



**Kent
Police**

Summary Accounts

2008/09

Treasurer's Statement

The Statement of Accounts records the expenditure and income of the Kent Police Authority (KPA) during the financial year 2008/09 and its financial position at the 31 March 2009. The accounts have been prepared in accordance with the 'Code of Practice on Local Authority Accounting' (SORP) and the 'Best Value Accounting Code of Practice' published by the Chartered Institute of Public Finance and Accountancy (CIPFA).

For the purposes of this summary statement some modifications have been made to provide less technical and more meaningful information.

A full copy of the Authority's Statement of Accounts 2008/09 is available on the Kent Police website

www.kent.police.uk

Please send questions or comments about this document to:

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Financial Review

	£m	%
Kent Police Authority spent £350.4, but if you look at the accounts shown on the Website they will be different because interest receivable from Deposits of £3.2m and Other Income of £69.5m has been taken into account in accordance with accounting guidelines		
Police Officer Pay and Pensions	190.7	54.4%
Police Staff pay and Pensions	83.6	23.9%
Running Costs	76.0	21.7%
Gross Expenditure	350.3	
The underspend of £0.7m in this year was mainly due to vacancies being held on some police staff posts, back office reviews and police pay being a different mix than originally budgeted. The total underspend amounted to 0.22% of the total budget.		
Funded by:		
Council Tax	79.6	22.7%
Police grant	121.0	34.5%
Revenue Support Grant	9.5	2.7%
Non- Domestic Rates	68.2	19.4%
Interest Receivable	3.2	0.9%
Other Income	69.5	19.8%
Total Funding/Income	351.0	
Total Underspend 2008/09	0.7	

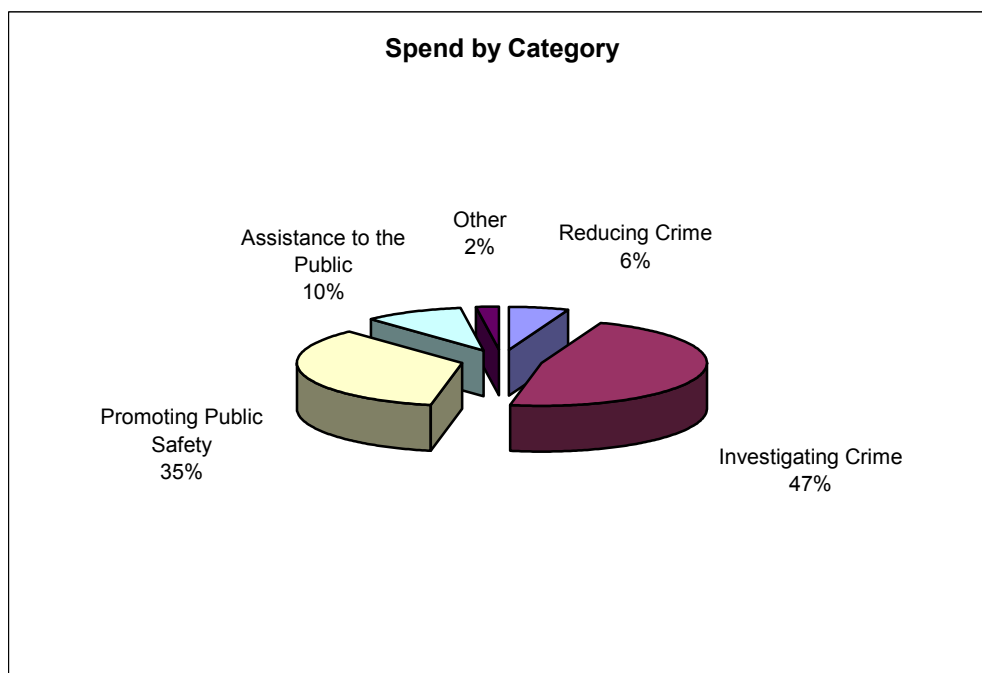
Total useable revenue Reserves held on deposit by the Authority on 31st March 2008 stand at £16.7m. This sum has been put aside to fund our potential insurance payments (£6.4m), to fund future budget pressures (£7.5m), spend to save initiatives (£1.8m) and computer replacement (£1.0m). There is also a general reserves of £6.1m held to cover unforeseen expenditure (2% of budget).

Council Tax

Out of 31 English Police Forces, not including Metropolitan areas, Kent Police Authority has the 6th lowest Council Tax charge in the country. Our services continue to provide excellent value for money and the charge for 2008/09, set against previous years is shown below.

	2009/10	2008/09	2007/08	2006/07
Band D Council Tax	£134.65	£128.25	£122.18	£116.37
Band D Equivalent Properties	626,213	621,270	615,311	609,219

The Chart below shows how the police budget is spent



Operational Performance

Increasing the confidence that local communities in Kent and Medway have in how we deal with those things that matter to them is vitally important to us. We aim to provide a visible police service that meets the needs of all local communities across Kent and Medway and one which residents can rely upon to be responsive, effective and of the highest quality. This is measured nationally by the British Crime Survey (BCS). In Kent, the BCS shows the proportion of people who are confident in Kent Police has increased over the last year and we have improved from a national ranking of 32nd to 22nd. This trend is mirrored in the local survey data.

Accountability

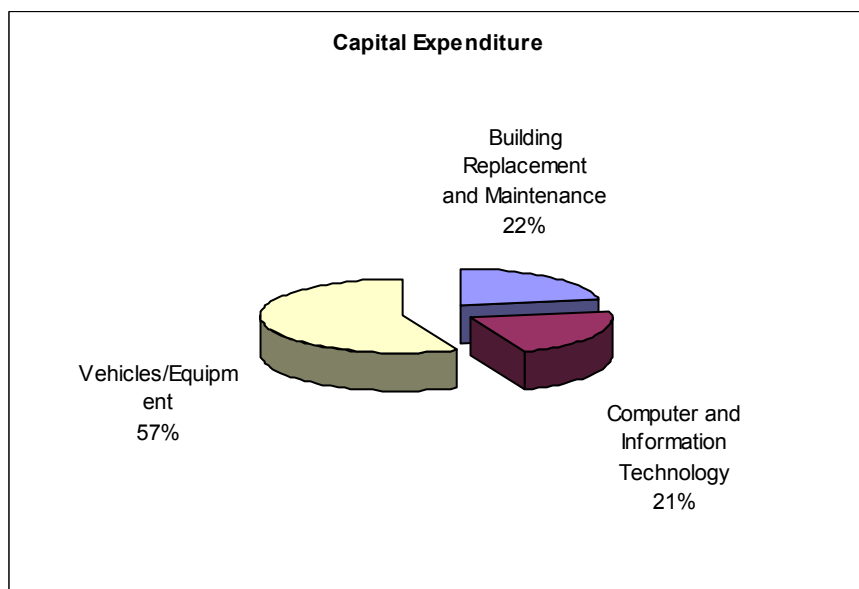
The Audit Commission audited the Kent Police accounts for the 2008/09 financial year. The auditors gave a favourable opinion on the accounts and signed them off without qualification.

The Auditors reviewed Kent Police for its use of resources as laid down by the Audit Commission. We do not have the final results for 2008/09 as yet.

Capital Expenditure

Total Capital expenditure in 2008/09, which includes building replacement and maintenance, vehicles and all other fixed assets, was £5.6m

This money was spent as follows



Balance Sheet

(Full details can be seen on the Kent Police Website)

	£m	
Net value of fixed assets	196.7	The actual net worth of the Kent Police Authority is very good, showing an asset value of £208.7m. This includes all buildings and other assets owned by the Authority, but does not include the new Medway Police Station, built under Private Finance Initiative (PFI). PFI buildings are shown as rented rather than owned by the Authority
Other long term assets	2.0	
Amount owed to the Authority	20.4	
Temporary Investments	39.1	
Bank Balance	0.2	
Amount owed by the Authority	-27.6	
Amount owed by Authority – long term	-23.2	
Total Net Assets held by the Authority	207.6	
Other amount owed due to long term Pension Liability	-1,512.6	This liability is calculated due to the fact that the police pension scheme is not covered by a separate pension fund. The Authority therefore has to show the total potential future cost of pensions. This is a national responsibility but rules state that the Force has to show this in it's accounts
Total Asset less all liabilities	-1,305.0	

