. Efficiencies identified through PBB were delivered in 2025/26, with further savings reflected across the MTFS period 2026/27 to 2029/30.
- The annual revenue budget provides an estimate of the annual income and expenditure requirements for the Chief Constable and sets out the financial implications of the Commissioner's policies. It provides the Executive Team with the authority to incur expenditure and a basis on which to monitor and report on financial performance.
- The Commissioner approved a balanced budget for the Force in 2025/26 which included an increase in the Council Tax Precept of £14.00 per year for a Band D property.
- The additional income generated by the precept increase for 2025/26 was £5.925m, which was used to keep the force appropriately resourced and meet budgetary pressures while continuing to invest in services that matter most to our communities:
  - Prevention of ASB in urban and rural communities.
  - Tackling fraud and online crimes.
  - Targeting offenders and preventing Child Sexual Exploitation (CSE).
  - Increasing resourcing to help bring offenders to justice.
- Monthly financial performance reports are presented to the Executive Board that focus on year-to-date information and forecast outturn enabling officers to establish a clear understanding of financial performance. These are then presented quarterly to the Commissioner through the joint Business Meeting, and these are available on the Commissioner website for wider scrutiny of financial performance by the public. Additional monitoring reports are produced and discussed with budget managers on a regular basis throughout the year.

## Performance Information – Police and Crime Plan 2025/26



### Call Handling

- There has been a 6% increase in the volume of 999 calls received for the 12 months to March 2026, from 271,276 to 286,322. The number of 101 non-emergency calls received was 2% lower over the same 12-month period; 208,136 to 203,387.
- Over this period, call answering times have been maintained, with 91% of 999 calls answered within 10 seconds (the service level agreement) with an average answer time of 5 seconds.
- The call abandonment rate for 101 non-emergency calls has improved over the 12 months to March 2026 to 9% compared to 11% for the previous year. The average answer time for 101 NE calls has increased to 4 minutes from 2 minutes 42 seconds.
- The satisfaction of volume crime and ASB victims with their initial contact with police remains high, although there has been a statistically significant reduction compared to the previous year, from 95% to 91% and 90% to 86% respectively.

### Response Times

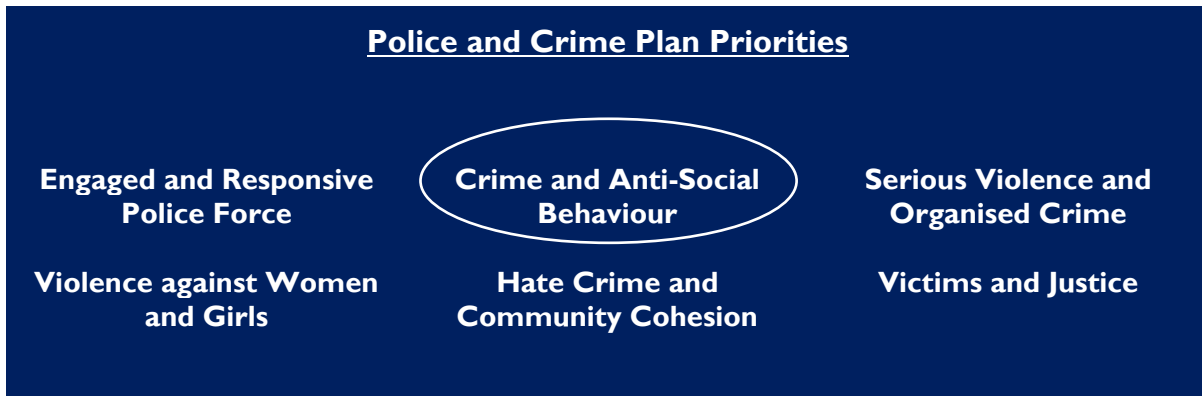
- Grade 1 incident demand has increased by 12% in the 12 months to March 2026 compared to the previous year, from 77,063 to 86,357. Over the same period grade 2 incident demand reduced by 4% compared with the previous year, from 100,495 to 96,331.
- Attendance rates for grade 1 incidents have improved with 87% of incidents attended within SLA, a 4-percentage point increase compare to the previous year. Median attendance time has also reduced; from 9 minutes 8 seconds to 8 minutes and 53 seconds.
- Attendance rates for grade 2 incidents have reduced slightly with 63% of incidents attended within SLA, a 1-percentage point reduction compared to the previous year. Median attendance time has increased; from 37 minutes 27 seconds to 38 minutes and 31 seconds.
- Satisfaction with response times has remained steady for volume crime and ASB at 87% and 85%, respectively, with no statistically significant change compared to the previous year.
- The force is undertaking a grading review which will simplify the incident grading model to ensure we deliver the right response, in the right way, within the right timescale.
- The review will design a streamlined, victim led, proportionate and agile grading system that supports effective triage, appropriate deployment, and efficient use of resources across the whole organisation.

### Use of Police Powers

- For the 12 months to March 2026, the total volume of stop and search increased by 1% (109 incidents) compared to the previous year, to 10,202.
- The proportion resulting in a positive outcome has increased by 4 percentage points to 29% with sufficient grounds and body worn video usage increasing by 1 percentage point each to 96% and 91%, respectively.
- The stop and search disparity rate has increased for minority ethnic persons from 1.1 to 1.3 and black persons from 1.6 to 2.0. A black person is twice as likely to be stopped and searched than a white person.
- In the 12-months to March 2026 there were 28,074 use of force incidents, reduced by 4.4% (1,309 incidents) compared to the previous year. There is a disproportionate use of force for black persons (1.7) compared to 1.6 in the previous year.
- When examining disproportionality data between people from ethnic minority backgrounds and white people, a value of 1 means that there is no disparity. A value of less than 0.8 or higher than 1.25 indicates there is evidence of disparity.

### Public Perception

- The percentage of residents that rated the performance of their local police as 'good' or 'excellent' remains stable compared to the same period last year (67%). Residents who rated police performance favourably referred to their own positive experiences with the service. Some expressed the belief that the 'police would be there if they need them' or perceived that the 'police do the best job they can with the resources they have.' Others perceived that the low level of crime in their local area could be evidence of effective policing.
- Data for the 12 months to December 2025 from the Crime Survey for England and Wales (CSEW) shows a variation of modest reductions and increases for the Northumbria Police Force area. There has been some variation in perceptions and confidence data, but due to the sample sizes it is not possible to determine whether the change is significant. Whilst there have been statistically significant increases in the proportion of residents who agree the police will treat you with respect, (86%, +7%), and who agree police understand local issues, (62%, +6%pts).
- Northumbria's current results continue to be similar to the results for the national average, with the exception of the 'police do a good or excellent job, (Northumbria -4%pts) and the 'police/council deal with crime and ASB issues that matter', (Northumbria -9%pts), measures.



## Recorded Crime

- For the 12 months to March 2026, total recorded crime has reduced by -2,158 crimes (-2%) compared to the previous year. Northumbria is placed 31st nationally and 3rd within its most similar group.
- The largest reduction is in vehicle crime, particularly theft from motor vehicle offences (-771 crimes, -21%).
- Robbery offences have increased by +946 crimes (+79%), with a significant increase in business robbery, which has increased by +356% (+933 crimes). This change is a result of a change to crime recording rules for shoplifting (from April 2025 shoplifting with an element of violence is now counted as business robbery). Personal robbery has reduced by -5% (-49 crimes).
- Sexual offences have increased; mainly due an 11% increase in rape due to multiple offences linked to two victims.
- There has been a 14% increase in other sexual offences (+165 crimes), which can be in part attributed to new crime codes introduced under the Online Offences Act 2023 relating to sharing and threatening to share images and an increase in offences of sexual assault on a female aged 13 and over.
- Volume crime victims' satisfaction remains relatively stable compared to last year, except for initial contact satisfaction, where there has been a statistically significant reduction. Follow-up satisfaction has also reduced compared to last year, although this change is not statistically significant.
- The force has achieved notable reductions in crime and anti-social behaviour, supported by prevention led initiatives such as Operations Impact, Shield and Capiro.

## Anti-Social Behaviour

- There has been a 16% reduction in the number of anti-social behaviour incidents in the 12 months to March 2026 compared to 2024/25; 5,643 fewer anti-ASB incidents. This reduction has been across all ASB incident types.
- There has been a statistically significant increase in the percentage of residents who feel ASB is a problem in their neighbourhood, compared to the same period last year; from 22% to 25%.
- Criminal Behaviour orders (+27%), Community Protection Notices (+44%) and Community Protection Warnings (+42%) have increased when compared to the previous 12-month period. Dispersal notices (-28%), Dispersal orders (-2%) and Civil injunctions (-34%) have reduced.
- The satisfaction of ASB victims with their whole experience of service remains stable compared to the previous year.
- The force has introduced a motorbike unit within Force Coordination and Operations Department which increases proactive capability to tackle motorbike enabled crime and ASB. This gives reassurance to the public that the force can and will proactively target offenders and take positive action thus discouraging the behaviour.

### Police and Crime Plan Priorities

**Engaged and Responsive  
Police Force**

**Violence against Women  
and Girls**

**Crime and Anti-Social  
Behaviour**

**Hate Crime and  
Community Cohesion**

**Serious Violence and  
Organised Crime**

**Victims and Justice**

### **Serious Violence**

- For the 12 months to March 2026 serious violence offences have increased by 5% (+1,170 offences) compared to the previous 12-month period. This is mainly due to the large increase in robbery offences as the result of the change to crime recording rules as referenced in the previous section. The force ranks 37th nationally and 4th in its most similar group of forces.
- Knife enabled serious violence has increased by 11% (+113 offences) mainly due to the increase in robbery and assault with intent to cause serious harm and offences. Knife enabled serious violence accounted for 5% of the total serious violence offences in the 12 months to March 2026, which is comparable with previous periods. The force ranks 32nd nationally and 4th in its most similar group of forces.
- Homicides have reduced compared to the previous period. 11 in total for the 12 months to March 2026, reduced from 15 in the previous period. Five were female victims which is comparable to the previous period.
- The most recently available data (November 2025) shows that hospital admissions (under 25s for assault with a sharp object) have decreased by 33%.
- Northumbria Police has robust processes to identify and manage potentially dangerous persons (PDPs), who pose a significant risk of serious harm. Additional interventions including prevention programmes and the prevent process address broader influences on youth and violent behaviour, ensuring a proactive stance on managing risks.

### Police and Crime Plan Priorities

Engaged and Responsive  
Police Force

Violence against Women  
and Girls

Crime and Anti-Social  
Behaviour

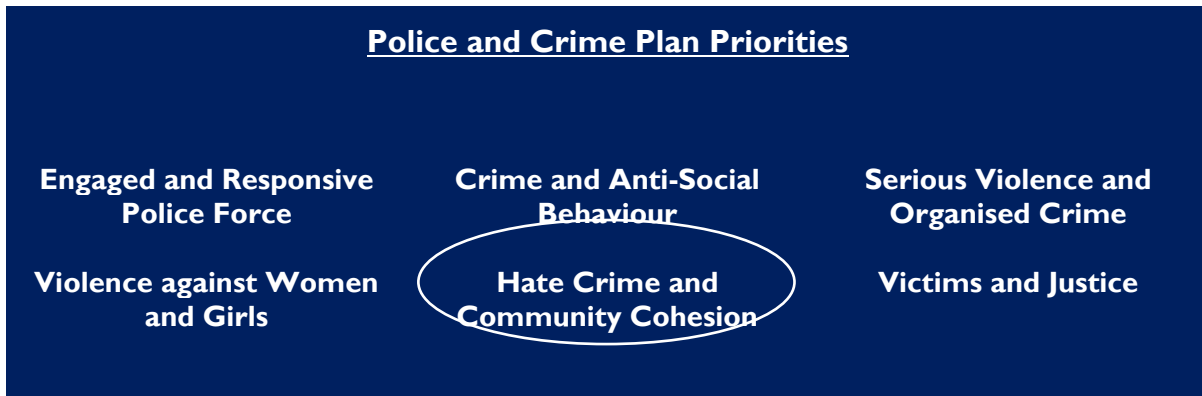
Hate Crime and  
Community Cohesion

Serious Violence and  
Organised Crime

Victims and Justice

#### Violence against Women and Girls

- VAWG related offences increased by 3% (+854 offences) for the 12 months to March 2026 bringing the total volume to 27,254. VAWG offences account for 20% of total crime. 38% of the VAWG offences are related to domestic abuse.
- Other sexual offences increased by 18% (+304 offences) and can be in part attributed to new crime codes introduced under the Online Safety Act 2023 relating to sharing and threatening to share images and this crime group has also been impacted upon by a specific operation in the recent period.
- Kidnapping has increased by 39% (35 crimes). 76% of VAWG kidnapping offences were domestic related; the percentage increase has been in non-domestic related crimes, mainly false imprisonment.
- There has been a 119% (+51 crimes) increase in modern slavery. A number of things have impacted this, including changes in crime recording rules, increased officer awareness and a general increase in this crime type. The increase has largely been for the offence 'UK national arrange or facilitate the travel of another person with a view to exploitation' and mainly sexual exploitation.
- There has also been a 20% (+110 crimes) increase in threats to kill and is largely for non-domestic related crimes.
- The VAWG charge rate has reduced by 1 percentage point to 8% compared to the previous year.
- For the 12 months to March 2026 domestic abuse incidents have increased compared to the previous year by 3%, to 41,749.
- Domestic abuse victims' satisfaction with the service remains relatively high and stable compared to the 12 months to March 2025 period, with the exception of follow-up satisfaction, where there has been a statistically significant decrease (-5%pts) in the result to 84%.
- The focus from the force is to drive an offender focussed, victim centred, and context led approach. VAWG features heavily on the force's control strategy with Rape and Serious Sexual Offences (RaSSO), Domestic Abuse and Stalking being a pivotal part with alignment to the delivery of the Protecting Vulnerable People Strategy and the VAWG delivery plan.



### Hate Crime

- In the 12 months to March 2026 hate crime has increased by 2% (84 crimes) when compared to the previous 12 months. There have been increases in specific hate crime categories; race hate crime has increased by 6% (+147 crimes) and religion/belief hate crimes by 3% (+6 crimes). There have been reductions in all other hate crime categories; sexual orientation -5% (-29 crimes), transgender -13% (-15 crimes), and disability -11% (-36 crimes).
- The charge rate has remained consistent for Race (12%), Religion/Belief (13%) and Disability (3%)-related hate crimes; however, has increased for Transgender-related hate crimes (4%) and decreased for Sexual Orientation-related hate crimes (10%).
- Across all hate types, the most likely outcome for hate crime is where no suspect has been identified.
- Levels of hate crime victims' satisfaction with the main aspects of service are relatively stable compared to the same period last year.
- Across all six local authority areas, Northumbria Police has established Community Cohesion Monitoring Groups (CCMGs) that provide structured multiagency forums for assessing emerging issues, sharing intelligence, and coordinating appropriate responses.

### Police and Crime Plan Priorities

**Engaged and Responsive  
Police Force**

**Violence against Women  
and Girls**

**Crime and Anti-Social  
Behaviour**

**Hate Crime and  
Community Cohesion**

**Serious Violence and  
Organised Crime**

**Victims and Justice**

### **Positive Outcome Rate**

- For the 12 months to March 2026 the positive outcome rate was 16.8% (compared to 16.3% for the previous 12 months (national average is 15.2%).
- The out of court resolution rate is 4.2%, compared to 4.4% for the previous 12-month period (national average is 4.6%).
- The force has reestablished its strategic Investigations and Criminal Justice Board which will focus on performance delivery across the force in relation to victim care, investigation standards and file quality.
- Raising Investigation Standards (RIS) programme continued to embed Plan Care Supervise Prevent, led through the investigations board.
- Following the successful pilot of the CoP PIP1 supervisors' course this is now being rolled out to all PIP1 supervisors, the focus continuing to be on supervisory oversight and management of investigations
- Crime audits reflect positive improvements and demonstrate that the ethos of Plan Care Supervise Prevent is becoming more embedded across the workforce.
- Capacity and capability across specialist crime teams is strong with high performance across SOC and major crime.

### **Victims' Code of Practice (VCOP)**

- From latest data available (December 2025) one area of VCOP compliance has increased to 85% from 82% in the previous 12 months; percentage of victims (who require updates) informed when the suspect is charged (or OOC), and it is recorded on the victim log.
- The other 3 measures have decreased; the percentage of needs assessments completed within 48 hours has reduced by 1%pt, the percentage of those who state that they received a victim contract and percentage of victims (who require updates) informed when the suspect is arrested (or voluntary attended) and it is recorded on the victim log, both by 8%pts.
- The Northumbria Victim and Witness Service (NVWS) has significantly improved referral rates and accessibility through enhancements to the Victim Needs Assessment (VNA) and internal systems. However, challenges remain in achieving full Victims' Code of Practice (VCoP) compliance, particularly in areas such as written acknowledgements and Victim Personal Statements, which are being addressed through system upgrades and process reviews. Monitoring and automation are a priority and are being enhanced systems integration and performance dashboards.

## Collaboration

During 2025/26 Northumbria Police and the Police and Crime Commissioner were parties to a number of collaboration agreements, details of which can be found on the Police and Crime Commissioners' website. The North East Regional Organised Crime Unit (NEROCU) is the principal collaboration arrangement between Northumbria, Durham and Cleveland and is accounted for as a Joint Operation in the financial statements. A summary of the financial performance is included below, and further detail is provided in **Note 12** to the financial statements.

### North East Regional Organised Crime Unit (NEROCU)

The North East Regional Organised Crime Unit (NEROCU) is one of 10 ROCUs across England and Wales. The unit works with embedded partners from His Majesty's Revenue and Customs (HMRC), UK Border Force and the National Crime Agency (NCA) to make the region a place hostile to serious and organised crime.

NEROCU is categorised as a Joint Arrangement in line with the Accounting for Collaboration guidance issued by CIPFA. The NEROCU revenue outturn position for 2025/26 and the share attributable to Northumbria are set out in the following table:

NEROCU Outturn 2025/26		
	NEROCU £000	Northumbria £000
NEROCU Revenue Budget		
Expenditure	22,053	11,712
Income	(9,067)	(4,816)
<b>Net Expenditure</b>	<b>12,986</b>	<b>6,896</b>
Funded by:		
Force Contributions	14,373	7,633
Transfer to NEROCU Reserve	(1,387)	(737)
<b>Total</b>	<b>12,986</b>	<b>6,896</b>

Northumbria Police made a revenue contribution of £7.633 million to NEROCU for 2025/26 there has also been a transfer to reserves of £0.737 million which reflects additional government funding received in 2025/26 carried forward for use in 2026/27, following the withdrawal of the ROCU Core Grant for that year.

## Provisions and Contingent Liabilities

### Provisions

Provisions are made where a liability exists based on a past event which will probably be settled through a transfer of economic benefit or service potential, and a reliable estimate can be made of the amount required to settle the obligation. Provisions are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

A number of Forces including Northumbria are currently dealing with legal claims from serving and retired officers which relate to a specialist area of policing. These claims are for remuneration in relation to past service under police regulations. The Chief Constable has a number of such claims and whilst the majority of cases have been settled as at the balance sheet date, there are a small number which remain subject to legal process and expected to be finalised in 2026/27. The balance on the provision at 31 March 2026 reflects a prudent estimate to cover the expected costs.

### Contingent Assets & Liabilities

A contingent asset or liability is defined as a possible receipt (asset) or obligation to pay out (liability) based on a past event, but for which confirmation of the receipt / payment is uncertain as it depends on a future event. For example: pending legal claims. Unlike provisions, contingent liabilities do not result in an accounting entry as they are uncertain and cannot be reliably estimated, however a disclosure is made in the statements.

Disclosure has been made in the statements regarding a number of contingent liabilities.

During any financial year we will receive a number of legal and other claims in relation to employment, insurance and other issues. Many of these are subject to legal process and therefore the possibility of a future obligation is uncertain. The accounting rules classify such possible obligations as contingent liabilities. They also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required, or the amount of the obligation cannot be measured reliably. No specific charges are made to the accounts.

A contingent liability has been disclosed to reflect the potential liability for additional claims from current and former officers in relation to past service under police regulations and employment issues relating to past years, over and above the amounts included within the provision described above.

A further contingent liability has been disclosed in relation to compensation claims for 'injury to feelings' in relation to the McCloud/Sargeant judgement (2015 Police Pension Scheme transitional arrangements).

Provisions and contingent liabilities are further detailed in **Note 15** to the core financial statements.

## Accounting for Pensions

Retirement benefits (pensions) are offered to officers and staff as part of the terms and conditions of employment. Employees can choose to opt out of the scheme at any time. Although benefits will not be payable until employees retire, the Chief Constable has a commitment to account for these at the time that employees earn their future entitlement.

Pensions are accounted for in accordance with International Accounting Standard 19 (IAS19).

This standard is based on a principle that an organisation should account for its retirement benefits when it is committed to giving them, even if the actual payment of those benefits will be many years into the future. The net overall impact of IAS19 accounting entries is neutral in the accounts. The pension liability, which is disclosed on the Balance Sheet, (balanced by the Pension Reserve) shows the underlying commitment that the Chief Constable has in the long run to pay retirement benefits. Recognition of the total liability has a substantial impact on the net worth as recorded in the Balance Sheet.

The Police Pension Scheme (1987), the Police Pension Scheme (2006) and the Police Pension Scheme (2015), are collectively known as the Police Pension Scheme. This is a wholly unfunded scheme for which the Chief Constable is Scheme Manager<sup>2</sup>. The Chief Constable has a Police Pensions Board, established in 2015 under Section 5 of the Public Services Pension Act, which provides local administration and governance for the Scheme.

The Chief Constable makes contributions to the Pension Fund based on a percentage of officers' pensionable salaries and additional contributions for officers retiring due to ill health. The regulations<sup>3</sup> governing funding arrangements require that if the Pension Fund does not have sufficient funds to meet the cost of pensions in any year, the amount required to meet the deficit must be transferred from the Police Fund to the Pension Fund. 100% of this deficit is recouped by the Group in the form of a top-up grant paid by the Home Office. The top-up grant paid by the Home Office in 2025/26 is £71.958 million (£69.594 million in 2025/26).

Police staff can be members of the Tyne and Wear Pension Fund, a Local Government Pension Scheme administered by South Tyneside Council. The Chief Constable makes employer contributions on the basis of an agreed percentage of employees' pensionable salaries to the Tyne and Wear Pension Fund. Employer contributions are based on an independent actuarial valuation of the fund which is carried out every three years. The Chief Constable also has to meet the pension costs of employees who have left employment due

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<sup>2</sup> **Public Service Pension Act 2013 (section 4)**

<sup>3</sup> Police Pension Fund Regulations 2007 (SI 2007/1932)

to ill health or where early retirements have been agreed and makes additional contributions to make good the shortfall in the pension fund, known as deficiency payments.

The Chief Constable is required to maintain a pensions reserve on the Balance Sheet for officers and staff. The reserve is termed 'unusable' as it is not cash backed but contains book entries to recognise the estimated liability/asset that the Chief Constable has committed to provide in the future, for service completed up to the Balance Sheet date. The pension liability/asset is valued using an actuarial valuation and can fluctuate dependent on external factors and changes in actuarial assumptions.

The net pension liability/asset on the Balance Sheet shows the underlying commitment that the Chief Constable has in the long run to pay post-retirement benefits. The net liability of £2.788 billion (£2.965 billion in 2024/25) has a substantial impact on the net worth of the Chief Constable as recorded in the Balance Sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Chief Constable remains healthy.

Pensions - Balance Sheet Net (Liability)/Asset	31/03/2025 Long-Term (Liability)/Asset £000	31/03/2026 Long-Term (Liability)/Asset £000
Police Staff	(2,080)	(1,970)
Police Officers	(2,962,670)	(2,785,980)
<b>Chief Constable Net Position (Liability)</b>	<b>(2,964,750)</b>	<b>(2,787,950)</b>

As at 31 March 2026 the net pension liability for the Chief Constable is £2.788 billion.

## Explanation of the Key Statements

The Statements of Account consists of four main statements and various disclosure notes as follows:

**The Movement in Reserves Statement (MiRS Page 27)** - Shows the changes in the Chief Constable's financial resources over the year to help readers to understand how the balances have changed over the year. Information on the pension and accumulated absence reserves can also be found in the Balance Sheet and related notes.

**The Comprehensive Income and Expenditure Statement (CIES Page 29)** - Shows the gains and losses that contributed to these changes in resources. The CIES shows the economic cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation as shown in the MiRS above.

**The Balance Sheet (Page 30)** - Shows the Chief Constable's financial position and net liabilities at the financial year-end. The Balance Sheet reflects current liabilities and current assets that are in substance the Chief Constable's at the Balance Sheet date, offset by a corresponding debtor from the Commissioner to reflect the fact that all payments are made in the name of the Commissioner.

**The Cash Flow Statement (Page 31)** – shows how the movement in resources has been reflected in cash flows generated and used during the year.

### Supplementary Financial Statements:

**Police Officer Pension Fund Statements (Page 65)** - Shows the Police Pension Fund Account for the year, for which the Chief Constable is the Scheme Manager<sup>4</sup>.

### Documents Supporting the Statements of Account:

<sup>4</sup> Public Service Pension Act 2013 (section 4)

**Annual Governance Statement (Page 67)** – This statement is required by regulations<sup>5</sup> to accompany the Statements of Account, it is an assessment of the Chief Constable's corporate governance and internal control.<sup>6</sup>

## Significant Changes since 2024/25

There have been no significant changes to the financial statements since 2024/25.

### Outlook for 2026/27 and Beyond

The Commissioner has agreed a Medium-Term Financial Strategy (MTFS) which sets out the key financial issues over 2026/27 to 2029/30. Whilst the MTFS covers a period of four years, it is reviewed annually to reflect the dynamic nature of both policing and changes in anticipated funding. It describes the financial direction of the organisation and provides projections for the revenue budget and capital programme over the medium-term.



The MTFS 2026/27 to 2029/30 will continue to deliver and build upon the investment in policing for Northumbria residents approved by the Commissioner in 2025/26. The Strategy will assist the Force to become better prepared to meet future demand; maintain the much-welcomed boost to Neighbourhood Policing by the government to help deliver local plans; and allow Northumbria Police to invest in the right resources to protect the vulnerable, tackle crime and keep our communities safe.

The Strategy will ensure that the Force continues to review and transform policing services making efficient and effective use of resources and the best use of total funding available over the medium-term. The Strategy is set against a financial backdrop of a decade's worth of cuts and underfunding for policing, higher levels of pay and non-pay inflation, ongoing conflict across the middle east, disrupted energy supply chains, a rise in interest rates for borrowing, and economic uncertainty. The financial climate remains challenging, and the force is planning to use reserves and targeted efficiencies alongside the vital increase in Council Tax income from local residents to balance the books each year.

The overall financial strategy seeks to deliver the Commissioner's Police and Crime Plan, building Safer Streets and Stronger Communities. It will support delivery of national policing priorities including delivery of the Neighbourhood Policing Guarantee, support the Purpose, Vision and Objectives of the Northumbria Force Strategy and meet the requirements of the National Strategic Policing Requirement.

The Commissioners MTFS was established to make the best use of the financial settlement 2026/27, whilst making prudent assumptions on future funding levels and expected budget requirements, to ensure that resources remain available to meet operational demand, continue to deliver value for money and are sustainable across the period of the MTFS.

The Police Grant Report for 2026/27 confirmed a £432.000m increase in government grant which includes:

- An increase of £382 million to Core Grant.
- £50 million to support the Government's neighbourhood policing objectives, delivering a further 1,750 neighbourhood posts nationally by March 2027.

<sup>5</sup> Regulation 10 of Accounts and Audit (England) Regulations 2015 (available from the governments legislation website)

<sup>6</sup> In line with Regulation 6 of the Accounts and Audit (England) Regulations 2015

## Narrative Statement

The actual settlement increase for Northumbria was £10.871 million. The increase is explained in further detail in the following table:

Northumbria Settlement	£m
Net Increase to Core Grant	22.257
Neighbourhood Policing Ringfence Grant	11.266
Removal of all Uplift Grants and Year 1 Neighbourhood Policing Grant	(22.685)
Small increase to National Insurance Compensation Grant	0.033
<b>Total Increase in Funding</b>	<b>10.871</b>

Whilst the increase in Core Grant appears significant, it is substantially offset by the removal of previous grant funding for the national Uplift and Year 1 NPG.

Funding of £11.266m is allocated as Neighbourhood Policing Ringfence Grant which is conditional funding. In addition to maintaining the NPG Year 1 investment of 95 police officers, 27 PCSOs and 30 specials the force will be required to deliver the NPG Year 2 target, a further 54 officers and PCSOs assigned to neighbourhood policing, by 31 March 2027.

Capital grant funding allocated by the Government for Northumbria is nil, as for 2025/26. The lack of Government support for the vital capital investment needed by policing remains a significant challenge for Northumbria and indeed all forces. Investment in sustainable technologies, vehicles, and estates as well as the digital transformation required to ensure the force remains fit for the future, comes at a considerable cost. Capital investment required over the medium term is estimated at more than £152.000m for Northumbria. Without the necessary financial support from Government the essential cost of that investment will need to be met by efficiencies, budget reductions and places further pressure on the vital funding provided by local residents

Despite a national increase in police funding, the settlement for Northumbria delivers a significant shortfall due to the withdrawal of the Home Office Uplift grant, combined with the redistribution of national funding. This has created a gap that cannot be sustainably bridged locally.

The Home Office acknowledged this challenge and approved an exceptional precept referendum limit for Northumbria of £18.50 per year for a Band D property, which was approved by the Commissioner following consultation with local residents and agreement by the Police and Crime Panel.

The additional income generated by the precept increase is £7.958 million which will allow Northumbria Police to remain resilient while continuing to invest in improvements and services that matter most to our communities:

- reducing crime and antisocial behaviour across all our communities through multi-agency hubs and strengthened offender management;
- enhancing our ability to tackle motorcycle-related ASB and neighbourhood drug crime through drone capability;
- investing in a single communications centre that will drive efficiencies and improve local responsiveness; and
- strengthening our safeguarding of women and girls through increased preventative activity and investigative capacity, particularly in relation to domestic abuse.

Due to the scale of inflationary and budget pressures and uncertainty around future government funding it has been necessary to identify continued efficiency plans to bridge the projected financial gap including an additional efficiency target of £6.0m.

Earmarked reserves of £24.1m have been profiled over the 4-years of the MTF5 to period to support investment and mitigate the impact of inflationary and cost pressures on the revenue budget, as appropriate efficiency programmes are implemented to meet the budgetary gap.

Throughout the MTFS period savings and efficiencies will continue to be delivered, to sustain the investment in policing, deliver transformation programmes and to continue to support local policing services:

- Annual Priority Based Budgeting (PBB) exercise.
- Participation in the Police Efficiency and Collaboration Programme (PECP).
- Procurement savings through the continued use of national frameworks.
- Maximising income generation wherever possible.

The Commissioner's MTFS for 2026/27 through to 2029/30 demonstrates a balanced sustainable financial position can be achieved over the medium term. However, the Strategy is predicated on many key assumptions around resource requirements, future costs, and the level of total funding. Due to the challenging economic and financial climate and limited funding information available beyond the current settlement year, there remains a level of risk throughout the period of the MTFS and the financial context for Northumbria Police remains extremely challenging.

The MTFS can be found on the Commissioners website.

### **Police Reform**

On 13 November 2025, the UK Government announced that Police and Crime Commissioners (PCCs) will be abolished at the end of the current electoral cycle in 2028, with their statutory functions transferring to regional mayors or, where no mayoral structure exists, to elected local council leaders. PCCs will continue to operate until the end of their current terms, after which the new governance arrangements will take effect.

In January 2026, the Government published its policing reform White Paper, *From Local to National: A New Model for Policing*, introducing a shift toward a more national model designed to reduce fragmentation, improve consistency, and modernise capability across England and Wales. It proposes the creation of a National Police Service to centralise specialist functions such as serious and complex crime, digital forensics, and procurement, relieving local forces of costly duplication and enabling resources to be redirected into neighbourhood policing and frontline visibility. The White Paper also outlines potential consolidation of police forces, stronger national performance standards, workforce and leadership reforms, and a renewed emphasis on restoring local policing presence—all of which signal substantial future implications for funding, workforce planning, digital investment, and organisational change for every force.

Whilst specific outcomes of the White Paper cannot be predicted for Northumbria, the force has undertaken an impact assessment to consider the impact of potential mergers with neighbouring Forces from an Estates Strategy and local policing estate perspective. The outcome of the assessment by the Estates Board concludes that the planned capital investment in the force estate over the medium-term remains appropriate.

The Assistant Chief Constable (ACC) for Regional Collaboration and Transformation is an executive level post created in 2026/27 to lead on collaboration, national policing reform and the transition strategy across the three forces of Northumbria, Durham and Cleveland.

### **Events after the reporting period**

There are no relevant events to report.



**Gail Thompson BSc (Hons) CGMA**

**Date 30/06/2026**

**Chief Finance Officer**

# Statement of Responsibilities

## The Chief Constable's Responsibilities

The Chief Constable is required to:

- Appoint a person (Chief Finance Officer) to be responsible for the proper administration of her financial affairs;
- Manage her affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- Approve the Statements of Account

*Signature post audit*

## The Chief Finance Officer's Responsibilities

The Chief Finance Officer is responsible for the preparation of the Chief Constable's Statements of Account. This has been done in accordance with proper practices as set out in the CIPFA / Local Authority (Scotland) Accounts Advisory Committee (LASAAC) Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

In preparing these Statements of Account, the Chief Finance Officer has:

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent; and
- Complied with the Code.
- The Chief Finance Officer has also:
  - Kept proper accounting records which are up to date; and
  - Taken reasonable steps for the prevention and detection of fraud and other irregularities.

### Chief Finance Officer's Certificate

I hereby certify that the Statements of Account for the year-ended 31 March 2026, required by the Accounts and Audit Regulations are set out in the following pages.

I further certify that the Statements of Account gives a true and fair view of the financial position of the Chief Constable at 31 March 2026 and of her income and expenditure for the year-ended 31 March 2026.



**Gail Thompson BSc (Hons) CGMA**

**Date 30/06/2026**

**Chief Finance Officer**

# Core Financial Statements

Comprising:

- Movement in Reserves Statements
- Comprehensive Income and Expenditure Statement
- Balance Sheet
- Cash Flow Statement
- Notes to the Single Entity Financial Statements

## Movement in Reserves Statement 2025/26

	Note	General Fund £000	Total Usable Reserves £000	Pensions Reserve £000	Accumulated Absences Account £000	Total Unusable Reserves £000	Total Reserves £000
<b>Balance as at 31 March 2025</b>		-	-	(2,964,750)	(14,587)	(2,979,337)	(2,979,337)
<b>Movement in reserves during 2025/26</b>							
<b>Total Comprehensive Income and Expenditure</b>		(116,401)	(116,401)	292,128		292,128	175,727
Adjustments between Accounting Basis & Funding Basis under regulations	8 (a)	116,401	116,401	(115,328)	(1,073)	(116,401)	-
<b>Net Increase / (Decrease) before Transfers (To) / From Earmarked Reserves</b>		-	-	176,800	(1,073)	175,727	175,727
Transfers (To) / From Earmarked Reserves	8 (b)	-	-	-	-	-	-
<b>Increase / (Decrease) in Year</b>		-	-	176,800	(1,073)	175,727	175,727
<b>Balance as at 31 March 2026</b>		-	-	(2,787,950)	(15,660)	(2,803,610)	(2,803,610)

## Movement in Reserves Statement 2024/25

	Note	General Fund £000	Total Usable Reserves £000	Pensions Reserve £000	Accumulated Absences Account £000	Total Unusable Reserves £000	Total Reserves £000
<b>Balance as at 31 March 2024</b>		-	-	(3,251,590)	(18,042)	(3,269,632)	(3,269,632)
<b><u>Movement in reserves during 2024/25</u></b>							
<b>Total Comprehensive Income and Expenditure</b>		(113,884)	(113,884)	404,179		404,179	290,295
Adjustments between Accounting Basis & Funding Basis under regulations	8(a)	113,884	113,884	(117,339)	3,455	(113,884)	-
<b>Net Increase / (Decrease) before Transfers (To) / From Earmarked Reserves</b>		-	-	286,840	3,455	290,295	290,295
Transfers (To) / From Earmarked Reserves		-	-	-	-	-	-
<b>Increase / (Decrease) in Year</b>	8 (b)	-	-	286,840	3,455	290,295	290,295
<b>Balance as at 31 March 2025</b>		-	-	(2,964,750)	(14,587)	(2,979,337)	(2,979,337)

Submitted

<b>Comprehensive Income and Expenditure Statement</b>						
<b>2024/25</b>				<b>2025/26</b>		
Gross Expenditure £000	Income £000	Net Expenditure £000	<b>Service Expenditure Analysis</b>	Gross Expenditure £000	Income £000	Net Expenditure £000
390,051	-	390,051	Police Services	410,753	-	410,753
5,647	-	5,647	Policing Funds (managed by the PCC)	5,048	-	5,048
-	(433,514)	(433,514)	PCC Financing of Police Services	-	(463,230)	(463,230)
<b>395,698</b>	<b>(433,514)</b>	<b>(37,816)</b>	<b>Net Cost of Services</b>	<b>415,801</b>	<b>(463,230)</b>	<b>(47,429)</b>
		151,700	Financing and Investment Income and Expenditure (Interest on the net defined benefit pension Liability / (Asset))			163,830
		<b>113,884</b>	<b>(Surplus) / Deficit on Provision of Services</b>			<b>116,401</b>
		(404,179)	Re-measurements of the net defined pension benefit Liability / Asset			(292,128)
		<b>(404,179)</b>	<b>Other Comprehensive (Income) and Expenditure</b>			<b>(292,128)</b>
		<b>(290,295)</b>	<b>Total Comprehensive (Income) and Expenditure</b>			<b>(175,727)</b>

<b>Balance Sheet</b>			
<b>31 March 2025</b>		<b>31 March 2026</b>	Note
<b>£000</b>		<b>£000</b>	<b>s</b>
-	Long-Term Assets (Pensions)	-	17 (a)
<b>-</b>	<b>Long-Term Assets</b>	<b>-</b>	
14,767	Short-Term Debtors	14,669	13
<b>14,767</b>	<b>Current Assets</b>	<b>14,669</b>	
(224)	Short-Term Provisions	(200)	15
(29,130)	Short-Term Creditors	(30,128)	14
<b>(29,354)</b>	<b>Current Liabilities</b>	<b>(30,328)</b>	
(2,964,750)	Other Long-Term Liabilities (Pensions)	(2,787,950)	17 (b)
<b>(2,964,750)</b>	<b>Long-Term Liabilities</b>	<b>(2,787,950)</b>	
<b>(2,979,337)</b>	<b>Net Assets</b>	<b>(2,803,609)</b>	
	<b>Usable Reserves</b>		
-	General Reserve	-	
	<b>Unusable Reserves</b>		
(14,587)	Accumulated Absence Account	(15,659)	
(2,964,750)	Pensions Reserve	(2,787,950)	8
<b>(2,979,337)</b>	<b>Total Reserves</b>	<b>(2,803,609)</b>	

I certify that the Balance Sheet position gives a true and fair view of the financial position of the Chief Constable at 31 March 2026.



**Gail Thompson BSc (Hons) CGMA**

**Date 30/06/2026**

**Chief Finance Officer**

<b>Cash Flow Statement</b>		
<b>2024/25</b>		<b>2025/26</b>
<b>£000</b>		<b>£000</b>
<b>113,884</b>	<b>(Surplus) / Deficit on the Provision of Services</b>	<b>116,401</b>
	<b>Adjustments to (Surplus) / Deficit on the Provision of Service for Non-Cash Movements:</b>	
(117,339)	Pension Adjustments	(115,328)
102	Contributions To / (From) Provisions	24
3,456	Other Non-Cash Movements	(1,075)
	<b>Accruals Adjustments:</b>	
131	Increase / (Decrease) in Debtors	(97)
(234)	(Increase) / Decrease in Creditors	75
<b>-</b>	<b>Net cash flows from Operating Activities</b>	<b>-</b>
<b>-</b>	<b>Net (Increase) / Decrease in Cash and Cash Equivalents</b>	<b>-</b>
-	Cash and Cash Equivalents at the Beginning of the Period	-
-	Cash and Cash Equivalents at the End of the Period	-

## I. Expenditure and Funding Analysis (EFA)

The objective of the Expenditure and Funding Analysis is to demonstrate to Council Tax payers how the funding available to the Chief Constable (i.e. the financing provided by the Police and Crime Commissioner) for the year has been used in providing services in comparison with those resources consumed by authorities in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes between reportable segments. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

Net expenditure chargeable to the general fund shown for Police Services of **£365.733 million** comprises the outturn position against the Chief Constables revenue budget of **£385.321 million** plus the transfer from the NEROCU reserve of **£0.737 million**.

Expenditure and Funding Analysis						
2024/25			2025/26			
Net Expenditure Chargeable to the General Fund £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000	Net Expenditure Chargeable to the General Fund £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000	
						Service Expenditure Analysis
357,679	32,096	389,775	381,813	28,940	410,753	Police Services
-	5,647	5,647	-	5,048	5,048	Policing Funds (managed by the PCC)
(357,679)	(75,559)	(433,238)	(381,813)	(81,417)	(463,230)	PCC Financing of Police Services
-	(37,816)	(37,816)	-	(47,429)	(47,429)	Net Cost of Services
-	151,700	151,700	-	163,830	163,830	Other Income and Expenditure
-	113,884	113,884	-	116,401	116,401	(Surplus) / Deficit on Provision of Services
-			-			Opening General Fund Balance at 31 March
-			-			Surplus / (Deficit) on General Fund in Year
-			-			<b>Closing General Fund as 31 March</b>

**a) Note to the EFA – Adjustment between funding and accounting basis**

The following table sets out the total adjustments between the financial performance of the Chief Constable under the funding position and the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.

<b>2025/26</b>				
<b>Adjustments between Funding and Accounting Basis</b>				
<b>Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts</b>	Net Change for the Pensions Adjustments £000	Accumulated Absence £000	Adjustments between Service Lines £000	Total Adjustments £000
Police Services	(48,502)	1,073	76,369	28,940
Policing Funds (managed by the PCC)	-	-	5,048	5,048
PCC Financing of Police Services	-	-	(81,417)	(81,417)
<b>Net Cost of Services</b>	<b>(48,502)</b>	<b>1,073</b>	<b>-</b>	<b>(47,429)</b>
Other Income and Expenditure	163,830	-	-	163,830
<b>(Surplus) / Deficit on Provision of Services</b>	<b>115,328</b>	<b>1,073</b>	<b>-</b>	<b>116,401</b>

<b>2024/25</b>				
<b>Adjustments between Funding and Accounting Basis</b>				
<b>Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts</b>	Net Change for the Pensions Adjustments £000	Accumulated Absence £000	Adjustments between Service Lines £000	Total Adjustments £000
Police Services	(34,361)	(3,455)	69,912	32,096
Policing Funds (managed by the PCC)	-	-	5,647	5,647
PCC Financing of Police Services	-	-	(75,559)	(75,559)
<b>Net Cost of Services</b>	<b>(34,361)</b>	<b>(3,455)</b>	<b>-</b>	<b>(37,816)</b>
Other Income and Expenditure	151,700	-	-	151,700
<b>(Surplus) / Deficit on Provision of Services</b>	<b>117,339</b>	<b>(3,455)</b>	<b>-</b>	<b>113,884</b>

## 2. Expenditure and income Analysed by nature

The Code of Practice requires the Chief Constable to disclose information on the nature of expenses. The Chief Constable's expenditure and income for 2025/26 (and 2024/25 comparative) is analysed as follows

<b>Expenditure and Income Analysed by Nature</b>		
<b>Expenditure / Income</b>	<b>2024/25 £000</b>	<b>2025/26 £000</b>
<b>Expenditure</b>		
Employee benefits expenses	317,947	332,052
Other employee expenses	8,115	8,361
Premises	11,204	10,849
Transport	5,827	5,753
Supplies and services	29,251	31,964
Third party payments	8,860	9,212
Charge for use of assets	14,494	17,610
Interest on the net defined benefit pension liability	154,160	171,200
<b>Total Expenditure</b>	<b>549,858</b>	<b>587,001</b>
<b>Income</b>		
PCC financing of police services	(433,514)	(463,230)
Interest on the net defined benefit pension liability	(2,460)	(7,370)
<b>Total Income</b>	<b>(435,974)</b>	<b>(470,600)</b>
<b>(Surplus) / Deficit on the Provision of Services</b>	<b>113,884</b>	<b>116,401</b>

## 3. Statement of Accounting Policies

### Introduction

The purpose of this Statement of Accounting Policies is to explain the basis for the recognition, measurement and disclosure of transactions and other events in the accounts.

Accounting policies are the 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 in reserves.

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as adapted and interpreted by the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

### Going Concern Basis of Accounting

The provisions in the CIPFA Code of Practice on Local Authority Accounting in the UK (the Code), on the going concern accounting requirements reflect the economic and statutory environment in which local authorities operate. The Chief Constable prepares the financial statements as set out under the provisions of the Code.

Paragraph 3.4.2.23 of the Code confirms that: Local authorities that can only be discontinued under statutory prescription shall prepare their financial statements on a going concern basis of accounting; that is, the financial statements shall be prepared on the assumption that the functions of the authority will continue in operational existence for the foreseeable future.

These provisions confirm that such authorities have no ability to cease being a going concern as described by IAS 1 Presentation of Financial Statements (i.e. management deciding to liquidate the entity or cease trading). As authorities cannot be created or dissolved without statutory prescription, it would not therefore be appropriate for local authority financial statements to be prepared on anything other than a going concern basis.

The requirements to use the going concern basis of accounting means that relevant authorities therefore cannot apply paragraph 25 of IAS 1 mandating management to make an assessment of the authority's ability to continue as a going concern. The going concern assumption under the Code is therefore drawn up to assume that a local authority's services will continue to operate for the foreseeable future.

There is an equivalent disclosure in the Single Entity Police and Crime Commissioner accounts as the section 151 Officer is the same for both and therefore the same principals apply.

### **Basis of Preparation**

The financial statements are prepared on the assumption that the functions of the Police and Crime Commissioner for Northumbria will continue in operational existence for the foreseeable future. This is evidenced through the Commissioner's:

- Medium Term Financial Strategy (MTFS)
- Capital Strategy
- Reserves Strategy Statement
- Treasury Management Policy and Strategy

All of these documents are published annually and can be found at the Commissioner's website under 'Key Decisions'.

The Police and Crime Commissioner's reserves position as at 31 March 2026, as reported in these statements, show the General Reserve at £12.719 million which reflects approximately 3.0% of the revenue budget for 2026/27. The Commissioner's strategy for General Reserves is that these will be maintained at a minimum of 2% of the net revenue budget, to cover any major unforeseen expenditure or loss of funding. The balance held at the year-end therefore exceeds the minimum requirements of the General Reserves strategy.

In addition, the Commissioner maintains Earmarked Reserves to address specific risks for Northumbria, and which are consistent with achieving the objectives set within the term of the Medium-Term Financial Strategy (MTFS) and Reserves Strategy Statement. Earmarked Reserves total £41.538 million as at 31 March 2026 and are considered to be appropriate, of sufficient value and fit for their intended purpose.

A comprehensive financial risk assessment is undertaken for the revenue and capital budget setting process to ensure all risks and uncertainties affecting the Commissioner's financial position are identified. An assessment is made of the likelihood and impact of each risk and the management controls in place to provide mitigation.

Prudential Indicators are approved annually and monitored throughout the year in respect of capital program expenditure, capital financing and Treasury Management activities.

The Commissioner has carried out an assessment of the impact of foreseeable changes on future income and expenditure, including a cash flow forecast up to 31 March 2027, and is satisfied that there is no material uncertainty relating to the going concern basis.

The Commissioner thereby concludes that it is appropriate to prepare the financial statements on a going concern basis, and that the Authority will be a going concern, 12 months from the date of the audit report.

Except where specified in the Code, estimation techniques that most closely reflect the economic reality of the transactions based on all known facts available have been used.

The Accounting concepts and policies which have a material impact on the accounts are as follows:

**a) Police Reform and Social Responsibility Act 2011**

The Police Reform and Social Responsibility Act 2011 (the Act) established both the Police and Crime Commissioner for Northumbria (the Commissioner) and the Chief Constable for Northumbria as two separate corporations sole, and the statutory accounting arrangements for both entities fully comply with this Act.

By virtue of the powers and responsibilities of the Commissioner as designated by the Act and the Home Office Financial Management Code of Practice, the Commissioner controls the Chief Constable for financial reporting purposes and as such is required to prepare consolidated financial statements for the Group (the Commissioner and the Chief Constable) as well as her own (Police and Crime Commissioner) single-entity accounts. The Chief Constable, who is treated as a subsidiary of the Commissioner, has prepared single-entity accounts.

All expenditure for the Group is paid for by the Commissioner from the Police Fund. All income and funding is paid into the Police Fund and recognised in the Commissioner's accounts. The Group financial statements consolidate all income, expenditure, assets, liabilities, reserves and cash flows of the Group.

The Chief Constable manages expenditure in relation to policing within the budget set by the Commissioner. These Statements of Account presents expenditure on policing following appropriate accounting practice.

The requirement to prepare consolidated financial statements for the Group as well as single-entity accounts for the Commissioner and Chief Constable required a judgement as to what to recognise in each set of financial statements.

The following gives further context to the accounting recognition in each entity. At 31 March 2025, all assets, liabilities and reserves were the responsibility of the Commissioner. The Commissioner owns and controls all non-current assets, loans, investments and borrowing. All contracts are in the Commissioners name. The Commissioner controls the bank account, is responsible for all liabilities, and controls all usable reserves. The Commissioner is the recipient of all income including government grants, Precepts and other sources of income which are paid into the Police Fund, and all expenditure of the Chief Constable is funded by the Commissioner from the Police Fund. There are no cash transactions between the two bodies.

However, the recognition of expenditure in the single-entity accounts of the Chief Constable and the Police and Crime Commissioner is based on economic benefit and service potential derived by each. Under the provisions of the Act, the Chief Constable is responsible to the Commissioner for the day to day provision of the policing function. In so doing, the Chief Constable consumes the Commissioner's resources in fulfilling the statutory functions. Local governance arrangements, give day to day responsibility for financial management of the Force to the Chief Constable within the framework of the agreed budget allocation and levels of authorisation issued by the Commissioner. Consequently, expenditure in relation to policing is recognised in the financial statements of the Chief Constable funded by a credit from the Commissioner for resources consumed. Similarly, following the CIPFA guidance on best practice, the liabilities associated with the employee costs disclosed in the Chief Constable's Accounts are also shown in the Chief Constable's Balance Sheet rather than that of the Commissioner.

All income, as well as expenditure directly controlled by the Commissioner, in relation to her Office and a number of Specific Grants and other funding streams, is recognised in the financial statements of the Commissioner.

## Notes to the Core Financial Statements

In order to show the total economic cost of policing in the Chief Constable's accounts the following charges, under the control of the Commissioner, are included as a proxy in the Chief Constable's Comprehensive Income and Expenditure Statement:

- The use of non-current assets equivalent to the depreciation, impairment, amortisation and revaluation of the assets charged to the Commissioner - £17.610 million.
- The cost of insurance and support services expended by the Commissioner but provided to support the Chief Constable in the provision of policing - £0.176 million.

There is a need to properly reflect the cost of the joint Chief Finance Officer between the two corporate bodies and therefore the following charge under the control of the Chief Constable is included in the Commissioner's Comprehensive Income and Expenditure Statement:

- The proportion of the Joint Chief Finance Officer (CFO) role attributed to the statutory functions provided under the OPCC - £0.028 million in 2025/26.

The following intra-group transactions are included in the single-entity accounts but eliminated from the Group accounts:

- A debit for the resources consumed by the Chief Constable is included in the Comprehensive Income and Expenditure Account of the Commissioner with a corresponding credit in the Comprehensive Income and Expenditure Statement of the Chief Constable; and
- The Chief Constable's Balance Sheet includes any creditors and debtors in relation to the cost of policing offset by a balancing net debtor of 'resources consumed by the Chief Constable but no cash payment made by the Commissioner, or payments made by the Commissioner in advance of services received by the Chief Constable at the Balance Sheet date' with a corresponding net creditor in the Commissioner's Balance Sheet.

#### **b) Accruals of expenditure and income**

The financial statements, other than the cash flow, are prepared on an accruals basis. This means that activity is accounted for in the year that it takes place, not simply when cash payments are made or received. 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 inventory in the Balance Sheet of the Police and Crime Commissioner;
- 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.

#### **c) Charges to revenue for non-current assets**

The Commissioner owns and controls all non-current assets but makes them available to the Chief Constable to deliver the policing function. The Commissioner's accounts must be debited with the cost of holding non-current assets during the year. The Chief Constable's accounts include a proxy charge for the use of those assets equivalent to depreciation, revaluation, impairment, and amortisation of non-current assets.

#### **d) Employee benefits**

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

Short-term employee benefits, such as salaries, paid annual leave, paid sick leave and non-monetary benefits for current employees, are recognised as an expense in the year in which employees render services. An

accrual is made for the cost of holiday entitlements and other short-term absences earned by employees but not taken before the year-end, and which employees can carry forward into the next financial year.

### Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Chief Constable to terminate a member of staff's employment before the normal retirement date, or an employee's decision to accept voluntary redundancy and are charged on an accruals basis in the Comprehensive Income and Expenditure Statement. When an offer to encourage voluntary redundancy is made to a group of employees, a provision or contingent liability will be included in the accounts.

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

### Post-employment benefits (pensions)

As part of the terms and conditions of employment, the Chief Constable offers retirement benefits by participating in pension schemes. These are the Police Pension Scheme 1987, the New Police Pension Scheme 2006, the Police Pension Scheme 2015 and the Tyne and Wear Pension Fund, all of which offer defined benefits related to pay and service:

**The Police Pension Schemes** are unfunded defined benefit schemes, for which contributions are paid into a Pension Fund and pensions paid from the Fund. The deficit each year on the Fund is balanced to nil at the end of each year by receipt of a pension top up grant via the Commissioner from the Home Office. There are no investment assets built up to meet the pension liabilities and cash has to be generated by the Home Office to meet actual pension payments as they eventually fall.

**The Tyne & Wear Pension Fund** is a Local Government Pension Scheme administered by South Tyneside Council. It is classified as a funded defined benefit scheme, meaning that the Chief Constable and employees pay contributions into a fund, calculated at a level estimated to balance the pensions' liabilities with investment assets.

Although retirement benefits will not actually be payable until employees retire, the Chief Constable has a commitment to recognise liabilities at the point at which employees earn their future entitlement. The aim is to ensure that the true net asset / liability of a defined benefit pension scheme is recognised in the Balance Sheet, and the true costs of retirement benefits are reflected in the Comprehensive Income and Expenditure Statement.

Movements during the year in the net asset / liability of the pension scheme are reflected in the Comprehensive Income and Expenditure Account. Actuarial gains and losses on fund assets and liabilities are recognised in the Comprehensive Income and Expenditure Account.

As with capital charges, pension entries are reconciled back to cash amounts payable to ensure that there is no effect upon Council Tax Precept or the General Fund.

Further information relating to pension costs is included in the notes to the accounts.

### e) Events after the Balance Sheet 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 Statements of Account are authorised for issue. Two types of events can be identified:

## Notes to the Core Financial Statements

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

Events taking place after the date of authorisation for issue are not reflected in the Statements of Account.

#### f) **Prior period adjustments**

The majority of prior period items arise from corrections and adjustments that are the natural result of estimates inherent in the accounting process. Such adjustments constitute normal transactions in the year in which they are identified. 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.

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting policies are only made when required by proper accounting practices or where the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Group's financial position or financial performance. Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

There are no prior period adjustments for the 2025/26 accounts.

#### g) **Financial instruments**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another. The term financial instrument covers both financial assets and financial liabilities and includes both the most straightforward financial instruments (e.g. trade payables and receivables) and the most complex such as equity instruments.

Typical financial instruments are trade payables and trade receivables, borrowings, bank deposits and investments. As the Police and Crime Commissioner is responsible for all income, borrowing and investments, the only financial instruments held by the Chief Constable are trade payables and trade receivables.

##### **Financial Assets**

Financial assets are assets that have fixed or determinable payments but are not quoted in an active market. These assets are initially measured at fair value and carried at their amortised cost.

##### **Financial Liabilities**

Financial liabilities are initially measured at fair value and carried at their amortised cost.

#### h) **Provisions and contingent liabilities**

##### **Provisions**

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

##### **Contingent liabilities**

A contingent liability arises where an event has taken place that gives the Chief Constable a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Chief Constable. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent liabilities for 2025/26 are set out at **Note 15** to the Accounts.

#### i) Reserves

The Chief Constable maintains reserves which are classified as either usable (backed by cash) relating to the General Fund, or unusable (not backed by cash) adjustment accounts kept to manage the accounting processes for the Accumulated Absences Account and the Pension Fund.

As the Police and Crime Commissioner is responsible for all usable reserves and the level held, the Chief Constable's general reserve is maintained at a nil balance. Further information on the Chief Constable's reserves including the movement in-year is set out at **Note 8** to the Accounts.

#### j) Value Added Tax (VAT)

VAT is included in the Comprehensive Income and Expenditure Statement only to the extent that it is irrecoverable from HM Revenue and Customs.

#### k) Joint Arrangements

A joint arrangement is an arrangement of which two or more parties have joint control.

Expenditure relating to the cost of Joint Arrangements is charged to the Comprehensive Income and Expenditure Statement (CIES) of the Chief Constable with any associated income being shown against the CIES for the Commissioner Single Entity.

Any assets held jointly are accounted for on the Balance Sheet of the Police and Crime Commissioner Single Entity and Group as the percentage share of assets attributable to the Police and Crime Commissioner for Northumbria.

The Force currently has a Joint Arrangement with Durham and Cleveland, the North East Regional Organised Crime Unit (NEROCU). Further detail of the arrangements in place and the outturn for 2025/26 is shown at **Note 12**.

## 4. Critical Judgement in applying accounting policies

In applying its accounting policies, certain judgements have been made about the complex transactions or those involving uncertainty about future events. The most significant areas where judgements have been necessary are:

- Accounting for pension liabilities; and
- Accounting recognition of assets, liabilities, reserves, revenue and expenditure following introduction of the new governance arrangement under provisions of the Police Reform and Social Responsibility Act.

Where judgement has been applied, the key factors taken into consideration are disclosed in the accounting policies and the appropriate note in the financial statements.

## 5. Impact of changes in accounting policies

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Chief Constable's financial position or financial performance. When a change is made, it is applied

retrospectively by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

For the financial year 2025/26 IFRS 16 for lease accounting was fully implemented after the transition on 01 April 2024. This has an impact on the Chief Constable proxy charge for use of Capital Assets and full disclosure note can be found in the notes to the PCC Single Entity Accounts at Note 17

## 6. Accounting standards that have been issued but have not yet been adopted

The Code of Practice on Local Authority Accounting in the United Kingdom (the Code) requires the disclosure of information relating to the expected impact of an accounting change that will be required by an amendment to an existing standard or a new standard that has been issued but not yet adopted.

The following accounting standards have been introduced by the 2026/27 code and therefore require disclosure in 2025/26 financial statements; are:

- Amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Amendments to Heritage assets) issued in March 2024
- Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) issued in May 2024
- Annual improvements to IFRS accounting standards – Volume 11 issued in July 2024
- Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7) issued in December 2024.

None of these changes are anticipated to have a material impact on the Force accounts.

## 7. Assumptions made about the future and other major sources of estimation uncertainty

The financial statements contain estimated figures that are based on assumptions made about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items within the Chief Constable's Balance Sheet as at 31 March 2026 for which there is significant risk of material adjustment in the forthcoming financial year is as follows

### Pension Assets and Liabilities

Pension assets and/or liabilities included in the balance sheet are assessed on an actuarial basis. The estimation of the future liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in mortality rates, the age profile of members and retirement age, and expected return on pension fund assets for funded schemes.

The pension fund liabilities for the Police Pension Scheme (PPS) have been assessed by the Government Actuary's Department (GAD).

The pension fund assets/liabilities for the Tyne and Wear Pension Fund (TWPF) have been assessed by AON Solutions UK Limited (AON).

Both GAD and AON provide the Commissioner with expert advice about the assumptions to be applied.

To demonstrate the effects on the net pension liability of changes in individual assumptions can be measured and further information on the impact of such changes for both PPS and TWPF is presented in **Note 16** to the accounts. Some examples of the potential impact are set out below:

### Police Pension Scheme (PPS)

## Notes to the Core Financial Statements

- A reduction in the discount rate assumption of 0.5% would result in a reduction in the pension liability of £193.000 million (7.0%).
- An increase in the salary inflation assumption of 0.5% would result in a reduction in the pension liability of £24.000 million (1.0%).

**Tyne and Wear Pension Fund (TWPF)**

- A reduction in the discount rate assumption of 0.1% would result in an increase in the net pension asset of £6.580 million (1.7%).
- An increase in the rate of general salary increases assumption of 0.1% would result in an increase in the net pension asset of £0.390 million (0.1%).

Further details are included within the sensitivity analysis in the notes to the accounts (Employee Benefits).

**8. Movement in Reserve Statement adjustments**

The Movement in Reserves Statement details all movements in the financial year on the different reserves held by the Chief Constable, analysed into 'usable' reserves (i.e. those that can be used to fund expenditure or reduce local taxation) and 'unusable' reserves (notional adjustment accounts not supported by cash). At present, the only transactions shown in this statement relate to the pensions reserve and the accumulated absences reserve (reflecting movements relating to police officers and police staff under the direction and control of the Chief Constable). All other reserves are managed by the Commissioner. The following tables provide further details of the amounts disclosed in the Movement in Reserves Statement.

**a) Adjustments between accounting basis and funding under regulations**

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 proper accounting practice to arrive at the resources that are specified by statutory provisions as being available to the Chief Constable to meet future capital and revenue expenditure. The adjustments for 2025/26 and 2024/25 are set out in the following table:

<b>Adjustments between Accounting Basis &amp; Funding Basis under regulations</b>				
2024/25			2025/26	
Usable Reserves General Fund £000	Unusable Reserves Pension Fund £000		Usable Reserves General Fund £000	Unusable Reserves Pension Fund £000
3,455	(3,455)	Amount by which officer remuneration charged to the Comprehensive Income & Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(1,073)	1,073
(191,040)	191,040	Reversal of IAS 19 Pension Charges	(192,070)	192,070
73,701	(73,701)	Contributions due under the pension scheme regulations	76,742	(76,742)
<b>(113,884)</b>	<b>113,884</b>	<b>Total adjustments between Accounting Basis and Funding Basis under regulations</b>	<b>(116,401)</b>	<b>116,401</b>

The Chief Constable maintains three reserves, which are classified as either usable (backed by cash) relating to the General Fund, or unusable (notional adjustment accounts not supported by cash) relating to the Accumulated Absences Account and the Pension fund.

## Notes to the Core Financial Statements

The Commissioner is responsible for usable reserves and the level held. The Comprehensive Income and Expenditure Statements of the Chief Constable and the Commissioner show that the Commissioner has fully funded the expenditure of the Chief Constable so that the Chief Constable's general reserve is maintained at a nil balance.

**b) Analysis of transfers To / (From) reserves**

The **Accumulated Absences Account** absorbs the differences that would otherwise arise on the General Fund balance from accruing for compensated absences earned but not taken in the year e.g. Annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the General Fund is neutralised by transfers To / From the Account.

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 actuarial assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require that benefits earned, are financed as the Chief Constable makes employer's contributions to pension funds or eventually pays any pensions for which the Chief Constable is directly responsible. The debit balance on the reserve therefore shows a substantial shortfall between the benefits earned by past and current employees and the resources 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.

The Pensions Reserve holds balances in relation to both the Police Pension Scheme and the Tyne and Wear Pension Fund.

<b>Analysis of the transfers To / From reserves 2025/26</b>					
Balance as at 31 March 2025 £000		Transfers to reserve £000	Transfers from reserve £000	Total movement on reserve £000	Balance as at 31 March 2026 £000
	<b>Usable Reserves</b>				
-	General Reserve	-	-	-	-
-	<b>Total Usable Reserves</b>	-	-	-	-
	<b>Unusable Reserves</b>				
(14,587)	Accumulated Absences Account	(1,072)	-	(1,072)	(15,659)
(2,964,750)	Pensions Reserve	285,018	(108,218)	176,800	(2,787,950)
<b>(2,979,337)</b>	<b>Total Unusable Reserves</b>	<b>283,946</b>	<b>(108,218)</b>	<b>175,728</b>	<b>(2,803,609)</b>
<b>(2,979,337)</b>	<b>Total Reserves</b>	<b>283,946</b>	<b>(108,218)</b>	<b>175,728</b>	<b>(2,803,609)</b>

## Notes to the Core Financial Statements

Analysis of the transfers To / From reserves 2024/25					
Balance as at 31 March 2024 £000		Transfers to reserve £000	Transfers from reserve £000	Total movement on reserve £000	Balance as at 31 March 2025 £000
<b>Usable Reserves</b>					
-	General Reserve	-	-	-	-
-	<b>Total Usable Reserves</b>	-	-	-	-
<b>Unusable Reserves</b>					
(18,042)	Accumulated Absences Account	-	3,455	<b>3,455</b>	(14,587)
(3,251,590)	Pensions Reserve	(152,880)	439,720	<b>286,840</b>	(2,964,750)
<b>(3,269,632)</b>	<b>Total Unusable Reserves</b>	<b>(152,880)</b>	<b>443,175</b>	<b>290,295</b>	<b>(2,979,337)</b>
<b>(3,269,632)</b>	<b>Total Reserves</b>	<b>(152,880)</b>	<b>443,175</b>	<b>290,295</b>	<b>(2,979,337)</b>

## Transfers To / From Unusable Reserves

Unusable Reserves - Pensions Reserve					
Balance as at 31 March 2025 £000		Transfers To/(From) Reserves			Balance as at 31 March 2026 £000
		Re-measurements of the net defined benefit pension liability £000	Reverse the net impact of IAS19 charges on the General Fund £000	Total Movement £000	
<b>Pensions Reserve</b>					
(2,080)	Chief Constable LGPS	(10,060)	10,170	<b>110</b>	<b>(1,970)</b>
(2,962,670)	Chief Constable Police Pension Scheme (PPS)	295,078	(118,388)	<b>176,690</b>	<b>(2,785,980)</b>
<b>(2,964,750)</b>	<b>Total Reserves</b>	<b>285,018</b>	<b>(108,218)</b>	<b>176,800</b>	<b>(2,787,950)</b>

## 9. External audit costs

The Commissioner has incurred the following costs in relation to work carried out by the Group's external auditors. The Commissioner commissions PSAA (Public Sector Audit Appointers) to tender for the external audit contract on a 5 year cycle. 2023/24 was the first year of the new contract which was awarded to Ernst & Young LLP

External Audit Costs		2025/26
2024/25		£000
£000		
53	External Audit Services	61
25	Additional fees relating to the previous year's audit	57
<b>78</b>	<b>Net Cost</b>	<b>118</b>

## 10. Officer Remuneration

The following tables set out the remuneration for police staff and police officers whose total remuneration is more than £50,000 per year in 2025/26 and the equivalent disclosure for 2024/25.

Total remuneration for the purposes of the banding note requires the disclosure of all payments paid to or receivable by an individual during the year. This includes salary, overtime, fees and allowances, holiday pay, exit payments and any other payments.

Remuneration Band	Numbers of Employees receiving over £50,000	
	2024/25	2025/26
£50,000 - £54,999	824	898
£55,000 - £59,999	396	631
£60,000 - £64,999	229	225
£65,000 - £69,999	151	204
£70,000 - £74,999	23	86
£75,000 - £79,999	11	16
£80,000 - £84,999	12	12
£85,000 - £89,999	7	5
£90,000 - £94,999	8	5
£95,000 - £99,999	5	6
£100,000 - £104,999	5	9
£105,000 - £109,999	4	4
£110,000 - £114,999	2	3
£115,000 - £119,999	-	2

The banding note above excludes remuneration for members of the Chief Officer Team, executive level directors and statutory roles which are disclosed separately in the table for Remuneration of Senior Employees.

The following table shows the total number and cost of exit packages which became demonstrably committed to during the year-ending 31 March 2026. The disclosure for exit packages is set out in-line with the CIPFA Code of Practice which requires an analysis between compulsory and other departures. The number of other departures includes voluntary redundancies and early retirements.

<b>Exit packages 2025/26</b>				
	Number of other departures	Number of compulsory redundancies	Total number of departures	Total cost of exit packages in each band £
£0 - £20,000	-	1	1	6,967
£20,001 - £40,000	-	1	1	34,661
<b>Total</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>41,628</b>

The total cost of exit packages as set out above has been charged to the Chief Constable's Comprehensive Income and Expenditure Statement in the current year. The comparative disclosure for 2024/25 is set out in the following table:

<b>Exit packages 2024/25</b>				
	Number of other departures	Number of compulsory redundancies	Total number of departures	Total cost of exit packages in each band £
£0 - £20,000	1	2	3	30,907
£20,001 - £40,000	-	1	1	25,881
<b>Total</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>56,788</b>

Remuneration of the senior employees is disclosed in the following tables:

Remuneration of Senior Employees 2025/26							
Post holder information	Notes	Salary (Including fees & allowances) £	Benefits in kind £	Relocation Expenses £	Total remuneration excluding pension contributions £	Pension contributions £	Total remuneration 2025/26 £
Chief Constable - Vanessa Jardine		189,198	1,669	-	190,867	66,220	257,087
Deputy Chief Constable - Jayne Meir		188,406	6,324	29,598	224,328	60,006	284,335
Assistant Chief Constable - A		139,426	1,573	-	140,999	49,218	190,217
Assistant Chief Constable - B		138,844	1,621	8,425	148,890	49,012	197,902
Assistant Chief Constable - C		126,208	-	-	126,208	44,162	170,370
Assistant Chief Constable - D	1	111,968	8,089	-	120,057	39,498	159,556
Assistant Chief Officer Corporate Services		146,316	-	-	146,316	21,811	168,127
Chief Finance Officer	2	95,235	-	-	95,235	15,238	110,473
Acting Chief Finance Officer	3	10,466	-	-	10,466	1,675	12,141
<b>Total</b>		<b>1,146,068</b>	<b>19,276</b>	<b>38,023</b>	<b>1,203,367</b>	<b>346,840</b>	<b>1,550,206</b>

Note 1: Assistant Chief Officer from 05/05/2025

Note 2: Chief Finance Officer from 05/05/2025

Note 3: Acting Chief Finance Officer until 04/05/2025

### Chief Finance Officer

The Chief Finance Officer (CFO) is a Joint CFO role for both the Chief Constable and Police and Crime Commissioner, 20% of the CFO remuneration is charged to the Commissioner in the single entity CIES. The senior officer remuneration in respect of the CFO role is disclosed in the Statements of Account for the Chief Constable and Police and Crime Commissioner Group financial statements – Remuneration of Senior Employees

Remuneration of Senior Employees 2024/25							
Post holder information	Notes	Salary (Including fees & allowances) £	Benefits in kind £	Relocation Expenses £	Total remuneration excluding pension contributions £	Pension contributions £	Total remuneration 2024/25 £
Chief Constable - Vanessa Jardine		200,284	1,080	13,533	214,897	69,492	284,389
Deputy Chief Constable - Jayne Meir		159,750	5,837	32,107	197,694	57,384	255,078
Assistant Chief Constable - A		127,010	1,080		128,090	44,835	172,925
Assistant Chief Constable - B		130,190	1,080	31,842	163,112	45,958	209,070
Assistant Chief Constable - C	1	90,758			90,758	31,704	122,462
Assistant Chief Constable - D	2	28,796			28,796	10,062	38,858
Assistant Chief Officer Corporate Services		140,541			140,541	20,887	161,428
Chief Information Officer		14,265			14,265	1,447	15,712
Chief Finance Officer	3	103,776			103,776	16,324	120,100
Acting Chief Finance Officer	4	6,595			6,595	1,055	7,650
<b>Total</b>		<b>1,001,965</b>	<b>9,077</b>	<b>77,482</b>	<b>1,088,524</b>	<b>299,147</b>	<b>1,387,671</b>

Note 1: Assistant Chief Officer until 06/01/2025

Note 2: Assistant Chief Officer from 06/01/2025

Note 3: Chief Finance Officer until 28/02/2025

Note 4: Acting Chief Finance Officer from 28/02/2025

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## 11. Related Party Transactions

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

### UK Central Government

Central Government has effective control over the general operations of the Chief Constable: it is responsible for providing the statutory framework within which the Chief Constable operates. The UK Government exerts significant influence on the Chief Constable and Group through legislation and due to being a major grant provider to the PCC which in turn influences the budget allocated to the Chief Constable.

### The Police and Crime Commissioner

Whilst the Chief Constable retains responsibility for the direction and control of the Force, the Commissioner is responsible for holding the Chief Constable to account for the full range of their responsibilities.

The Commissioner has an integrated scheme of corporate governance that sets out the operational policy framework within which the Commissioner and Chief Constable will operate. The Commissioner funds the expenditure on operational policing incurred by the Chief Constable, the total of which is disclosed in the Commissioner's Comprehensive Income and Expenditure Statement.

### Senior Employees

For financial reporting purposes the Chief Constable is a subsidiary of the Police and Crime Commissioner. The Commissioner receives all income and makes all payments on behalf of the Group (Chief Constable and Commissioner).

The Force Executive are required to declare whether they or any member of their immediate family, have had any related party transactions with the Police and Crime Commissioner. This declaration is made under guidance specifically in relation to the final accounts preparation, this does not require employees to state all business interests as the Force has a separate internal procedure for this which all employees are required to follow.

There are no such transactions for 2025/26.

## 12. Joint Arrangements

The Chief Constable is involved with other Forces and entities to aid joint working between organisations. Any expenditure is accounted for within the Comprehensive Income and Expenditure Statement. There is a requirement to disclose certain information within the accounts for the Chief Constable's material joint arrangements and on this basis the following disclosure is made for North East Regional Organised Crime Unit (NEROCU) which is classified as a Joint Operation:

### North East Regional Organised Crime Unit (NEROCU)

NEROCU Governance and Area of Business

The North East Regional Organised Crime Unit (NEROCU) is a collaboration between the three Forces of Northumbria, Durham and Cleveland categorised as a Joint Operation in line with the Accounting for Collaboration guidance issued by CIPFA. The governance of the Joint Operation is managed through a Section 22A collaboration agreement from the Police Act 1996, between all three Chief Constables and Police and Crime Commissioners.

## Notes to the Core Financial Statements

NEROCU comprises of a number of highly specialised teams of officers and staff from the three Forces which work with embedded partners from His Majesty's Revenue and Customs (HMRC), UK Border Force and the National Crime Agency (NCA) to effectively tackle serious and organised crime across the region.

The unit creates additional specialist capacity through effective partnership working and collaboration to deliver an increased response to tackling serious and organised crime that transcends Force borders in the region.

In-line with the Home Office Serious and Organised Crime Strategy, NEROCU places emphasis on preventing, prosecuting and disrupting serious and organised crime ensuring a co-ordinated national approach across Government, law enforcement, security and intelligence agencies.

### Financing and Reserves

NEROCU is financed through a combination of Force Contributions, Home Office Grants (direct and indirect) and funding under specific arrangements, the NEROCU is under a fully immersed budget model. The net revenue requirement after the application of all available grant funding, is met by the three Forces with contributions being determined on the basis of Net Revenue Expenditure (NRE) after the use of reserves. NRE is equivalent to total funding into each of the collaboration forces from Home Office grants plus Council Tax income. The contribution proportions made for 2025/26 are set out in the table below

Force	Contribution
Northumbria	53.11%
Durham	22.81%
Cleveland	24.08%

The final outturn position for NEROCU was £12.986 million with Northumbria's share of the net cost being £6.896 million as set out in the following table;

	NEROCU Outturn		Northumbria	
	2024/25 £000	2025/26 £000	2024/25 £000	2025/26 £000
Employee Pay and Pensions	17,643	19,572	9,343	10,392
Premises Costs	511	481	271	256
Vehicles and Fuel	301	302	159	161
Travel and Accommodation	191	198	101	105
Communications and Computing	884	681	468	362
Training and Conference Fees	220	265	117	141
Supplies and Services	528	436	280	232
Other Expenses	115	118	61	63
<b>Total Expenditure</b>	<b>20,393</b>	<b>22,053</b>	<b>10,800</b>	<b>11,712</b>
Home Office Grant	(2,789)	(4,226)	(1,477)	(2,245)
Other Income	(4,214)	(4,841)	(2,231)	(2,571)
<b>Total Income</b>	<b>(7,003)</b>	<b>(9,067)</b>	<b>(3,708)</b>	<b>(4,816)</b>
<b>Net Expenditure</b>	<b>13,390</b>	<b>12,986</b>	<b>7,092</b>	<b>6,896</b>

The accounting treatment for NEROCU is that expenditure is shown as £11.712 million (£10.800 million 2024/25) in the Chief Constable's accounts with income of £4.816 million (£3.708 million 2024/25) being accounted for in the Commissioners Single Entity accounts. The net cost to the Commissioner and Group is therefore £6.896 million (£7.092 million 2024/25). In addition to the above and as detailed in the narrative statement there has been a one off arrangement with the home office for ROCUs to claim additional funding

## Notes to the Core Financial Statements

in 2025/26 to permit them to carry forwards in reserves funding to cover the shortfall from the announcement that there will be no PSG (Public Safety Grant) for the year 2026/27.

All three Forces have equal representation and rights to control under the Section 22A collaboration agreement. Under this Agreement assets purchased by a Force and provided for the use of NEROCU are held on the Balance Sheet of that Force. In addition, assets funded through Home Office grants and other contributions are purchased by Northumbria and held for the exclusive benefit of NEROCU. The share of NEROCU assets attributable to Northumbria are held as Property, Plant and equipment (PPE) on the Balance Sheet of the Police and Crime Commissioner Single Entity and Group accounts in line with the relevant Northumbria contribution rate.

The three Forces jointly own the NEROCU premises, the North East Regional Crime Prevention Centre (NERCPC). The property asset is held under a Trust Agreement with the following ownership split:

Northumbria	37.5%
Durham	37.5%
Cleveland	25.0%

Reserves attributable to NEROCU are also held on the Balance Sheet of the Police and Crime Commissioner with the share of overall reserves for Northumbria being determined on the basis of revenue contributions equating to £1.160 million as at 31 March 2026.

### 13. Debtors

These amounts represent payments in advance, such as invoices spanning financial periods and the amount due from the Commissioner for resources consumed by the Chief Constable for which cash payments were not made by the 31 March 2026.

Short-Term Debtors		31 March 2026
31 March 2025		£000
£000		
8	Central government bodies	55
-	Public corporations and trading funds	-
386	Bodies external to general government	445
14,373	Police and Crime Commissioner	14,170
<b>14,767</b>		<b>14,670</b>

### 14. Creditors

These amounts represent sums owed to a number of sources, such as other local authorities and government departments, in relation to policing expenditure.

Short-Term Creditors		31 March 2026
31 March 2025		£000
£000		
(8,351)	Central government bodies	(9,307)
(22)	NHS bodies	-
(1,317)	Other local authorities	(1,547)
(19,440)	Bodies external to general government	(19,274)
<b>(29,130)</b>		<b>(30,128)</b>

## 15. Provisions and Contingent Liabilities

### Provisions

31 March 2025 £000	Provisions			31 March 2026 £000
	Additional Provisions Made £000	Provisions Used £000	Reversals £000	
	<b>Short-term provisions</b>			
(224)	Employee remuneration	-	24	(200)
<b>(224)</b>	<b>Total</b>	<b>-</b>	<b>24</b>	<b>(200)</b>

A number of Forces including Northumbria are currently dealing with legal claims from serving and retired officers which relate to a specialist area of policing. These claims are for remuneration in relation to past service under police regulations. The Chief Constable has a number of such claims and whilst the majority of cases have been settled as at the balance sheet date, there remain a small number of claims and costs outstanding which are expected to be finalised in 2026/27. The balance on the **employee remuneration provision** at 31 March 2026 is set at a prudent level estimated to settle all such claims. |

### Contingent Liabilities

At 31 March 2026, the Chief Constable has identified the following contingent liability:

- **Employee remuneration** - A provision has been made in relation to a number of claims that have been received from serving and retired officers in relation to past service under police regulations. The claims are in relation to a number of officers that worked in a specialist area and at this time each case is subject to legal review. A contingent liability is also disclosed here in relation to other remuneration issues and in particular the potential for further claims to be submitted over and above those included within the provision calculated at 31 March 2026.
- **McCloud/Sargeant judgement** – The Chief Constable along with other Chief Constables and the Home Office currently has a number of claims in respect of unlawful discrimination arising from transitional provisions in the Police Pension Regulations 2015.

On 16 July 2020 HM Treasury issued a consultation regarding transitional arrangements for public sector pensions to eliminate discrimination as identified through the McCloud/Sargeant cases. This consultation introduced a requirement for members to have been members of the scheme on or before 31 March 2012 and on or after 1 April to be eligible for remedy.

On 4 February 2021, HM Treasury issued their response to the consultation which confirmed the remedy arrangements set out in the consultation, and states that members would be given a choice as to whether to retain benefits from their legacy pension scheme, or their new scheme, during the remedy period (2015-2022). This choice will be deferred for members until retirement.

On 19 July 2021 the Public Service Pensions and Judicial Offices Act 2022 was taken to the House of Lords. This got royal assent on 10 March 2022 and the Act came into force from 1 April 2022. The Act closed the legacy schemes from 31 March 2022 and brings the retrospective remedy into force from 1 October 2023. The Home Office have consulted during 2023 on the secondary regulations to bring the policy determined by the act into force from 1 October 2023.

- **Compensation Claims** – In respect of the McCloud Pension case, there are a number of claimants that have lodged compensation claims for ‘injury to feelings.’ Claimants have lodged claims for compensation under two active sets of litigation, Aarons and Penningtons.

**Aarons and Penningtons** - Government Legal Department settled the injury to feelings claims for Aarons on behalf of Chief Officers without seeking any financial contributions. Pecuniary loss claims have been stayed until the remedy is brought into force from 1 October 2023. The settlement of the injury to feelings claims for Aarons sets a helpful precedent, therefore no liability in respect of compensation claims is recognised in these accounts. As at 31 March 2026, it is not possible to reliably estimate the extent or likelihood of Penningtons claims being successful, and therefore no liability in respect of compensation claims is recognised in these accounts, but a contingent liability is noted.

## 16. Financial Instruments

The financial instruments carried in the Chief Constable's Balance Sheet are set out in the following table:

Financial Instruments		
	31 March 2025 £000	31 March 2026 £000
<b>Financial Liabilities at Amortised Cost</b>		
Short-term Creditors - Trade Creditors	(6,749)	(6,938)
<b>Financial Assets at Amortised Cost</b>		
Short-term Debtors - Trade Debtors	322	444

Due to the very limited types of financial instruments held by the Chief Constable there is limited exposure to risk. Key risks such as credit risk, liquidity risk, re-financing risk and market risk are all associated with contracts; cashflow; investment and borrowing activity; and overall financing of services. The Chief Constable has no material exposure to any of these sources of risk, which fall mainly to the Commissioner and are considered within the Financial Instruments note to the Commissioner's single-entity accounts.

## 17. Employee Benefits

### Benefits payable during employment

The following table shows the cost of holiday entitlements and lieu time earned by police officers and police staff under the direction and control of the Chief Constable but not taken by the year-end. The cost of employee benefits is charged to the Chief Constable's accounts under Net Cost of Services in the CIES and the reserve associated with the short-term liability is shown under the Chief Constable's Unusable Reserves

Benefits payable during employment		
2024/25 £000		2025/26 £000
14,587	Police Services	15,659
<b>14,587</b>	<b>Total employee benefits accrued at the Balance Sheet date</b>	<b>15,659</b>

### Post-employment benefits (pensions)

Post-employment benefits are pensions offered as part of the terms and conditions of police officers and police staff. They are accounted for in accordance with IAS19 in which pension liabilities are recognised at the point at which employees earn their future entitlement. The pension liability/asset is recognised in the Chief Constable's Balance Sheet and the in-year movement in the liability/asset recognised in the Comprehensive Income and Expenditure Statement.

### a) **Defined Benefit Plan: Tyne and Wear Pension Fund**

The Tyne and Wear Pension Fund (the “Fund”) is a Local Government Pension Scheme (LGPS) administered by South Tyneside Council. This is a funded scheme, meaning that the Chief Constable and employees pay contributions into the Fund calculated at a level estimated to balance the pension liabilities with investment assets.

In 2025/26, the Chief Constable paid £12.910 million (£12.120 million in 2024/25) to the Pension Fund in respect of pension contributions, with standard contributions representing 16.0% of pensionable pay.

The scheme is classified as a funded defined benefit plan with benefits earned up to 31 March 2014 being linked to final salary. Benefits after 01 April 2014 are based on a Career Average Revalued Earnings scheme (CARE). Scheme benefits are accrued in accordance with the requirements of International Accounting Standard 19 Employee Benefits (IAS 19). IAS 19 accounts for retirement benefits when they are committed to be given, even if the actual payment is many years into the future. IAS 19 also includes the Chief Constable’s share of the fund’s assets and liabilities.

The unfunded defined benefit plan relates to termination benefits made on a discretionary basis upon early retirement in respect of members of the LGPS under Local Government (early termination of employment) (discretionary compensation) Regulations (England and Wales) 2000.

The last actuarial valuation was at 31 March 2025 which determined the contributions to be paid from 01 April 2026 to 31 March 2029. The results from that valuation are set out in the Fund’s Rates and Adjustment Certificate. The employer’s standard contribution rate for 01 April 2026 to 31 March 2029 reduced from 16.0% to 13.8% as a result of the 2025 valuation.

The next actuarial valuation of the Fund will be carried out at 31 March 2028 and as part of that valuation a new Rates and Adjustment Certificate will be produced for the three year period from 01 April 2028. The Fund Administering Authority, South Tyneside Council, is responsible for the governance of the Fund.

#### **Assets**

The assets allocated to the Chief Constable in the Fund are notional and are assumed to be invested in line with the investments of the Fund for the purposes of calculating the return to be applied to those notional assets over the accounting period. The Fund is large and holds a significant proportion of its assets in liquid investments. As a consequence there will be no significant restriction on realising assets if a large payment is required to be paid from the fund in relation to an employer’s liabilities. The assets are invested in a diversified spread of investments and the approximate split of assets for the Fund as a whole can be seen in the Analysis of Scheme Assets table in the disclosures below. Further information on the Tyne and Wear Pension Fund can be found in their Annual Report. All annual reports are available from South Tyneside Council’s website.

#### **Transactions relating to retirement benefits**

The Chief Constable recognises the cost of retirement benefits in the Cost of Services when they are earned by employees, rather than when the benefit is paid as pensions. However, the charge which is made against the Police Fund is based on the cash payable in the year, so the real cost of retirement benefits is reversed out of the Comprehensive Income and Expenditure Statement as an appropriation.

The following transactions have been made in the Comprehensive Income and Expenditure Statement during the year:

**Charges to Comprehensive Income and Expenditure Statement**

	Funded Liabilities as at		Unfunded Liabilities as at	
	31 March 2025	31 March 2026	31 March 2025	31 March 2026
	£m	£m	£m	£m
<b>Within Cost of Service</b>				
Current Service Cost	12.99	9.39	-	-
Past service cost (incl. curtailments)	0.05	0.71	-	-
<b>Financing, Investment Income &amp; Expenditure</b>				
Interest on net defined benefit Liability / (Asset)	(2.57)	(7.48)	0.11	0.11
Interest on unrecognised asset	0.67	7.11	-	-
<b>Pension expense recognised in CIES</b>	<b>11.14</b>	<b>9.73</b>	<b>0.11</b>	<b>0.11</b>
<b>Remeasurements in OCI</b>				
Return on plan assets (in excess of) / below that recognised in net interest	9.91	(15.47)	-	-
Actuarial (Gains) / Losses due to change in financial assumptions	(79.61)	(5.67)	(0.15)	(0.01)
Actuarial (Gains) / Losses due to change in demographic assumptions	(3.11)	1.18	(0.01)	0.04
Actuarial (Gains) / Losses due to liability experience	(0.63)	11.93	(0.01)	-
Adjustment loss (gain) due to restriction of surplus	108.03	10.95	-	-
<b>Total Amount recognised in OCI</b>	<b>34.59</b>	<b>2.92</b>	<b>(0.17)</b>	<b>0.03</b>
<b>Total Amount charged to CIES</b>	<b>45.73</b>	<b>12.65</b>	<b>(0.06)</b>	<b>0.14</b>

Allowance for admin expense included in current service costs £0.049m

**Assets and Liabilities in Relation to Post-Employment Benefits****Changes to the present value of the defined benefit obligation**

	Funded Liabilities as at		Unfunded Liabilities as at	
	31 March 2025	31 March 2026	31 March 2025	31 March 2026
	£m	£m	£m	£m
<b>Opening defined benefit obligation</b>	<b>418.15</b>	<b>358.67</b>	<b>2.39</b>	<b>2.08</b>
Current service cost	12.99	9.39	-	-
Interest expense on defined benefit obligation	19.86	20.53	0.11	0.11
Contributions by participants	4.82	5.15	-	-
Actuarial (Gains) / Losses on liabilities - financial assumptions	(79.61)	(5.67)	(0.15)	(0.01)
Actuarial (Gains) / Losses on liabilities - demographic assumptions	(3.11)	1.18	(0.01)	0.04
Actuarial (Gains) / Losses on liabilities - experience	(0.63)	11.93	(0.01)	-
Net benefits paid out	(13.85)	(15.09)	(0.25)	(0.25)
Past service cost (incl. curtailments)	0.05	0.72	-	-
<b>Closing defined benefit obligation</b>	<b>358.67</b>	<b>386.81</b>	<b>2.08</b>	<b>1.97</b>

<b>Changes to the fair value of assets during the period</b>				
	Funded Liabilities as at		Unfunded Liabilities as at	
	31 March 2025 £m	31 March 2026 £m	31 March 2025 £m	31 March 2026 £m
<b>Opening fair value of assets</b>	<b>465.69</b>	<b>481.30</b>	-	-
Interest income on assets	22.43	28.01	-	-
Remeasurement Gains / (Losses) on assets	(9.91)	15.47	-	-
Contributions by the employer	12.12	12.66	0.25	0.25
Contributions by participants	4.82	5.15	-	-
Net benefits paid out	(13.85)	(15.09)	(0.25)	(0.25)
<b>Closing fair value of assets</b>	<b>481.30</b>	<b>527.50</b>	-	-

<b>Reconciliation of the present value of the defined benefit obligation and the fair value of fund assets to the assets and liabilities recognised in the balance sheet</b>		
	31 March 2025 £m	31 March 2026 £m
Fair Value of Assets (funded)	481.30	527.50
Fair Value of Assets (unfunded)	-	-
Present value of defined benefit obligation (funded)	(358.67)	(386.81)
Unrecognised asset (Funded)	(122.63)	(140.69)
Present value of defined benefit obligation (unfunded)	(2.08)	(1.97)
<b>Asset / (Liability) recognised on the balance sheet</b>	<b>(2.08)</b>	<b>(1.97)</b>

The above table has been updated to be compliant with the requirements of International Accounting Standard 19 for the disclosure of any unrecognised assets when detailing the position held on the balance sheet in relation to the pension fund.

The Chief Constable and Group account for pensions under IAS 19, this standard stipulates that when an entity has a surplus in a defined benefit plan that it should measure the net defined benefit asset as the lower of the surplus in the defined benefit plan and the asset ceiling.

The definition given of an asset ceiling is the future economic benefits available to the entity in the form of reduced future contributions or a cash refund.

### Scheme Assets

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date. Expected returns on equity investments reflect long-term real rate of return experienced on the respective markets. The actual return on scheme assets in the year was a gain of £43.480 million (£12.520 million gain in 2024/25).

<b>Analysis of Scheme Assets</b>				
	Asset split at 31 March 2025	Quoted At 31 March 2026	Unquoted At 31 March 2026	Asset split at 31 March 2026
<b>Asset</b>	(%)	(%)	(%)	(%)
Equities	48.1	36.9	11.6	48.5
Property	11.1	0.0	11.2	11.2
Government bonds	1.1	1.2	0.0	1.2
Corporate bonds	18.1	18.4	0.0	18.4
Cash	1.8	0.4	0.0	0.4
Other*	19.8	4.4	15.9	20.3
	<b>100.0</b>	<b>61.3</b>	<b>38.7</b>	<b>100.0</b>

\* Other holdings may include hedge funds, currency holdings, asset allocation futures and other financial instruments. It is assumed that these will get a return in line with equities

The split of the defined benefit obligation at the last valuation date between the various categories of members was as follows

<b>Members</b>	<b>%</b>
Actives	42
Deferred Pensioners	14
Pensioners	44

### Actuarial Assumptions

Liabilities have been assessed on an actuarial basis to provide an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels and discount rates. AON Solutions UK Limited, an independent firm of actuaries, has valued the Tyne and Wear Pension Fund's assets and liabilities in accordance with IAS 19 by using the latest actuarial valuation of the Fund as at 31 March 2025. The liabilities for unfunded benefits are based on an actuarial valuation which took place on 31 March 2024.

A building block approach is employed in determining the rate of return on fund assets. Historic markets are studied and assets with higher volatility are assumed to generate higher returns consistent with widely accepted capital market principles. The assumed rate of return on each asset class is set out in the (analysis of scheme assets) table on the previous page. The overall expected rate of return on assets is then derived by aggregating the expected return for each asset class over the actual asset allocation for the fund at 31 March 2026.

## Notes to the Core Financial Statements

The principal financial and actuarial assumptions are set out in the following table:

<b>Principal financial and actuarial assumptions</b>				
	Funded Liabilities		Unfunded Liabilities	
	2024/25	2025/26	2024/25	2025/26
<b>Financial assumptions (% per annum)</b>				
Discount Rate	5.8	6.2	5.8	6.2
Rate of Inflation (CPI)	2.5	2.8	2.5	2.8
Rate of increase in salaries	4.0	4.3	n/a	n/a
Rate of increase to pensions in payment	2.5	2.8	2.5	2.8
Pension accounts revaluation rate	2.5	2.8	n/a	n/a
<b>Mortality assumptions</b>				
Future lifetime from age 65 (Member aged 65 at accounting date)				
Men	20.9	21.9	20.9	21.9
Women	24.1	24.4	24.1	24.4
Future lifetime from age 65 (Member aged 45 at accounting date)				
Men	21.8	22.4	n/a	n/a
Women	25.2	25.1	n/a	n/a

The mortality assumptions are based on the actual mortality experience of members in the fund as identified in the actuary's disclosure.

<b>Commutations</b>	
Year ended 31 March 2025	Each member is assumed to surrender pension on retirement, such that the total cash received (including any accrued lump sum from pre 2008 service) is 75% of the permitted maximum.
Year ended 31 March 2026	Each member is assumed to surrender pension on retirement, such that the total cash received (including any accrued lump sum from pre 2008 service) is 75% of the permitted maximum.

## Notes to the Core Financial Statements

**Sensitivity to main assumptions**

The following table shows the approximate impact of changing the key assumptions on the present value of the funded benefit obligations as at 31 March 2026 and the projected service cost for the year-ending 31 March 2026. In each case, only the assumption mentioned is altered; all other assumptions remain the same.

<b>Sensitivity to main assumptions (Funded Liabilities)</b>			
Discount rate assumption		Adjustment to Rate	
Adjustment to discount rate	+0.1% p.a.	Base Figure	-0.1% p.a.
Present value of total obligation (£M)	380.62	386.81	393.39
Change in present value of total obligation	-1.6%		1.7%
Projected service cost (£M)	8.69	9.15	9.63
Approximate change in projected service cost	-5.0%		5.2%
Rate of general increase in salaries		Adjustment to Rate	
Adjustment to salary increase rate	+0.1% p.a.	Base Figure	-0.1% p.a.
Present value of total obligation (£M)	387.20	386.81	386.42
Change in present value of total obligation	0.1%		-0.1%
Projected service cost (£M)	9.15	9.15	9.15
Approximate change in projected service cost	0.0%		0.0%
Rate of increase to pensions in payment and deferred pensions assumption, and rate of revaluation of pension accounts assumption		Adjustment to Rate	
Adjustment to pension increase rate	+0.1% p.a.	Base Figure	-0.1% p.a.
Present value of total obligation (£M)	392.61	386.81	381.01
Change in present value of total obligation	1.5%		-1.5%
Projected service cost (£M)	9.63	9.15	8.69
Approximate change in projected service cost	5.2%		-5.0%
Post retirement mortality assumption		Adjustment to Rate	
Adjustment to mortality age rating assumption*	- 1 year	Base Figure	+ 1 year
Present value of total obligation (£M)	395.32	386.81	378.30
Change in present value of total obligation	2.2%		-2.2%
Projected service cost (£M)	9.48	9.15	8.82
Approximate change in projected service cost	3.6%		-3.6%

\* A rating of +1 year means that members are assumed to follow the mortality pattern of the base table for an individual that is 1 year older than them.

**Expected Future Contributions**

The expected contributions to be made to the Tyne and Wear Pension Fund by the Chief Constable for the accounting period to 31 March 2027 are estimated to be £11.650 million (£11.390 million funded and £0.260 million unfunded). In addition, strain on the fund contributions may be required as a result of voluntary redundancies and early retirements.

**Duration of Liabilities**

The duration of the Employer's liabilities is the average period between the calculation date and the date at which benefit payments fall due. This is estimated as 23.7 years.

## Notes to the Core Financial Statements

**b) Defined Benefit Plan: Police Pension Scheme**

The Police Pension Schemes are wholly unfunded defined benefit schemes. Contributions and pensions are made to and paid from the Police Pension Fund, which is balanced to nil at the end of each financial year by receipt of a top-up pension grant from the Home Office. There are no investment assets built up to meet the pensions' liabilities and cash has to be generated by the Home Office to meet the actual pension payments as they eventually fall due.

The results have been calculated by carrying out a detailed valuation of the data provided as at 31 March 2024, for the latest funding valuation. This has then been rolled forward to reflect the position as at March 2026, allowing for additional service accrued between 01 April 2024 and 31 March 2026, and known pension and salary increases that would have applied. The transactions shown below have been made during the year

<b>Charges to Comprehensive Income and Expenditure Statement</b>		
	31 March 2025 £m	31 March 2026 £m
<b>Net Cost of Service</b>		
Current service cost	26.30	18.13
Past service cost	-	-
<b>Financing and investment income and expenditure</b>		
Pension interest cost	153.49	-
<b>Total charge to Provision of Services</b>	<b>179.79</b>	<b>18.13</b>
Re-measurement of the net defined benefit liability / (asset)	(438.60)	(295.08)
<b>Total IAS 19 charge to Comprehensive Income and Expenditure</b>	<b>(258.81)</b>	<b>(276.95)</b>

**Present value of the defined benefit obligation**

The present values of the scheme's liabilities are shown in the following table:

<b>History of scheme liability</b>					
	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m
Present value of the defined benefit obligation	(4,436.49)	(3,252.99)	(3,282.81)	(2,962.67)	(2,785.98)
Surplus / (Deficit) in the Scheme	(4,436.49)	(3,252.99)	(3,282.81)	(2,962.67)	(2,785.98)

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

<b>Reconciliation of the fair value of scheme assets</b>		
	31 March 2025 £m	31 March 2026 £m
<b>Opening fair value of assets</b>	-	-
Actuarial Gains and (Losses) on assets	<b>69.16</b>	72.52
Contributions by employer	<b>61.33</b>	63.83
Contributions by participants	<b>21.03</b>	22.10
Transfers in	<b>0.69</b>	0.50
Net benefits paid	<b>(152.21)</b>	(158.95)
<b>Closing fair value of assets</b>	-	-

**Analysis of movements in scheme liability**

<b>Analysis of the movement in scheme liability</b>		
	31 March 2025 £m	31 March 2026 £m
<b>Net Surplus / (Deficit) at the beginning of year</b>	<b>(3,282.81)</b>	<b>(2,962.67)</b>
Current service cost	(26.30)	(18.13)
Cost covered by employee contributions	(21.03)	(22.10)
Past service cost	-	-
Pension transfers in	(0.69)	(0.50)
Net interest on the net defined benefit Liability / (Asset)	(153.49)	(164.09)
Net benefits paid	152.21	158.95
Remeasurements of the net defined Liability / (Asset)	369.44	222.56
<b>Net Surplus / (Deficit) at the end of year</b>	<b>(2,962.67)</b>	<b>(2,785.98)</b>

The weighted average duration of the defined benefit obligation for the Police Pension Scheme 2015 is around 27 years, the New Police Pension Scheme 2006 is around 25 years, and for the Police Pension Scheme 1987 it is around 14 years.

The weighted average duration of the defined benefit obligation for all police officer Pension Schemes, on a consolidated basis are around 15 years.

The Police Pension Scheme has no investment assets to cover its liabilities; these are met as they fall due

**Expected Future Contributions**

The expected contributions to be made to the Police Pension Scheme by the Chief Constable for the accounting period to 31 March 2027 are estimated to be £59.747 million compared to £58.262 million paid in 2025/26.

**Actuarial Assumptions**

Liabilities have been assessed on an actuarial basis using the Projected Unit Credit Method (PUCM), an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels etc.

<b>Principal Financial and Actuarial Assumptions</b>		
	31 March 2025	31 March 2025
Discount rate (Rate of Return)	5.65%	6.10%
Rate of inflation - pension increases (CPI)	2.70%	2.95%
Salary Inflation (long-term)	3.45%	3.70%
CARE revaluation rate	3.95%	4.20%
<b>Rate of return in excess of:</b>		
Salary Inflation (long-term)	2.20%	2.40%
Pension increases	2.95%	3.15%

## Notes to the Core Financial Statements

Member with service in the following scheme:	Commutation Assumptions
Police Pension Scheme 1987	25% of 1987 Scheme pensions are assumed to be commuted.
Police Pension Scheme 2006	Commutation is not available, no assumption required.
Mixed 1987 and 2015 Scheme	25% of 1987 Scheme pensions and 12% of 2015 Scheme pensions are assumed to be commuted.
Mixed 2006 and 2015 Scheme	20% of 2015 Scheme pensions are assumed to be commuted and nil in respect of the 2006 Scheme for which commutation is not available.
Police Pension Scheme 2015	20% of 2015 Scheme pensions are assumed to be commuted, except for members who also have 1987 Scheme pension for whom 12% are assumed to be commuted.

	Mortality Assumptions	
	Normal Health	
	2024/25 (years)	2025/26 (years)
<b>Future Lifetime at 65 for current pensioners</b>		
Men	21.90	22.00
Women	23.90	24.00
<b>Future Lifetime at 65 for future pensioners (currently aged 45)</b>		
Men	23.30	23.40
Women	25.20	25.30

The results of any actuarial calculations are inherently uncertain because of the assumptions which must be made under IAS19 to reflect market conditions at the valuation date. For 2025/26 there has been minimal movement in the liability since 2024/25. The sensitivity table below gives an indication on the impact of movements in the indicators:

Change in assumption*		Approximate effect on scheme liability	
		%	£m
Discount Rate	+ 0.5% a year	(7.00)	(193.00)
Salary Inflation	+ 0.5% a year	1.00	24.00
Pension Increases	+ 0.5% a year	7.00	190.00
Life Expectancy	All members and adult dependants assumed to be one year younger	2.50	69.00

\* Opposite changes in the assumptions will produce approximately equal and opposite changes in the DBO. Doubling the changes in the assumptions will produce approximately double the change in the DBO. The sensitivities show the change in assumption in isolation. In practice such assumptions rarely change in isolation and given the interdependencies between the assumptions the actual impact may be different from simply combining the changes above.

## 18. Segmental Income

There is a requirement within the Code to present income and expenditure in segments as reported for internal management purposes and provide reconciliation with the Comprehensive Income and Expenditure Statement (CIES). The Expenditure and Funding Analysis (EFA) and the notes to the EFA present the financial information on a funding basis for reportable segments and reconcile this position with the CIES.

## 19. Events after the balance sheet date

There are no events to note.

## 20. Authorisation of accounts for issue

The Chief Constable Statements of Account for the financial year ended 31 March 2026 will be authorised after the completion of the external audit.

Subject to Audit

# Supplementary Financial Statements

Comprising:

- Police Pension Fund
- Notes to the Supplementary Financial Statements

Subject to Audit

## Supplementary Financial Statements

This statement shows the details of the Pension Fund Account for the Police Pension Scheme for 2025/26 and shows comparative figures for 2024/25.

<b>Police Pension Fund</b>		
<b>2024/25</b> <b>£000</b>	<b>FUND ACCOUNT</b>	<b>2025/26</b> <b>£000</b>
(55,251)	Normal	(58,262)
-	Additional funding payable by the local policing body to meet the deficit for the year	-
(460)	Other (Ill Health Retirements)	(110)
<b>(55,711)</b>	<b>Contribution Receivable from Employer</b>	<b>(58,372)</b>
(21,391)	Contribution Receivable from Members	(22,339)
<b>(21,391)</b>	<b>Contribution Receivable from Members</b>	<b>(22,339)</b>
<b>(77,102)</b>	<b>Contributions Receivable</b>	<b>(80,711)</b>
(707)	Individual Transfers in from other schemes	(506)
<b>(707)</b>	<b>Transfers in</b>	<b>(506)</b>
121,309	Pensions	125,141
25,258	Commutations and Lump Sum Retirement Benefits	27,601
414	Lump Sum Death Benefits	321
31	Other (Inter Authority Adjustments / LTA Payments)	(59)
<b>147,012</b>	<b>Benefits Payable</b>	<b>153,004</b>
394	Refunds of Contributions	171
-	Individual Transfers Out To Other Schemes	-
<b>394</b>	<b>Payments To and On Account of Leavers</b>	<b>171</b>
<b>147,406</b>	<b>Total Benefits Payable</b>	<b>153,175</b>
<b>69,597</b>	<b>Net amount payable for the year before contribution from the Police Fund</b>	<b>71,958</b>
<b>(69,597)</b>	<b>Contributions from Police Fund Income and Expenditure Account in respect of Deficit on the Police Pension Fund Account</b>	<b>(71,958)</b>
<b>-</b>	<b>Net Amount (Receivable) / Payable In Year</b>	<b>-</b>
<b>2024/25</b> <b>£000</b>	<b>Net Asset Statement</b>	<b>2025/26</b> <b>£000</b>
(368)	Lump Sums processed for April payment	(569)
368	Debtor Held on Commissioners Balance Sheet	569

## 1. Scheme description

The Police Pension Fund is a defined benefit scheme for police officers and comprises the Police Pension Scheme 1987, the Police Injury Benefit Scheme, the New Police Pension Scheme 2006 and the Police Pension Scheme 2015.

The scheme is wholly unfunded and balanced to nil at the end of each financial year by receipt of a top-up pension grant by the Commissioner from the Home Office or by paying the surplus over to the Home Office. There are no investment assets built up to meet the pensions' liabilities and cash has to be generated by the Home Office to meet the actual pension payments as they eventually fall.

Employees' and employers' contribution levels are based on percentages of pensionable pay set nationally by the Home Office and subject to triennial revaluation by the Government Actuary's Department (GAD).

## 2. Administration of the Fund

The Chief Constable is Scheme Manager<sup>7</sup> for the Police Pension Fund. The Chief Constable has a Police Pensions Board, established in 2015, under section 5 of the Public Service Pension Act, which provides local administration and governance for the Scheme.

## 3. Accounting Policies

The accounting policies detailed in this Statements of Account have been followed in dealing with items which are judged material in accounting for, or reporting on, the transactions and net assets of the fund. No significant estimation techniques have been adopted.

## 4. Future liabilities

The Funds' financial statements do not take account of liabilities to pay pensions and other benefits after the period end, which are the responsibility of the Chief Constable. Details of the long-term pension obligations can be found in the Notes to the Core Financial Statements, Employee benefits (**Note 17**).

## 5. Events after the reporting period

Check Narrative.

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**7 Public Service Pension Act 2013 (section 4)**

# Annual Governance Statement

(Chief Constable Statements of Account 2025/26)

The Accounts and Audit Regulations 2015 require an Annual Governance Statement (AGS) to be published along with the annual Statements of Account and a narrative statement that sets out financial performance and economy, efficiency, and effectiveness in its use of resources.

This statement is prepared in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA)/Society of Local Authority Chief Executives (SOLACE) 'Good Governance: Framework' (2016) and explains how the Chief Constable of Northumbria Police has complied with this framework and meets the statutory requirements of regulations. It also continues to take into account the introduction of the CIPFA Financial Management Code 2019 (FM Code).

## Scope of Responsibility

The Police Reform and Social Responsibility (PRSR) Act 2011 sets out the accountability and governance arrangements for policing and crime matters. The Act establishes both the Police and Crime Commissioner (the 'Commissioner') and the Chief Constable as the 'Corporation Sole' for their respective organisations. This means each is a separate legal entity, though the Chief Constable is accountable to the Commissioner. Both the Commissioner and Chief Constable are subject to the Accounts and Audit Regulations 2015; as such, both must prepare their Statements of Account in accordance with the CIPFA Code of Practice on Local Authority Accounting, and both must publish their individual AGS.

The Chief Constable shares most core-systems of control with the Commissioner, including: the main finance systems; internal policies and processes; the Chief Finance Officer (CFO); internal audit and a Joint Independent Audit Committee (JIAC). The Commissioner's Statements of account include a similar statement which covers both the Office of the Police and Crime Commissioner (OPCC) as well as the group position of the Commissioner and Chief Constable.

The Chief Constable is responsible for the direction and control of the Force. In discharging this function, the Chief Constable supports the Commissioner to ensure their business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for, and used economically, efficiently, and effectively.

The Chief Constable is also responsible for putting in place proper arrangements for the governance of the Force and ensuring that the arrangements comply with the Police and Crime Commissioner's Governance Framework. In so doing the Chief Constable is ensuring a sound system of internal control is maintained throughout the year, and that appropriate arrangements are in place for the management of risk.

The Commissioner and Chief Constable have adopted corporate governance principles which are consistent with the principles of the CIPFA/SOLACE 'Good Governance: Framework'.

The PRSR Act 2011 requires the Commissioner and Chief Constable to each appoint a Chief Finance Officer (CFO) with defined responsibilities and powers. The CIPFA Statement on the Role of the CFO appointed by the Commissioner, and the CFO appointed by the Chief Constable gives detailed advice on how to apply CIPFA's overarching Public Services Statement. The 2014 Statement states:

*"That both the Police and Crime Commissioner and Chief Constable appoint separate CFOs, where under existing arrangements a joint CFO has been appointed the reasons should be explained publicly in the authority's AGS, together with an explanation of how this arrangement delivers the same impact."*

The Commissioner and Chief Constable have a Joint CFO for 2025/26 and consider that a joint CFO role provides both the Commissioner and Chief Constable with a single efficient, effective, and economic financial management lead. The controls remain that there is an expectation that the CFO should advise the Commissioner and Chief Constable of any conflict of interest that should arise in the joint role, especially with section 151 responsibilities; and, the CFO acts in accordance with the requirements, standards and controls as set out in the CIPFA Statement on the Role of the Chief Financial Officer of the Commissioner and the Chief Finance Officer of the Chief Constable (the CIPFA Statement).

As part of the AGS assurance review, an annual assessment to the latest CIPFA Statement (2014) is carried out by the joint CFO and has been reviewed by the JIAC for 2025/26. It confirms that the role is complying with the requirements of the Statement. The Commissioner and the Chief Constable are also satisfied that the role is working efficiently, that the responsibilities set out in the Scheme of Governance are being completed effectively, and that potential conflicts are subject to continuous review. There are no issues of conflict to report.

### **The Governance Framework**

The governance framework in place throughout the 2025/26 financial year covers the period from 1 April 2025 to 31 March 2026 and any issues which arise up to the date of approval of the annual Statements of Account.

The framework comprises the systems, processes, culture, and values by which the Chief Constable operates in support of the Commissioner's Governance Framework. Through the application of the Commissioner's framework and Force governance arrangements, the Chief Constable fulfils the statutory duty to have regard to the Police and Crime Plan when exercising their policing functions. Consequently, the Chief Constable is able to provide assurance to the Commissioner that these objectives are leading to the delivery of appropriate and cost-effective policing services which provide value for money, a duty under the Local Government Act 1999.

The overall system of internal control is a significant part of the framework and is designed to manage risk to a reasonable and foreseeable level. It cannot, however, eliminate all risk of failure to achieve aims and objectives and therefore only provides reasonable and not absolute assurance of effectiveness. The system of internal control is an on-going process designed to identify and prioritise the risks to achieving the Commissioner's and Chief Constable's aims and objectives, evaluate the likelihood and impact of those risks being realised and manage them effectively, efficiently, and economically.

A copy of the Governance Framework is available on the OPCC website.

The Chief Constable is responsible for operational policing matters, the direction and control of police personnel and making proper arrangements for the governance of the Force. The role is accountable to the Commissioner for the exercise of those functions. The Chief Constable must therefore satisfy the Commissioner that the Force has appropriate mechanisms in place for the maintenance of good governance and that these operate in practice.

This statement provides a summary of the extent to which the Chief Constable is supporting the aspirations set out in the Commissioner's Governance Framework. It is informed by internal assurances on the achievement of the principles set out in the CIPFA/SOLACE Framework (Delivering Good Governance in Local Government - Guidance Notes for Police Authorities 2016 Edition), for those areas where the Chief Constable has responsibility. It is also informed by on-going internal and external audit and inspection opinions.

The principles of good governance where the Chief Constable has responsibility are:

1. Focusing upon the purpose of the Force, on outcomes for the community, and creating and implementing a vision for the local area.
2. Ensuring that the Force and partners work together to achieve a common purpose within clearly defined functions and roles.
3. Promoting values for the Force and demonstrating the values of good governance through upholding high standards of conduct and behaviour.
4. Taking informed and transparent decisions, which are subject to effective scrutiny and risk management.
5. Developing the capacity and capability of all to be effective in their roles.

### **Focusing on the Purpose of the Force and on Outcomes for the Community and Creating and Implementing a Vision for the Local Area**

The Commissioner has a Police and Crime Plan, Safer Streets: Stronger Communities, for the period 2025 to 2029. The plan was devised following consultation with thousands of local residents, partners, and commissioned services seeking their views on policing and crime, and their local priorities for Northumbria Police.

#### **Police and Crime Plan Priorities:**

- **Priority 1 – Engaged and responsive police force**
- **Priority 2 – Crime and anti-social behaviour**
- **Priority 3 – Serious violence and organised crime**
- **Priority 4 – Violence against women and girls**
- **Priority 5 – Hate crime and community cohesion**
- **Priority 6 – Victims and justice**

The Plan also aims to support national policing priorities as set out in the Strategic Policing Requirement.

Northumbria Police has a governance and decision-making structure which supports leadership, at all levels, in the effective and efficient conduct of business. It enables the Force to deliver the Force Strategy having regard to the Police and Crime Plan, maintaining high levels of performance and service delivery at a time of continuing financial challenge. The Force's Strategic Performance Board, chaired by the Deputy Chief Constable, is the Force's primary meeting to drive and manage performance and delivery of the Force's purpose, vision and strategic objectives, supporting delivery of the Police and Crime Plan. This Board is underpinned by a range of portfolio governance and thematic boards. Performance is considered in a number of ways: compared to previous years; against agreed service standards or thresholds and peers (most similar family of Forces or nationally); direction of travel; and against key national crime and policing priorities.

Other areas of business are also regularly reported to the boards, including: The Strategic Policing Requirement; community consultation and engagement; progress against action plans in response to recommendations and areas for improvement resulting from inspections by His Majesty's Inspectorate of Constabulary Fire and Rescue Services (HMICFRS); organisational learning; and risk management.

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) carry out a programme of inspections, including thematic reports and a regular PEEL Assessment (Effectiveness, Efficiency and, Legitimacy and Leadership). Forces are assessed on their effectiveness, efficiency and legitimacy based on inspection findings, analysis and His Majesty's Inspectors' (HMIs) professional judgment across the year.

The latest HMICFRS inspection report for Northumbria Police 'PEEL 2023/25 Police effectiveness, efficiency and legitimacy' was published in May 2025.

All HMICFRS inspection and investigation reports and other external inspection and audit reports are considered by the Force Executive Team. A lead is appointed to consider inspection findings and identify actions in response to any recommendations and areas for improvement. The Force position is reported to the Police and Crime Commissioner at the Joint Business Meeting, to inform any statutory response to inspection activity required under section 55 of the Police Act 1996. Delivery is overseen by the relevant Chief Officer lead, with further oversight at the bi-monthly Force Assurance Board and scrutiny at the Executive Board. Progress continues to be made against all recommendations and AFIs and is monitored at the Scrutiny Meeting of the OPCC and reported to the Joint Independent Audit Committee. There are currently no matters of exception in response to previous inspections.

In April 2026, HMICFRS confirmed the launch of the new Policing Performance System. This represents a strengthened, system-wide approach to assessing, supporting, and improving police performance and replaces the current Scan and Engage HMICFRS monitoring processes. Each force will be assigned one of four levels, reflecting its current performance and the level of support and intervention required. In deciding which level to assign forces in the new system, HMCI will consider relevant HMICFRS continuous assessment and inspection findings, together with analysis from the Home Office's Police Performance Framework, and the views and professional expertise of HMICFRS, the Home Office, the College of Policing, National Police Chiefs' Council, Association of Police and Crime Commissioners and Independent Office for Police Conduct.

### **Ensuring the Force and Partners Work Together to Achieve a Common Purpose with Clearly Defined Functions and Roles**

The Commissioner's Governance Framework sets out the roles of both the Commissioner and Chief Constable; they are clearly defined and demonstrate how they work together to ensure effective governance and internal control.

The Force works closely with all six local authorities in the Northumbria area and understands the policing needs in each area from our city centres to the rural communities. Northumbria Police work with a range of partners and are represented on partnerships that focus on policing and crime, including Community Safety Partnerships. The Force is also a member of local children's and adult safeguarding boards that work to ensure the safety and wellbeing of vulnerable children and adults in the Force area. The Commissioner has developed a Violence Reduction Unit which takes a public health approach to tackling serious violence working with a range of partners.

A Service Level Agreement between the Commissioner and the Chief Constable exists. This agreement identifies the services that will be shared in order to best fulfil the duties and responsibilities of each in an efficient and effective way.

The Commissioner and Chief Constable operate a joint Business Meeting, which meets regularly, the minutes of which are published on the Commissioner's website to ensure transparency of decision making.

Where collaboration between Forces is in place governance arrangements are set out in formal collaboration agreements and these are published on the OPCC website. Section 22a of the Police Act 1996 (which itself comes from section 5 the Policing and Crime Act 2009) places on the Commissioner and the Chief Constable a duty to publish copies of collaboration agreements to which they are party.

The partnership arrangement with the North-East Regional Organised Crime Unit (NEROCU), collaboration between the three Forces of Northumbria, Cleveland and Durham, is subject to a formal section 22a agreement and governance arrangements which ensure it is monitored regularly throughout the year.

### **Promoting Values of Good Governance through Upholding High Standards of Conduct and Behaviour**

The OPCC is responsible for handling complaints and conduct matters in relation to the Chief Constable, as well as scrutinising the Force's approach to the investigation of all other complaints and conduct matters.

The Chief Constable handles complaints and conduct matters through the Professional Standards Department (PSD) within Northumbria Police. The Head of PSD reports directly to the Deputy Chief Constable. It is the purpose of PSD to promote public confidence through upholding high standards, deterring misconduct and influencing individual and organisational behaviour. Governance around the performance of PSD, trends in complaints or conduct matters and lessons learned is provided to the Trust, Legitimacy and Confidence Board. The Board is chaired by the Chief Constable and provides strategic governance and oversight to drive improvements in public trust and confidence in policing.

The Independent Office for Police Conduct (IOPC) scrutinise the performance of PSD with regards the quality and timeliness of decisions and investigations. Performance meetings are held between PSD, the Regional Director of the IOPC and Oversight Liaison (IOPC North East) on a quarterly basis.

Northumbria Police also has an Ethics Advisory Board comprising internal and external members, with links to the Regional Ethics Group. The purpose of the Ethics Advisory Board is to support Northumbria Police and its staff to promote ethical decision making and behaviours throughout the organisation, by providing a forum to discuss ethical issues and provide advice to Chief Officers, Senior Leaders and Staff and in doing so promote the highest standards of behaviour. The Advisory Board ensures that the way Northumbria Police applies its working practices is ethical and legitimate.

The Chief Constable is the Data Controller for the Force, responsible for determining the purposes and manner in which personal data are processed. The Force has established an Information Management Department (IMD) which helps to fulfil the legal requirements associated with the Data Protection Act 2018, ensuring information and systems comply with all Data Protection principles and legislation as set out in the Act. Information management is a critical area of business required to ensure good governance.

Northumbria Police has a robust process for dealing with data breaches. During the 12 months to 31 March 2026 there were two referrals reported to the Information Commissioner's Office (ICO), one in November 2025 and the other December 2026.

In each case the cause was human error, and the breach was deemed to be low risk. As of May 2026 the ICO are yet to issue a response, and enforcement action is not expected.

The 2024/25 audit of Information Governance and Data Protection found that control systems were operating well with no recommendations raised.

There are no significant areas of concern that need to be disclosed within the AGS.

### **Taking Informed and Transparent Decisions Which are Subject to Effective Scrutiny and Risk Management**

All strategic decision-making is carried out in accordance with the Commissioner's Governance Framework.

The Governance arrangements ensure that key decisions are taken at the appropriate level and are referred to the Commissioner as required. Through regular meetings the Chief Constable is subject to the oversight and scrutiny of the Commissioner.

The Joint Independent Audit Committee (JIAC) of the Commissioner and Chief Constable has five independent members who are appointees from within the Force area. JIAC receives reports from both the internal and external auditors, as well as any other reports required to be referred to it under its established Terms of Reference. Through this body the Chief Constable is subject to challenge not only by the Commissioner, but also of the independent members of the JIAC.

The Commissioner and Chief Constable each have a Strategic Risk Register which is been designed to ensure the effective management of strategic risk. Each strategic risk is assigned an owner from the Force's Executive Team or OPCC as appropriate, who has responsibility for the management of controls and the implementation of new controls where necessary. The Force's strategic risks are reported at the Force's Executive Board and reported alongside those of the OPCC at Joint Business Meeting on a quarterly basis. A Joint Strategic Risk Register is also presented to all meetings of the JIAC.

### **Developing the Capacity and Capability of Officers of the Force to be Effective**

The Commissioner and Chief Constable ensure that they have appropriate personal performance development processes for all staff that underpin and support the performance of the local policing area or department in which they work and their own personal development. Objectives are aligned to the Commissioner's Police and Crime Plan, supported by the Northumbria Police Purpose, Vision and Objectives.

The **Force Strategy** was launched by the Chief Constable in 2024 following feedback from officers and staff in the Force Survey that they wanted 'clear and simple direction'.

The **PURPOSE** of the Force was unchanged, 'Keep people safe and fight crime'.

The Force simplified its **VISION**, 'To be an outstanding police force'.

Force **OBJECTIVES** set out three key areas for all officers and staff to concentrate on:

- Focus on prevention.
- Be there when the public needs us.
- Deliver an outstanding service.

The Force Strategy is underpinned by the principles outlined in the newly revived College of Policing Code of Ethics, '**Do the right things, in the right way, for the right reasons.**'

The **Police Leadership Framework** was developed by the College of Policing to change the way forces deliver leadership across policing, with training based on leadership standards that are derived from the Code of Ethics.

The Framework includes different programme levels which are tailored to individual roles and stages of leadership. Each programme of learning seeks to improve core leadership skills which include:

- Problem solving
- Leading high performing teams
- Effective communication
- Decision making
- Team wellbeing
- Resilience
- Challenging unacceptable behaviour

The Force kickstarted training under the new Framework with the launch of the mandatory 'Everyone as a Leader' training module, providing everyone in the Force with an introduction to leadership.

The training serves as an introduction to the national leadership standards and the leadership development framework. The Force aim is to improve people's leadership skills and confidence, regardless of their role. To be an outstanding force, we want our people to feel confident as leaders – doing the right things, in the right way for the right reasons.

In 2025/26 new officers have entered policing in Northumbria through a number of entry routes including the Police Constable Degree Apprenticeship (PCDA), the Degree Holder Entry Programme (DHEP), the Police Constable Entry Programme (PCEP), Detective Constable Entry Programme (DCEP) and the Graduate Detective Programme (GDP). The Force has also launched a new direct entry pathway into neighbourhood policing, allowing new recruits to specialise in community engagement and crime prevention from day one. The scheme, which was the first in the country, has been created in response to the Government's Neighbourhood Policing Guarantee (NPG), which aims to place more officers in local areas with a focus on visible patrols, community engagement, and tackling issues like anti-social behaviour and crime.

In February 2026 the force delivered the largest organisational change it had seen in more than 40 years, with the successful launch of Niche, the new electronic records and case management system. Niche delivers smart, streamlined technology designed to transform policing, making our service more efficient, effective, and focused on keeping communities safer than ever.

### **Value for Money and Reliable Financial and Performance Statements are Reported and Internal Financial Controls Followed**

Financial control involves the existence of a control structure which ensures that all resources are used as efficiently and effectively as possible to attain the Commissioner's and Chief Constable's objectives and targets. Internal financial control systems are in place to minimise the risk of loss, unlawful expenditure or poor value for money, and to maximise the use of those assets and resources over which the Chief Constable has delegated control.

The Internal Audit Service, provided under an agreement with Gateshead Council, is required to objectively examine, evaluate and report upon the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of the Commissioner and Chief Constable's resources.

This is achieved through the delivery of a risk based annual audit plan which is monitored by the JIAC on a quarterly basis. The Internal Audit Manager also prepares an annual report based on the work of the Internal Audit Service which provides an independent and objective opinion on the internal control, governance and risk environments of the Commissioner and Chief Constable, based on the work undertaken by the Internal Audit Service throughout 2025/26.

The financial management and performance reporting framework follows national and/or professional best practice, and its key-elements are set out below:

- Financial Regulations establish the principles of financial control. They are designed to ensure that the Commissioner conducts financial affairs in a way which complies with statutory provision and reflects best professional practice. Contract Standing Orders set-out the rules to be followed in respect of contracts for the supply of goods and services.
- A robust system through which the Force manages Finance, People Services, Payroll and Procurement processes is used throughout the Force. This enables systematic control to be applied, particularly in relation to budget management. This ensures that responsibility and accountability for resources rest with those managers who are responsible for service provision. This is underpinned by systematic controls which ensure financial commitments are approved by the relevant manager.

- In accordance with the Prudential Code and best accounting practice, the Commissioner produces a four-year Medium Term Financial Strategy (MTFS) and capital programme. The Chief Constable produces a Medium-Term Financial Plan (MTFP) that informs the MTFS of the Commissioner. These are reviewed on an on-going basis and form the core of resource planning, setting the precept level, the annual revenue budget and capital programme.
- The MTFS includes known commitments, anticipated resource availability and other expenditure items which the Chief Constable has identified as necessary to deliver both national and local policing priorities.
- The Force has introduced a Priority Based Budgeting (PBB) approach to business planning aimed at creating efficiency savings to best invest for the future, and which can be delivered whilst maintaining performance and identifying opportunities to improve policing services. Efficiencies identified through PBB were delivered in 2025/26, with further savings reflected across the MTFS period 2026/27 to 2029/30.
- The annual revenue budget provides an estimate of the annual income and expenditure requirements for the Chief Constable and sets out the financial implications of the Commissioner's policies. It provides the Executive Team with the authority to incur expenditure and a basis on which to monitor and report on financial performance.
- The Commissioner approved a balanced budget for the Force in 2025/26 which included an increase in the Council Tax Precept of £14.00 per year for a Band D property.
- The additional income generated by the precept increase for 2025/26 was £5.925m, which was used to keep the force appropriately resourced and meet budgetary pressures while continuing to invest in services that matter most to our communities:
  - Prevention of ASB in urban and rural communities.
  - Tackling fraud and online crimes.
  - Targeting offenders and preventing Child Sexual Exploitation (CSE).
  - Increasing resourcing to help bring offenders to justice.
- Monthly financial performance reports are presented to the Executive Board that focus on year-to-date information and forecast outturn enabling officers to establish a clear understanding of financial performance. These are then presented quarterly to the Commissioner through the joint Business Meeting, and these are available on the Commissioner website for wider scrutiny of financial performance by the public. Additional monitoring reports are produced and discussed with budget managers on a regular basis throughout the year.

### Review of Effectiveness

The Chief Constable has a responsibility to ensure, at least annually, that an evaluation of the effectiveness of the governance framework, including the system of internal audit and system of internal control is undertaken. This is informed by the internal audit assurance, opinions and reports of our external auditors and other inspection bodies, as well as the work of the CFO and of managers within the Force who have responsibility for the development and maintenance of the governance environment.

For 2025/26, the review process has been led by the Joint Governance Group and considered by the JIAC and has taken account of:

- The system of internal Audit

## Annual Governance Statement

- Senior manager's assurance statements
- Governance arrangements
- Financial Controls - An assessment of the role of the CFO in accordance with best practice
- Views of the external auditor
- HMICFRS and other external inspectorates
- The legal and regulatory framework
- Risk management arrangements
- Performance management and data quality
- Other 'Thematic Assurance'
  - Business Planning
  - Partnership arrangements and governance
  - Digital Policing Arrangements
  - Fraud, Corruption and Money Laundering
  - Wellbeing
- CIPFA Financial Management Code self-assessment

Included within the above assurance review is the CIPFA Financial Management Code self-assessment which was first introduced in 2020/21 and became mandatory from 2021/22. The Code is based on a series of principles supported by specific standards which are considered necessary to provide a strong foundation to manage the short, medium, and long-term finances of a public body, manage financial resilience to meet unforeseen demands on services and manage unexpected changes in financial circumstances.

The assessment has been divided into seven specific sections; each has been assigned a Red, Amber, or Green (RAG) rating in-line with the scale of the improvements required for full compliance. A Red rating indicates that significant improvements are required; an Amber rating indicates that moderate improvements are required; and a Green rating indicates that no improvements or minor improvements may be required. The RAG assessment ratings for 2025/26 against each section are noted below:

- The Responsibilities of the Chief Finance Officer and Leadership Team (Green)
- Governance and Financial Management Style (Green)
- Long to Medium Term Financial Management (Green)
- The Annual Budget (Green)
- Stakeholder Engagement and Business Plans (Green)
- Monitoring Financial Performance (Green)
- External Financial Reporting (Green)

From the overall review of effectiveness, no issues were identified as governance issues, which required disclosure within this AGS.

For the senior managers' assurance statements, each area of responsibility was assessed using a standard governance questionnaire. There were no material areas of non-compliance identified for disclosure in the AGS.

### **Auditors Annual Report (AAR) 2024/25**

In November 2025, the external auditors issued their Draft Joint Auditors Annual Report (AAR) for 2024/25, which includes an assessment of whether the Commissioner and Chief Constable have appropriate arrangements in place to secure economy, efficiency, and effectiveness in the use of resources. In line with National Audit Office requirements, this assessment covers three key areas: Financial Sustainability, Governance, and Improving Economy, Efficiency and Effectiveness.

The Draft AAR for 2024/25 (and the Final AAR issued May 2026), concluded that there were no significant weaknesses and no improvement recommendations in respect of Financial Sustainability or arrangements to improve Economy, Efficiency and Effectiveness. These findings demonstrate the continued robustness of financial planning processes and the effectiveness of ongoing improvement activity across the organisation.

However, a significant governance weakness was identified in relation to capacity within the Finance function. During 2025, the Finance team faced considerable resourcing pressures, including vacancies, sickness absence, and maternity leave. Despite proactive efforts to manage these challenges, the reduced capacity affected service delivery. The auditors were kept fully informed throughout, and, as a result, elements of planned audit work were paused. This meant the original target date for completion of the audit in December 2025 could not be met, and the Joint Independent Audit Committee (JIAC) received an update on the position in November 2025.

Management accepted the audit findings and committed to a comprehensive set of actions to address the capacity issues and build greater resilience within the Finance team. Additional staff were deployed to support the completion of outstanding work and to strengthen resources ahead of the 2025/26 financial year-end. This included bringing in external staff to supplement internal capacity.

### **Internal Audit Overall Assessment & Independent Opinion**

The assessment by Internal Audit of the Commissioner and Chief Constable's internal control environment and governance arrangements makes up a fundamental element of assurance for the AGS.

There were 26 audits within the 2025/26 audit plan, all of which are complete. Of the 26 reports, 16 audits concluded that systems and procedures were operating well, and 8 audits concluded that systems and procedures were operating satisfactorily. There were no audits assessed as having significant weaknesses.

Based on the evidence arising from internal audit activity during 2025/26, including advice on governance arrangements, the Commissioner and Chief Constable's internal control systems and risk management and governance arrangements are considered to be effective.

As part of the 2025/26 audit plan, approved by the JIAC, the audit of governance was completed. The audit found systems and controls are operating well and no findings were raised.

### **Actions from the 2024/25 Statement**

The annual governance review for 2024/25 identified one governance issue that was disclosed within the 2024/25 Annual Governance Statement.

The Joint Auditors Annual Report (AAR) for 2024/25 identified a significant weakness in relation to capacity within the Finance function and set out key recommendations:

- Review the capacity of the finance team to ensure that there is the appropriate strength and depth to effectively support the timely delivery of the external audit.
- Strengthen arrangements for lease accounting to ensure full compliance with the CIPFA Code, including establishing robust processes to identify and maintain a complete lease population, ensuring right-of-use assets are measured on an appropriate basis supported by sufficient valuation evidence, improving documentation supporting lease liabilities, and enhancing technical oversight to ensure IFRS 16 is applied correctly and issues are resolved on a timely basis.

### **Actions taken**

- Structure changes have been made to build capacity and resilience in the finance team. Additional resource provided with two Finance Leads now fully involved in accounts and audit delivery to ensure we can effectively manage unplanned absences and resource constraints.
- Contingency planning to ensure the finance team's functions continue during unexpected absences or resource constraints through cross-training of staff on audit support tasks.
- Training sessions for the wider Finance team.
- The Finance team are working closely with Estates and the in-house Valuer to address the matters raised by the external auditor with regards Right of Use Assets and application of IFRS 16. The new Estates Asset Management system being procured in 2026/27 will significantly streamline and strengthen processes for IFRS 16 lease accounting by centralising data and improving control and reporting.

### **2025/26 Governance Issues**

The review has identified no new governance issues that need to be included within the 2025/26 Annual Governance Statement.

### **Conclusion**

No system of internal control can provide absolute assurance against material misstatement or loss; this statement is intended to provide reasonable assurance.

However, on the basis of the review of the sources of assurance set out in this statement, the undersigned are satisfied that the Chief Constable of Northumbria Police has in place satisfactory systems of internal control which facilitate the effective exercise of their functions, and which include arrangements for governance, control, and the management of risk.

**SIGNED**   
**Chief Constable**



**SIGNED**  
**Deputy Chief Constable**



**SIGNED**  
**Chief Finance Officer**

**Date: 22/06/2026**

# Independent Auditors Report

INDEPENDENT AUDITOR'S REPORT TO THE CHIEF CONSTABLE OF NORTHUMBRIA

Included post audit

Subject to Audit

# Glossary of Terms

**Accounting policies** are 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.

**Accruals:** the accruals basis of accounting is where transactions and other economic events are reported in the period of activity to which they relate rather than when cash is received or paid.

**Actuarial gains and losses:** Actuarial gain or loss refers to an increase or a decrease in the projections used to value a defined benefit pension plan obligations.

**Amortisation:** is the process of writing-off the cost of an intangible asset over its economic life. It is analogous to depreciation of tangible non-current assets.

**Assets:** an asset is “a resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity” (IASB definition).

**Budgets:** a statement of the Chief Constable’s forecast of net revenue and capital expenditure over a period of time, i.e. A financial year.

**Capital charges:** are charges to the Comprehensive Income & Expenditure to reflect the cost of using assets. They are based upon depreciation, which represents the cost of using the asset.

**Capital expenditure:** is expenditure on the acquisition of a non-current asset or expenditure which adds to and not merely maintains the value of an existing non-current asset.

**Capital receipts:** are proceeds from the sale of the Commissioner’s buildings or from the repayment of loans and advances.

**Cash:** comprises cash in hand and demand deposits.

**Cash equivalents:** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**CIPFA:** (the Chartered Institute of Public Finance and Accountancy) provides guidance in the interest of public services. It is the professional body for accountants working in the UK public sector. It provides financial and statistical information for local authorities and other public sector bodies, and advises Central Government and other bodies on public finance.

**Constructive obligation:** is an obligation that derives from an entity’s actions where:

By an established pattern of past practice, published policies or a sufficiently specific current statement, the authority has indicated to other parties that it will accept certain responsibilities, and as a result, the authority has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

**Contingencies:** are funds set aside as a reserve to meet the cost of unforeseen items of expenditure, or shortfalls in income and to provide for inflation. This is not included in individual budgets because their precise value cannot be determined in advance.

**Contingent assets:** are possible assets arising from past events, whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the Commissioner’s control.

Contingent liabilities are either:

Possible obligations arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the Commissioner's control; or

Present obligations 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.

**Corporate & Democratic Core:** comprises democratic representation, governance and management by the office of the Commissioner. Corporate Management costs concerns those activities and costs that provide the infrastructure that allows services to be provided and the information that is required for public accountability, for example, treasury management and external audit.

**Corporate governance:** is the system by which an organisation directs and controls its functions and relates them to its communities.

**Creditors:** are amounts owed for goods and services received but where payment has not been made at the end of the financial year (i.e. 31 March).

**Current assets:** cash and other assets likely to be converted to cash or consumed within one year.

**Current liabilities:** are amounts owed to individuals or organisations that will be paid within twelve months of the Balance Sheet date.

**Current service cost (pensions):** is the increase in the present value of a defined benefit scheme's liabilities expected to arise from employee service in the current period.

**Debtors:** are amounts owed to the Commissioner for goods and services supplied but where payment has not been received at the end of the financial year.

**Deferred liabilities:** are liabilities that should have been paid to an individual or an organisation during the year but have been deferred to a later date.

**Defined benefit scheme:** is a pension or other retirement benefit scheme other than a defined contribution scheme. Usually, the scheme rules define the benefits independently of the contributions payable, and the benefits not directly related to the investments of the scheme. The scheme may be funded or unfunded.

**Defined contribution scheme:** is a pension or other retirement benefit scheme into which an employer pays regular contributions fixed as an amount or as a percentage of pay and will have no legal or constructive obligation to pay further contributions if the scheme does not have sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

**Discretionary benefits:** are retirement benefits, which the employer has no legal, contractual or constructive obligation to award and are awarded under the Chief Constable's discretionary powers, such as the Local Government (Discretionary Payments) Regulations 1996.

**Estimates:** are amounts that the Commissioner expects to spend or receive as income during an accounting period:

**Original Estimates** are the estimates for a financial year approved by the Commissioner before the start of the financial year.

**Revised Estimates** are an updated revision of the estimates for a financial year prepared within the financial year.

**Estimation techniques:** are methods adopted by an entity to arrive at estimated monetary amounts, corresponding to the measurement bases selected, for assets, liabilities, gains, losses and changes to reserves.

Estimation techniques implement the measurement aspects of accounting policies. A policy will specify the basis on which an item is to be measured; where there is uncertainty over the monetary amount corresponding to that basis, the amount will be arrived at by using an estimation technique. They include, for example:

Methods of depreciation, such as straight-line and reducing balance, applied in the context of a particular measurement basis, used to estimate the proportion of the economic benefits of a non-current asset consumed in a period; and

Different methods used to estimate the proportion of debts that will not be recovered, particularly where such methods consider a population as a whole rather than individual balances.

**Events after the Reporting Period:** are those events, favourable and unfavourable, that occur between the Balance Sheet date and the date when the Statements of Account are authorised for issue.

**Exceptional items:** are material items which derive from events or transactions that fall within the ordinary activities of the Chief Constable and which need to be disclosed separately by virtue of their size or incidence to give fair presentation of the accounts.

**Formula grant:** is the general grant given by the Home Office to spending on services.

**General Fund:** holds the police fund and is the main reserve into which Council Tax Precept, government grant and other income is paid into and from which meets the day-to-day cost of providing services.

**Government grant:** is assistance by government, inter-government agencies and similar bodies, whether local, national or international, in the form of cash or transfers of assets to the Commissioner in return for past or future compliance with certain conditions relating to the activities of the authority.

**Gross expenditure:** is the total cost of providing the Commissioner's services before taking into account income.

**IAS (International Accounting Standards):** are accounting pronouncements issued by the International Accounting Standards Board. They have been adopted by the UK public sector in a move to make it more comparable with both the private sector and the international community as a whole.

**IFRSs (International Financial Reporting Standards):** are accounting pronouncements issued by the IASB. They have been adopted (or, in some cases, interpreted or adapted) by the UK public sector in an attempt to make it more comparable with both the private sector and the international community as a whole.

**Liabilities:** Money owed or the obligation to transfer economic benefit at some point in the future.

**Local Government Pension Scheme (LGPS):** is a nationwide public sector pension scheme for employees working in local government. It is administered locally for participating employers through many regional pension funds. South Tyneside Council is the Fund Administering Authority for the LGPS offered to employees by the Chief Constable and is responsible for the governance of the Fund.

**Materiality:** an item of information is material if its omission or misstatement from the accounts might reasonably affect the assessment of the authority's stewardship, economic decisions or comparison with other entities. Materiality is dependent on the size and nature of the item in question.

**Non-current assets:** are those that yield benefits to an entity and the services it provides for a period of more than one year.

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

**Pension fund:** an employees' pension fund which is maintained by an authority, or group of authorities, in order to make pension payments on retirement of participants. It is financed from contributions from the employing authority, the employee and investment income.

**Police and Crime Commissioner (Commissioner / PCC):** a person elected who is accountable to the public for ensuring an effective and efficient police Force.

## Glossary of Terms

**Police Fund:** is the fund into which all receipts of a Police and Crime Commissioner must be paid and from which all expenditure must be paid out of.

**Police Grant:** is grant paid by the Home Office to police and crime commissioners as part of the Local Government Finance Settlement.

**Police Pension Scheme:** is the collective term used for the pension schemes for police officers and comprises the Police Pension Scheme 1987, the New Police Pension Scheme 2006, the Police Pension Scheme 2015, and the Police Injury Benefit Scheme. The rules of which are set out in The Police Pension Regulations 1987, The Police Pension Regulations 2006, The Police Pension Regulations 2015, and The Police (Injury Benefit) Regulations 2006, and subsequent amendments.

**Police staff:** includes staff under the direction and control of the Chief Constable.

**Precepts:** the demands made by the Police and Crime Commissioner on councils to finance police expenditure.

**Prior period adjustments:** are material adjustments applicable to prior years arising from changes in accounting policies or from the correction of material errors. They do not include normal recurring corrections or adjustments of accounting estimates made in prior years.

**Provisions:** are amounts set aside in the accounts for liabilities that are likely to be incurred or assets that are likely to be received but where the amounts or the dates on which they will arise are uncertain.

**Prudential borrowing:** all borrowing must remain within the Commissioner's prudential borrowing limits (see Prudential Code), which are agreed annually by Commissioner.

**Prudential Code for Capital Finance in Local Authorities:** this replaced the previous regulatory frameworks in England, Wales and Scotland. The 2003 Code introduced a need for local authorities to consider capital spending plans with reference to affordability (implications for Council Tax), prudence and sustainability, value for money, stewardship of assets, strategic objectives and the practicality of the plans.

**Related parties:** a related party is a person or entity that is related to the entity that is preparing its financial statements.

A person or a close member of that person's family is related to a reporting entity if that person:

1. Has control or joint control over the reporting entity;
2. Has significant influence over the reporting entity; or
3. Is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

An entity is related to a reporting entity if any of the following conditions apply:

1. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
2. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
3. Both entities are joint ventures of the same third party
4. One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
5. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.
6. The entity is controlled or jointly controlled by a person identified in (a).
7. A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

Examples of related parties of an authority include:

- Central Government.
- Local authorities and other bodies Precepting or levying demands on the Council Tax.

## Glossary of Terms

- Its subsidiaries and associated companies.
- Its joint ventures and joint venture partners.
- Its members.
- Its chief officers.
- Its pension fund.

**Related party transaction:** is a transfer of resources or obligations between a reporting entity and a related party, regardless of whether a price is charged. Related party transactions exclude transactions with any other entity that is a related party solely because of its economic dependence on the authority or the government of which it forms part.

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

**Reserves:** are monies set aside by the Commissioner for future police purposes or to cover contingencies.

**Retirement benefits:** are all forms of consideration given by the Commissioner in exchange for services rendered by employees that are payable after the completion of employment. Retirement benefits do not include termination benefits payable as a result of either:

An employer's decision to terminate an employee's employment before the normal retirement date; or

An employee's decision to accept voluntary redundancy in exchange for those benefits, because these are not given in exchange for services rendered by employees.

**Revenue expenditure:** is incurred on the day-to-day running of the Chief Constable's activities; the costs principally include employee expenses, premises costs, supplies and transport.

**Scheme liabilities:** (of a defined benefit scheme) are outgoings due after the valuation date. They are measured using the projected unit method reflect the benefits that the employer is committed to provide for service up to the valuation date.

**Service Reporting Code of Practice (SeRCOP):** provides guidance on financial reporting to ensure data consistency and comparability between authorities. It was introduced by CIPFA in response to the demand placed upon authorities to secure and demonstrate best value in the provision of services to the community.

**Short Term Accumulating Absences Account:** represents the estimated financial value of untaken short-term employee benefits, e.g. Annual leave, at the end of the financial period.

**Strain on the Fund:** when a member of the Local Government Pension Fund is allowed to retire early (e.g. Efficiency, redundancy or with the Chief Constable's consent) employee and employer pension contributions stop but benefits become payable earlier than assumed and will be paid for a longer period. To meet the additional cost to the fund, the employer must make additional payments called strain costs.

**Support services:** or overheads, are those services that support the delivery of front line services.

**Unusable reserves:** are those reserves that the Chief Constable is not able to use to provide services. This category of reserves includes reserves that hold unrealisable gains and losses, where amounts would only become available to provide services if the assets are sold and reserves that hold timing differences. **Note 8** provides further information on the individual reserves in this category.

**Usable reserves:** are those reserves that the Chief Constable may use to provide services, they can also be described as 'cash-backed'. **Note 8c** provides further information on the individual reserves in this category.

**Useful life:** or useful economic life, is the period over which an entity will derive benefits from the use of a fixed asset.

# Index

<b>Preface</b> .....	<b>2</b>
<b>Narrative Statement</b> .....	Error! Bookmark not defined.
<b>Statement of Responsibilities</b> .....	<b>25</b>
<b>Core Financial Statements</b> .....	<b>26</b>
<b>Movement in Reserve Statement</b> .....	<b>27</b>
<b>Comprehensive Income and Expenditure Statement</b> .....	<b>29</b>
<b>Balance Sheet</b> .....	<b>30</b>
<b>Cash Flow Statement</b> .....	<b>31</b>
<b>Notes to the Core Financial Statements</b> .....	<b>32</b>
1. Expenditure and Funding Analysis (EFA) .....	32
2. Expenditure and Income Analysed by Nature.....	34
3. Statement of Accounting Policies .....	34
4. Critical Judgement in applying accounting policies .....	40
5. Impact of changes in accounting policies .....	40
6. Accounting standards that have been issued but have not yet been adopted.....	41
7. Assumptions made about the future and other major sources of estimation uncertainty.....	41
8. Movement in Reserves Statement Adjustments .....	42
9. External Audit Costs .....	45
10. Officer Remuneration .....	45
11. Related Party Transactions .....	49
12. Joint Arrangements .....	49
13. Debtors.....	51
14. Creditors.....	51
15. Provisions and Contingent Liabilities.....	52
16. Financial Instruments.....	53
17. Employee Benefits .....	53
17. a) Defined Benefit Plan: Tyne and Wear Pension Fund .....	54
17. b) Defined Benefit Plan: Police Pension Scheme.....	60
18. Segmental analysis .....	63
19. Events after the reporting period.....	63
20. Authorisation of accounts for issue.....	63
<b>Supplementary Financial Statements</b> .....	<b>64</b>
<b>Annual Governance Statement</b> .....	<b>67</b>
<b>Independent Auditor's Report</b> .....	<b>79</b>
<b>Glossary of Terms</b> .....	<b>80</b>
<b>Contacts</b> .....	<b>86</b>

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Alternative formats of this Statement (including large print, easy read and translations into other languages) are available upon request.

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Image sources

Northumbria Police and Crime Commissioner