

Unaudited Accounts for the Chief Constable of Kent for the Year Ending 31 March 2026



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Annual financial report

The Chief Constable for Kent's Annual Financial Report for 2025/26 provides a record of how the Chief Constable (CC) has used his financial resources during the year.

The Annual Financial Report has the following sections:

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

Statement of accounts

The Statement of Accounts provides a record of Kent Police's financial position and performance for the year ended 31 March 2026.

Please note that a separate Annual Financial Report for 2025/26 for the Kent Police and Crime Commissioner (PCC) and the Kent PCC Group is also available.

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

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

The Statement of Accounts for UK local authorities are by their nature large and complex documents. They have to meet standards set by accounting bodies such as the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Government in a number of regulations and Acts, and this means that the level of financial information required has resulted in local authorities (including police forces) not being fully compliant with the 2018 Accessibility Regulations. In preparing this Statement of Accounts, every attempt has been made to comply with Accessibility Regulations as far as possible, but it may not be fully accessible for screen reader software. This Statement of Accounts document is partially compliant with WCAG 2.2 AA accessibility standards. Some content may not be fully accessible to assistive technology, particularly due to the complexity of financial tables.

Kent Police Pledge

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

Our commitment

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

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

Our priorities

- We will respond appropriately and effectively to all contact from our public, always prioritising our response when there is the greatest urgency, risk of harm and vulnerability
- We will focus on solving crimes through thorough investigations, and the relentless pursuit of criminals
- We will support and protect those that are victims and witnesses of crime, explaining our actions and keeping them informed of progress
- We will have a clear focus on preventing crime and anti-social behaviour, as well as stopping offenders from causing harm to our public and our communities
- We will have a relentless focus on eradicating violence against women and girls

Our values

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

Narrative report

Message from Chief Constable Tim Smith



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

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

During 2025/26, the officers, staff and volunteers have continued to deliver some outstanding results - all within the context of a continuously challenging policing landscape, that sees evolving criminality and ongoing financial constraints. As a public service, we must remain accountable for our service delivery and importantly, ensure that those who live, work and visit Kent can have the trust and confidence in us to do the job. One such area whereupon we must demonstrate delivery is that of value for money and having strong financial management plans in place.

We have continued to focus our attention on key workstreams that invest in our capacity and capability and are reflective of demand and local priorities. This investment has been supported by Government funding through the Police Officer Uplift Programme (PUP), as well as continued local support for an increase in precept funding. Neighbourhood Policing is the bedrock of our service and the additionality of the Police Officer Uplift and ongoing robust resource management within our model, has enabled greater accessibility and visibility across Kent's communities, including town centres and rural locations. In addition, the force has undertaken a comprehensive Divisional Policing Review, redesigning the investigations' structure, enabling larger and more resilient teams, with a focus on Domestic Abuse (DA) and Violence Against Women and Girls (VAWG).

To enable efficient and effective working practices across our policing model, we are also continuing to invest in technology to deliver transformational change. This includes a strong focus on empowering our leaders to reduce bureaucracy, by looking in depth at what we do, why, and how, to ensure to ensure continuous improvement in our service delivery.

Whilst we have been able to invest into these areas of our service, difficult decisions have remained, in order to achieve the continued savings requirements which for 2025/26 totalled £10.0m. I am therefore grateful that during these challenging times, all officers, staff and volunteers continue to show tremendous commitment and dedication to protecting and serving the public of Kent. As Chief Constable, I remain wholly committed to working with my Chief Officer Team to ensure that our financial planning is robust, whilst ensuring that ultimately, we continue to deliver a high-quality policing service.



Tim Smith, Chief Constable

Force performance

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspect crime data integrity for Kent, effectively measuring how well Kent Police records crime. This was last inspected approximately five years ago and resulted in a crime recording rate of 96.6%. Since then, the criteria for recording crime have changed, however, despite these new changes, Kent Police's crime recording rate is stable at 96.6%. This is one of the highest rates in the country and means if you report a crime in Kent, it will be properly recorded. Crime is falling across Kent; victim-based crime has fallen by 5.8% (8,076 fewer crimes) when compared to financial year 2024/25.

2024/25 crimes	Police and Crime Plan categories	Crime category	2025/26	% change	No. change
67,485 Victim Based	Protecting People	Violence against the person	63,084	-6.5%	-4,401
6,703 Victim Based	Protecting People	Sexual offences	6,600	-1.5%	-103
74,188	Protecting People sub total		69,684	-6.10%	-4,504
952 Victim Based	Protecting Property	Robbery	1,497	57.2%	545
4,237 Victim Based	Protecting Property	Residential burglary of a home	3,385	-20.1%	-852
1,509 Victim Based	Protecting Property	Burglary - Business and community	1,252	-17.0%	-257
9,080 Victim Based	Protecting Property	Vehicle crime	7,364	-18.9%	-1,716
31,482 Victim Based	Protecting Property	Theft offences	30,601	-2.8%	-881
47,260	Protecting Property sub total		44,099	-6.70%	-3,161
17,612 Victim Based	Protecting Places	Criminal damage	17,201	-2.3%	-411
139,060 Victim Based	Total Victim Based		130,984	-5.8%	-8,076
8,828 Against Society	Protecting People	Public order offences	7,859	-11.0%	-969
6,337 Against Society	Not in Plan	Drug offences	7,088	11.9%	751
1,772 Against Society	Not in Plan	Possession of weapons	1,902	7.3%	130
5,624 Against Society	N/A	Other crimes	5,526	-1.7%	-98
22,561 Against Society	Total Crimes Against Society		22,375	-0.8%	-186
161,621	Total Crimes		153,359	-5.1%	-8,262

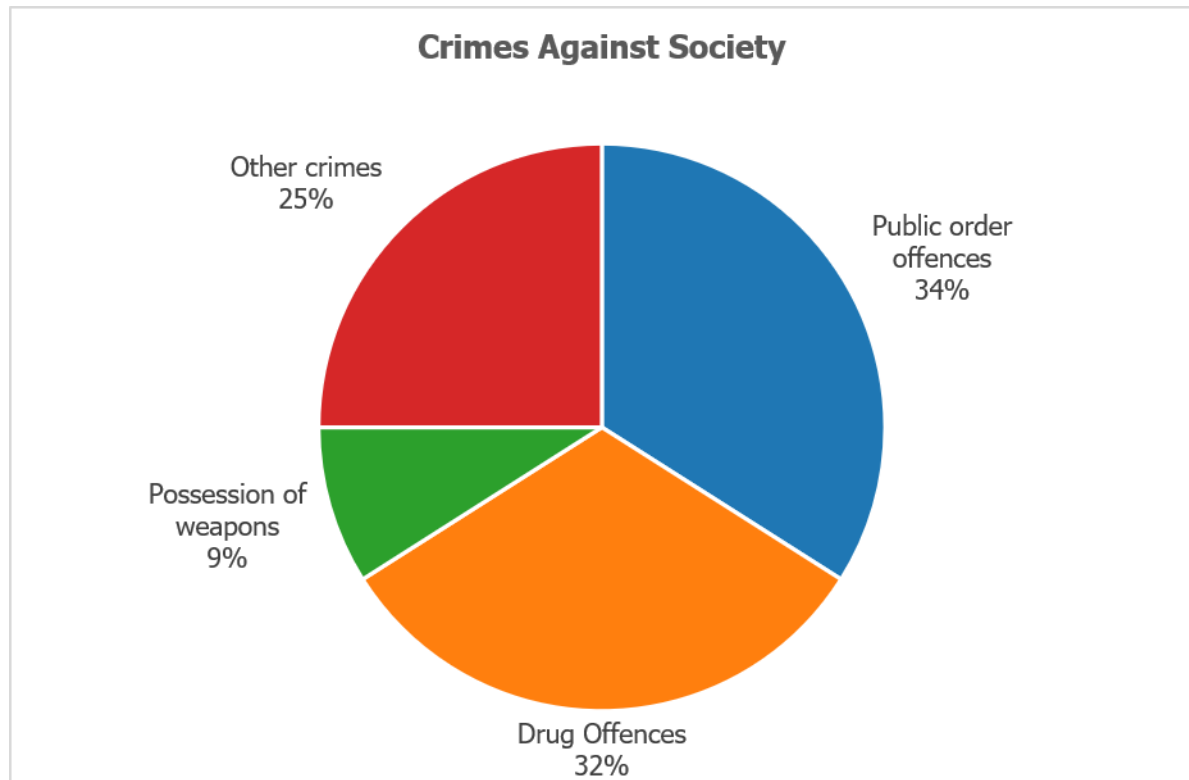
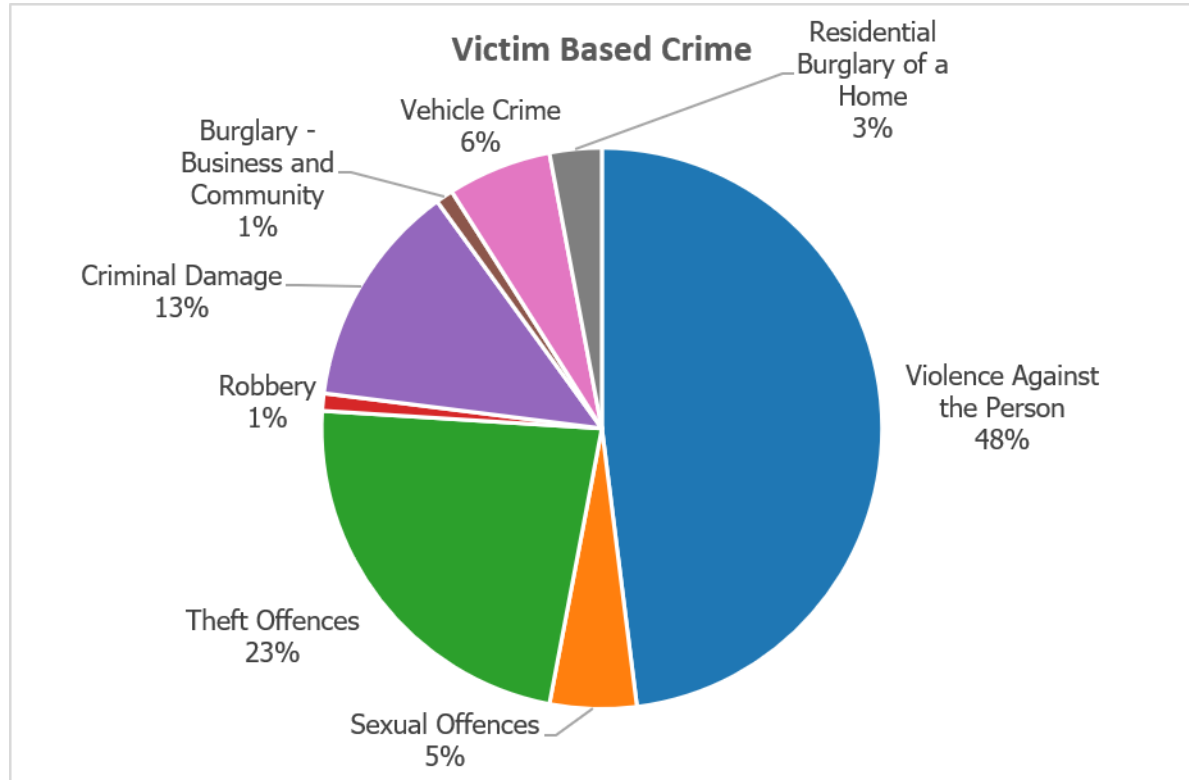
All recorded crime has experienced a decrease of -5.1%, with 8,262 less crimes over the last 12 months with reductions seen in nearly all categories of crime. Robbery has seen an increase, up +57.2% (+545), this is attributable to an increase in business robbery, following a change to the Home Office Counting Rules introduced in April 2025 whereby 'a person is now guilty of robbery if they steal, and immediately before or at the time of doing so, uses force on any person or puts any person in fear of being subjected to force'. This previously would have been recorded as a shoplifting offence.

Drug offences and possession of weapon offences both saw an increase for the financial year, drug offences up +11.9% with 751 more crimes and possession of weapons up +7.3% with 130 more crimes. These offence types are influenced by proactive policing. Levels and trends should not be considered a measure of criminal activity. Kent continues to work in strong collaboration with partner agencies and other police forces sharing cross border information and intelligence.

Domestic Abuse (DA) experienced a -2.7% decrease, with 769 fewer crimes. In the last 12 months, the force has arrested / interviewed 10,811 suspects, charged 2135 offenders and achieved 2,786 solved outcomes for victims.

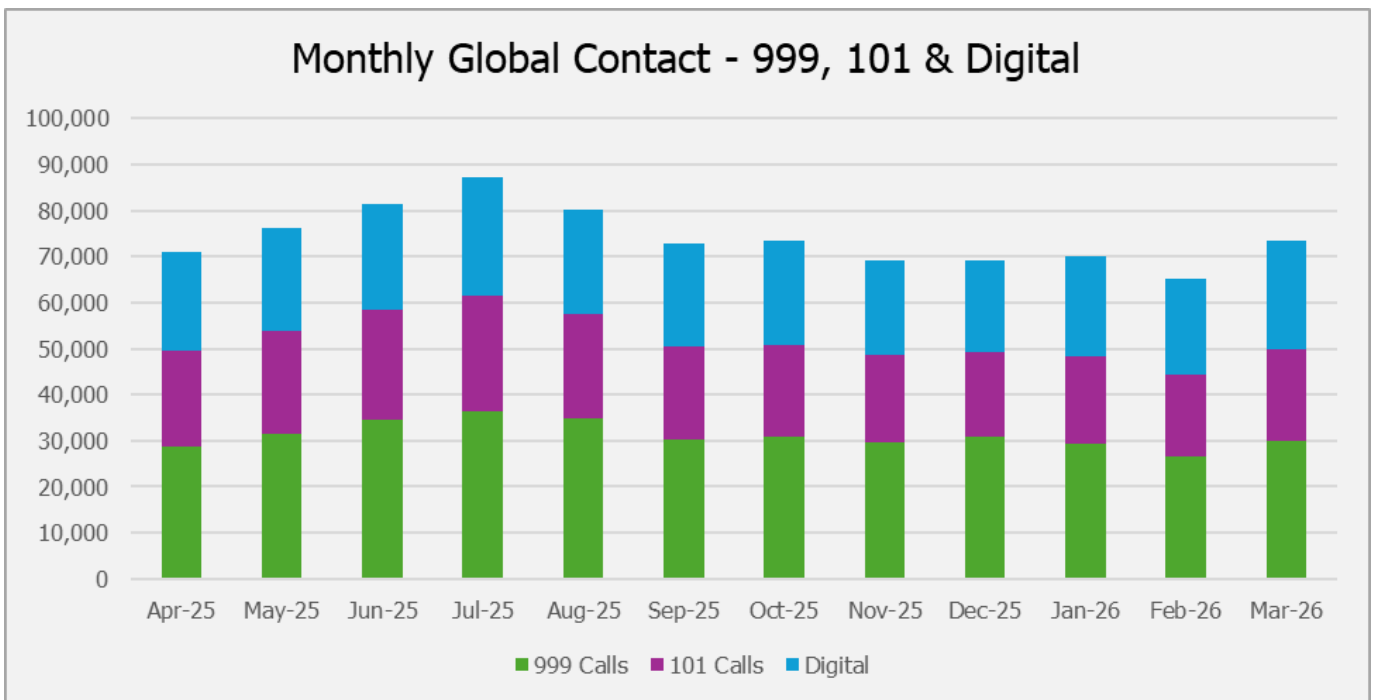
County Lines must have the following four elements: the movement of drugs, i.e., the practice of trafficking drugs into rural and smaller towns away from major cities, communication i.e., the mobile technology used to run the line, violence and vulnerability, which includes exploitation of individuals. The number of county lines in Kent has decreased by 1 from March 2025 (48) to March 2026 (47).

Overall, calls for service to Kent Police have increased by +1.8% (15,427 more calls). Telephony operators received 372,883 Emergency (999) calls, a +2.6% increase (+9,487) and 249,772 non-Emergency (101) calls, a -2.4% decrease (-6,052) against the previous year. There has been a +4.8% increase (+12,159) in digital contact, including email, Live chat and Single Online Home (SOH).



The Kent Police and Crime Plan have "Public contact" as one of its priorities as part of "Protecting Places." The tables below show Kent's performance in responding to the public compared to last year.

2024/25	999 contact:	2025/26	% change	No. change
363,396	Calls received	372,883	2.60%	9,487
361,813	Calls answered	371,133	2.56%	9,320
1,583	Calls not answered	1,749	10.50%	166
0.44%	% not answered	0.47%		
3 Sec	Average time to answer	3 Sec		
96.59%	% answered under 10 seconds	95.07%		
2024/25	101 contact:	2025/26	% change	No. change
255,824	Calls received	249,772	-2.40%	-6,052
248,284	Calls answered	241,432	-2.80%	-6,852
7,540	Calls not answered	8,340	10.60%	800
2.95%	% not answered	3.34%		
31 sec	Average time to answer	31 sec		
2024/25	Digital contact:	2025/26	% change	No. change
48,876	Online crime reports	51,095	4.50%	2,219
59,458	Live Chat	56,301	-5.30%	-3,157
146,505	Other digital contact	159,602	8.90%	13,097
254,839	Total	266,998	4.80%	12,159



Narrative report of the Chief Finance Officer to the Chief Constable

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

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

Both the PCC and the Chief Constable are required to publish statement of accounts. For accounting purposes, the PCC and the Chief Constable together are known as the Group. A separate set of statutory accounts has been published for the Group to recognise all financial transactions incurred during 2025/26 for policing.

The accounts that follow show the Chief Constable's financial results for 2025/26. The Chief Constable has full operational control of officers and employs the majority of the staff. The Chief Constable (CC) has a statutory responsibility for the control, direction and delivery of operational policing services for Kent and Medway.

The PCC has strategic control of all assets and liabilities and is responsible for reserves policy and controlling all cash flow. These statutory accounts explain how the resources provided by the PCC have been used to deliver operational policing for the financial year 2025/26.

Financial overview of 2025/26

In summary, the headline figures for the financial year ending 31 March 2026 are:

- a revenue nil variance on service expenditure budgets
- a (£0.5m) of council tax surplus
- a capital underspend of (£14.4m)

This revenue position for 2025/26 saw significant additional unexpected/unbudgeted income and in year underspends totalling (£14.7m), offset by £5.8m of underachieved income, savings and cost overspends, and a £8.9m transfer to reserves to strengthen future financial resilience and to support the force's medium term financial position.

A detailed report on the 2025/26 outturn was submitted to the Joint Audit Committee on 11 June 2026.

Key areas of revenue variance included:

- (£9.8m) Additional income received from investment income, governmental departments and local authorities post budget setting.
- (£3.5m) Additional underspends in year due to strong budget management resulting in better contractual rates, lower insurance premiums, energy savings and collaborative payments combined with delays on projects within both the IT and Estates portfolios. Those works will still require doing and reserves will support delivery of those in the 2026/27 financial year.
- (£1.4m) Higher than budgeted Police Staff Employee (PSE) vacancy factor due to challenging recruitment market.
- £4.1m Underachieved savings from planned initiatives, reduction in budgeted contributions from reserves, delays in business cases and reduction in some external income.
- £1.0m Revenue to capital transfer to support capital funding and reducing borrowing going forward.
- £0.7m Police pay overspend driven by reduced attrition which while operationally beneficial has a financial consequence.

The Home Office has confirmed that our submission to treat a legal settlement cost as capital has been approved by the Home Office and the Ministry of Housing, Communities and Local Government (MHCLG). This is welcome as otherwise this cost would have to been treated as a revenue cost in this year.

The general fund reserve has been maintained at a level of 3% of Net Revenue Expenditure (£13.8 million).

The final capital expenditure for 2025/26 is £10.0m against a budget of £24.4m which is an underspend of (£14.4m). The key reason for this underspend was an underspend on North Kent Police Station due to the lower cost of tenders for the heating and cooling project plus reprioritisation of lifecycle works. Cost increases on materials, vehicles and construction remain a risk and close attention will be paid to this in order to mitigate the potential impact as much as possible. Furthermore, of the £14.4m underspend, £5.3m has been allocated as roll forward to deliver delayed projects in 2026/27.

Governance

Kent Police's approach to effective governance is discussed in the Annual Governance Statement shown from page 53.

Financial outlook

Kent Police expects the finite resources to only modestly increase in the medium-term. The implications of meeting increasing demand and policing in times of increased complexity will bring additional challenges that are largely unfunded.

Ahead of 2026/27, considerable work is being focused on challenging the effectiveness and efficiency of our service, constantly driving to ensure our resources are directed to the highest priority areas.

The medium-term financial plan highlights a number of financial challenges in 2026/27 and beyond. Kent Police will therefore be continuing to identify and realise efficiencies to ensure any cost pressures are bridged.

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

Structure of the accounts

The accounts begin with this Narrative Report on page 5, followed by the Auditor's Report on page 11 and the statement of the responsibilities of the CC for Kent and his Chief Financial Officer (CFO) in relation to the management and reporting arrangements for the CC's resources (page 15). The PCC for Kent and CC for Kent have a combined 'Annual Governance Statement (AGS)', which broadens the coverage of the previous Statement of Internal Control to embrace all of the organisation's key governance processes and safeguards and is shown starting on page 53. The Summary of Accounting Policies is shown in Note 11.

The main financial statements comprise:

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

In addition to these primary statements there are a number of notes which help explain the figures, including a set of accounting policies showing the approach the CC for Kent has taken in compiling the accounts. These include the Expenditure and Funding Analysis which shows the final net spend for each service for the year and their impact on the force's resources and then converts these figures in accordance with accounting regulations so that they match those in the Comprehensive Income & Expenditure Statement.

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

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

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

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

The Chief Constable is required to:

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

Tim Smith

Chief Constable

This will be signed and dated for the audited version of the Accounts

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

The CFO to the CC is responsible for the preparation of the Statement of Accounts for the CC of Kent in accordance with proper practices as set out in the Chartered Institute of Public Finance and Accountancy (CIPFA)/ Local Authority (Scotland) accounts Advisory Committee Code of Practice on Local Authority Accounting (LASAAC) in the United Kingdom (the Code). In preparing this Statement of Accounts the CFO has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with the Code of Practice;
- kept proper accounting records which were up to date; and,
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I confirm that the Statement of Accounts for the CC for Kent for the year ended 31 March 2026 have been prepared in accordance with proper practices and provide a true and fair view of the financial position of the CC on 31 March 2026 and his income and expenditure for the year then ended.



Jonathan Castle

Chief Finance Officer to the Chief Constable

26 June 2026

Core financial statements



Comprehensive income and expenditure statement

The accounting year runs from 1 April to 31 March. The 2024/25 figures have been restated to reflect reporting and organisational changes.

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

The PCC CIES includes a recharge between the CC and PCC accounts. This reflects the financial resources consumed by the CC on behalf of the PCC. This represents the Net Cost of Services for the CC excluding employee related accounting adjustments for pensions and accrued leave.

The net defined benefit liability for Police pensions for 2025/26 was £-62m which is a much reduced figure when compared to the £-456m reduction for 2024/25. Both years had a reduction in pension liabilities as a result of an increase in the discount rate which places a lower value on benefits paid in the future; however, the change in rate for 2024/25 was significantly higher than for 2025/26, resulting in a much higher reduction for that year. This does not have any effect on the resources available to the CC.

2024/25 (Restated)	2024/25 (Restated)	2024/25 (Restated)	CIES for Kent Police Chief Constable	2025/26	2025/26	2025/26
Gross expenditure £'000's	Gross income £'000's	Net expenditure £'000's		Gross expenditure £'000's	Gross income £'000's	Net expenditure £'000's
31,910	(2,358)	29,552	Central Operations	32,001	(1,293)	30,708
1,267	(167)	1,100	Chief Officers	1,064	(166)	898
1,696	(11)	1,685	Corporate Communications & Citizens in Policing	1,794	(18)	1,776
7,392	(42)	7,350	Corporate Services	7,324	(72)	7,252
17,977	(119)	17,858	Crime	19,039	(217)	18,822
8,065	(1,333)	6,732	Human Resources	8,006	(1,367)	6,639
500	(4)	496	Legal Services	534	(7)	527
9,055	(21)	9,034	Local Policing & Partnerships	8,298	(39)	8,259
212,889	(4,097)	208,792	Police Pay	216,771	(2,916)	213,855
1,948	(15)	1,933	Professional Standards	2,377	(29)	2,348
17,703	(5,891)	11,812	Serious Crime	18,772	(6,049)	12,723
31,950	(7,128)	24,822	Support Services	31,372	(8,379)	22,993
342,352	(21,186)	321,166	Cost of services	347,352	(20,552)	326,800
Other operating expenditure						
		(380,893)	Recharge for Chief Constable's Net Service Cost			(404,932)
		(380,893)	Total other operating expenditure			(404,932)
Financing and investment income and expenditure						
		130,000	Net interest on the net defined benefit liability (asset) – Police pension (Note 10)			132,500
		(1,246)	Interest costs and expected return on assets in scheme – local government pension scheme for police staff (Note 10)			(798)
		128,754	Total financing and investment income and expenditure			131,702
		69,027	Deficit on the provision of services			53,570

2024/25 (Restated)	2024/25 (Restated)	2024/25 (Restated)	CIES for Kent Police Chief Constable	2025/26	2025/26	2025/26
Gross expenditure £'000's	Gross income £'000's	Net expenditure £'000's		Gross expenditure £'000's	Gross income £'000's	Net expenditure £'000's
		(455,500)	Remeasurement of the net defined benefit liability - Police Pension (Note 10)			(62,400)
		(1,302)	Remeasurement of the net defined benefit liability - Local Government Pension Scheme (Note 10)			1,075
		(387,775)	Total comprehensive income and expenditure			(7,755)

Name of service in CIES	Purpose
Central Operations	Consists of Tactical Operations, Counter Terrorism (CT), Incident Management Unit (IMU) and Force Control and Incident Response (FCIR) - Tactical Operations supports divisions with dog teams, armed response vehicles, roads policing and other specialist assets. - Counter Terrorism works with the United Kingdom (UK) intelligence to help protect the public and national security by preventing, investigating and disrupting terrorist activity. - FCIR is responsible for taking all 999 and 101 calls, recording information and allocation of patrols and includes IMU which is responsible for recording and managing all reported crime and ensuring compliance with the Home Office Counting Rules and the National Crime Recording Standards.
Chief Officers	The Command Team for the force comprising both police and staff, together with their staff officers and Personal Assistants. This also includes the SSD (Support Services Directorate) Development Team.
Corporate Communications and Citizens in Policing	Corporate Communications protects the force's reputation, maintains public confidence and ensures clear, timely internal communications. Citizens in Policing includes the Special Constabulary (around 200 trained volunteers supporting high-visibility policing and public order), Police Cadets (ages 13–17) and volunteers who support day-to-day policing, service delivery and community links.
Corporate Services	Corporate Services consists of Innovation Task Force, Inspectorate, Force Crime & Incident Registrar and Performance Analysis.
Crime	The Crime Command consists of Public Protection Command, Victim Justice, County Lines/Gangs, Rape and Domestic Abuse Investigation Team (RDAIT), Offender Management which includes Management of Sexual and Violent Offenders (MOSOVO) and Violent and Sex Offender Register (ViSOR), Prison Investigation Team (PIT), and the Investigative Improvement Team (IIT), hosting the Crime Academy. - Crime Command brings together specialist teams to manage risk from dangerous offenders, investigate crimes within the prison estate, and develop the skills and capability of those handling serious and complex investigations. - The Crime Academy/Investigative Improvement develops the skills of detectives and others investigating serious and complex crime. - Public Protection Command acts as the strategic lead for cases that are defined by the Home Office as 'vulnerable' in Kent, setting strategy, maintaining policy and partnerships, and bringing together Central Referral Unit (CRU), Police Online Investigation Team (POLIT) and the Development Team to share information, manage risk and drive performance across public protection. - The County Line and Gangs Team provide proactive prevention to reduce harm to Kent communities. - Victim Justice helps ensure compliance with the Victim Code of Practice and Witness Charter.

Name of service in CIES	Purpose
Human Resources	Human Resources Teams consists of Operational HR, Health and Wellbeing Services, People Development, Organisational Management, Resource Planning, Recruitment, HR Strategy, Diversity and Inclusion, Performance Improvement and Learning and Development.
Legal Services	Provides assistance, advice and support to all officers and police staff in most areas of law. For example: public liability claims, employer liability claims, judicial reviews, domestic violence protection orders, stalking protection orders, sexual and violent offender orders, closure orders, civil injunctions, property disputes, employment tribunals, inquests, firearms appeals and dog control orders.
Local Policing and Partnerships (LPP)	Neighbourhood Policing and Victim Based Crime Teams are split into three divisions across the force formed of eleven districts: • North Division: Dartford and Gravesham, Swale and Medway Unitary Authority • East Division: Ashford and Shepway, Canterbury, Dover and Thanet • West Division: Maidstone, Sevenoaks, Tonbridge and Malling and Tunbridge Wells Also includes Strategic Prevent which seeks to combine prevention, deterrence, and enforcement, connecting the public with police to deliver safer neighbourhoods, in order to reduce crime and Anti-Social Behaviour (ASB), early intervention with children and young people, and using problem solving approaches.
Professional Standards (PSD)	Compromises of four main functions: Complaints, Internal Conduct Investigations, Counter Corruption and Vetting. The main purpose as a department is to uphold standards of service to the public and protect the professional reputation of the force.
Serious Crime (SCD)	Responsible for tackling the most serious of crimes committed across Kent and Essex Police collaboratively. This includes Major Crime, Economic and Cyber Crime. Serious and Organised Crime, Covert Support, Forensics and Intelligence.
Support Services Directorate (SSD)	The Support Services Team provides back-office support to the force and is made up of the following departments: Business Services, Corporate Finance (including Payroll and Insurance), Estates and Facilities, IT Services, Transport Services, Strategic Change and 7 Force Procurement
Police and Crime Commissioner's Office	Holds the force to account, to scrutinise their performance on behalf of the public they serve. They also set the annual budget for the force and decide the level of the portion of council tax, which is dedicated to police funding, known as the police precept.

Movement in reserves statement

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

Movement in Reserves Statement for Kent Police Chief Constable	General Fund	Total usable reserves	Total unusable reserves	Total reserves
	£'000's	£'000's	£'000's	£'000's
Balance as at 1 April 2024 (Restated)	0	0	2,715,951	2,715,951
Deficit on the Provision of Services on an accounting basis	69,026	69,026	0	69,026
Other comprehensive income and expenditure	0	0	(456,802)	(456,802)
Total comprehensive income and expenditure	69,026	69,026	(456,802)	(387,776)
Adjustments between accounting basis and funding basis under regulations (Note 6)	(69,026)	(69,026)	69,026	0
Decrease in the year	0	0	(387,776)	(387,776)
Balance as at 31 March 2025	0	0	2,328,175	2,328,175
Deficit on the Provision of Services on an accounting basis	53,570	53,570	0	53,570
Other comprehensive income and expenditure			(61,325)	(61,325)
Total comprehensive income and expenditure	53,570	53,570	(61,325)	(7,755)
Adjustments between accounting basis and funding basis under regulations (Note 6)	(53,570)	(53,570)	53,570	0
Decrease in the year	0	0	(7,755)	(7,755)
Balance as at 31 March 2026	0	0	2,320,420	2,320,420

The opening balance for 1 April 2024 has been restated by £1k as an adjustment to reflect the correct rounding.

Balance sheet

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

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

31 March 2025	Notes	Balance sheet	31 March 2026
£'000's			£'000's
(4,537)	8	Short-term creditors	(4,791)
(4,537)		Total current liabilities	(4,791)
(2,323,638)	9	Police officer and police staff pension liability	(2,315,630)
(2,323,638)		Total long-term liabilities	(2,315,630)
(2,328,175)		Net assets	(2,320,421)
		Unusable reserves	
4,537	8	Short-term accumulated compensated absences account	4,791
2,323,638	9	Pensions reserve	2,315,630
2,328,175		Total unusable reserves	2,320,421
2,328,175		Total reserves	2,320,421



Jonathan Castle

Chief Finance Officer to the Chief Constable for Kent Police

26 June 2026

Cash flow statement

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

Notes to the accounts



Notes to the accounts

Note 1 – Expenditure and funding analysis

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

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

A guide to the services is shown in the CIES.

2024/25 (Restated)	2024/25 (Restated)	2024/25 (Restated)	Expenditure and funding analysis for Chief Constable	2025/26	2025/26	2025/26
Net expenditure chargeable to General Fund	Adjustments between funding and accounting basis	Net expenditure in the CIES		Net expenditure chargeable to General Fund	adjustments Between funding and accounting basis	Net expenditure in the CIES
£'000's	£'000's	£'000's		£'000's	£'000's	£'000's
29,078	474	29,552	Central Operations	31,016	(308)	30,708
1,080	20	1,100	Chief Officers	908	(10)	898
	29	1,685	Corporate Communications & Citizens in Policing	1,795	(19)	1,776
1,656						
7,222	128	7,350	Corporate Services	7,333	(81)	7,252
17,554	304	17,858	Crime	19,024	(202)	18,822
6,610	122	6,732	Human Resources	6,719	(80)	6,639
490	6	496	Legal Services	532	(5)	527
	55	9,034	Local Policing & Partnerships	8,287	(28)	8,259
8,979						
270,921	(62,129)	208,792	Police Pay	291,372	(77,517)	213,855
1,899	34	1,933	Professional Standards	2,373	(25)	2,348
11,558	254	11,812	Serious Crime	12,888	(165)	12,723
23,846	976	24,822	Support Services	22,685	308	22,993
380,893	(59,727)	321,166	Net cost of policing services	404,932	(78,132)	326,800
(380,893)	0	(380,893)	Recharge for Chief Constable's Net Service Cost	(404,932)	0	(404,932)
0	(59,727)	(59,727)	Net cost of services	0	(78,132)	(78,132)
0	128,754	128,754	Other income and expenditure	0	131,702	131,702
0	69,027	69,027	Deficit on provision of services	0	53,570	53,570

The 2024/25 figures have been restated to reflect the latest service reporting structure to make them comparable to 2025/26.

Note 2 – Note to the expenditure and funding analysis

2024/25	2024/25	2024/25	Chief Constable	2025/26	2025/26	2025/26
Net Change	Short-term	Total	Adjustments from	Net change	Short-term	Total
for pensions	accumulated	adjustments	General Fund to	for pensions	accumulated	adjustments
adjustments	absences	(Restated)	arrive at the	adjustments	absences	adjustments
(Restated)	(Restated)		comprehensive			
(Note 1)	(Note 2)		income and	(Note 1)	(Note 2)	
			expenditure			
			statement amounts			
£'000's	£'000's	£'000's		£'000's	£'000's	£'000's
473		473	Central Operations	(308)		(308)
20		20	Chief Officers	(11)		(11)
28		28	Corporate	(19)		(19)
			Communications & Citizens in Policing			
128		128	Corporate Services	(82)		(82)
304		304	Crime	(202)		(202)
122		122	Human Resources	(79)		(79)
6		6	Legal Services	(4)		(4)
55		55	Local Policing & Partnerships	(29)		(29)
(62,069)	(47)	(62,116)	Police Pay	(77,751)	234	(77,517)
34		34	Professional Standards	(26)		(26)
254		254	Serious Crime	(164)		(164)
954	11	965	Support Services	290	19	309
(59,691)	(36)	(59,727)	Net cost of services	(78,385)	253	(78,132)
128,754	0	128,754	Other income and expenditure	131,702	0	131,702
69,063	(36)	69,027	Difference between General Fund and expenditure statement deficit	53,317	253	53,570

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

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

The 2024/25 figures have been restated to reflect the latest service reporting structure to make them comparable to 2025/26.

Note 3 – Officers' remuneration

Kent Police has a specific requirement to disclose the number of employees whose taxable remuneration falls within certain brackets. The table illustrates the number of senior police officers and staff whose remuneration, excluding pension contributions was £50,000 or more in bands of £5,000. Senior Police Officers are defined by CIPFA guidance as those at Chief Superintendent rank and above.

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

A senior employee is considered one whose salary is greater than £50,000 per year (calculated pro rata for part time employees) and who is responsible for the management of Kent Police to the extent that the person has power to control the major activities of the service, in particular activities involving the expenditure of money, whether solely or collectively with other persons. This includes all police officers of rank of chief superintendent and above, the Director of Essex and Kent SSD, the Director of Essex and Kent HR and Learning and Development, the Director of Corporate Communications and Citizens in Policing and the force CFO.

Officers listed in the following remuneration note are also included in this banding disclosure note. Whilst not technically compliant, it provides a complete analysis for the user of the Accounts. The definition of remuneration used is based on the Code as it includes salary and other benefits to the extent to which they are taxable. The 2024/25 year has been re-stated to include amounts sacrificed from salary in return for employee benefits such as shared cost pension additional voluntary contributions. childcare vouchers and vehicles provided through the employee Green Car Scheme.

2024/25	Number of employees	2025/26
Re-stated	Remuneration band (£)	
65	50,000 to 54,999	54
35	55,000 to 59,999	61
34	60,000 to 64,999	35
10	65,000 to 69,999	18
7	70,000 to 74,999	7
6	75,000 to 79,999	4
3	80,000 to 84,999	3
3	85,000 to 89,999	6
4	90,000 to 94,999	2
1	95,000 to 99,999	3
7	100,000 to 104,999	3
1	105,000 to 109,999	5
9	110,000 to 114,999	3
3	115,000 to 119,999	4
1	120,000 to 124,999	3
1	125,000 to 129,999	1
1	130,000 to 134,999	1
1	135,000 to 139,999	0
4	140,000 to 144,999	3
1	150,000 to 154,999	3
1	160,000 to 164,999	0
0	170,000 to 174,999	1
1	200,000 to 204,999	0
0	225,000 to 229,999	1
199	Total	221

2024/25 (Restated)		2025/26	2025/26	2025/26	2025/26
Total post title remuneration	Note	Salary including allowances	Benefits in kind	Pension contribution	Total remuneration
£		£	£	£	£
238,102 Chief Constable, Mr Tim Smith		228,039	7,566	0	235,605
18,580 Temporary Chief Constable, Mr Peter Ayling		0		0	0
201,872 Deputy Chief Constable, Mr Peter Ayling		174,665	2,314	59,590	236,568
118,813 Deputy Chief Constable – Op Magenta	1	128,407		0	128,407
171,144 Deputy Chief Officer	2	141,977	591	4,946	147,513
205,468 Assistant Chief Constable (Crime Directorate)	3a	44,760	2,203	11,980	58,943
Assistant Chief Constable (Serious Crime Directorate)	3b	97,084	2,203	37,032	136,319
184,570 Assistant Chief Constable (Serious Crime Directorate)	4	93,996	1,360	31,948	127,304
Assistant Chief Constable (Crime Directorate)	5	91,052	745	32,751	124,549
56,706 Assistant Chief Constable (Local Policing) Mr Nigel Brookes	6	141,844	2,330	49,012	193,186
36,362 Assistant Chief Constable (Central Operations)	7	127,837	7,148	44,057	179,042
153,741 Assistant Chief Constable (Eastern Regions Special Operations Unit (ERSOU))	8	133,296	6,626	45,994	185,916
126,983 Assistant Chief Constable (Emergency Services Network (ESN)/ Airwave)	9	132,128	4,068	45,581	181,777
161,876 Director of Human Resources and Learning and Development	10	148,656	910	17,984	167,550
188,617 Assistant Chief Constable (HMICFRS)		143,104	6,219	49,012	198,335
160,414 Director of Corporate Communications and Citizens in Policing		149,040		18,183	167,222
125,537 Chief Finance Officer to the Chief Constable		116,812		14,251	131,063
132,721 Assistant Chief Constable (Local Policing)		0		0	0
123,925 Assistant Chief Constable (Central Operations)		0		0	0
2,405,431 Total		2,092,697	44,283	462,321	2,599,299

1. The Deputy Chief Constable for Operation Magenta leads the independent enquiry into deaths at Gosport War Memorial Hospital. The post is externally funded, full costs are recovered from the Home Office under the control of Hampshire Police but are included here as Kent Police is the employing force.
2. The Deputy Chief Officer (DCO) was made redundant on 4 July 2025. The salary amount includes the taxable element of their termination package.
3. The Assistant Chief Constable (Crime) (3a) transferred to Assistant Chief Constable (Serious Crime) (3b) with effect from 27 July 2025.
4. The previous ACC (Serious Crime) retired on 4 December 2025.
5. The replacement Assistant Chief Constable (Crime) commenced on 14 July 2025.
6. The Assistant Chief Constable (Local Policing and Partnerships) commenced 12 December 2024.
7. The Assistant Chief Constable (Central Operations) commenced 20 January 2025.
8. The collaborative Assistant Chief Constable Eastern Regions Special Operations Unit (ERSOU) covers specialist policing operations within the eastern region. Costs are shared between partner agencies, administered by Bedfordshire Police but are included here as Kent Police is the employing force.
9. Full costs are recovered from the Home Office but are included here as Kent Police is the employing force.
10. Director of Human Resources and Learning and Development is a shared post 50:50 Kent and Essex Police. Full costs are shown against Kent as the employing force.

In addition to the police officers and police staff shown in the table, the Kent Police Officer Management Team also included in the following shared posts: Director of Essex and Kent SSD – the post is shared 50:50 between Essex and Kent Police, 50% of costs were recharged to Kent Police in 2025/26. Their remuneration is disclosed in full in the Essex Police Statement of Accounts.

Note 4 – Termination benefits

There were 17 terminated contracts during 2025/26 (five in 2024/25), as well as one redundancy from the joint collaboration within Kent and Essex Transport Department where Kent paid their 50% share of the cost. Termination payments are made to staff made redundant mostly on a voluntary basis, as part of the Kent Police rationalisation of the service. Payments were made to staff in accordance with Kent Police policy and are calculated on a combination of age, length of service and pay scale of the employee at the time of their leaving the organisation.

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

2024/25	2024/25	2024/25	2024/25		2025/26	2025/26	2025/26	2025/26
Number of people	Redundancy cost	Pension cost	Total	Cost to Kent Police	Number of people	Redundancy cost	Pension cost	Total
	£'000's	£'000's	£'000's	£'000's		£'000's	£'000's	£'000's
2	25	0	25	0 to 20	6	44	0	44
0	0	0	0	20 to 40	2	25	46	71
1	17	29	46	40 to 60	4	130	69	199
0	0	0	0	60 to 80	2	31	93	124
1	29	71	100	80 to 100	0	0	0	0
0	0	0	0	100 to 120	2	80	128	208
0	0	0	0	120 to 140	2	78	172	250
1	131	283	414	400 +	0	0	0	0
5	202	383	585	Total	18	388	508	896

Note 5 – External audit costs

2024/25	External audit costs	2025/26
£'000's		£'000's
61	External audit fees for the year	61
0	Variation fees	22
61	Total	83

Kent Police's auditors are Ernst and Young (EY) LLP.

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

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

2024/25		2025/26	2025/26	2025/26
Total usable reserves		General Fund	Total usable reserves	Total unusable reserves
£'000's		£'000's	£'000's	£'000's
	Included in the comprehensive income and expenditure account			
(69,062)	Pensions – pensions costs	(53,317)	(53,317)	53,317
36	Accumulated Compensated Absences Account – reversal of leave accrual	(253)	(253)	253
(69,026)	Total	(53,570)	(53,570)	53,570

Note 7 – Income and expenditure analysed by nature

2024/25	Chief Constable for Kent	2025/26
(Restated)		
£'000's		£'000's
	Expenditure	
462,248	Employee benefits expenses	471,407
122	Supplies and services	0
8,735	Third party payments	9,413
471,105	Total expenditure	480,820
	Income	
(380,893)	Recharge for Chief Constable's Net Service Cost (includes support service recharges expenditure)	(404,932)
(4,006)	Government grants	(4,702)
(17,180)	Contributions from other public bodies	(17,615)
(402,079)	Total income	(427,249)
69,026	Deficit on the provision of services	53,571

The 2024/25 figures have been restated to make them comparable to 2025/26 as a result of reviewing and improving the compliance of coding with CIPFA standards.

The most significant movement between years is on the cost of Police officers.

Note 8 – Short-term creditors

31 March 2025	Short-term creditors	31 March 2026
£'000's		£'000's
(4,537)	Short-term compensated absences	(4,791)
(4,537)	Short-term creditors	(4,791)

Note 9 – Net pension liability

31 March 2025	Net pension liability	31 March 2026
£'000's		£'000's
(2,322,800)	Net pension liability – police pension scheme	(2,315,100)
(838)	Net pension liability – local government pension scheme	(530)
(2,323,638)	Net Pension liability	(2,315,630)

Note 10 – Defined benefit pension schemes

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

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

Police pension scheme

When referred to the PPS' this includes all PPS' including the New PPS where additional disclosure has been provided under Note 11 – Accounting Policies.

Transactions relating to retirement benefits

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

2024/25 £'000's	Police Officer Pension Schemes (Combined)	2025/26 £'000's
Comprehensive income and expenditure statement		
Cost of services:		
33,300	Current service cost	18,200
300	Past service cost	0
Financing and investment income and expenditure:		
130,000	Net interest on the net defined benefit liability (asset)	132,500
163,600	Sub-total charged to the (surplus) / deficit on the provision of services	150,700
Other post-employment benefit charged to other comprehensive income and expenditure:		
(32,500)	Actuarial losses/ (gains) arising from change in demographic assumptions	16,600
(442,000)	Actuarial losses/ (gains) arising from change in financial assumptions	(98,700)
19,000	Other experience	19,700
(455,500)	Sub-total charged to other comprehensive income and expenditure	(62,400)
(291,900)	Total charged to the comprehensive income and expenditure statement	88,300
<u>Movement in Reserves Statement</u>		
(163,600)	Reversal of net charges made to the (surplus) / deficit on the Provision of Services for post-employment benefits	(150,700)
<u>Actual amount charged to the General Fund for pensions</u>		
95,700	Actuarial contributions to Fund	96,000

Assets and liabilities in relation to retirement benefits

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

2024/25 £'000's	Reconciliation of present value of the Scheme liabilities (defined benefit obligation)	2025/26 £'000's
(2,710,400)	Benefit obligation at 1 April	(2,322,800)
(33,300)	Current service cost	(18,200)
(130,000)	Interest on pension liabilities	(132,500)
455,500	Actuarial remeasurement	62,400
(22,100)	Contributions by scheme participants	(23,300)
(300)	Past service gains	0
117,700	Benefits paid / (received)	119,400
100	Transfers (in from) / out to other authorities	(100)
(2,322,800)	Benefit Obligation at 31 March	(2,315,100)

2024/25	Reconciliation of movements in the Fair Value of the Scheme (Plan)	2025/26
£'000's		£'000's
0	Opening fair value of assets	0
(95,700)	Contributions by employer	(96,000)
(22,100)	Contributions by participants	(23,300)
100	Transfers (in from)/ out to other authorities	(100)
117,700	Net benefits paid out	119,400
0	Closing fair value of assets	0

Pensions assets and liabilities recognised in the balance sheet

2024/25	Police Pension Scheme (combined)	2025/26
£'000's		£'000's
(2,322,800)	Present value of Police Pension Scheme defined benefit obligation	(2,315,100)
(2,322,800)	Net liability arising from the defined benefit obligation	(2,315,100)

The liabilities show the underlying commitments that the Group has in the long-term to pay retirement benefits. The total liability of £2.31 billion (2024/25, £2.32 billion) has a substantial impact on the net worth of the Group as recorded in the Balance Sheet.

Statutory arrangements for funding the deficit however, mean that the financial position of the CC remains healthy. Police Pensions are charged to the Police Pension Fund Account (see note below) and any shortfall between the value of pensions paid in the year and the receipts into the account from the employer and employee contributions is funded from the General Fund. A top-up grant from the Government is then claimed to cover the deficit or, in the event of a surplus, repaid to the Government for 2025/26 this was £30.05 million (£31.8 million, 2024/25).

Basis for estimating assets and liabilities Police Pension Scheme

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. PPS' have been assessed by Hymans Robertson LLP, an independent firm of actuaries.

The principal assumptions used in their calculations are shown below:

2024/25	Actuarial assumptions:	2025/26
<u>Years</u>	<u>Longevity at 60 for current pensioners:</u>	<u>Years</u>
26.3	Men	26.8
29.2	Women	29.4
	<u>Longevity at 60 for future pensioners:</u>	
28.1	Men	28.8
30.5	Women	31.4
3.1%	Rate of inflation Retail Price index (RPI)	3.3%
3.1%	Rate of increase in salaries	3.3%
2.8%	Rate of increase on pensions	3.0%
5.8%	Rate of discounting for scheme liabilities	6.3%
90.0%	Take up of option to convert annual pension into retirement lump sum	90%

Local Government Pension Scheme

2024/25	Local Government Pension Scheme	2025/26
£'000's		£'000's
Comprehensive income and expenditure statement		
Service cost:		
12,003	Current service cost	8,940
100	Past service cost / (gain)	554
550	Administration expenses	626
Financing and investment income and expenditure:		
28,902	Interest costs	33,827
(30,148)	Expected return on assets in the scheme	(34,625)
11,407	Sub-total charged to the (Surplus) / Deficit on the provision of services	9,322
Other post-employment benefits charged to other comprehensive income and expenditure:		
10,815	Return on plan assets (excluding amount included in net interest expense)	(33,226)
(1,244)	Actuarial (gains) / losses arising from demographic assumptions	6,270
(91,757)	Actuarial (gains) / losses arising from financial assumptions	(18,934)
82,086	Actuarial (gain) / losses arising from the impact of the Asset Ceiling	40,645
(1,202)	Experience (gains) / losses	6,847
0	Other (gains)/losses	(527)
(1,302)	Sub-total charged to other comprehensive income and expenditure	1,075
10,105	Total charged to the comprehensive income and expenditure statement	10,397
Movement in Reserves statement		
(11,407)	Reversal of net charges made to the (surplus) / deficit on the Provision of Services for post-employment benefits	(9,322)
Actual amount charged to General Fund for pensions in the year		
10,245	Employers' contribution payable to the scheme	10,705

The actual return on scheme assets in the year was £34.63 million (2024/25, £30.15 million).

Pensions assets and liabilities recognised in the balance sheet

2024/25	Local Government Pension Scheme	2025/26
£'000's		£'000's
(446,663)	Present value of liabilities	(462,363)
600,935	Fair value of assets	666,541
154,272	Surplus	204,178
(155,110)	Impact of LGPS asset ceiling	(204,708)
(838)	Total (liability)	(530)

Reconciliation of impact of asset ceiling

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

2024/25	Local Government Pension Scheme	2025/26
£'000's		£'000's
(69,429)	Opening impact of asset ceiling	(155,110)
(3,595)	Interest on impact of asset ceiling	(8,953)
(82,086)	Actuarial (losses)/ gains	(40,645)
(155,110)	Closing impact of asset ceiling	(204,708)

The calculation of the asset ceiling assumes that:

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

Reconciliation of present value of the scheme assets and liabilities

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

2024/25	Local Government Pension Scheme - Liabilities	2025/26
£'000's		£'000's
(513,882)	Balance brought forward	(446,663)
(12,003)	Current service cost	(8,940)
(25,307)	Interest cost	(24,874)
(5,400)	Contributions by scheme participants	(5,453)
1,244	Actuarial gains / losses arising from changes in demographic assumptions	(6,270)
91,757	Actuarial gains / losses arising from changes in financial assumptions	18,934
1,202	Experience (gains)/losses on defined benefit obligation	(6,847)
(100)	Past service costs	(554)
15,696	Benefits paid / transfers paid	18,185
130	Unfunded pensions payments	119
(446,663)	Balance Carried Forward	(462,363)

Reconciliation of the movements in fair value of scheme assets

2024/25	Local Government Pension Scheme - assets	2025/26
£'000's		£'000's
582,333	Opening fair value of the Scheme assets	600,935
30,148	Interest income	34,625
	Remeasurement gain/(loss)	527
(10,815)	Expected return on assets	33,226
(550)	Administration expenses	(626)
10,245	Employer contributions	10,705
5,400	Contributions by employees into the scheme	5,453
(15,826)	Benefits paid	(18,304)
600,935	Closing fair value of the Scheme assets	666,541

Reconciliation of present value of the scheme assets

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

31 March 2025	31 March 2025	Pension Scheme assets	31 March 2026	31 March 2026
£'000's	%		£'000's	%
342,198	57	Equities	390,717	58
35,621	6	Gilts	36,774	6
89,332	15	Other Bonds	93,082	14
49,209	8	Property	65,117	10
23,767	4	Cash	18,377	3
30,693	5	Target Return Portfolio	33,271	5
30,115	5	Infrastructure	29,203	4
600,935	100	Total	666,541	100

Basis for estimating assets and liabilities (LGPS)

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The LGPS liabilities have been assessed by Barnett Waddingham, an independent firm of actuaries. Estimates for the LGPS scheme are based on the 12-months valuation of the scheme as at 31 March 2026.

The principal assumptions used in their calculations have been:

2024/25	Local Government Pension Scheme	2025/26
Years	Mortality assumptions:	Years
20.7	Longevity at 65 for current pensioners: Men	21.6
23.3	Women	23.9
22.0	Longevity at 65 for future pensioners: Men	23.2
24.7	Women	25.6
%		%
3.1%	Rate of inflation (RPI)	3.3%
2.9%	Rate of inflation (CPI) on which Pensions are based	2.9%
3.9%	Rate of increase in salaries	3.9%
2.9%	Rate of increase on pensions	2.9%
5.9%	Rate of discounting for scheme liabilities	6.2%
50%	Take up of option to convert annual pension into retirement lump sum	50%

The liabilities show the underlying commitments that the CC has in the long-term to pay retirement benefits. The total liability £0.5m (£0.8m, 2024/25) has a substantial impact on the net worth of the CC Kent Police as recorded in the balance sheet.

McCloud consideration

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

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

Claimants have lodged claims for compensation under two active sets of litigation, Aarons, and Penningtons. Government Legal Department settled the injury to feelings claims for Aarons on behalf of Chief Officers without seeking any financial contributions. 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. Pecuniary loss claims remain stayed under advice from Counsel, but it is expected that most of these claims will be settled under the current compensation mechanism that is provided for under the Public Service Pensions & Judicial Offices Act (PSPJOA) 2022. As at 31 March 2025, it is not possible to reliably estimate the extent or likelihood of Penningtons claims being successful, and therefore no contingent liability in respect of compensation claims is recognised in these accounts.

Note 11 – Accounting policies

The accounting policies have been updated to include the changes to the 2025/26 Code.

i. General principles

The Statement of Accounts summarises the CC for Kent's transactions for the 2025/26 financial year and its position for the year ended 31 March 2026. The Accounts and Audit Regulations 2015 (Statutory Instrument (SI) 2015 No 234) require the CC to prepare a Statement of Accounts for each financial year in accordance with proper accounting practices. For 2025/26, these proper accounting practices principally comprise:

- the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the Code)
- the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (SI 2003 No 3146, as amended) (the 2003 Regs)

The CC's Accounts show all expenditure related to the delivery of policing services for the year including staff costs, pension costs and the provision for short-term compensated absences.

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

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

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

ii. 2025/26 code changes

The following changes were made to the 2025/26 Code:

- the AGS has been prepared in accordance with "Delivering Good Governance in Local Government: Addendum."
- adoption of International Financial Reporting Standards (IFRS) 17 Insurance Contracts – nothing has been identified that comes within insurance contracts for Kent Police which does not issue insurance contracts.
- adoption of amendments to IAS 21 "The Effects of Changes in Foreign Exchange Rates" relating to lack of exchangeability which does not affect Kent Police's transactions in foreign currencies.

iii. Accruals of income and expenditure

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

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

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

iv. Cash and cash equivalents

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

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

v. Employee benefits

Benefits payable during employment

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

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

The Apprenticeship Levy was introduced from 1 April 2017. The Apprenticeship Levy is a charge on all large UK employers with a pay bill of over £3 million per annum. Kent Police is required to pay 0.5% of its annual payroll into the Levy and these funds will be used to pay for new apprenticeships. There were 451 apprenticeships funded during 2025/26 (2024/25, 420 apprenticeships). The reason for the increase is due to additional police officers being employed as part of the ongoing implementation of the Kent Police recruitment programme.

Termination benefits

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

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

Post-employment benefits

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

- the 2015 Police Pension Scheme (PPS), regulated under the Police Pension Regulations 2015
- the Local Government Pensions Scheme (LGPS), administered by Kent County Council

As a result of requirements under IAS 19 the net pensions liability is analysed into several components:

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

- actuarial gains and losses arising on changes in financial assumptions – debited to the Pensions Reserve;
- experience gains and losses on defined benefit obligation – debited to Pensions Reserve; and,
- benefits paid – payments made directly to pensioners.

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

Police Pension Schemes

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

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

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

The Local Government Pension Scheme

The LGPS is a contributory occupational pension scheme with Police staff making contributions dependent on their salary level. The LGPS is accounted for as a defined benefits scheme.

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

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

- quoted securities – current bid price;
- unquoted securities – professional estimate;
- unitised securities – current bid price; and,
- property – market value.

Discretionary benefits

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

Asset ceiling

The force has an accounting surplus on its LGPS, but accounting standards only allow an asset to be recognised to the extent that the force can gain economic benefit from that surplus. Economic benefit can be gained in two ways: either via a refund, or via a reduction in future contributions. This limit to the net asset is known as the "asset ceiling." The accounts are prepared on the basis that the force will not have a right to a refund and cannot recognise an accounting surplus. The force cannot cease contributions at the accounting date due to current and potential future funding commitments which are referred to as a "minimum funding requirement." The accounts are prepared on the basis that a minimum funding requirement applies under both IFRS and UK General Accepted Accounting Practice (GAAP), and that it spans the full period of anticipated participation in the LGPS.

vi. Value Added Tax (VAT)

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

vii. Contingent liabilities and contingent assets

A contingent liability arises where an event has taken place that gives the PCC for Kent 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 PCC for Kent.

A contingent asset arises where an event has taken place that gives the PCC for Kent a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the PCC for Kent.

viii. Reserves

When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in the Surplus or Deficit on the Provision of Services in the CIES. The reserve is then appropriated back into the General Fund in the MIRS so that there is no net charge against council tax for the expenditure.

Note 12 – Assumptions made about the future and other major sources of estimation uncertainty and critical judgements in applying accounting policies

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

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

Police Pension Schemes

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

Police Pension Scheme (Schemes combined)

Sensitivity analysis	£'000's	£'000's	£'000's
Adjustment to discount rate	0.5%	0%	-0.5%
Present value of total obligation	2,528,000	2,315,100	2,102,170
Projected service cost	23,370	15,600	7,830
Adjustment to member life expectancy	+1 Year	None	-1 Year
Present value of total obligation	2,384,550	2,315,100	2,245,650
Projected service cost	16,070	15,600	15,130
Adjustment to salary increase rate	0.5%	0%	-0.5%
Present value of total obligation	2,323,930	2,315,100	2,306,270
Projected service cost	15,600	15,600	15,600
Adjustment to pension increases and deferred revaluation	0.5%	0%	-0.5%
Present value of total obligation	2,485,160	2,315,100	2,145,040
Projected service cost	18,600	15,600	12,600

Local Government Pension Scheme (LGPS)

The sensitivities regarding the principal assumptions used to measure the LGPS are set out below:

Sensitivity analysis	£'000's	£'000's	£'000's	£'000's	£'000's
Adjustment to discount rate	+0.5%	+0.1%	0%	-0.1%	-0.5%
Present value of total obligation	426,257	454,753	462,363	470,180	506,674
Projected service cost	7,135	8,411	8,757	9,116	10,677
Adjustment to long term salary increase	+0.5%	+0.1%	0%	-0.1%	-0.5%
Present value of total obligation	464,696	462,823	462,363	461,906	460,111
Projected service cost	8,757	8,757	8,757	8,757	8,757
Adjustment to pension increases and deferred revaluation	+0.5%	+0.1%	0%	-0.1%	-0.5%
Present value of total obligation	499,600	470,203	462,363	456,720	431,926
Projected service cost	10,823	9,142	8,757	8,385	7,017
Adjustment to member life expectancy	+1 Year	None	-1 Year		
Present value of total obligation	476,150	462,363	449,023		
Projected service cost	9,067	8,757	8,455		

Police Pension Schemes and LGPS

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

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

Insurance provisions

The overall liability on the Balance Sheet for insurance (including the reserve) is around £9.649m. This is significantly higher than for other similar forces and all outstanding claims values are being reviewed. The force will have a mid-year reassessment of the estimate of the future liability. A 1% increase in outstanding claims would result in an additional cost of £47k.

Impairment allowance for non-payment of debt

It is prudent to establish a provision (impairment allowance) for non-payment of debt. The impact of the events described above could potentially have an adverse impact on collectability of debt and will be the subject of ongoing review. Therefore, due to the uncertainty about collecting any outstanding monies from taxpayers, a prudent approach has been taken when setting the rates for bad debt provisions, which are reflected in these financial statements. However, if collection rates were to fall, the cost of covering the impairment of doubtful debts would require an additional £59k to be set aside for every 1% reduction in collection rates.

International events

During 2025/26, there has been heightened geopolitical uncertainty, including conflict in the Middle East involving Iran. While there has been no direct operational impact on the PCC or Group's activities, this situation contributes to wider global economic uncertainty which may influence key assumptions used in the financial statements. The main areas of the financial statements potentially affected by this uncertainty are:

- **Property, Plant and Equipment (PPE) valuations:** Asset valuations are sensitive to changes in market conditions, including inflation, construction costs and investor sentiment. Ongoing geopolitical instability may affect these factors and could lead to volatility in valuation inputs (including indices used for revaluation). A reasonably possible change in market assumptions could result in material movements in asset valuations in future periods.
- **Pension liability:** The valuation of the net defined benefit pension liability is based on actuarial assumptions, including discount rates and expected returns on assets. These assumptions are influenced by global financial markets, which may be affected by geopolitical developments. Small changes in these assumptions can have a material effect on the valuation of pension liabilities.
- **Inflation and cost pressures:** Broader economic impacts arising from global instability, including energy prices and supply chain disruption, may influence inflation assumptions used in financial planning and valuation models, particularly for capital assets and service costs.

At the Balance Sheet date, management considers that there is no requirement to adjust the carrying value of assets or liabilities directly as a result of these events. However, given the inherent uncertainty, there is a risk that future developments could result in material adjustments to the accounts in subsequent financial periods.

In applying the accounting policies, the CC for Kent has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts are set out below.

There remains some uncertainty about future levels of funding for forces in England and Wales. However, the CC for Kent has determined that this uncertainty is not yet sufficient to provide an indication that the pension liability of the CC for Kent might be impaired as a result of a need to reduce levels of service provision.

The pensions liability relating to both Police Officers and staff has been valued in line with the Consumer Price Index (CPI) as opposed to the Retail Price Index (RPI).

Note 13 – Events after the balance sheet date

The unaudited Statement of Accounts was authorised for issue by the CFO on 26 June 2026. Events taking place after this date are not reflected in the financial statement or notes. Where events taking place before this date provided information about conditions existing at 31 March 2026, the figures in the financial statements and notes have been adjusted in all material respects to reflect this information. There are no material non-adjusting events to report. This text will be reviewed before the publication of the audited accounts.

Note 14 – Related parties

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

Central government

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

Officers

The CC and the Kent Police Chief Officer team lead by the CC has direct control over all operational decisions and the day-to-day running of Kent Police as well strategic decision making in conjunction with the Commissioner. All Chief Officers have been contacted and there are no material related party transactions to disclose for 2025/26.

Other public bodies

Kent Police has a number of business relationships with public organisations such as local authorities in Kent and other police forces in England and Wales mainly Kent County Council, Essex Police and West Yorkshire Police for the National Police Air Service (NPAS). Kent Police paid £1,253m in 2025/26 (£1,157m, 2024/25) to the NPAS for air support as part of a national framework.

Income Expenditure		Debtors Creditors		Related party	Income Expenditure		Debtors Creditors	
2024/25	2024/25	31 March 2025	31 March 2025		2025/26	2025/26	31 March 2026	31 March 2026
£'000's	£'000's	£'000's	£'000's		£'000's	£'000's	£'000's	£'000's
(2,599)	2,241	(10,848)	152	UK government	(1,076)	2,452	(10,358)	443
(732)	5,805	0	250	Local authorities	(769)	4,968	(30)	75
(14,188)	18,152	(633)	394	Essex Police	(16,257)	14,961	(344)	356
(288)	17,455	0	296	KCC	(376)	16,854	(68)	83
(16,462)	5,580	(1,305)	1,399	Other police forces	(16,375)	3,484	(1,787)	2,160
(34,269)	49,233	(12,786)	2,491	Total	(34,853)	42,719	(12,587)	3,117

Kent County Council (KCC) provides Treasury Management and Pensions services to Kent Police and provides a range of supplies and services through their commercial services departments. These include provision of utilities such as gas and electricity.

Kent Police has collaborative agreements with Essex Police covering SCD, SSD, the Information Technology Department (IT) and Human Resources (HR).

Kent Police is a member of the Seven Forces Procurement Team in collaboration with other police forces. Jointly controlled operations are further explained in note 24 in the Kent Police Group Accounts.

Police and Crime Commissioner

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

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

Note 15 – Accounting standards issued but not yet adopted

The standards introduced by the 2026/27 Code where disclosures are required in the 2025/26 financial statements are unlikely to have a material impact on amounts in the financial statements:

- Amendments to the classification and measurement of financial instruments (amendments to IFRS 9 and 7)
- Contracts Referencing Nature-Dependent Electricity (amendments to IFRS 9 and IFRS 7)
- Annual improvements to IFRS accounting standards – Volume 11
- Amendments to FRS 102 The Financial Reporting Standard Applicable in the UK and Republic of Ireland (Amendments relating to Heritage Assets)

The amendments to the Classification and Measurement of Financial Instruments (amendments to IFRS 9 and IFRS 7) includes a clarification that a financial liability is to be derecognised on the settlement date, but with the introduction of an accounting policy option for earlier derecognition for electronic payments where specified conditions are met.

Note 16 – Contingent liabilities and assets

Operation Cabin – Speed enforcement on motorway network

The Department for Transport (DfT) has confirmed that National Highways is responsible for funding financial redress arising from erroneous speed enforcement linked to certain managed motorway cameras enforced on their behalf by Kent Police. While police forces are involved in supporting the administration of the redress scheme, no liability resulting from this redress is expected to fall to the police force or the PCC. At the date of approval of these financial statements, the redress scheme has not yet been fully implemented, and the final scope remains subject to further approvals. Accordingly, no provision has been recognised in these accounts, but this matter is disclosed as a contingent liability.

Virgin Media Ltd v NTL Pension Trustees II Ltd

Kent Police is aware of the 'Virgin Media Ltd v NTL Pension Trustees II Ltd (and others)' case and considers that there is potential for the outcome of this case to have an impact on the Kent Police Authority. The case affects defined benefit schemes that provided contracted-out benefits before 6 April 2016 based on meeting the reference scheme test. Where scheme rules were amended, potentially impacting benefits accrued from 6 April 1997 to 5 April 2016, schemes needed the actuary to confirm that the reference scheme test was still being met by providing written confirmation under Section 37 of the Pension Schemes Act 1993. The original court case in June 2023 decided that certain rule amendments were invalid in absence of the actuarial certification (potentially including cases where such a confirmation cannot now be located). For the LGPS, the Scheme Actuary is the Government Actuary's Department (GAD). GAD is currently reviewing historic amendments to the LGPS in this context and the Scheme Advisory Board are liaising with GAD on whether the relevant certificates were available for past scheme changes. On 18 September 2025, the government published proposed amendments to the Pension Schemes Bill that would allow retrospective actuarial validation to confirm whether historic changes to contracted-out benefits complied with statutory requirements. The Bill states that it is applicable to public service schemes, so the proposal is that it will apply to the LGPS. The bill is expected to receive Royal Assent in 2026. On 23 January 2026, the Financial Reporting Council (FRC) published technical guidance for scheme actuaries to help them apply the retrospective-validation process under the Pension Schemes Bill. For the LGPS, the Scheme Actuary is GAD. We understand that GAD was reviewing historic amendments to the LGPS in this context and the Scheme Advisory Board were liaising with GAD on whether the relevant certificates were available for past scheme changes.

Goodwin case

Prompted by the Goodwin case, the UK Government launched the Access and Fairness consultation on 15 May 2025 which closed on 7 August 2025. Draft LGPS regulation amendments have been published following the consultation. The Goodwin case highlighted discriminatory practices in survivor pensions for same-sex spouses and civil partners, and as such the government proposes amendments to align LGPS regulations with principles of equality. The Goodwin ruling identified that male survivors of members in same-sex relationships received less favourable pension benefits compared to their counterparts in opposite-sex relationships, contravening equality laws. The draft amendments seek to eliminate disparities in survivor benefits, ensuring that all eligible survivors, regardless of the member's or survivor's sex or the nature of their relationship, receive equitable treatment. This includes standardising the calculation of survivor pensions and death grants to reflect a uniform approach, thereby addressing past discrimination and fostering inclusivity within the LGPS. Employers may see an increase to their LGPS defined benefit obligations resulting from any backdated benefit awards to members. The value of these possible payments is uncertain, because of the historical nature of these benefit awards to members. We are not provided with data which will allow us to make an assessment of the cost of the Access and Fairness changes to the Scheme. The overall costs are not anticipated to be significant, and we therefore expect that any such awards will not be material to Kent Police. There are no contingent assets for 2025/26.

Note 17 – Going concern

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

The Kent force has forecast cashflow and resources to 31 March 2026 and has not identified any material uncertainties in the going concern assumptions.

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

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

Police Officer Pension Fund Account



Police Officer Pension Fund Account

Introduction

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

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

The Fund receives income each year from:

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

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

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

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

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

The table identifies the movements on the Police Officer Pension Fund Account for the year.

2024/25	Kent Police Officer Pension Fund Account statement	2025/26
£'000's		£'000's
Contributions receivable		
(58,143)	Police and Crime Commissioner for Kent	(60,728)
(22,446)	Serving police officers	(23,360)
(774)	Capital equivalent payment for ill-health	(608)
Transfers in		
(10)	Individual transfers in from other schemes	(192)
(81,373)	Total receipts	(84,888)
Benefits payable		
97,832	Pensions	100,297
14,557	Commutations and lump sum payments	14,211
305	Lump sum death benefits	109
Payments to and on account of leavers		
393	Refund of contributions	191
83	Individual transfers out to other schemes	132
113,170	Total payments	114,940
31,797	Sub-total for the year before transfer from PCC for Kent of amount equal to the deficit	30,052
(31,797)	Transfer of amount from the PCC for Kent of amount equal to the deficit which is recouped by a government grant	(30,052)
0	Net amount payable for the year	0

Pension fund net asset statement

2024/25	2025/26
£'000's	£'000's
0 Unpaid pension benefits	0
0 Amount owing from the general fund	0
0 Net current assets and liabilities	0

Glossary and contacts



Glossary and contacts

Glossary

ACC

Assistant Chief Constable

Accruals accounting

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

Actuarial gains and losses

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

AGS

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

Appropriations

Transfer of monies between the revenue account and the balance sheet

ASB

Anti-Social Behaviour

CC

Chief Constable

Central Ops

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

CFO

Chief Finance Officer

Chief Officers

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

CIES

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

CIPFA

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

Contingency

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

CPI

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

Crime Academy

The Crime Academy provides training to staff who investigate serious crimes, helping them build the skills needed to carry out thorough and effective investigations.

CRU

Case Review Unit

CT

Counter Terrorism

CT

Counter Terrorism

DA

Domestic Abuse

DCO

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

ERSOU

Eastern Regions Special Operations Unit

EY

Ernst and Young – auditors

FCIR

Force Control & Incident Response

FRC

Financial Reporting Council

GAD

Government Actuary's Department

GAAP

General Accepted Accounting Practice

HMICFRS

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

HO

Home Office

HR

Human Resources

IAS

International Accounting Standards

IFRIC

International Financial Interpretations Committee

IFRS

International Financial Reporting Standards

IMU

Incident Management Unit

IT

Information Technology

IIT

Investigative Improvement Team

JAC

Joint Audit Committee

KCC

Kent County Council

LASAAC

Local Authority (Scotland)
Accounts Advisory Committee

LGPS

Local Government Pension
Scheme

LPP

Local Policing & Partnerships

MFR

Minimum Funding
Requirement

MHCLG

Ministry of Housing,
Communities and Local
Government

MIRS

Movement in Reserves

MOSOVO

Management of Sexual or
Violent Offenders

MTFP

Medium Term Financial Plan

NHP

Neighbourhood Policing

NK

Neighbourhood Policing

NPAS

National Police Air Service

PACCTS

Police and Crime
Commissioners Treasurers
Society

PCC

Police and Crime Commissioner

PIT

Prison Investigation Team

POLIT

Paedophile Online Investigation
Team

PPE

Property, plant, and equipment is
a class of assets with physical
substance that are held for use in
the production or supply of
goods and services, for rental to
others, or for administrative
purposes (and expected to be
used for more than one year

PPS

Police Pension Scheme

PRSRA

Police Reform and Social
Responsibility Act 2011

PSD

Professional Standards
Department

PSE

Police Staff Employee

PUP

Police Uplift Programme

RADAIT

Rape & Domestic Abuse
Investigation Team

Remuneration

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

Reserves

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

Return on Plan Assets

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

Revenue Expenditure

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

RPI

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

SCD

Serious Crime Directorate

SI

Statutory Instrument

SOH

Single online Home

SSD

Support Services Directorate

UK

United Kingdom

VAT

Value Added Tax

VAWG

Violence Against Women and
Girls

ViSOR

Violence & Sexual Offender
Register – ViSOR is a national
system used by police,
probation, and prisons to
record and manage
information on high-risk
offenders.

Contact information

This document gives details of Kent Police Chief Constable's annual accounts and is available on the website at www.kent.police.uk

Contact for further information

Mr Jonathan Castle

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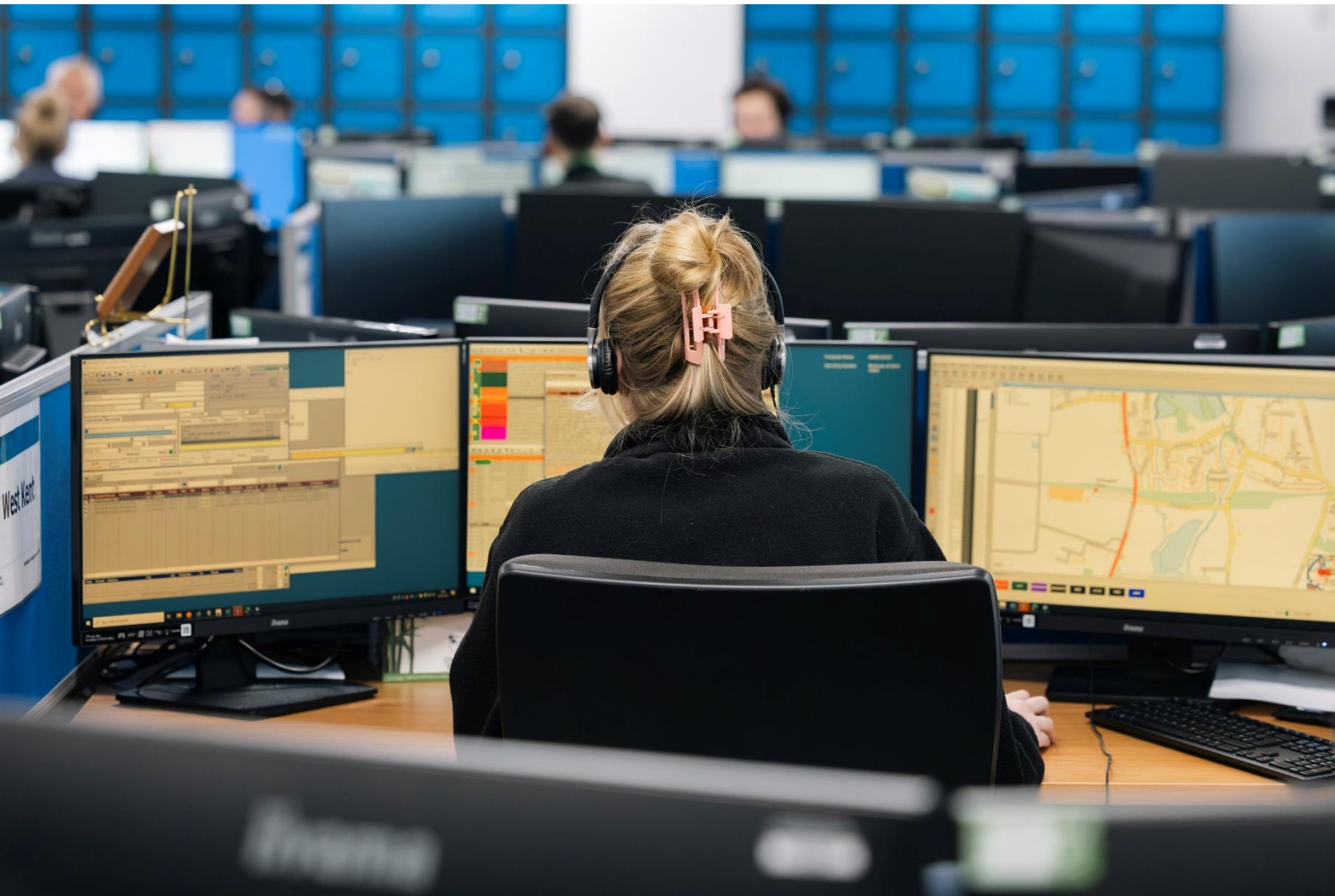
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Annual governance statement



Annual governance statement 2025/26

Introduction

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

The Local Code sets out the overall governance framework within which Kent Police operates, and the AGS provides assurances as to how Kent Police is complying with it. The AGS identifies areas of both success during 2025/26, and where the Kent Police can and will improve.

Executive summary

This Annual Governance Statement (AGS) summarises the outcome of Kent Police's annual review of the effectiveness of its governance arrangements for 2025/26.

The review draws on a wide range of assurance sources, including internal audit, external audit, HMICFRS inspection activity, performance and risk management arrangements, and oversight from the Joint Audit Committee and Chief Officer governance structures.

Overall, the Chief Constable is satisfied that Kent Police's governance arrangements remain effective and fit for purpose, supporting the delivery of policing outcomes with appropriate levels of control, transparency and accountability.

Key strengths identified during the year include:

- A well-established governance framework with clear oversight through Chief Officer and committee structures
- Strong internal audit outcomes, with the majority of audits receiving positive assurance ratings
- Continued strong performance in key areas identified through HMICFRS PEEL inspection
- Effective arrangements for ethical standards, complaints and professional conduct

However, the review has also identified areas where further improvement is required, including:

- The need to modernise core financial systems to support statutory financial management responsibilities
- Ongoing improvements in estates health and safety compliance
- Understanding the impact of financial uncertainty on medium-term planning

A focused action plan is in place to address these areas and will be monitored through established governance arrangements.

Looking ahead, the organisation will continue to strengthen its governance arrangements to respond to financial pressures, technological change and organisational capacity challenges.

Our assessment of effectiveness

Our assessment of effectiveness

Kent Police has undertaken a comprehensive review of the effectiveness of its governance arrangements for the financial year 2025/26. This review has been informed by multiple sources of assurance, including:

- The Head of Internal Audit's annual opinion and individual audit reports
- External audit findings, including Value for Money assessments
- HMICFRS inspection findings and the Force Management Statement
- Corporate risk management processes and performance reporting
- Assurance from Chief Officers and senior management

- Oversight and scrutiny provided by the Joint Audit Committee

This range of evidence provides assurance across the three lines of defence and supports a balanced and evidence-based assessment of governance effectiveness.

The review has considered the extent to which governance arrangements are aligned to the principles set out in the CIPFA/SOLACE Framework and whether those arrangements are operating effectively in practice to support the delivery of policing outcomes.

Overall opinion

Based on the outcome of this review and the evidence presented within this statement, the Chief Constable is satisfied that Kent Police's governance arrangements are operating effectively and are fit for purpose.

No material weaknesses have been identified that would undermine the overall effectiveness of the governance framework. However, the review has identified a number of areas where governance arrangements require strengthening or further development. These areas are not considered to represent significant governance failures but are recognised as opportunities to enhance resilience and effectiveness.

Appropriate actions have been identified and are being progressed to address these areas, with oversight provided through established governance arrangements, including the Joint Audit Committee.

Document key:

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

Assessment of Kent Police's governance

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

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

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Angiolini Inquiry Part 1 Report	Angiolini Inquiry	A robust improvement plan has been in place to take forward the recommendations, overseen by the Deputy Chief Constable (DCC). Significant work has been undertaken with changes to policy, increased performance scrutiny, reviews of training provision and engagement with Crown Prosecution Service (CPS) colleagues to enhance response. Force wide communication on the findings and response, supported by event in which over 500 officers and staff gathered to discuss standards and culture within Kent Police. Since this initial engagement, a number of periodic updates on progress have been provided to the workforce via the Chief Constable Blogs. The report makes 16 recommendations, six of which are police led focused on investigation of predatory sexual offences, vetting, culture and standards. All six police recommendations have been progressed and completed with assurance provided by the National Police Chiefs' Council (NPCC) as to the work undertaken. The remaining recommendations require national work to take place by Home Office, College of Policing (CoP) or NPCC before policing can respond however the force is engaged where possible to assist with developments being made and the force is responsive to changes and developments.		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Angiolini Inquiry Part 2 Report	Angiolini Inquiry	Angiolini Inquiry, part 2 focuses on measures to help prevent sexually motivated violence against women and girls in public spaces. The report sets out 13 recommendations one of which is for Chief Constables. This recommendation is centred on the prioritisation of prevention of sexually motivated crimes against women in public spaces within VAWG and Police and Crime Plans. Public Protection Plan positions VAWG as a standalone strand with prevention an explicit pillar with strategic and tactical leads identified. Project Vigilant aims to prevent sexual violence by targeting predatory behaviour in the night-time economy using plain-clothed officers to identify and disrupt predatory behaviour before crimes occur. Kent was an expansion force for Operation Soteria. (programme designed to transform how Rape and Serious Sexual Offences (RASSO) are investigated and prosecuted), and process and culture are well embedded. HMICFRS assessed the force as part of their inspection published in August 2024 entitled "An inspection report on progress to introduce a national operating model for rape and other serious sexual offences investigations in early adopter police forces". As part of this report, the force was highlighted positively. Further inspections and assessments have continued to be positive in the findings.	Further work is being undertaken to review prevention activity. The remaining recommendations are for the Home Office, National Centre for Violence Against Women and Girls and Public Protection, NPCC, PCCs, Department of Education, Ministry of Justice, Department of Health and Social Care, Department for Transport and Crown Prosecution Service. Once progressed the force will review and adopt recommendations as appropriate.	

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Operates under a Code of Ethics and officers subject to Standards of Professional Behaviour	Local Policies and Codes	The DCC has formal responsibility for ensuring force compliance with the Code of Ethics and the Standards of Professional Behaviour. Kent Police implemented the revised Code of Ethics in January 2024, ensuring that all officers and staff were briefed and trained on the revised code. Completion rates for this training remain consistently high across the force, supported by ongoing delivery and targeted inputs where required. Learning is reinforced through local and force-wide communications and engagement events, alongside continued delivery of Code of Ethics training in conjunction with the Police Race Action Plan. Kent Police policies P01 (Wrongdoing) and P02 (Standards of Professional Behaviour) have been reviewed and refreshed and continue to set out clearly the expectations of all officers and staff. These expectations are reinforced through the Chief Constable's Pledge, training and development, leadership and supervision, and force communication strategies supported by the Professional Standards Department (PSD) and Chief Officer Team. PSD monitors misconduct trends and organisational learning to assess alignment with ethical standards, providing ongoing assurance that training, policy and messaging are effectively embedded and influencing workforce behaviour.		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Has effective whistleblowing processes	Local Policies and Codes	Kent Police policies set out provisions to ensure that officers and staff are confident in reporting wrongdoing and do not fear detrimental treatment by the force or colleagues as a result of doing so. force policy closely follows Home Office guidance and recognises that any person reporting wrongdoing should be considered a potential whistle-blower. Any officer or member of staff making a protected disclosure is subject to a risk assessment undertaken by the Professional Standards Department, which determines the level of support required within the workplace. Officers and staff have a range of options available to report and challenge wrongdoing, including internal reporting through line management or PSD, external reporting through the Independent Office for Police Conduct (IOPC), and anonymous reporting routes such as the CrimeStoppers Police Integrity Line. These reporting mechanisms are actively promoted through integrity messaging and counter-corruption campaigns, supporting a culture of openness and challenge. Adherence to the Counter Corruption Control Strategy and levels of intelligence submissions are reported quarterly to the Force Security and Integrity Committee. Information received through whistleblowing channels contributes to the development of intelligence and proactive counter corruption activity, providing assurance that reporting mechanisms are utilised and effective.		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Has an effective complaints process	Local Policies and Codes	Kent Police complies with the Police (Complaints and Misconduct) Regulations 2020. Where complaint investigation outcomes are appealed, these appeals are considered by either the Office for the Police and Crime Commissioner (OPCC) or the Independent Office for Police Conduct (IOPC). Learning identified from public complaints and IOPC thematic reviews is discussed and disseminated by the Professional Standards Department through command organisational learning boards, with governance processes in place to track and review the implementation of identified learning. This ensures that organisational changes arising from complaints are embedded and supports continuous service improvement. The Professional Standards Department reports annually to the Joint Audit Committee in respect of complaints performance, providing oversight and assurance of both compliance and effectiveness.		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Ethics and Fairness Committee	Local Policies and Governance	The culture of Kent Police is set out in the Kent Police Pledge and is supported by the Force Ethics and Fairness Committee and local Culture Boards. The committee operates with a defined quorum and inclusive representation from across the organisation. Topics and issues can be submitted either openly or anonymously and are considered either through discussion at the committee or via written responses published on the force intranet. Minutes and actions from the Ethics and Fairness Committee are also published to ensure transparency and organisational awareness. Attendees at the pre-meeting selection process typically include PSD, the Diversity and Inclusion Manager, HR, Unison, the Police Federation, and representation from the wider organisation. Departments across Kent Police also hold local Culture Boards, where topics relating to organisational culture and workforce experience are discussed. These are escalated to a quarterly meeting of Culture Board Chairs, ensuring visibility and oversight at Chief Officer level. Themes identified through these forums are used to inform organisational messaging, policy development and leadership decision-making, strengthening the force's approach to ethical decision making and supporting an open and transparent culture.		
Local Culture Boards	Staff Local Policies and Governance	Opportunity to relay areas of concern and good practice, that can then be shared with colleagues elsewhere in the force. Improvements for staff and the public have been made because of the work of local culture boards. Divisional Culture Boards evidence their work in community engagement, learning and awareness. Organisational departments share innovative ways they explore and cultivate positive culture across the force.		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Subject Access Request (SAR) and Freedom of Information requests (FOI)	Information Commissioner's Office (ICO) Audit and in force Key Performance Indicators	The SAR section has increased timeliness on new requests to an average of 94% over the fiscal year.	Despite reducing the SAR backlog further from 132 to 70 over the fiscal year, continued improvement remains challenging with the increasing number of new requests and the complexity of requests.	

Core principle of the framework: B. Ensuring openness and comprehensive stakeholder engagement.

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

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Independent Advisory Group (IAG)	Independent Advisory Group (IAG)	The IAG advises and works with the police to improve both the service provided to minority communities and the relationship between those communities and Kent Police. The IAG is positioned as an innovation hub, providing community-based solutions and advice through lived experience. Its support has also been key for new policy implementation such as Police Race Action Plan (PRAP) and Violence Against Women and Girls (VAWG). The IAG is as an essential engagement structure for the force and also a way for diverse community members to feedback and work with Kent Police. The force also holds a Policing Powers Oversight Board, chaired by the ACC Central Operations, and includes external membership including the Chair of the IAG.		
External scrutiny of police powers	HMICFRS PEEL 2025-27	The force has an independent panel of public volunteers who review body-worn video footage of officer interactions and provide feedback to the force. The panel has an important role in helping the force learn and build public trust. The force also uses public and personal safety training scenario debriefs to provide learning and feedback from scrutiny of stop and search and use of force. This was highlighted as positive practice by HMICFRS in the Kent PEEL 2025-27 report.	HMICFRS identified an area for improvement to expand the volume of reviews to further enhance the meaningful and valuable feedback. This is being progressed by the business lead in consultation with the IAG Chair, overseen by the Future Improvement & Development Board.	

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Staff Support Groups	Staff Support Groups	Kent Police has multiple staff support groups. These internal stakeholders feedback to Chief Officers on a bi-annual basis. Each support group has clear objectives for supporting the workforce, encompassing areas such as gender, race, ethnicity, religion, sexuality, disability, and smarter working. These groups utilise internal intranet sites as a central resource for information and guidance. Additionally, Chief Officer sponsors play a crucial role in advancing ideas and events across the organisation.		

Core principle of the framework: C. Defining outcomes in terms of sustainable service and economic benefits

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

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Medium Term Financial Plan	Chief Officer Management Board (COMB) Papers and Police and Crime Panel Papers	A clear budget setting timetable, covering both revenue and capital budget is approved annually by both the Chief Constable via COMB and the PCC via the Police and Crime Panel. This ensures that budgets are prepared in accordance with strategic objectives. Within this process, there are a number of meetings held with Chief Officers within the force and also with the PCC. Scenario planning and savings initiatives are discussed. The key part of these discussions is ensuring that any savings plans agreed have a minimal impact on front line policing.		An area of challenge is around key variables that are unknown at the time of budget setting. For example, as an organisation with circa 80% of costs in Police Officer and Staff pay, not knowing the percentage pay increase for the following year is a challenge when setting a balanced budget. Another area of challenge is the lack of timely information from Central Government concerning the terms and conditions of significant grants for example the Neighbourhood Policing grant.
Reporting	COMB, Strategic Change Board Reports	All reports that go to the decision forums (COMB and Strategic Change Board) have a requirement to articulate the equality, diversity, and inclusion implications of proposals. These forums have a key objective: To allow Chief Officers to consider key strategic matters and agree a course of action to progress them. All proposals are required to include financial and resource implications, equality impact assessments and risk assessments.		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Collaborative procurement	Regional Commercial Executive Board and Government Commercial Function benchmarking	Kent has benefitted from the commercial expertise within the regional 7 Force Commercial Service (7FCS). The function has been re-assessed against the Government Commercial Operating Standards and maintained its previous high score of 81.9% (Better) in April 2026 against an average participant score of 77.6%.		
Procurement and management of 3rd party services	Commercial Executive Board reporting & Stakeholder MI PowerPoint suite	7FCS procured a diverse range of contracts for Kent including collaborative ones such as the South Eastern and Eastern Region Police Insurance Consortium (SEERPIC) Motor Insurance contract, 7F Waste Management Contract, alongside specific Kent only contacts, like ISVA (Independent Sexual Violence Adviser Service), Technical hardware refreshes, software licence renewals and statutory requirements, like Lift Maintenance. Kent cashable savings generated for financial year 2025/26 are just over £747k, with additional cost avoidance savings of nearly £170k. 7FCS also manages a number of strategic Gold contracts including PEQF, Waste Management, Cleaning Services, Custody Healthcare and Vehicle Recovery. Where contractual performance has failed to meet contractual KPIs, service credits are secured, totalling £365k for Kent during Financial year 2025/26		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
His Majesty's Inspectorate of Constabulary and Fire and Rescue Service (HMICFRS) PEEL 2025-27	HMICFRS Report	Kent was awarded one outstanding grading in workforce, two good gradings in leadership and preventing and deterring crime. The grades for responding to the public and investigating crime has increased from requires improvement to adequate and the inspection highlighted eight innovative practice areas. A key element of the inspection was the progress made against the areas for improvement (AFIs) identified from the previous PEEL 2023-25. HMICFRS confirmed at the conclusion of PEEL 2025-27 that 14 of the 15 AFIs had been closed as complete. The report highlights strong leadership, governance and workforce development. Robust performance and financial governance are reported alongside effective use of data to inform decision-making and workforce planning. The force is outstanding at attracting, developing and retaining its workforce, with high-quality training, strong well-being provision and a positive, inclusive culture. Strong performance is noted in respect of protecting the public and supporting victims. Contact management has improved significantly, with emergency and non-emergency calls answered promptly and effective identification of vulnerability and repeat demand. Victim care is a clear strength, with improved needs assessments, increased positive outcomes and strong safeguarding advice consistently provided. These improvements demonstrate a clear focus on community safety, partnership working and delivering better outcomes for victims and local communities.	A robust improvement plan is in place to take forward AFIs, overseen by the DCC through a well-established governance framework. Focus on the areas of improvement across the core questions police powers, responding to the public, investigating crime, safeguarding children and adults at risk and fraud is underway.	

Core principle of the framework: D. Determining the actions necessary to achieve the intended outcomes

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

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Budget Setting	Chief Officer Management Board (COMB) Papers and Police and Crime Panel Papers	A clear budget setting timetable, covering both revenue and capital budget is approved annually by both the Chief Constable via COMB and the PCC via the Police and Crime Panel. This ensures that budgets are prepared in accordance with strategic objectives. Within this process, there are a number of meetings held with Chief Officers within the force and also with the PCC. Scenario planning and savings initiatives are discussed. The key part of these discussions is ensuring that any savings plans agreed have a minimal impact on front line policing		An area of challenge is around key variables that are unknown at the time of budget setting. For example, as an organisation with circa 80% of costs in Police Officer and Staff pay, not knowing the percentage pay increase for the following year is a challenge when setting a balanced budget. Another area of challenge is the lack of timely information from Central Government concerning the terms and conditions of significant grants for example the Neighbourhood Policing grant. Furthermore, there is a need for a funding formula review in the future and this is committed to as part of police reform. Whilst we feel that any review should be beneficial for Kent due to the complexity in the area, there is no guarantee of this. This uncertainty makes it difficult to plan the future.

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Strategic Change Board	Governance Framework and Change Board Papers	A strategic change board is held monthly. This change board looks at areas where change has been requested and assesses the impact of change on operational performance. By having a board to do this with a diverse membership from all commands and organisational departments, this ensures change is well managed within the force.		
Force Management Statement	HMICFRS	Robust process in place to ensure the FMS is produced and provided to HMICFRS on an annual basis by the required deadline in line with the HMICFRS guidance. The FMS for 2026 was successfully delivered within the deadline date and submitted to HMICFRS. Feedback from HMICFRS in the PEEL 2025-27 report was positive. FMS informed by the business leads to ensure capacity, capability and condition of policing is reflective of the current and future provision. FMS is part of the force strategic planning cycle which sees it reviewed twice a year by senior and chief officers as part of the Strategic Coordination Group chaired by the Chief Constable. Enables horizon scanning and identification of possible future issues for consideration and remedy. FMS is publicly available via the Kent Police website to ensure transparency.		

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

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

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Performance Development Review (PDR)	Force Policies	All staff and officers of Kent Police are subject to an annual PDR to support their development and value their contributions. This directly influences access to promotion and career development programmes.		
Corporate Finance	Business Case	The requirements of the Chief Constable's Corporate Finance team have changed considerably over recent years due to a) the growing financial challenge and b) the increase in size in the force as part of the uplift programme and c) a greater focus on financial planning and the link with operational objectives. This has recently been reviewed as part of the PEEL inspection and shown to be an area of strength. Likewise, audits in this area have come out with highest level of assurance and minimal recommendations.		The current SAP system was implemented twenty years ago and has not been developed or upgraded for over 10 years. The part of the system for reporting and analysing budgeting, final accounts and monthly monitoring is no longer capable of supporting Finance to carry out its statutory functions relating to financial management. A third-party system to address this issue is under review but has been delayed multiple times.

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Staff Wellbeing	Force Policies and Procedures	The new Health and Wellbeing Strategy which is aligned to the national product is in draft form at time of writing. A range of services are available to support colleagues most of which are accessed via a single 'Healthy You' hub. By way of example staff and officers have access all year round to an Employee Assistance Programme by telephone, online or via an app. The offer includes a range of counselling, wellbeing and lifestyle services. The in-house Counselling and Wellbeing service prioritises therapeutic intervention for work related presentations. In addition to this, Occupational Health provide an impartial and confidential advisory service in respect of individual workplace functional capacity following a management referral, with the focus of helping to restore and improve workplace health. Physiotherapy Services provide a dedicated, professional treatment service following self-referral as well as proactive inputs with a focus on injury reduction for officers and staff. A Trauma Risk Management (TRiM) welfare led process and protocol are in place to assess and support the response of staff, officers and volunteers who are or have been exposed to a potentially traumatic event(s) at work. A strategic priority for Kent Police is the Investigator wellbeing activity which incorporates high risk role assessment screening and bespoke wellbeing continued professional development. Within this support strand is a focus on suicide prevention and each year in September, Kent Police delivers Suicide Prevention Month, boosting awareness all year round with the aim of reducing mental health stigma in the force.		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Retention of staff	Force Policies and Procedures	The retention ambassador programme has 49 ambassadors (22 Female and 5 ethnic minority) from across Kent Police, bringing experience from a wide range of ranks, grades, roles and departments to support and advise individuals who are thinking about leaving. Furthermore, the retention ambassadors conduct exit interviews for individuals who request an independent person to speak to during their leaving process. The programme has helped retain experienced individuals and by doing so has reduced the recruitment demand, protected the force's investment in training and also helped to enhance the force's professional reputation as an employer of choice.		

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Representation	Force Management Statement	The Diversity and Inclusion Strategy 2025-8 serves as a comprehensive framework for promoting diversity and inclusion both within the organization and in the broader community. The force has implemented a robust recruitment outreach program that ensures a strong pipeline of candidates, with significant representation from ethnic minorities and female candidates. The Positive Action Team supports officers and staff from underrepresented groups in the key strategic areas of attraction, recruitment, retention, and progression. The force also boasts a strong network of Support Associations, such as the well-supported Race Equality Network and the Kent Network of Women, which promote awareness, support, and education. The 'Police Race Action Plan' and 'Our Black Workforce' survey address racial disparities affecting Black individuals within the policing environment.	The force recognises that being representative of the communities it serves throughout the organisation and across the rank structure is a long-term challenge. The force continues community outreach to attract and recruit ethnic minority and female officers. The force also continues to support and develop serving officers and staff from under-represented communities through the Diversity and Inclusion Strategy and Positive Action.	

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Attracting, developing and retaining the workforce and creating a diverse and inclusive workplace	HMICFRS PEEL 2025-27	Kent Police was assessed as outstanding in this area. The force was found to have a well-developed and inclusive workforce strategy, underpinned by high-quality training, strong wellbeing support and effective leadership development. Innovative use of volunteers and special constables has improved recruitment, retention and engagement, including within hard-to-reach communities . The force actively evaluates learning to drive continuous improvement and uses structured processes such as stay interviews, retention ambassadors and PDRs to retain talent and support progression, particularly for under-represented groups. A strong people centred culture was found to be in place at every level of the organisation. The investigator resilience action plan enables understanding of current and future investigative demand with investigators reporting that they felt well trained and supported to carry out their roles. No areas for improvement were identified.		

Core principle of the framework: F. Managing risks and performance through robust internal control and strong public financial management.

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

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Internal Controls	Internal Audit Progress Reports	As at May 2026, fourteen audits had been completed by the force's internal auditors, RSM. Of these nine had a positive assurance rating with four being the highest level of assurance, substantial and five being reasonable. This gives a good level of confidence regarding the force's internal control framework.	Across these fourteen audits, there were actions that needed implementing. Of these actions, 4 were rated high priority and 21 medium actions. These will be tracked internally and reported on via the audit recommendations tracker that goes to the JAC each quarter.	
Payroll	Internal Audit	This audit received the highest level of assurance, substantial with no actions. The report concluded "overall, the payroll control environment is strong, with well-designed and consistently operating processes across all areas reviewed".		
Medium Term Financial Planning	Internal Audit	This audit received the highest level of assurance, substantial with only 1 low action.		
Financial Management	External Audit Value for Money Report	The following areas were considered as part of the report as having no significant risks or weaknesses identified: Financial sustainability Improving economy, efficiency and effectiveness	One area that was identified as a risk was concerning the former PFI contract and the impact of the legal case and subsequent settlement decision taken during the year.	

Core principle of the framework: G. Implementing good practices in transparency, reporting and audit to deliver effective accountability.

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

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Joint Audit Committee	Joint Audit Committee	The Joint Audit Committee scrutinises internal processes, spending and risk management policies. It also has the power to review finance issues referred by the Police and Crime Commissioner and the Chief Constable and monitor internal control processes, audit reports and the annual statements of accounts. During the year, the Joint Audit Committee attends quarterly meetings where they provide valuable scrutiny. Outside of this, committee members attend various meetings and also use their experience to provide input into areas such as the annual governance statement and internal audit.		
Internal Audit	Internal Audit	Internal Audit for the force is performed independently by RSM. RSM has access to all senior officers and staff.		
Transparency relating to procurement decisions	Other: National Legislation	Transparency is supported through the use of the Atamis e-tendering system, with contract award information for contracts over £60,000 automatically published on Contracts Finder. The use of 'Quick Quote' functionality across the Kent force provides a clear audit trail and supports compliance with Contract Standing Orders. Oversight is maintained through a bi-monthly compliance board monitoring system usage and adherence. The Procurement Act 2023 (PA23) introduces enhanced "transparency by default" requirements across the full commercial lifecycle, including additional notice publication obligations.	While strong controls exist for procurements managed by 7FCS, a risk remains in relation to wider organisational compliance. Under PA23, transparency obligations apply to all contracting authority activity, including lower value and business-led procurements outside the direct remit of the commercial function.	

Issue	Identified from	Strength - GREEN	Area for improvement - AMBER	Area of challenge - RED
Internal Inspection Activity	Corporate Services	Force Inspectorate conducts a programme of internal inspections that focus on policy compliance, areas of risk and working practices providing independent assessment in key areas ensuring impartial and unbiased findings. Inspection areas are all approved by the DCC and have to be linked to either the Force Control Strategy, HMICFRS activity or threat, risk and harm. Findings are reported to Chief Officers. An inspection calendar is in place with ability to flex to incorporate changes in strategic priorities. Many areas inspected have undertaken remedial work to take place to improve processes prior to independent inspection activity by HMICFRS. A strong, learning culture amongst senior leaders and Chief Officers ensures recommendations are accepted and progressed. All recommendations are progressed with accountability via well-established governance frameworks, overseen by the DCC.		

Update on last year's action plan.

Issue	Plan as outlined in previous AGS	Current position
Angiolini Inquiry Part 1 Report- implement recommendations: A number of these recommendations require national work to take place by Home Office, College of Policing (CoP) or National Police Chiefs' Council (NPCC) before policing can respond. Kent Police will continue to liaise with these national bodies.	The plan remains to implement recommendations within the timescales agreed. To continue monitoring progress through Future Improvement and Development Board as well as Chief Officer Management Board.	The six police led recommendations focused on investigation of predatory sexual offences, vetting, culture and standards have been completed with assurance provided by the National Police Chiefs' Council (NPCC) as to the work undertaken.
SAR Backlog- whilst reduced, further improvement is required to complete	The SAR backlog is decreasing by 10 cases per month, but resourcing remains a challenge. As the team takes on additional responsibilities, progress is expected to slow further. Kent Police will continue collaborating with HR to identify potential resource opportunities to address the backlog.	The SAR backlog is continuing to decrease by 5 cases per month, but resourcing remains a challenge. Kent Police is monitoring backlog reduction month by month and will collaborate with HR to identify potential further resource opportunities as required.
Medium Term Financial Plan: An area of challenge is around key variables that are unknown at the time of budget setting. For example, as an organisation with circa 80% of costs in Police Officer and Staff pay, not knowing the percentage pay increase for the following year is a challenge when setting a balanced budget. Another area of challenge is the lack of timely information from Central Government concerning the terms and conditions of significant grants for example the Neighbourhood Policing grant.	Kent Police will continue to work with the Home Office and the NPCC finance committee to get the latest information and inform budget setting discussions accordingly.	This problem remains albeit has been partially alleviated through a comprehensive spending review which provided three years of grant and council tax information. However, this information was not force specific nor were the conditions attached available and therefore its value is limited. Likewise, areas such as police pay remain an unknown even as we enter the financial year in which it relates too. This issue therefore will be one that endures throughout 2026/27 and is listed as a recurring issue above and below.
His Majesty's Inspectorate of Constabulary and Fire and Rescue Service (HMICFRS) PEEL 2023-25: Continued focus on the remaining areas of improvement, including: Responding to the Public: attendance at high graded calls. Investigating Crime: performance improvements in outcome rates and completion of victim needs assessment.	Continue to monitor performance improvements via the governance frameworks already in place (Force Performance Management Committee, Future Improvement and Development Board, Chief Officer Management Board) to ensure they continue to show a positive trajectory.	HMICFRS confirmed at the conclusion of PEEL 2025-27 that 14 of the 15 AFIs had been closed as complete.

Issue	Plan as outlined in previous AGS	Current position
Budget Setting: An area of challenge is around key variables that are unknown at the time of budget setting. For example, as an organisation with circa 80% of costs in Police Officer and Staff pay, not knowing the percentage pay increase for the following year is a challenge when setting a balanced budget. Another area of challenge is the lack of timely information from Central Government concerning the terms and conditions of significant grants for example the Neighbourhood Policing grant.	Kent Police will continue to work with the Home Office and the NPCC finance committee to get the latest information and inform budget setting discussions accordingly.	This problem remains albeit has been partially alleviated through a comprehensive spending review which provided three years of grant and council tax information. However, this information was not force specific nor were the conditions attached available and therefore its value is limited. Likewise, areas such as police pay remain an unknown even as we enter the financial year in which it relates too. Completion of an NPCC finance survey and sharing of common assumptions with other forces has enabled more robust planning of various scenarios. This issue therefore will be one that endures throughout 2026/27 and is listed as a recurring issue above and below.
Corporate Finance: The SAP system, implemented 20 years ago, hasn't been upgraded for over a decade. Its reporting and budgeting functions can no longer support Finance's statutory duties.	A solution has been identified and is expected to be implemented in the 2025/26 financial year to rectify this issue.	The system remains identified and is progressing. However, implementation was delayed due to IT capacity. Completion is now expected by September 2026.
Representation: The force recognises that being representative of the communities it serves throughout the organisation and across the rank structure is a long-term challenge.	The force will continue community outreach to attract and recruit ethnic minority and female officers. The force will also continue to support and develop serving officers and staff from under-represented communities through the Diversity and Inclusion Strategy and Positive Action. The new Diversity and Inclusion Strategy for 2025-2028 aims to develop the capability of the force's individuals and leaders.	As at 31 March 2026 the 36.6% of officers and 69.4% of staff (not including PSCOs) were female. In terms of ethnicity, 3.8% of officers and 4.2% of staff defined themselves as from an ethnic minority. In terms of disability, 11% of officers and 13.5% of staff has identified as disabled. With the exception of ethnic minority officers (which has remained stable) all categories have seen a slight increase in terms of proportions since the last financial year. As demonstrated previously in this report this shows slow progress towards achievement of the relevant ambitions.
Internal Controls: Across these 9 audits, there were actions that need implementing. Of these actions, 5 was rated high priority and 23 medium actions.	These will be tracked internally and reported on via the audit recommendations tracker that goes to the JAC each quarter.	Audits have been tracked through quarterly JAC's. Progress against these actions remains strong with low numbers of overdue actions being reported at each of the quarters within 2025/26.

Issue	Plan as outlined in previous AGS	Current position
Financial Management: One area that was identified as a risk and will be challenging for the future is that of an identified issue with the North Kent (previously PFI) Police Station	The risk continues to be managed through following professional advice provided by an expert legal team. Engagement with the Home Office remains ongoing throughout this process.	The legal case has now concluded and agreement for adequate funding has been reached with the Home Office. Part of this included a capitalisation direction that enabled costs of a legal settlement to be spread over a number of years to enable better financial management. This was agreed in April 2026.
Health and Safety: An internal audit in 2024/25 gave partial assurance to this area.	A restructure of the Estates team is happening in the 2025/26 financial year. This will provide the expertise and resilience required to address Health and Safety issues. Alongside this, there will be a continued focus and regular reporting on statutory compliance to ensure a high level (90%+) is maintained across the financial year.	The restructure of the team has been completed albeit some roles remain vacant as of May 2026 as we wait for candidates to complete the vetting process. All roles are expected to be populated by July 2026. This includes a new Building Health and Safety Manager. Roles already recruited to include that of Compliance Manager. This has led to statutory compliance increasing to 78% at the time of writing with clear plans in place to further increase this through the 2026/27 financial year. An example of these plans is an accelerated fire safety programme focusing on fire compartmentation and fire door renewals/replacements that is due to be completed by mid 2027.

This year's action plan

Ref	Core principle	Issue	Owner	Action plan
1	A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	Angiolini Inquiry Part 2 Report- implement recommendations: The remaining recommendations are for the Home Office, National Centre for Violence Against Women and Girls and Public Protection, NPCC, PCCs, Department of Education, Ministry of Justice, Department of Health and Social Care, Department for Transport and Crown Prosecution Service. Once progressed the force will review and adopt recommendations as appropriate.	Deputy Chief Constable	The plan remains to implement recommendations within the timescales agreed. To continue monitoring progress through Future Improvement and Development Board as well as Chief Officer Management Board.
2	A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	SAR Backlog- whilst reduced, further improvement is required to complete	Head of Corporate Services	The SAR backlog is decreasing but resourcing and complexity of cases remains a challenge. The team will continue to address the backlog, identify best ways of working and collaborate with HR where required to identify potential resource opportunities to address the backlog.
3	B: Ensuring openness and comprehensive stakeholder engagement	In respect of external scrutiny of police powers, HMICFRS have identified an area for improvement to expand the volume of independent panel reviews to further enhance the meaningful and valuable feedback.	DCC and Head of Force Inspectorate	The force is working with the IAG Chair to develop this further. This will be overseen by the DCC through the Future Improvement and Development Board
4	C. Defining outcomes in terms of sustainable service and economic benefits	Medium Term Financial Plan: An area of challenge is around key variables that are unknown at the time of budget setting. For example, as an organisation with circa 80% of costs in Police Officer and Staff pay, not knowing the percentage pay increase for the following year is a challenge when setting a balanced budget. Another area of challenge is the lack of timely information from Central Government concerning the terms and conditions of significant grants for example the Neighbourhood Policing grant.	Chief Finance Officer	Kent Police will continue to work with the Home Office and the NPCC finance committee to get the latest information and inform budget setting discussions accordingly.

Ref	Core principle	Issue	Owner	Action plan
5	C. Defining outcomes in terms of sustainable service and economic benefits	His Majesty's Inspectorate of Constabulary and Fire and Rescue Service (HMICFRS) PEEL 2023-25: Continued focus on the areas of improvement across the core questions; police powers, responding to the public, investigating crime, safeguarding children and adults at risk and fraud	DCC & Force Inspectorate	Continue to monitor performance improvements via the governance frameworks already in place (Force Performance Management Committee, Future Improvement and Development Board, Chief Officer Management Board) to ensure they continue to show a positive trajectory.
6	D. Determining the actions necessary to achieve the intended outcomes	Budget Setting: An area of challenge is around key variables that are unknown at the time of budget setting. For example, as an organisation with circa 80% of costs in Police Officer and Staff pay, not knowing the percentage pay increase for the following year is a challenge when setting a balanced budget. Another area of challenge is the lack of timely information from Central Government concerning the terms and conditions of significant grants for example the Neighbourhood Policing grant.	Chief Finance Officer	Kent Police will continue to work with the Home Office and the NPCC finance committee to get the latest information and inform budget setting discussions accordingly.
7	E. Developing the entity's capacity, including the capability of its leadership and the individuals within it	Corporate Finance: The SAP system, implemented 20 years ago, hasn't been upgraded for over a decade. Its reporting and budgeting functions can no longer support Finance's statutory duties as effectively as it needs to. An add-on tool solution has been identified and was expected to be implemented in 25-26. However, this got delayed further compounding the issue.	Chief Finance Officer and Chief Information Officer	The solution identified is now expected to be implemented in the 2026/27 financial year to rectify this issue. A contract has been signed and a delivery plan is in place.
8	E. Developing the entity's capacity, including the capability of its leadership and the individuals within it	Representation: The force recognises that being representative of the communities it serves throughout the organisation and across the rank structure is a long-term challenge.	Head of HR & Learning & Development	The force will continue community outreach to attract and recruit ethnic minority and female officers. The force will also continue to support and develop serving officers and staff from under-represented communities through the Diversity and Inclusion Strategy and Positive Action. The new Diversity and Inclusion Strategy for 2025-2028 aims to develop the capability of the force's individuals and leaders.

Ref	Core principle	Issue	Owner	Action plan
9	F. Managing risks and performance through robust internal control and strong public financial management.	Internal Controls: Across 14 audits, there were actions that need implementing. Of these actions, 4 were rated high priority and 21 medium actions.	Chief Finance Officer	These will be tracked internally and reported on via the audit recommendations tracker that goes to the JAC each quarter.
10	F. Managing risks and performance through robust internal control and strong public financial management.	Financial Management: One area that was identified as a risk was concerning the former PFI contract and the impact of the legal case and subsequent settlement decision taken during the year.	Chief Finance Officer	This risk has effectively been managed by Kent Police and the PCC through settlement. However, further scrutiny is being provided by the External Auditors, EY and an independent review commissioned by the PCC. Communication with the Home Office remains ongoing.
11	G. Implementing good practices in transparency, reporting and audit to deliver effective accountability	While strong controls exist for procurements managed by 7FCS, a risk remains in relation to wider organisational compliance. Under PA23, transparency obligations apply to all contracting authority activity, including lower value and business-led procurements outside the direct remit of the commercial function.	Director of 7F Commercial Services	Further work is underway to strengthen governance, increase system adoption, and ensure consistent compliance with PA23 transparency requirements across all forces.

Internal audit update

The Kent Police audit outcomes enable the Police and Crime Commissioner to hold the Chief Constable to account. It also allows his Chief Finance Officer (as s.151 Officer) to effectively consider the level of controls in place within Kent Police, through both formal channels (such as the Joint Audit Committee) and through other meetings, boards and workstreams. Of the 14 audits completed, 11 received positive assurance ratings with 3 receiving partial assurance ratings. Actions from all audits have been captured and are regularly monitored internally and through the Joint Audit Committee to ensure progress. A significant number of actions have been signed off in the last year with the number of overdue and outstanding actions remaining in single figures.

Other significant governance issues

National issues affecting external audit

To address the backlog in the publication of auditor accounts of local bodies in England, the Accounts and Audit (Amendment) Regulations 2024 came into force on 30 September 2024, which set statutory backstop dates for the publication of audited accounts. The audited Accounts for the Kent PCC and Group and for the Chief Constable for the years 2022/23, 2023/24 and 2024/25 were all published by these deadlines. Our auditors, Ernst & Young, took the decision to issue a disclaimer opinion for both 2022/23 and 2023/24 accounts as they did not have the required resources available to complete the detailed audit procedures to obtain sufficient appropriate audit evidence to issue an unmodified audit report on these financial statements. In their reports on the 2022/23 and 2023/24 Accounts Ernst & Young commented on the disclaimer opinions: "This is no fault of Kent Police who prepared accounts by the deadline in 2022/23 and 2023/24." The reasons for the backlog across the system have been widely reported in the public sector and also to the Joint Audit Committee. For the 2024/25 Accounts, Ernst & Young improved the level of assurance issued from "disclaimer" to "qualified". However, as the opening balances for 2024/25 are based on the 2022/23 and 2023/24 Accounts, there is a process in place to rebuild.

The internal auditors' view is that:

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

Forward look on governance

Kent Police continues to operate in a complex and evolving environment. The organisation recognises the importance of ensuring that its governance arrangements remain resilient and adaptable in the face of future challenges.

Key areas that will shape the development of governance arrangements in 2026/27 and beyond include:

- **Financial sustainability and uncertainty**
Ongoing uncertainties in relation to pay awards, government funding, and grant conditions continue to present challenges for medium-term financial planning. Governance arrangements will need to support robust scenario planning and informed decision-making.
- **Digital and system capability**
The limitations of existing systems (finance for example) highlight the need for investment in modern, resilient technology to ensure that statutory responsibilities (finance and other) can be met effectively and that decision-makers have access to high-quality information.
- **Workforce capacity and capability**
Maintaining the capacity and capability of the workforce, including specialist roles in non-operational departments such as IT, Finance, Transport and Estates will remain critical to sustaining effective governance.
- **Estates compliance and statutory obligations**
Continued focus is required to improve health and safety compliance across the estate, supported by enhanced governance, oversight and resourcing arrangements.
- **External audit environment and assurance landscape**
National challenges in the local audit system continue to affect external assurance and will require ongoing engagement to ensure transparency and confidence in financial reporting and governance.

The organisation will continue to use its governance framework to identify, manage and respond to these challenges, ensuring that governance remains aligned to organisational priorities and evolving risks.

Conclusion

Based on the review of the governance framework and the evidence presented in this statement, the Chief Constable is satisfied that Kent Police's governance arrangements for 2025/26 are effective and continue to support the delivery of policing services with appropriate levels of accountability, transparency and control.

The organisation has a well-established governance framework, supported by a range of assurance mechanisms, which provides a sound basis for decision-making and risk management.

While no material weaknesses have been identified, the review has highlighted a number of areas where governance arrangements can be strengthened further. These have been clearly set out in the action plan and will be monitored through the organisation's governance structures during 2026/27.

¹ This conclusion is provided jointly for both the OPCC and Kent Police.

The Chief Constable, supported by statutory officers and senior management, is committed to maintaining and enhancing governance arrangements to ensure that they remain fit for purpose and able to respond effectively to future challenges.

Tim Smith

Chief Constable of Kent