Chief Constable for Essex Police

Unaudited Statement of Accounts

2025 / 2026

ESSEX POLICE

Protecting and serving Essex

Contents

Narrative Report 2025/2026

Narrative Report

The purpose of the Narrative Report is to provide information on the Chief Constable of Essex Police Force, its main objectives and strategies and the principal risks that it faces. The content of the Narrative Report is as follows:

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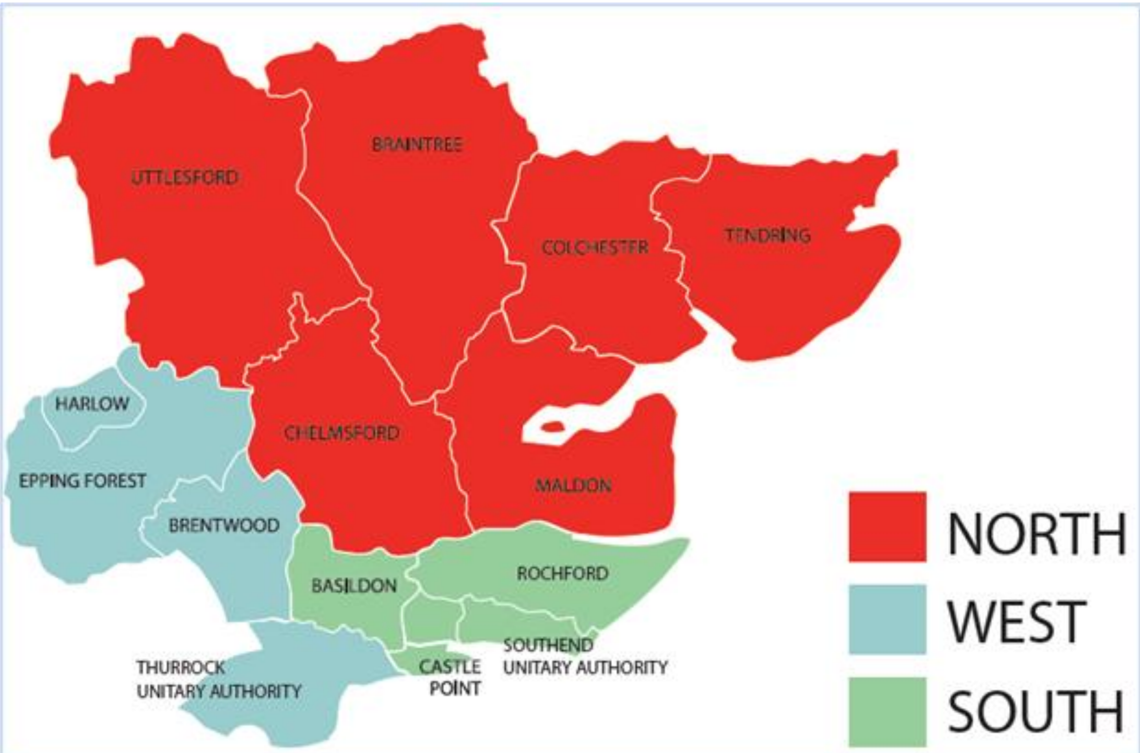
County of Essex

Essex covers 1,417 square miles and borders the counties of Suffolk, Cambridgeshire, Hertfordshire, Kent and four London Boroughs. Three quarters of the county is agricultural land but with several significant and spread out major urban areas, including three cities, Chelmsford, Southend, and Colchester. It has a 400-mile coastline. Essex is not just one of the largest counties in the country, with a population of 1.93m[1], it is one of the most diverse too.

The county has the contrasts of affluent and deprived communities, international air and seaports and quiet coastal villages and towns as well as the complexity of a county that is three quarters rural but also feeds London's thousands of commuters every day from our growing urban centres.

Essex is a diverse county with significant variation in geography, infrastructure, accessibility, and socio-economic factors. These require a tailored policing response which increases the complexity of policing the county.

The force is divided into three areas responsible for delivering local policing services across the force addressing local priorities with specialist departments delivering the full range of other force-wide policing functions.



[1] ONS data – Dataset - Estimates of the population for the UK, England and Wales, Scotland and Northern Ireland

Narrative Report

Chief Constable's Report

As Chief Constable, I am immensely proud to lead the officers, staff and volunteers of Essex Police. Their professionalism, resilience and dedication remain central to our ability to deliver justice for victims, maintain public confidence and protect our communities in an increasingly complex policing environment.

The force has continued to reduce crime and bring more offenders to justice, whilst maintaining good levels of community trust and confidence in the face of many high-profile issues. With the continued support of the Police, Fire and Crime Commissioner (PFCC), Essex Police has sustained a strong operational workforce throughout 2025/26, enabling the force to meet increasing calls for service and both national and local priorities. We ended the year as one of the largest forces in our history, with officer numbers maintained following the Police Uplift Programme, supported by a skilled staff workforce, committed Special Constables and many volunteers who continue to play an important role in local policing.

The past year has again been challenging operationally. Essex Police has continued to police high levels of threat, harm and vulnerability while operating within a tightly constrained funding environment. Despite being one of the lowest-funded forces per head of population nationally, the force has remained focused on operational delivery, ensuring that frontline capability is protected and resources are directed where they have the greatest impact.

A significant operational development during 2025/26 was the introduction of the Neighbourhood Policing Grant. This provided an opportunity to strengthen neighbourhood policing and reinforce visibility, engagement and local problem-solving. Delivering this additional provision within the year presented challenges, requiring rapid recruitment, deployment and integration with existing neighbourhood teams while managing abstraction pressures and wider demand. Despite this, additional neighbourhood capacity was successfully embedded, strengthening the preventative foundations of policing and supporting local confidence, intelligence-gathering and early intervention.

During the year, Essex Police maintained a strong and disciplined focus on responding to HMICFRS PEEL assessments. Improvement activity was driven through clear operational ownership and strengthened governance to ensure that inspection findings translated into changes in frontline practice. Over the course of 2025/26, several Areas for Improvement identified through PEEL and other inspection activity were addressed and closed, reflecting tangible progress in core operational functions. This included improvements in supervision, investigative standards, safeguarding arrangements and consistency of practice. Where further work remains, it is embedded within operational business plans and performance frameworks, supporting sustained improvement rather than time-limited responses to inspection.

Operational requirements remained high throughout the year. Continuing backlogs within the criminal justice system delayed outcomes for victims and witnesses, placing additional responsibility on Essex Police to maintain confidence and engagement while cases progressed. Alongside this, the force continued to manage serious and complex crime, including major investigations, while sustaining performance across volume crime, emergency response and public contact demand.

Narrative Report

Protecting vulnerable people remained a central operational priority. Tackling domestic abuse, reducing violence against women and girls, and safeguarding children and vulnerable adults continued to shape operational decision-making. Building on previous improvements, the force focused during the year on embedding learning, strengthening partnership working and improving early identification of, and response to, vulnerability.

Improvement activity during 2025/26 also continued in public contact and crime investigation. These changes are beginning to deliver benefits for the public through more timely access to policing services, improved demand management and more consistent investigative outcomes. Significant operational effort was again required to maintain community cohesion. Essex Police continued to engage with communities affected by national and international events, providing reassurance locally while contributing officers and staff to wider national policing requirements.

The year also saw Essex Police lead a sustained and demanding operational response to crime and disorder associated with protests linked to Home Office asylum accommodation. This placed considerable pressure on frontline officers, specialist units and support services over an extended period. The scale and intensity of the response required significant redeployment of resources, creating unavoidable abstraction from other operational activity. Despite this, officers and staff demonstrated exceptional professionalism and resilience, maintaining public order, community confidence and operational effectiveness throughout.

The force has maintained strong links with communities. Whether with faith communities faced with violence and hate such as the Jewish community or with communities of interest such as those concerned with rural communities or those concerned with anti-social behaviour or violence against women and girls, we have continued to listen and understand concerns. This has given clear insight and ensured that we remain focused on the things that matter most to the communities within which and on whose behalf we police.

Supporting effective operational policing requires fit-for-purpose infrastructure. The force has continued to address the legacy of under-investment in the estate through an expanded capital programme, resulting in an increased Capital Financing Requirement (CFR). Additional revenue resources were allocated at the 2025/26 year end to reduce the CFR, and this will continue to be carefully managed, with further opportunities to reduce borrowing taken where this is affordable and supports long-term operational sustainability.

During the year, the force also implemented the Affordable Futures programme. This work has been essential in enabling a balanced budget to be set for 2026/27 while prioritising frontline policing and operational delivery. Importantly, it has established a more stable and certain financial position. When considering reasonable funding assumptions, the Medium-Term Financial Plan is now resilient for the remainder of the Comprehensive Spending Review period.

I fully recognise the impact that the changes delivered through Affordable Futures, particularly those affecting staffing, have had on our people. As Chief Constable, I take personal responsibility for those decisions and remain committed to supporting officers and staff through change in a fair and transparent way. However, the work undertaken this year should, subject to wider reform activity, allow greater stability and certainty for staff and officers over the next two years.

During 2025/26, the force has also continued to focus on productivity focused investment and has carefully explored the opportunities provided by artificial intelligence to improve efficiency, information gathering and analytical capability. While these technologies have the potential to support operational policing, I am clear that they must not replace professional judgement. Evidential decision-making, risk management and the exercise of police powers must always remain the responsibility of trained officers and staff. Live Facial Recognition has continued to be deployed operationally, supporting crime prevention and detection, while a new Data Strategy and Data Transformation Programme have improved insight, planning and operational decision-making.

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Looking ahead, Essex Police remains focused on delivering effective policing for the people of Essex - preventing crime, protecting the vulnerable, supporting victims and maintaining public trust and confidence. Notwithstanding the many successful partnerships and the support of the people of Essex it is professionalism, commitment, compassion and courage of our staff, officers and volunteers that remain our greatest strength. I am immensely appreciative for that, and I am confident they will continue to meet the challenges ahead.

BJ Harrington
Chief Constable of Essex

Narrative Report

Current structure

The Police & Crime Commissioner (PCC) was established by the Police Reform and Social Responsibility Act 2011 (PRSRA) as a corporation sole with a separate body of Chief Constable, also as a corporation sole. Mr Roger Hirst was elected Police and Crime Commissioner on 5th May 2016 and was most recently re-elected for a third term in May 2024.

From 1st October 2017, the PCC also took on the governance of Essex County Fire and Rescue Service, becoming the country's first Police, Fire and Crime Commissioner (PFCC). The governance arrangements of the PFCC and Chief Constable are included in the joint Annual Governance Statement.

Joel Charles was appointed as the new Deputy Police, Fire and Crime Commissioner in February 2026.

The Role of the PFCC

The PFCC is directly elected by the public and has a statutory duty to hold the police to account on their behalf for the delivery and performance of the police service in Essex. The PFCC provides the local link between the police and communities, working to translate the legitimate desires and aspirations of the public into action.

The PFCC is responsible for setting the strategic direction and objectives of the force through the Police and Crime Plan, setting an annual budget, monitoring financial outcomes and approving a medium-term financial plan and capital programme in consultation with the Chief Constable.

The PFCC is also responsible for the scrutiny, support and challenge of overall performance of the force including against the policing priorities to protect Essex and holds the Chief Constable to account for the performance of the force's officers and staff. He prepares and issues an annual report to the Police Fire and Crime Panel on performance against the objectives set within the Plan.

The PFCC has wider responsibilities than those relating solely to the police force, namely:

- Delivery of community safety and crime reduction
- Ability to bring together Community Safety Partnerships at the force level
- Allocate crime reduction grants within Essex
- Duty to ensure that all collaboration agreements with other local policing bodies and forces deliver better value for money or enhance the effectiveness of policing capabilities and resilience
- Enhancement of the delivery of criminal justice in their area

The Role of the Chief Constable

The Chief Constable is responsible for and accountable to the PFCC for the delivery of efficient and effective policing and the management of resources and expenditure by the police force. He remains operationally independent in the service of the communities of Essex. The Chief Constable is responsible to the public and accountable to the PFCC for leading the force in a way that is consistent with the attestation made by all constables on appointment and ensuring that it acts with impartiality. He has day to day responsibility for the financial management of the force within the framework of the agreed budget allocation and levels of authorisation issued by the PFCC.

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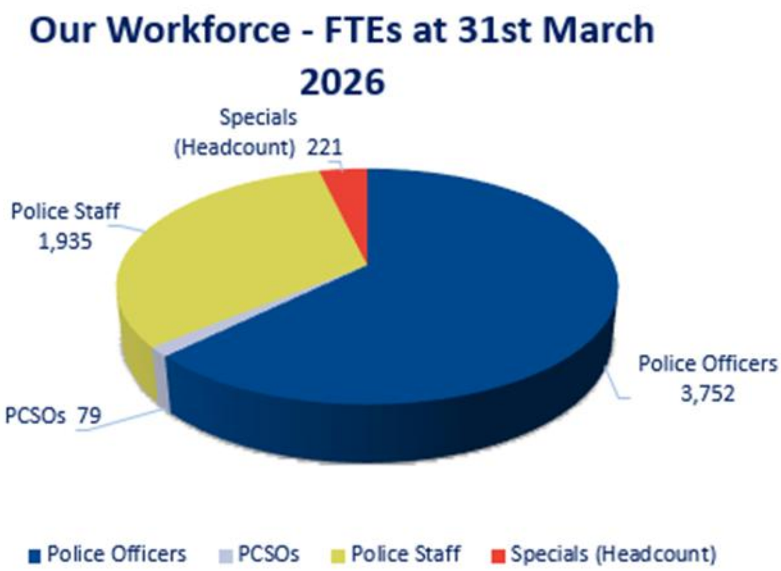
The Chief Constable supports the PFCC in the delivery of the strategy and objectives set out in the Plan, and in planning the force's budget. In agreement with the PFCC the Chief Constable enters collaboration agreements with other Chief Constables, other policing bodies and partners that improve the efficiency or effectiveness of policing.

The respective responsibilities of the PFCC and Chief Constable as corporations sole are brought together in legal and accounting terms to form the 'PFCC Group'.

In recognising the respective responsibilities of the PFCC and Chief Constable all assets, liabilities and contracts are in the name and ownership of the PFCC whereas most police staff along with police officers and PCSOs are employed by the Chief Constable. This set of accounts explains how resources provided have been used to deliver operational policing services.

Our Workforce

The chart below shows the make-up of the workforce for the Chief Constable as at 31st March 2026:



Essex Police is the biggest it has ever been enabling the force to be more effective and efficient.

Nationally, policing struggles to attract people who are black, Asian, minority ethnic, LGBTQ, female or who declare other protected characteristics. We support and encourage individuals with protected characteristics to pursue fulfilling careers with Essex Police as attracting, recruiting and retaining a more diverse workforce provides a better reflection of our communities and improves confidence in Essex Police.

Police Officer application numbers remain strong with a total of 2,636 during 2025/26, representing a monthly average of 220. This is marginally lower than 2024/25 but higher than the three years prior to that. The proportion of applications from ethnic minority candidates was 19.0%, which is higher than the previous six financial years. The number of applications from female candidates marginally increased this year whilst slightly decreasing based on % of overall joiners (41.1% in 2025/26 compared to 41.5% in 2024/25). Nevertheless, the total numbers remain high and continue the positive trend seen in recent years.

In addition to making the most of our own workforce, partnership working and collaboration permeates throughout the force and is fully embedded within both force business planning and delivering services. The force uses a wide variety of different models and approaches to maximise the benefits working in partnership brings. The force collaborates with other forces at a national level, regional and local level and has joint operational and support directorates with Kent Police to maximise efficiency and effectiveness.

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Police and Crime Plan Priorities

The performance of the force is measured against the following PFCC Police and Crime Plan priorities:

- More local, visible and accessible policing
- Drive down anti-social behaviour and crime
- Beat knife crime and drug gangs and protect vulnerable young people
- Tackle violence against women and girls and domestic abuse
- Ensure vulnerable people are protected
- Improve road safety and reduce road deaths in Essex to zero

Performance against these priorities is reported monthly to the PFCCs Performance and Resources Scrutiny board (Policing and Crime). The minutes of these boards can be found via the PFCC's website, *Policing & Crime Performance*

As at March 2026:

- One has a recommended grade of **good** - Drive down anti-social behaviour and crime.
- Three were **adequate**
    - More local, visible and accessible policing.
    - Beat knife crime and drug gangs and protect young people.
    - Tackle violence against women and girls and domestic abuse.
- Two were graded as **requiring improvement**
    - Ensure vulnerable people are protected.
    - Improve road safety and reduce road deaths in Essex to zero.

Narrative Report

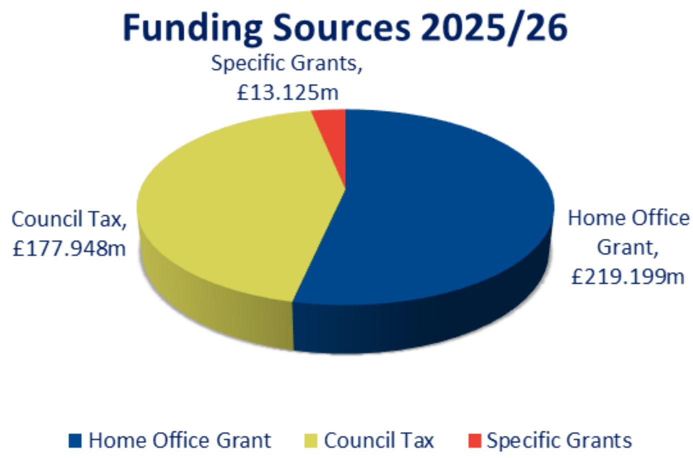
Force Plan

The force priorities are drawn from the Police, Fire and Crime Commissioner's Police and Crime Plan.

Financial Overview

Where the Money Comes From

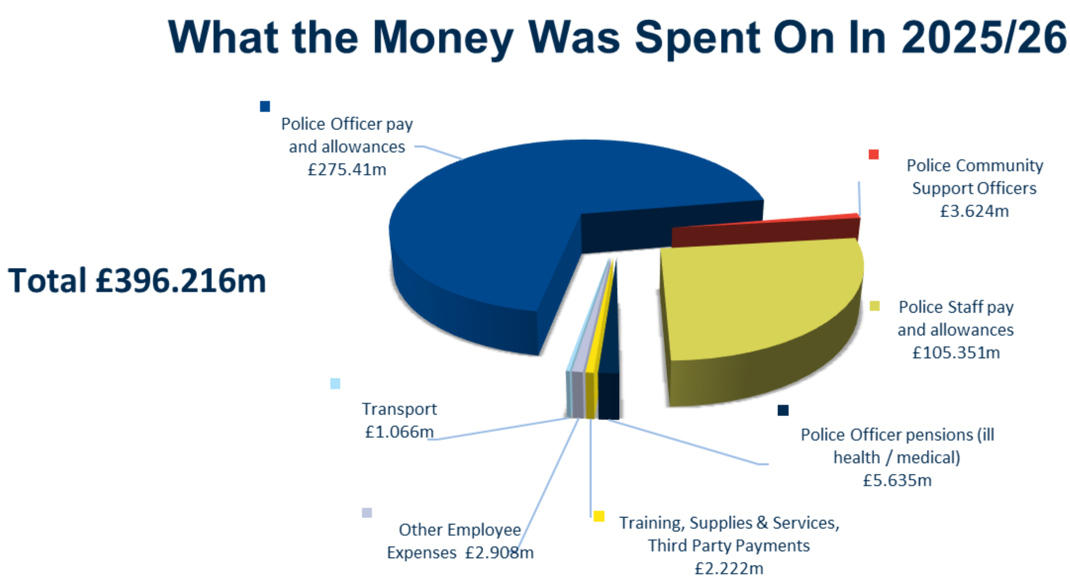
In April of each year the Chief Constable is given an annual budget to deliver policing in Essex. For 2025/26 this budget was £410.272m. The actual funding sources received in the year are as shown below.



One of the challenges the force faces is that it is the third lowest funded force nationally (funding from grants and council tax). It also has the third lowest spend per head of population (Source: HMICFRS 2025 Value for Money Profiles).

Where the Money is Spent

The graph below shows an analysis of the Chief Constable's net revenue expenditure totalling £396.216m.



Narrative Report

Performance – what we did to Protect and Serve the People of Essex

Incidents attended and crimes recorded

The number of crimes recorded in Essex decreased by 0.79% in the twelve months to March 2026 compared to the 12-month period to March 2025. This equates to 1,127 fewer offences.

Incidents attended and crimes recorded	15,243 Anti-social behaviour Incidents
	23,359 incidents of domestic abuse
	33,872 recorded instances of violence against women and girls (VAWG)
	3 Homicides
	13,614 violence with injury offences
	1,285 Knife-enabled crime incidents

Problems resolved and crimes solved

Problems resolved and crimes resolved	3,947 VAWG offences solved (11.65%)
	217 Domestic Violence Protection Notices (DVPNs) and 174 Protection Orders (DVPOs)
	3,167 domestic abuse offences solved (13.56%)
	5,825 business crime offences solved (26.53%)
	486 burglaries solved (9.28%)
	2,638 rural crime offences solved (13.55%)
	457 sexual offences against women solved (10.42%)

Some highlights from the Financial Year

During 2025/26, Essex Police continued to build on the increased capacity delivered through the Government's Police Uplift Programme, maintaining officer numbers at historically high levels and strengthening the Force's ability to meet operational demand. Sustained investment in frontline policing, alongside targeted prevention, early-intervention and intelligence-led activity, has contributed to continued reductions in recorded crime during the year, supporting safer communities and sustained public confidence across Essex.

A significant focus during the year has been the further development and consolidation of Neighbourhood Policing. Additional neighbourhood officers have been embedded within local teams, increasing visibility, strengthening problem-solving capability and enhancing engagement with communities and partner organisations. This growth in neighbourhood capacity has played an important role in preventing crime, tackling anti-social behaviour and supporting longer-term demand reduction, while providing greater resilience across wider frontline policing activity.

Alongside crime reduction and neighbourhood investment, the Force has continued to deliver an extensive programme of continuous improvement, particularly within public contact and volume crime investigation. Changes to governance, supervision and processes are increasingly translating into more timely responses, improved investigative quality and better outcomes for victims, helping to ensure that service improvements are both sustainable and embedded.

Essex Police has also continued to respond to findings from its most recent HMICFRS PEEL inspection. The focus has shifted from inspection outcomes to delivery and embedding, with improvement activity driven through strengthened governance arrangements and clear operational ownership. A number of areas for improvement have been addressed and closed during the year, with remaining actions incorporated into operational business plans and performance frameworks to support sustained improvement and ongoing assurance.

Financial Performance

The table below shows budgeted and actual net revenue expenditure in a form representing the management accounting view of balances within the control of the Chief Constable. The Net Revenue Expenditure (NRE) excludes depreciation, pensions liabilities, accumulated absences and other items which do not impact on the transfer to or from the General Reserve. These charges are included and accounted for in the Comprehensive Income and Expenditure Statement (CIES) within the Core Financial Statements in accordance with proper practice. The Expenditure and Funding Analysis (EFA) reconciles the difference between the management accounting view and the accounting balances in the CIES.

The PFCC for Essex Group Statement of Accounts includes these transactions combined with the PFCC's transactions to form the overall group position.

Chief Constable for Essex Police - 2025/26 Financial Performance	Current Budget	Actual	Variance over / (under)
	£000	£000	£000
Employees			
Police Officer pay and allowances	277,597	275,410	(2,187)
PCSO pay and allowances	3,795	3,624	(171)
Police staff pay and allowances	106,877	105,351	(1,526)
Ill-health/medical pensions	5,062	5,635	573
Training	34	17	(16)
Other employee expenses	891	2,908	2,017
	394,254	**392,945**	**(1,310)**
Other Service Expenditure			
Transport	1,188	1,066	(122)
Supplies & services	683	896	214
Third party payments	454	1,309	855
	2,324	**3,272**	**947**
Gross Operating Expenditure	**396,579**	**396,216**	**(362)**
Income	-	-	-
Net Cost of Services	**396,579**	**396,216**	**(362)**

Future Pension Payments and Liabilities

We are required under accounting standards to include the total liability of future pension payments in the Balance Sheet. There are statutory and contractual arrangements in place for funding these pensions. Accounting standards require that the total future assets and liabilities in respect of pension payments to past and present police officers and police staff are fully reflected in the Balance Sheet. Accordingly, the Balance Sheet figures included within the accounts (see note 21) include a net liability of £5.028m (2024/25 net liability of £3.113m) for police staff and £2,119.900m net liabilities (2024/25 £2,113.144m net liability) for police officers.

The Chief Constable has an agreed position with the pension administrator regarding the future liability provision. The statutory arrangements for funding the police officer pension liability and the Chief Constable's arrangements for funding any police staff pension deficit, therefore, mean that the financial position remains sound.

Medium Term Financial Strategy

The force faced a significant financial challenge in being able to set a balanced budget for 2026/27 with unavoidable increases in costs associated with a workforce growing in experience but without an equal increase in funding. This has therefore necessitated reductions in staff numbers for 2026/27 with the Affordable Futures Programme providing the framework for the identification of these savings, ensuring that force priorities are aligned with the necessary resources. One-off costs associated with delivery of these staff reductions are included within the Exit Packages and Termination Benefits disclosures (Note 14) where these costs are chargeable to the Comprehensive Income and Expenditure Statement within 2025/26.

Despite the announcement of the Comprehensive Spending Review (CSR) during 2025/26 financial challenges remain for 2027/28 onwards if a more favourable funding settlement is not received, with a shortfall in funding of £1.4m expected, assuming that the £9.5m of budgeted savings are achieved in 2026/27, and after taking into account the delivery of a further £0.7m of cashable savings in 2027/28. Whilst the CSR provided some clarity in expected police funding levels over the medium-term, the actual monetary uplift in grant remains difficult to forecast and the underlying issue of structural funding inequalities for Essex Police also continues to remain (Essex Police is the 3rd lowest funded force nationally per head of population – HMICFRS Value for Money Profiles 2025).

We will continue to consider the various impacts of our costs in the Medium-Term Financial Strategy (MTFS) as we develop the budget for 2027/28. The MTFS reflects the impact of investment, cost pressures and efficiencies over five years, starting with the first year of the budget being developed. The MTFS we are currently developing considers the period 2027/28 to 2031/32. We consider various scenarios in order that we are able to act promptly to the pressures we might face. Whilst we do have a challenging financial outlook to navigate we are developing plans for balancing future years' budgets and therefore do not anticipate the need to issue a Section 114 Notice in the near future (Section 114 of the Local Government Act 1988 requires Chief Financial Officers to issue a report when it is anticipated that expenditure will exceed resources within a financial year i.e. an inability to balance the budget).

Future Trends and Risks

Trends in Crime and the force's long-term vision

Despite there being a high demand for policing services, due to both the volume of crime and incidents, and their severity and increasing complexity, in the year to 31st March 2026 there has been a 0.79% decrease with 141,130 offences recorded compared to 142,257 in the previous 12-month period to 31st March 2025.

Prevention remains a key focus of the force building on investment already made during 2019/20 to 2022/23 to strengthen activity to tackle the issues causing the most harm. The force will continue working with partners to deliver against a Crime Prevention Strategy and whole system approach to enable the force to optimise its investment. The Force Management Strategy (FMS) aligns existing resources (both financial and people) to unlock additional capacity, capabilities and potential to prevent crime.

Current and emerging risks and mitigation

The three-year CSR announced in June 2025 has still not provided the required certainty over Home Office funding for 2027/28 and beyond, with inflationary and contractual demand, as well as other growth pressures, all needing to be managed and forecast within modelled funding scenarios. One of the challenges the force faces is that it remains the third lowest funded force nationally (funding from grants and council tax). It also has the third lowest spend per head of population. These funding challenges led the force to take some tough decisions during 2025/26 to balance the 2026/27 budget, including a further reduction in staff posts and a significant amount of non-pay efficiency savings.

Looking forward into 2027/28 the uncertainty around the level of Home Office funding that will be received for policing means further efficiencies will need to be actively sought, and ultimately delivered in the form of cashable savings. In addition, a greater emphasis on the use of automation will be prioritised, with funding allocated in the 2026/27 budget to progress workstreams which maximise the use of new technology across the force, and develop new innovative ways of working. Whilst the fairer funding review may now be pushed further down the road following the announcements during year around Police Reform and the longer-term picture for policing, the force still continues to campaign nationally on work to address the structural funding inequalities for Essex Police.

The mitigation to these funding challenges will be the continuation of the work to review services and drive out efficiencies and cashable savings including delivery of an ambitious savings programme for 2026/27 of £9.487m.

In addition to the risk around future funding and the increasing costs of services having the potential to impact on the force's ability to meet its priorities, deliver services and outcomes for victims, the following are strategic risks that the force is currently facing which are likely or almost certain to have a major impact:

- **Mitigating the negative impact on victims and witnesses due to the timescales involved in bringing offenders to justice at court** – Delayed justice puts increased pressure and stress on victims and witnesses who are increasingly reluctant to remain engaged in the Criminal Justice process through to conclusion of trials due to 18-month to two-year wait. This is impacting upon public confidence in the justice system.

- **HQ Redevelopment -** The HQ development project aims to provide safe, modern infrastructure for public policing services. Risk arises from balancing major capital investment with affordability, delivery capability, and safety standards. Failure to act could lead to building closures (Op Phase A Block), reduced service accessibility, and policy misalignment.

- **Public Confidence and the Potential Impact on EP Ability to Prevent, Respond To & Investigate Crime -** Public Confidence is falling, and is expected to fall further in the short-term. This decline is driven in part by a significant decline in victim confidence in Essex Police and by the prevalence of increasing volumes of mis/disinformation, national / international narrative specific to policing and the continued understanding of the full effect of business cases on the service to the public. In addition, the Government Communications Service and policing communications nationally are yet to tackle the over-arching narratives beneath which Essex Police must operate.

Strategic risks and associated mitigating actions are reviewed regularly by the force, the PFCC and Joint Audit Committee.

Statement of Responsibilities

Statement of Responsibilities

Statement of Responsibilities for the Statement of Accounts for the Chief Constable of Essex

The Chief Constable's responsibilities

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 Chief Finance Officer of the Chief Constable) has the responsibility for the administration of those affairs
- to manage his affairs to secure economic, efficient, and effective use of resources and safeguard its assets
- to approve the audited Statement of Accounts

Completion of the Approval Process by the Chief Constable of Essex

I approve these Statement of Accounts.

B J Harrington QPM
Chief Constable of Essex
Date xxxxxxxxxxxx

The Chief Finance Officer of the Chief Constable's Responsibilities

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

The Chief Finance Officer of the Chief Constable has also:

- ensured that proper accounting records are kept, which are up to date and compliant
- taken reasonable steps for the prevention and detection of fraud and other irregularities

I certify that the Statement of Accounts have been prepared in accordance with proper accounting practices and provide a true and fair view of the financial position of the Chief Constable at 31st March 2026.

Annette Chan, CPFA
Chief Finance Officer of the Chief Constable of Essex
Date: 29th June 2026

Independent Auditors Report

Statement of Accounts 2025/2026

Introduction

The Statement of Accounts consists of the following sections:

Core Financial Statements

These comprise:

- **Comprehensive Income and Expenditure Statements (CIES)** - these show the accounting cost in the year to the Chief Constable of providing services rather than the amount to be funded from taxation. This distinction is very important in interpreting the accounts. The PFCC sets a precept (i.e. the police share of council tax) to cover expenditure classified in accordance with regulations and this will be very different to the accounting cost. The CIES consolidates all the gains and losses experienced by the Chief Constable during the year:

  (Surplus)/Deficit on Provision of Police Services – the increase or decrease in the net worth of the Chief Constable as a result of incurring expenses and generating income.

  Other Comprehensive Income and Expenditure – shows any changes in net worth which have not been reflected in the (Surplus)/Deficit on Provision of Police Services. An example is the increase or decrease in the net worth of the Chief Constable as a result of movements in actuarial gains or losses on pension assets and liabilities.

- **Balance Sheet -** this sets out the assets and liabilities of the Chief Constable as at 31st March 2026. Net assets of the Chief Constable (assets less liabilities) are matched by reserves held by him. Reserves are reported in two categories**:**

  Usable reserves – these are reserves that the Chief Constable may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. For Essex Police, all earmarked reserves sit with the PFCC rather than the Chief Constable, with an intra-group adjustment charged annually to the PFCC to fund the services provided by the Chief Constable.

  Unusable reserves - hold unrealised gains and losses such as those arising from revaluations and actuarial movements.

- **Movement in Reserves Statements** - this shows the movement in the year on the different reserves held by the Chief Constable. The net increase/decrease before transfers to earmarked reserves line shows the statutory PFCC Group General Reserve balance before any discretionary transfers to or from earmarked reserves undertaken by the Chief Constable.

- **Cash Flow Statement** – this summarises the inflows and outflows of cash with third parties. The statement shows how the Chief Constable generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which operations of the Chief Constable are funded by way of taxation and grant income or from recipients of the services provided by the Chief Constable. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Chief Constable's future service delivery.

Notes to the Financial Statements

These comprise an index of notes and a detailed analysis of the summarised financial information in the Core Financial Statements. These also set out the accounting policies adopted by the Chief Constable, which explain the basis on which the Chief Constable's financial transactions are presented. One of the key notes is the **Expenditure and Funding Analysis** which provides a reconciliation between the cost of providing services, chargeable to the PFCC Group General Reserve, and the accounting cost of providing services in the year.

Glossary of Terms

This explains the technical accounting and financial terms used in this document.

Comprehensive Income and Expenditure Statement

For the years ended 31st March 2025 and 31st March 2026

This Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practice, rather than the amount to be funded from taxation.

	2024/25 Gross Expenditure £000	2024/25 Gross Income £000	2024/25 Net Expenditure £000	2025/26 Gross Expenditure £000	2025/26 Gross Income £000	2025/26 Net Expenditure £000
Employees						
Police officer pay and allowances	236,104	-	236,104	235,970	-	235,970
PCSO pay and allowances	3,690	-	3,690	3,624		3,624
Police staff pay and allowances	100,328	-	100,328	97,110	-	97,110
Ill-health/medical pensions	6,340	-	6,340	5,635	-	5,635
Training	34	-	34	17	-	17
Other employee expenses	2,044	-	2,044	2,908	-	2,908
	348,540	**-**	**348,540**	**345,264**	**-**	**345,264**
Other service expenditure						
Transport	1,214	-	1,214	1,066	-	1,066
Supplies & Services	688	-	688	896	-	896
Third party payments		-	-	1,309	-	1,309
	1,902	**-**	**1,902**	**3,271**	**-**	**3,271**
Financial Resources Consumed - Chief Constable	**350,442**	**-**	**350,442**	**348,535**	**-**	**348,535**
Intra Group Adjustment for Chief Constables Net Service Cost	-	(407,432)	(407,432)	-	(423,855)	(423,855)
Net Cost of Provision of Police Services - Chief Constable	**350,442**	**(407,432)**	**(56,990)**	**348,535**	**(423,855)**	**(75,320)**
Net Interest on the defined benefit pensions liability						
-Police Officers	-	110,932	110,932	-	120,095	120,095
-Police Staff	-	(237)	(237)	-	(1,892)	(1,892)
Financing and Investment Income and Expenditure	**-**	**110,695**	**110,695**	**-**	**118,203**	**118,203**
(Surplus)/Deficit on Provision of Police Services - Chief Constable	**350,442**	**(296,737)**	**53,705**	**348,535**	**(305,652)**	**42,883**
Remeasurement of the net defined benefit liability						
-Police Officers		(249,939)	(249,939)	-	(45,897)	(45,897)
-Police Staff	-	(79,993)	(79,993)	-	(6,230)	(6,230)
Adjustment for IFRIC 14 asset ceiling						
- Police Staff	82,872	-	82,872	18,268	-	18,268
Other Comprehensive Income and Expenditure	**82,872**	**(329,932)**	**(247,060)**	**18,268**	**(52,127)**	**(33,859)**
Total Comprehensive Income and Expenditure	**433,314**	**(626,669)**	**(193,355)**	**366,803**	**(357,779)**	**9,024**

The Comprehensive Income and Expenditure Statement includes a segmental analysis which requires public sector entities to report performance on the basis of how they operate, monitor and manage financial performance.

In addition to employee-related costs the Chief Constable's expenditure includes movement in respect of accumulated absences liabilities for police officers, staff and PCSOs, as well as the Chief Constable's share of external audit costs.

Balance Sheet

For the years ended 31st March 2025 and 31st March 2026

The Balance Sheet shows the value at the Balance Sheet date of the assets and liabilities recognised by the Chief Constable.

		2024/25		2025/26	
		31st March 2025		31st March 2026	
Note		£000	£000	£000	£000
	Current Assets				
16	Short term debtors	1,324		1,491	
	Current Assets Total		**1,324**		**1,491**
	Current Liabilities				
17	Short term creditors	(5,296)		(5,816)	
	Current Liabilities Total		**(5,296)**		**(5,816)**
	Non-Current Liabilities				
21	Pensions liabilities - Police officers	(2,113,144)		(2,119,900)	
21	Pensions liabilities - Police staff	(3,113)		(5,028)	
	Non-Current Liabilities Total		**(2,116,257)**		**(2,124,928)**
	Net Assets/(Liabilities)		**(2,120,229)**		**(2,129,253)**
20	**Unusable Reserves**				
	Pensions liabilities - Police officers	2,113,144		2,119,900	
	Pensions liabilities - Police staff	3,113		5,028	
	Accumulated Absences Account	3,972		4,325	
	Unusable Reserves Total		**2,120,229**		**2,129,253**
	Total Reserves		**2,120,229**		**2,129,253**

I certify that the Statement of Accounts give a true and fair view of the financial position of the Chief Constable's accounts as at 31st March 2026.

Annette Chan, CPFA
Chief Finance Officer of the Chief Constable of Essex
Date: 29th June 2026

Cash Flow Statement

For the years ended 31st March 2025 and 31st March 2026

Note		2024/25 £000	2025/26 £000
	Net (Surplus)/Deficit on the Provision of Services	**53,705**	**42,883**
18	Adjustment to (surplus)/deficit on the provision of services for non-cash movements	(53,705)	(42,883)
	Adjust for items included in the net (surplus)/deficit on the provision of services that are investing and financing activities	-	-
18	**Net Cash Flows from Operating Activities**	**-**	**-**
	Net (Increase)/Decrease in Cash and Cash Equivalents	**-**	**-**
	Cash and cash equivalents at the beginning of the reporting period	-	-
	Cash and cash equivalents at the end of the reporting period	-	-
	Movement in Cash Equivalents	**-**	**-**

The Cash Flow Statement shows the changes in cash equivalents of the Chief Constable during the reporting period. These statements have been prepared using the indirect method in accordance with the accounting standard IAS 7 Statement of Cash Flows.

The Chief Constable does not operate a bank account and therefore the overall balance on this statement is nil.

Movement in Reserves Statement

For the year ended 31st March 2025

This statement shows the movement in the year on the different reserves held by the Chief Constable.

Note	2024/25 Usable Reserves	General	Earmarked	Total General & Earmarked Reserves	Total Usable	Total Unusable	Total Reserves
		£000	£000	£000	£000	£000	£000
	Balance at 1st April 2024	-	-	-	-	2,313,584	2,313,584
	(Surplus)/Deficit on Provision of Services (accounting basis)	53,705	-	53,705	53,705	-	53,705
	Other Comprehensive Income and Expenditure	-	-	-	-	(247,060)	(247,060)
	Total Comprehensive Income and Expenditure	53,705	-	53,705	53,705	(247,060)	(193,355)
19	Adjustments between accounting basis and funding basis under regulations	(53,705)	-	(53,705)	(53,705)	53,705	-
	Net (Increase)/Decrease before Transfers to Usable Reserves	-	-	-	-	(193,355)	(193,355)
	Transfers (to)/from Usable Reserves	-	-	-	-	-	-
	(Increase)/Decrease in Year	-	-	-	-	(193,355)	(193,355)
	Balance at 31st March 2025	-	-	-	-	2,120,229	2,120,229

Movement in Reserves Statement

For the year ended 31st March 2026

Note	2025/26 Usable Reserves	General	Earmarked	Total General & Earmarked Reserves	Total Usable	Total Unusable	Total Reserves
		£000	£000	£000	£000	£000	£000
	Balance at 1st April 2025	-	-	-	-	2,120,229	2,120,229
	(Surplus)/Deficit on Provision of Services (accounting basis)	42,883	-	42,883	42,883	-	42,883
	Other Comprehensive Income and Expenditure	-	-	-	-	(33,859)	(33,859)
	Total Comprehensive Income and Expenditure	42,883	-	42,883	42,883	(33,859)	9,024
19	Adjustments between accounting basis and funding basis under regulations	(42,883)	-	(42,883)	(42,883)	42,883	-
	Net (Increase)/Decrease before Transfers to Usable Reserves	-	-	-	-	9,024	9,024
	Transfers (to)/from Usable Reserves	-	-	-	-	-	-
	(Increase)/Decrease in Year	-	-	-	-	9,024	9,024
	Balance at 31st March 2026	-	-	-	-	2,129,253	2,129,253

Statement of Accounts – Notes to the Financial Statements

Introduction

This section contains notes which are intended to aid interpretation of the financial statements (as set out on pages 29 to 32) and provide further information on the financial performance of the Chief Constable for Essex during 2025/26. The notes set out within this section are as follows:

1. Creation of Police, Fire & Crime Commissioner and Chief Constable Single Entities

Introduction

Following the Police Reform and Social Responsibility Act 2011 (The Act) Essex Police Authority was replaced on 22nd November 2012 with two 'corporation sole' bodies, the Police and Crime Commissioner (PCC) for Essex and the Chief Constable. It was the Government's intention that the reforms under the Act were phased in over a period of several years. On 1st October 2017 the Police & Crime Commissioner became the first PCC in the country to receive approval from the Home Secretary to take on the governance of the fire and rescue service in addition to his existing role with the police service. This change was approved after submitting a detailed business case to the Home Office after a period of local consultation. The name of the PCC is now the Police, Fire and Crime Commissioner (PFCC).

Accounting Principles

The accounting recognition of assets, liabilities and reserves during the first period of transition, reflected the powers and responsibilities of the PCC as designated by the Act and the Home Office Financial Management Code of Practice for the Police Service, England and Wales 2012. This accounting relationship is also underpinned by the relationships as defined by local regulations, local agreement and practice. On 22nd November 2012, the assets, liabilities and reserves of the Police Authority were transferred directly to the PCC and during the first phase of transition remained under the PCC's control.

In 2013/14 the first phase of the transfer took place and the Chief Constable and PCC adopted a new accounting policy and recognised the operational police officer and PCSO expenditure and the PCC's funding to support the Chief Constable in the Chief Constable's Accounts, with most police staff pay, other expenditure and income, including the main sources of funding (i.e. central government grants and council tax) being shown in the PCC's Accounts. Transactions in respect of operational police officer and PCSO costs and liabilities to the Chief Constable's Balance Sheet for employment and post-employment benefits are also recognised in the Chief Constable's Comprehensive Income and Expenditure Statement (CIES) in accordance with International Accounting Standard 19 (IAS 19).

The rationale behind transferring the liability for employment benefits is that IAS 19 states that the employment liabilities should follow employment costs. Because employment costs are shown in the Chief Constable's CIES, on the grounds that the Chief Constable is exercising a day-to-day direction and control over police officers and PCSOs, it follows that the employment liabilities are therefore shown in the Chief Constable Balance Sheet.

Revised legislation came into effect on 1st April 2013 granting the Chief Constable the same status as local authorities under Sections 21 and 22 of the Local Government Act 2003. This enables the Chief Constable to apply the statutory override for employee benefits.

A second stage transfer took place on 1st April 2014 and all staff, except those employed by the Office of the PCC, transferred to the corporation sole of Chief Constable.

Statutory and local arrangements determine that the PFCC holds all assets, liabilities and the reserves except for the IAS 19 pension and the accumulated absences liabilities. All payments for the Group are made by the PFCC from the police fund and income and funding is received by the PFCC. The PFCC has the responsibility for managing the financial relationships with third parties and has legal responsibilities for discharging the contractual terms and conditions of suppliers.

2. Summary of Significant Accounting Policies

These are categorised as follows:

Policies applying to the PFCC Group

2.1 General Principles

The Statement of Accounts summarises the PFCC's and the CC's financial transactions for the 2025/26 financial year and its position at the year-end of 31st March 2026. Essex Police is required to prepare an annual Statement of Accounts by the Accounts and Audit Regulations 2015, and this requires the preparation to be in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom, as updated annually, supported by International Financial Reporting Standards (IFRS) and statutory guidance, issued under Section 12 of the 2003 Act.

The accounts have been prepared on a going concern basis principally using an historic cost convention, modified to account for the revaluation of certain categories of non-current assets, and financial instruments.

2.2 Accruals of Income and Expenditure

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

- Supplies and services are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as stocks on the Balance Sheet

- 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

- The PFCC Group generally adopts a minimum accruals threshold of £5,000 for any year-end adjustments processed. Where the inclusion or omission of an accrual would not have a material impact on the Statement of Accounts, either individually or cumulatively, it is omitted.

2.3 Overhead and Support Services

The costs of overhead and support services are included within the subjective analysis of income and expenditure analysis shown in the Comprehensive Income & Expenditure Statement (CIES), in accordance with the CIPFA Code of Practice. The CIES follows the requirement to report in accordance with the format used by management to make strategic decisions.

2.4 Employee Benefits

Short Term Benefits

Short-term benefits are those due to be settled within twelve months of the year end. They include such benefits as salaries, allowances, paid annual leave and paid sick leave, and they are recognised as an expense for services in the year in which police officers and police staff provide service to the Chief Constable.

The Chief Constable recognises liabilities at the Balance Sheet date in respect of the following benefits:

- Outstanding annual leave entitlements
- Time off in lieu (TOIL)

These are measured at the average pay rate (including on costs), per grade of police officer/police staff member.

The initial accruals at the IFRS adoption date are recognised on the Balance Sheet in the Short Term Accumulated Absences Account (liabilities), matched by a corresponding balance in the Accumulated Absences Account (unusable reserves).

Subsequent increases and decreases in these liabilities are recognised as a charge or credit to the CIES, which are then reversed out though the Movement in Reserves Statement to ensure that there is no impact upon the General Reserve and the amount chargeable to council tax payers. Within the Balance Sheet there is a corresponding increase or decrease in the Short Term Accumulated Absences Account and the Accumulated Absences Reserve.

Long Term Benefits

The Chief Constable recognises liabilities at the Balance Sheet date in respect of long-term disability benefits (i.e. injury and ill health awards) for police officers.

The Chief Constable regards the measurement of long-term disability benefits as being subject to the same degree of uncertainty as the measurement of other post-employment benefits.

These benefits are therefore accounted for in the same way as defined post-employment benefits, i.e. as actuarial gains and losses, through the Police Officer Pension Scheme liability account and the Pension Reserve (for police officers). An allowance of 2% has been included in the value of the active liabilities and current service cost as an allowance for future injury awards.

2.5 Prior Period Adjustments, Changes in Accounting Policy and Estimates & Errors

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

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

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

2.6 Revenue Recognition

The Chief Constable recognises revenue in accordance with IFRS 15 Revenue from Contracts with Customers. This approach applies when the customer is deemed to be a service recipient, a party that has contracted with the Chief Constable to obtain goods or services resulting from its normal operating activities in exchange for consideration.

Any revenue received from such contracts is measured by the Chief Constable at the fair value of the consideration received or receivable by the service recipient, with recognition fully realised when goods or services have been fully delivered, or in the example of contracts, where key milestones have been reached based on pre-agreed performance criteria between the Chief Constable and the service recipient.

Consideration received in advance is recognised as deferred revenue in the Balance Sheet and released as income is earned, in accordance with IFRS 15. Interest income is accrued by reference to the principal amount outstanding, and at the interest rate applicable.

Non-exchange transactions are outside of the scope of IFRS 15 in respect of performance-based criteria needing to be fulfilled by the Chief Constable before any associated revenue is recognised.

2.7 Events After the Reporting Period

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

- Those that provide evidence of conditions that existed at the end of the reporting period – the Statement of Accounts is adjusted to reflect such events

- Those that are an indication of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial impact

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

2.8 Retirement Benefits - Police Staff

Police Staff (including Police Community Support Officers) are eligible to join the Local Government Pension Scheme (LGPS). This is a defined benefits scheme administered by Essex County Council. The scheme is funded, meaning that there are investment assets built up to meet future pension liabilities.

The Scheme is accounted for as follows:

- The liabilities of the LGPS are included in the Balance Sheet on an actuarial basis using the projected unit method. This is an assessment of the future payments that will be made in relation to retirement benefits, based on a set of assumptions as supplied by our actuary

- Liabilities are discounted to their value at current prices, based on the market yields at the reporting date on high quality corporate bonds

- The assets of the Fund are included in the Balance Sheet as follows:

  a) Quoted securities are included at realisable values (i.e. current bid price)

  b) All other assets are included at fair value

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

  a) Current service cost: the increase in liabilities as a result of years of retirement benefits earned this year charged to the CIES within Net Cost of Services

  b) Past service cost (gain): the increase (decrease) in liabilities from current year decisions, the effect of which relate to retirement benefits earned in previous years - charged (credited) to the CIES within Net Cost of Services

  c) Interest cost: the expected increase in the present value of liabilities during the year as they move one year closer to being paid – debited to the Surplus/Deficit on Provision of Services in the CIES within the Net Cost of Services

  d) Remeasurements comprising the expected return on plan assets: the annual investment return on the fund assets based on an average of the expected long-term return debited/credited to Other Comprehensive Income and Expenditure in the CIES

  e) Gains/losses on settlement and curtailments: the result of actions to relieve the Group of liabilities or events that reduce the expected future service or accrual of benefits of employees - debited/credited to the CIES within Net Cost of Services

  f) Actuarial gains and losses: changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited/credited to Other Comprehensive Income and Expenditure in the CIES

  g) Contributions paid to the Essex Pension Fund: cash paid as employer’s contributions to the pension fund

In the Movement in Reserves Statement therefore, appropriations to and from the Pensions Reserve remove the notional debits and credits for retirement benefits and replace them with charges for the cash paid to the pension fund and any amounts payable to the fund but unpaid at the year-end.

2.9 Retirement Benefits – Police Officers

There are three Police Officer Pension Schemes, these are defined benefit schemes, administered by Essex County Council on behalf of the Chief Constable who is the Scheme Manager. The schemes are unfunded, meaning that there are no investment assets built up to meet pensions liabilities:

- Police Officers in service on or before 31st March 2006 were admitted to the **1987 Police Pensions Scheme**

- Police Officers in service between 1st April 2006 and 31st March 2015 were admitted to the **2006 Police Pension Scheme**

- Police Officers in service on or after the 1st April 2015 are admitted to the **2015 Police Pension Scheme** also known as **the' CARE' (Career Average Revalued Earnings) scheme**

- Police Officers forced to retire through injury are admitted to the Police Officer Injury Awards Scheme

The Police Pension Scheme 1987 and 2006 are being phased out. Active officers within these schemes were brought into the CARE scheme on 1st April 2015 unless they had entitlement full transitional protection or tapered protection. These protections ceased with effect from 1st April 2022 when all active members were transferred to the 2015 CARE scheme. Officers who were previously within one of these schemes may be entitled to retirement benefits under their legacy scheme as a result of the McCloud/Sargeant remedy which was implemented in October 2023.

More detail on each of the schemes can be found in the Police Pension Fund Account section on page 68 and an explanation regarding the McCloud/Sargeant judgement is included in note 21

The expenditure and income in respect of these schemes are accounted for in the Police Pensions Fund Account with the exception of injury and some ill health retirement payments, which are charged to the CIES. The Pensions Top Up Grant, receivable by the Fund, is initially credited to the CIES, and then transferred to the Police Pensions Fund Account via the Movement in Reserves Statement.

The liability for future payments that will be made in relation to retirement benefits has been assessed by the Scheme's actuaries based on assumptions about mortality rates, employee turnover rates, and projections of future earnings for current employees.

The cost of future retirement benefits when they are earned by serving police officers are recognised in the CIES in accordance with IAS 19, Accounting for Retirement Benefits, and therefore form part of the net deficit for the year. They are subsequently reversed out in the Movement in Reserves Statement.

Police Pension Reserve

From 1st April 2013 the Police Reform and Social Responsibility Act 2011 (Transitional Provision) Order 2013 enables the Police Officer Pension Reserve to be classified as unusable.

2.10 Contingent Assets and Liabilities

The Chief Constable accounts for contingent liabilities and assets in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets.

Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Chief Constable a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Chief Constable. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

Contingent Assets

A contingent asset arises where an event has taken place that gives the Chief Constable 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 Chief Constable.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

3. Accounting Standards that have been issued but have not yet been adopted

In accordance with paragraph 3.3.4.3 of the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, the Chief Constable is required to disclose information relating to the impact of new accounting standards that have been issued but have not yet been adopted by the Code.

The Code adapts IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors such that this disclosure is limited to those standards listed in Appendix C of the relevant future edition of the Code.

Based on CIPFA/LASAAC consultation on the 2026/27 Code (Section 5 – Changes to accounting standards), the following items have been identified for consideration in the 2025/26 “issued but not yet adopted” disclosure:

- Amendments to FRS 102 (heritage assets),
- Amendments to IFRS 9 and IFRS 7 (classification and measurement),
- Annual improvements to IFRS standards (Volume 11), and
- Amendments relating to contracts referencing nature-dependent electricity (IFRS 9 and IFRS 7).

The Chief Constable has assessed the applicability of these items to its transactions and balances and, based on information currently available, does not expect their adoption to have a material impact on the Chief Constable’s financial statements. This reflects the limited scope of the Chief Constable’s balance sheet and the nature of its activities, with many of the relevant standards either not applicable or falling outside the scope of the Chief Constable’s financial statements.

Where the impact of future standards is not yet known or cannot be reasonably estimated, this will be kept under review as part of the annual update of accounting policies.

4. Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in note 2, the PFCC and Chief Constable 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 explained below.

Joint Activities

The PFCC and Chief Constable participates in some joint activities with the Police and Crime Commissioner for Kent, in particular a shared Serious Crime Directorate and Support Services Directorate. The PFCC and Chief Constable also participate in some joint activities with other Eastern Region Authorities. These activities are deemed by the PFCC and the Chief Constable to be jointly controlled activities in accordance with the Code of Practice. Accordingly, the Statement of Accounts does not include group accounts for these activities.

Governance

On the 1st October 2017 the PFCC took on the governance of the Essex County Fire and Rescue Service (ECFRS), under the joint governance model. Under this model the Police, Fire and Crime Commissioner (PFCC) comprises two legal entities, the PFCC and the Police, Fire and Crime Commissioner Fire and Rescue Authority (PFCCFRA) which remain separate corporation soles. It should be noted that ECFRS continues to be a brand name for operational activities of the PFCCFRA. The Chief Constable was not impacted by this change, and their activities continue to be maintained within a separate corporation sole.

The PFCC is responsible for the formal oversight of Essex Police and the Chief Constable, including setting the strategic direction and holding the police to account; whilst the Chief Constable has direction and control over the force's officers and staff. To fully understand how police and criminal justice funds are spent a set of group accounts is created for these two separate legal entities. For accounting purposes, the PFCC is the parent entity of the Chief Constable and together form the Group.

5. Events after the Reporting Period

When an event occurs after the Balance Sheet date the Chief Constable is required to assess the accounting impact of this in accordance with the guidance of IAS 10. When such an event provides evidence of conditions that existed at the Balance Sheet date an adjusting event occurs, and the amounts recognised in the Statement of Accounts are amended to take into account any values arising from the adjusting event in question. However, when an event occurs that is indicative of conditions that arose after the Balance Sheet date, the amounts recognised in the Statement of Accounts are not adjusted but disclosed as a separate note instead. All events after the Balance Sheet date are reflected and reviewed up to the date when the Statement of Accounts is authorised for issue.

There have been no material events between the year-end and the date of approval of these accounts which are applicable to IAS 10, which require adjustment to these financial statements.

6. Going Concern

These accounts have been prepared on a going concern basis principally using an historic cost convention, modified to account for the revaluation of certain categories of non-current assets, and financial instruments.

The Essex Police Fire and Crime Commissioner Group, incorporating the Chief Constable (PFCC Group) continues to deliver its full range of services in accordance with the Essex Police and Crime Plan (PCP) and there are no known material proposals or pressures to reduce these services. Monitoring and public scrutiny of delivery against the PCP is undertaken by the PFCC's Strategic Board and Performance and Resources Scrutiny Board.

Assessment Period and Review:
Management has assessed the Group's ability to continue as a going concern for at least 12 months from the date these financial statements are authorised for issue.

This assessment is underpinned by detailed monthly cashflow projections to 30th September 2026 and quarterly projections to 31st March 2027, which reflect the latest budget, funding, and expenditure assumptions available at the time of preparing these accounts.

Cashflows and Liquidity:
The 2025/26 forecast shows total income of £555.7m and total expenditure of £568.4m, resulting in a net cash outflow of £12.7m. For 2026/27, income of £569.9m and expenditure of £585.9m result in a net cash outflow of £16.1m. While timing differences mean that quarter-end cash balances may become negative without financing, the Group manages liquidity within the approved Treasury Management Strategy, including short-term external borrowing to maintain a minimum cash and investment balance of £10.0m.

This minimum balance reflects the requirement under the Markets in Financial Instruments Directive (MiFID II) for the PFCC Group to retain 'professional client' status for treasury management purposes. In order to maintain this status, the Group is required to hold a financial instrument portfolio (comprising cash and investments) in excess of £10.0m at all times. Where underlying operational cashflows would otherwise result in balances falling below this threshold, short-term external borrowing is undertaken specifically to maintain compliance with this requirement.

The £10.0m minimum balance does not represent a restricted reserve or an additional liquidity stress, as any associated borrowing is offset by corresponding cash and investments and is managed within the approved Treasury Management Strategy and authorised borrowing limits. Interest costs arising from this activity are not material at Group level.

MiFID II considerations:
The going concern assessment explicitly reflects the decision to retain 'professional client' status under MiFID II. Maintaining the associated £10.0m minimum cash and investment balance is a treasury management classification requirement rather than a funding or solvency constraint. Cashflow forecasts prepared for the going concern assessment assume compliance with this requirement throughout the assessment period and include the use of short-term borrowing where required. Management is satisfied that sufficient borrowing capacity and market access exist to support this approach for at least 12 months from the date of authorisation of these financial statements.

Limitations and Uncertainties in Forecasts:
The cashflow forecasts are based on the best information available at the time of preparing these accounts and reflect the latest approved budget, known funding assumptions, expected expenditure profiles, planned capital financing requirements and treasury management assumptions.

Actual cashflows may differ from forecast due to the timing of grant receipts, council tax precept payments, capital expenditure, borrowing requirements, interest rates, and operational cost pressures. Management reviews the forecasts regularly and updates them as new information becomes available.

Reserves and Financial Resilience:
Usable reserves at 31st March 2026 comprise a General Reserve of £13.7m, representing 3.0% of the net revenue expenditure budget for 2026/27. This takes into account the fact that £0.6m of ERSOU-related funding appropriated at 2025/26 year-end will be immediately appropriated back into revenue in 2026/27. The PFCC's Reserves Strategy seeks to maintain the General Reserve at no less than 3.0% of net revenue expenditure across the Medium-Term Financial Strategy (MTFS) period.

In addition to the General Reserve, the PFCC holds earmarked reserves of £15.1m at 31st March 2026, a further breakdown of which can be found in notes 37 and 38.

The General Reserve provides a financial contingency against unexpected cost pressures, while earmarked reserves are held for specific known commitments, risks and planned investment. These reserves provide short-term financial resilience and support the going concern assessment, but they are not relied upon as a substitute for setting balanced budgets over the medium term.

Funding Outlook and Mitigations:
Following a challenging budget-setting process for 2026/27, Essex Police continue to engage through the Police, Fire and Crime Commissioner (PFCC), the National Police Chiefs' Council (NPCC) and wider policing networks to highlight the structural funding challenges faced by Essex Police. Engagement will continue through the Comprehensive Spending Review process and wider national discussions on police funding reform

Whilst uncertainty remains regarding future funding settlements and the longer-term financial outlook, the Force continues to develop plans to address future budget pressures and maintain a balanced financial position. This includes identifying efficiencies, transforming services and ensuring resources remain focused on operational priorities.

Although these matters represent a strategic financial risk, there is currently no indication that service delivery against the Police and Crime Plan will be materially affected by a shortfall in financial resources, nor is there any immediate threat to the going concern status of the Chief Constable. The funding position is monitored through established governance arrangements and is reflected as a strategic risk within the Force Management Statement (FMS).

Conclusion:
A review of the latest going concern assessment, including the updated cashflow forecasts and reserve levels, has concluded that there are no material uncertainties that cast significant doubt on the ability to continue as a going concern for at least 12 months from the date of approval of these financial statements. There are also no adjusting or non-adjusting events to recognise as a result of the funding challenges identified for the 2026/27 budget-setting process or the medium-term period beyond.

This conclusion also takes into account the requirement to maintain a minimum £10.0m cash and investment balance for MiFID II professional client status, which is fully reflected in the cashflow forecasts and treasury management arrangements.

7. Assumptions made about the Future and Other Major Sources of Estimation Uncertainty

The Code requires management to disclose judgements, estimates and assumptions that the Chief Constable has made about the future, as well as other major sources of estimation uncertainty. These disclosures are limited to those estimates that have a significant risk of resulting in a material adjustment to the accounts within the next financial year. Therefore, these disclosures are restricted to pension assets and liabilities whose carrying amount is dependent on estimates that require complex judgements, and where there is a risk that a correction or re-estimation with material effect in the next year might be required.

The key judgements and estimation of uncertainty that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Pensions Liability - sensitivity of variable factors	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the level at which salaries are projected to increase, changes in retirement ages, mortality rates, and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the PFCC with expert advice about the assumptions to be applied. A small amendment to the discount or mortality rates used to calculate future pension liabilities can potentially have a material impact on the values recognised in the Balance Sheet and can be critical to accurate decision making when assessing future financial challenges. However, the various assumptions interact in complex ways and the PFCC will therefore work closely with its actuaries when determining these rates so the impact of any changes can be fully understood.	The various potential impacts of these uncertainties are illustrated in the relevant table in note 21 that shows the outcome should a variance of +0.1% or -0.1% occur based on the current assumptions. In addition, the effects on the net pensions liability of changes in individual assumptions can be measured. A 0.1% increase in the discount rate assumption for police staff pensions would result in a decrease in the pension liability of £6.719m. An increase of one year on mortality rate assumptions for members of the Police Officer Pension Scheme (covering the 1987, 2006 and 2015 CARE schemes) would result in an increase to the pension liability of £67.899m. It should be noted however, that the various assumptions interact in complex ways, and the Chief Constable will therefore work closely with its actuaries to understand and assess any material impact of these issues, as well as any subsequent actions arising including the requirement to increase deficit contributions.

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Pensions Liability - actuary roll-forward approach	In determining the value of the employer liabilities for the LGPS scheme the actuary has rolled forward the results from the most recent funding valuation, using the financial and demographic assumptions set for accounting purposes. An allowance is made for actual pension increase experience as standard. After each triennial valuation, the accounting liabilities are recalculated using up to date membership data and results. This may result in additional experience items which then need to be incorporated into subsequent accounting reports. In respect of the Police Officer Pension Scheme the latest valuation was undertaken at the 1st April 2020, with the next valuation due to be undertaken as at 31st March 2024, setting	The roll forward approach adopted by the actuary means experience items may emerge representing the difference between the actual experience of the members of the fund, and the experience that had been assumed for them in previous accounting reports. As an example, if members died earlier than assumed this will result in an actuarial gain as the liabilities will be lower than estimated in the roll forward, or if members received higher than assumed salary increases then there will be an actuarial loss as the liabilities will be higher than estimated. In summary, the roll forward method adopted by the actuary is less accurate than the use of a full actuarial valuation, however the impact is mitigated by the inclusion of the aforementioned experience items which are incorporated into subsequent accounting

	contributions for the three-year period from 2027/28 onwards. This is primarily to review and reset contribution rates going forward based upon the liability position. Nevertheless, based on the material value of the police officer pension liability, the PFCC has opted for a full member by member valuation approach this year, meaning the figures included in the 2025/26 Statement of Accounts should be timelier and more accurate.	reports. For police officers, the use of the full member by member approach in 2025/26 means the likelihood of actual results deviating from the estimated position is far less than when the previous approach was adopted.

8. Contingent Liabilities

The Chief Constable recognises material contingent liabilities, which arise from past events, whose existence can only be confirmed by the occurrence of one or more uncertain future events, which are not wholly within the Chief Constable's control.

Based on the criteria included in IAS 37 *Provisions, Contingent Liabilities and Contingent Assets* no contingent liabilities have been disclosed in the 2025/26 Statement of Accounts.

9. Date of authorisation of the Statement of Accounts for issue

The Statement of Accounts was authorised for issue on 29th June 2026 by Annette Chan, CPFA, Chief Finance Officer of the Chief Constable of Essex.

10. Expenditure and Funding Analysis

The objective of the Expenditure and Funding Analysis (EFA) is to demonstrate to council tax payers how the funding available to the Chief Constable for the year has been used in providing services in comparison with those resources consumed or earned by forces in accordance with generally accepted accounting practices. This analysis brings together performance, reported on the basis of expenditure measured under proper accounting practices, with statutorily defined charges to the PFCC Group General Reserve.

Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement (CIES).

The EFA is a note to the Financial Statements rather than a primary statement itself, it is positioned here as it provides a link from the figures reported in the CIES to the internal force reporting format, as detailed within the Narrative Report.

EFA for the Chief Constable – 2024/25

2024/25		Total Adjustments				
	Net Expenditure Chargeable to the General Reserve	Adjustments for capital purposes	Net charge for pensions adjustments (EFA note 1)	Other differences (EFA note 2)	Total adjustments	Net expenditure in the Comprehensive Income and Expenditure Statement
	£000	£000	£000	£000	£000	£000
Police officer pay and allowances	260,723	-	(24,662)	44	**(24,619)**	**236,104**
PCSO pay and allowances	3,690	-	-	-	**-**	**3,690**
Police staff pay and allowances	103,026	-	(2,748)	50	**(2,698)**	**100,328**
Ill-health/medical pensions/immediate detriment	6,340	-	-	-	**-**	**6,340**
Training	34	-	-	-	**-**	**34**
Other employee expenses	2,044	-	-	-	**-**	**2,044**
Transport	1,214	-	-	-	**-**	**1,214**
Supplies & services	688	-	-	-	**-**	**688**
Financial Resources Consumed	**377,758**	**-**	**(27,410)**	**94**	**(27,316)**	**350,442**
Intra group adjustment for CC's net service cost	(377,758)	-	(29,674)	-	**(29,674)**	**(407,432)**
Net Cost of Services	**-**	**-**	**(57,084)**	**94**	**(56,990)**	**(56,990)**
Other income and expenditure	-	-	110,695	-	**110,695**	**110,695**
(Surplus)/Deficit on Provision of Services	**-**	**-**	**53,611**	**94**	**53,705**	**53,705**

EFA for the Chief Constable – 2025/26

	2025/26					
			Total Adjustments			
	Net Expenditure Chargeable to the General Reserve	Adjustments for capital purposes	Net charge for pensions adjustments (EFA note 1)	Other differences (EFA note 2)	Total adjustments	Net expenditure in the Comprehensive Income and Expenditure Statement
	£000	£000	£000	£000	£000	£000
Police officer pay and allowances	275,410	-	(39,802)	363	**(39,439)**	**235,970**
PCSO pay and allowances	3,624	-	-	-	**-**	**3,624**
Police staff pay and allowances	105,351	-	(8,231)	(10)	**(8,241)**	**97,110**
Ill-health/medical pensions/immediate detriment	5,635	-	-	-	**-**	**5,635**
Training	17	-	-	-	**-**	**17**
Other employee expenses	2,908	-	-	-	**-**	**2,908**
Transport	1,066	-	-	-	**-**	**1,066**
Supplies & services	896	-	-	-	**-**	**896**
Third party payments	1,309	-	-	-	**-**	**1,309**
Financial Resources Consumed	**396,216**	**-**	**(48,033)**	**353**	**(47,680)**	**348,535**
Intra group adjustment for CC's net service cost	(396,216)	-	(27,640)	-	**(27,640)**	**(423,855)**
Net Cost of Services	**-**	**-**	**(75,673)**	**353**	**(75,320)**	**(75,320)**
Income from Council Tax						
Other income and expenditure	-	-	118,203	-	**118,203**	**118,203**
(Surplus)/Deficit on Provision of Services	**-**	**-**	**42,530**	**353**	**42,883**	**42,883**

11. Notes to the Expenditure and Funding Analysis

Pensions Adjustments	2024/25 £000	2025/26 £000
Adjustments for Pensions (EFA Note 1)		
Additional items included within the Comprehensive Income and Expenditure Statement		
Costs recognised in respect of IAS 19 - officers	(24,662)	(39,802)
Costs recognised in respect of IAS 19 - staff	(2,748)	(8,231)
Chief constable intra-group adjustment in respect of Police Officer Pension Scheme	(29,674)	(27,640)
Total adjustments included within the Net Cost of Services	**(57,084)**	**(75,673)**
Costs recognised in respect of IAS 19 - officers	110,932	120,095
Costs recognised in respect of IAS 19 - staff	(237)	(1,892)
Total adjustments included within the (Surplus)/Deficit on the Provision of Services	**110,695**	**118,203**
Total adjustments	**53,611**	**42,530**

Other Adjustments	2024/25 £000	2025/26 £000
Adjustments for other differences (EFA Note 2)		
Additional items included within the Comprehensive Income and Expenditure Statement		
Movement on accumulated absences liability - officers	44	363
Movement on accumulated absences liability - staff	50	(10)
Total adjustments included within the Net Cost of Services	**94**	**353**
Total adjustments included within the (Surplus)/Deficit on the Provision of Services	**-**	**-**
Total adjustments	**94**	**353**

12. Intra Group Adjustments

The Comprehensive Income & Expenditure Statement includes an intra-group adjustment between the Chief Constable and PFCC accounts. This adjustment reflects the financial resources consumed by the Chief Constable on behalf of the PFCC. The corresponding recharge to the PFCC accounts includes a further adjustment to ensure the intra-group recharge is calculated on a funding basis rather than accounting regulations. This includes adjustments for IAS 19 pensions costs and movements in respect of accumulated absences accruals. With the exception of the intra-group balance referred to at the bottom of this disclosure, the PFCC paid all financial resources consumed at the request of the Chief Constable and the intra-group adjustment (as referred to above) offsets the Chief Constable's consumption of resources.

For the 2025/26 accounting statements the value of the intra-group adjustment is £423.855m (2024/25, £407.432m). This figure is represented as follows:

- Financial resources consumed 2025/26 - £348.535m (£350.442m in 2024/25)
- **Plus** funding basis adjustment in respect of IAS 19 - £75.673m (£57.084m addition in 2024/25)
- **Less** funding basis adjustment in respect of Accumulated Absences - £0.353m (£0.094m deduction in 2024/25)

In respect of outstanding intra group balances at 31st March 2026, the Chief Constable recognised a debtor of £1.332m with the PFCC, representing employee-related amounts owed at year-end.

13. Officers' Remuneration

Police officer remuneration is based on the recommendations of an external organisation known as the Independent Police Remuneration Review Body and is therefore subsequently agreed by the Home Secretary.

An element of the Chief Constable's pay can be varied up or down at the discretion of the PFCC. The rate of pay is set at a national level and the salary for the Chief Constable of Essex is comparable to forces of a similar size across the country. For the Chief Constable and Deputy Chief Constable a force weighting is applied in relation to the population that the force covers.

The pay for senior members of police staff at Chief Officer level is based on Assistant Chief Constable salary levels across the force.

Remuneration includes salary (encompassing acting-up payments and honorariums), overtime, allowances, expenses (so far as the expenses are chargeable to United Kingdom Income Tax) and, where applicable, redundancy payments. For the purposes of the bandings table, it excludes employer's pension contributions.

The following table identifies the number of senior police officers and staff whose remuneration was £50,000 or more. The numbers of officers and staff are shown in remuneration bands of £5,000.

Senior police officers are defined by the CIPFA Guidance as those at Chief Superintendent rank and above. 2024/25 Officer numbers have been re-stated to include only Senior police officers.

Remuneration Band	2024/25 Police Officers (Re-stated)	Police Staff	Total	2025/26 Police Officers	Police Staff	Total
£50,000 - £54,999	-	113	**113**	-	90	**90**
£55,000 - £59,999	-	51	**51**	-	82	**82**
£60,000 - £64,999	-	19	**19**	-	34	**34**
£65,000 - £69,999	-	13	**13**	-	11	**11**
£70,000 - £74,999	-	5	**5**	-	5	**5**
£75,000 - £79,999	-	2	**2**	-	5	**5**
£80,000 - £84,999	-	3	**3**	-	3	**3**
£85,000 - £89,999	-	3	**3**	-	2	**2**
£90,000 - £94,999	-	1	**1**	-	2	**2**
£95,000 - £99,999	3	2	**5**	-	2	**2**
£100,000 - £104,999	2	1	**3**	3	2	**5**
£105,000 - £109,999	1	-	**1**	3	-	**3**
£110,000 - £114,999	7	1	**8**	1	-	**1**
£115,000 - £119,999	-	-	**-**	5	-	**5**
£120,000 - £124,999	-	-	**-**	-	-	**-**
£125,000 - £129,999	-	-	**-**	-	-	**-**
£130,000 - £134,999	-	-	**-**	-	1	**1**
Total	**13**	**214**	**227**	**12**	**239**	**251**

The numbers above exclude police officers and staff disclosed in the following Senior Officers' Remuneration tables.

The figures above include the following staff who are employed by Essex Police as part of a collaborative arrangement, under which only a proportion of the costs remain with the force. The residual costs are recharged to partnering forces:

- Three members of the Seven Force Procurement team (7FP team) for whom Essex Police retain 21.86% of costs
- Sixty-nine members who are employed as part of Essex Police collaborative agreements with Kent Police, for whom Essex Police retain 50% of costs

All figures include officers and staff seconded to other police forces, government departments and other public bodies.

Senior Officers' Remuneration Note – 2024/25

The following section sets out the remuneration of the Chief Officers:

2024/25	Salary (note 1) £	Benefits in Kind (note 2) £	Allowances (note 3) £	Employers Pension contributions (note 4) £	Total Remuneration £
Chief Constable - BJ Harrington	209,355	1,244	4,960	-	**215,559**
Deputy Chief Constable (note 5)	125,632	1,205	2,250	41,297	**170,384**
Deputy Chief Constable (note 6)	40,251	326	750	14,209	**55,536**
Assistant Chief Constable	127,011	1,081	3,000	44,835	**175,927**
Assistant Chief Constable (note 7)	99,252	977	2,250	35,036	**137,515**
Temporary Assistant Chief Constable (note 8)	35,335	-	3,062	12,298	**50,695**
Temporary Assistant Chief Constable (note 9)	43,200	2,611	1,653	15,250	**62,714**
Temporary Assistant Chief Constable (note 10)	105,868	-	3,783	38,250	**147,901**
Temporary Assistant Chief Constable (note 11)	30,155	214	916	10,633	**41,918**
Chief Finance Officer of the Chief Constable	116,123	-	5,400	23,805	**145,328**
Director of Continuous Improvement & Analysis	127,442	1,160	-	26,126	**154,728**
Director of Essex & Kent Support Services	123,564	1,068	-	25,331	**149,963**
Director of External Affairs, Engagement & Corporate Communications (note 12)	62,922	1,592	-	14,332	**78,846**
Total	**1,246,111**	**11,477**	**28,023**	**301,402**	**1,587,013**

1. The salary figures show just salary costs (i.e. they do not include allowances).
2. Benefits in kind represent the monetary value of force-provided vehicles that are untaxable through the payroll system.
3. Allowances, where applicable, include housing allowance, south-east allowance, and monthly car allowances where these are paid as a cash alternative or as a reimbursement for a private lease arrangement. These arrangements have been agreed in preference to a force provided lease vehicle which are reflected in the Benefits in Kind figures.
4. Employer pension contributions are an employer cost and are not received by the employee
5. The Deputy Chief Constable was in role until they left on 31st December 2024. Had they been in the Deputy Chief Constable post for the full year, their costs would have been £157,241 plus allowances.
6. The Deputy Chief Constable was promoted into post on 1st January 2025 and the costs shown are from this point to the end of the year. Had they been in the Deputy Chief Constable post for the full year, their costs would have been £157,962 plus allowances.
7. The Assistant Chief Constable was in post until 31st December 2024 before promotion to Deputy Chief Constable and the costs shown are up to this point. Had they been in the Assistant Chief Constable post for the full year, their cost would have been £133,191 plus allowances.
8. The Temporary Assistant Chief Constable left on 7th July 2024. Had they been in the Temporary Assistant Chief Constable post for the full year, their costs would have been £133,191 plus allowances.
9. The Temporary Assistant Chief Constable was on secondment to another force until they left the post on 31st July 2024. The costs shown have been recharged to the seconded force. Had they been in post for the full year, their cost would have been £133,191 plus allowances.
10. The Temporary Assistant Chief Constable was promoted into post on 10th May 2024 and the costs shown are from this point to the end of the year. Had they been in the Temporary Assistant Chief Constable post for the full year, their costs would have been £118,213 plus allowances.
11. The Temporary Assistant Chief Constable was promoted into post on 1st January 2025 and the costs shown are from this point to the end of the year. Had they been in the Temporary Assistant Chief Constable post for the full year, their costs would have been £118,213 plus allowances.
12. The Director of External Affairs, Engagement & Corporate Communications was promoted into post on 23rd September 2024 and the costs shown are from this point to the end of the year. Had they been in this post for the full year, their costs would have been £118,213 plus allowances.

Members of the Essex Police Chief Officer Team

In addition to the police officers and police staff shown in the table above, the Essex Police Chief Officer Management Team also included the following shared posts paid via the Kent Police payroll with 50% of their costs being recharged to Essex Police during 2024/25:

- Assistant Chief Constable
- Director of Human Resources

Their remuneration is disclosed in full in the Kent Police Statement of Accounts which can be found at the following link www.kent.police.uk/foi-ai/kent-police/what-we-spend/statement-of-accounts

Senior Officers' Remuneration Note – 2025/26

The following section sets out the remuneration of the Chief Officers:

2025/26	Salary (note 1)	Benefits in Kind (note 2)	Allowances (note 3)	Employers Pension contributions (note 4)	Total Remuneration
	£	£	£	£	£
Chief Constable - BJ Harrington	224,689	1,866	4,960	-	**231,515**
Deputy Chief Constable - R Nolan	168,548	1,953	2,750	59,497	**232,748**
Assistant Chief Constable (note 5)	17,882	191	362	6,312	**24,747**
Assistant Chief Constable	130,516	1,439	2,910	45,966	**180,831**
Assistant Chief Constable	125,279	2,493	2,750	44,200	**174,722**
Assistant Chief Constable (note 6)	91,038	1,583	1,782	32,136	**126,539**
Chief Finance Officer of the Chief Constable (note 7)	58,296	-	2,700	12,318	**73,314**
Chief Finance Officer of the Chief Constable (note 8)	75,751	1,162	-	20,592	**97,505**
Director of Continuous Improvement & Analysis	140,590	1,741	-	29,946	**172,277**
Director of Essex & Kent Support Services (note 9)	136,607	1,602	-	29,097	**167,306**
Director of External Affairs, Engagement & Corporate Communications (note 10)	102,806	2,895	-	21,947	**127,648**
Total	**1,272,002**	**16,925**	**18,214**	**302,011**	**1,609,152**

1. The salary figures show just salary costs (i.e. they do not include allowances).
2. Benefits in kind represent the monetary value of force-provided vehicles that are untaxable through the payroll system.
3. Allowances, where applicable, include housing allowance, south-east allowance, and monthly car allowances where these are paid as a cash alternative or as a reimbursement for a private lease arrangement. These arrangements have been agreed in preference to a force provided lease vehicle which are reflected in the Benefits in Kind figures.
4. Employer pension contributions are an employer cost and are not received by the employee
5. The Assistant Chief Constable was in role until they left on 18th May 2025. Had they been in the Assistant Chief Constable post for the full year, their costs would have been £138,844 plus allowances.
6. The Assistant Chief Constable was appointed to the position on 8th August 2025 and the costs shown are from this point to the end of the year. Had they been in the Assistant Chief Constable post for the full year, their costs would have been £138,844 plus allowances.
7. The Chief Finance Officer of the Chief Constable was in role until they left on 30th September 2025. Had they been in this post for the full year, their costs would have been £114,743 plus allowances.
8. The Chief Finance Officer of the Chief Constable was promoted into post on 1st October 2025 and had been Interim Chief Finance Officer of the Chief Constable from 25th July 2025. The costs shown are from 25th July 2025 to the end of the year. Had they been in this post for the full year, their costs would have been £101,516 plus allowances.
9. The Director of Essex & Kent Support Services is joint funded by Kent Police and the costs shown represents 100% of those incurred. 50% of these costs have been recharged to Kent.
10. The Director of External Affairs, Engagement & Corporate Communications was in role until they left on 25th January 2026. Had they been in this post for the full year, their costs would have been £127,370 plus allowances.

<u>Members of the Essex Police Chief Officer Team</u>

In addition to the police officers and police staff shown in the table above, the Essex Police Chief Officer Management Team also included the following shared posts paid via the Kent Police payroll with 50% of their costs were recharged to Essex Police during 2025/26:

- Assistant Chief Constable
- Director of Human Resources

Their remuneration is disclosed in full in the Kent Police Statement of Accounts which can be found at the following link www.kent.police.uk/foi-ai/kent-police/what-we-spend/statement-of-accounts

14. Termination Benefits

Exit Packages (Police Staff)

The numbers of exit packages with the cost of the compulsory and other redundancies that have been charged to the Comprehensive Income and Expenditure Statement (CIES) are set out in the tables below.

These figures relate only to police staff, police officers are officers under the Crown and not employees and as such cannot be made redundant.

It should be noted that the pension strain is an employer cost and is not received by the employee.

The disclosure incorporates information in respect of the net movement on the PFCC Group Severance Provision in-year, providing the total value charged to the CIES for the exit packages disclosed.

	2024/25 Number of Exit Packages			Cost of Exit Packages		
Exit package cost band	Compulsory Redundancies	Other Departures Agreed	Total Number of Exit Packages	Severance £	Pension Strain £	Total £
£0 - £20,000	2	-	2	18,675	-	18,675
£20,001 - £40,000	2	-	2	48,237	22,679	70,916
Total	**4**	**-**	**4**	**66,912**	**22,679**	**89,591**
Other adjustments included in the Comprehensive Income and Expenditure Statement						
Increase/(decrease) to PFCC Group Severance Provision						1,543,284
Contribution to severance and pension strain costs for 7F collaboration						23,976
Total of other adjustments to the Comprehensive Income and Expenditure statement						**1,567,260**
Total charged to the Comprehensive Income and Expenditure Statement						**1,656,851**

2025/26						
	Number of Exit Packages			Cost of Exit Packages		
	Compulsory Redundancies	Other Departures Agreed	Total Number of Exit Packages	Severance	Pension Strain	Total
Exit package cost band				£	£	£
£0 - £20,000	13	1	14	147,246	6,701	153,947
£20,001 - £40,000	7	-	7	137,872	57,846	195,718
£40,001 - £60,000	4	-	4	54,760	139,995	194,755
£60,001 - £80,000	3	-	3	87,432	115,812	203,244
£80,001 - £150,000	5	-	5	165,619	416,856	582,475
Over £150,001	3	-	3	174,917	381,511	556,428
Total	**35**	**1**	**36**	**767,846**	**1,118,721**	**1,886,567**
Other adjustments included in the Comprehensive Income and Expenditure Statement						
Increase/(decrease) to PFCC Group Severance Provision						886,336
Net contribution to severance and pension strain costs for collaborative roles						(107,554)
Adjustments for prior year exit package accruals						604
Total of other adjustments to the Comprehensive Income and Expenditure Statement						**779,386**
Total charged to the Comprehensive Income and Expenditure Statement						**2,665,953**

For the group there were 36 employee contracts terminated in 2025/26 (four employees in 2024/25). These include two collaborative roles for which Essex was the employing force. The full cost of these packages is recognised here within the Exit Package Costs. The contribution received from other forces is included within the other adjustments included in the Comprehensive Income and Expenditure Statement.

In addition, there was a contribution made towards the cost of redundancy for an employee of the Seven Force collaborative team, employed by a partner force. This contribution is recognised here under the other adjustments included in the Comprehensive Income and Expenditure Statement.

A provision for £1.577m was created in 2024/25 in respect of future probable redundancies in 2025/26. £1.445m of exit package costs incurred in 2025/26 have been charged against this provision with the unused balance of £132,000 being returned to the revenue account in year.

A provision for £2.464m has been created in 2025/26 in respect of future probable redundancies in 2026/27.

15. External Audit Costs

External Audit Costs		2024/25 £000	2025/26 £000
Fees payable to the appointed auditor in respect of external audit services carried out under the agreed audit fee plan for each financial year were as follows:			
	2025/26	-	85
	2024/25	81	26
	2023/24	24	-
	2022/23	19	-
Total		**124**	**111**

The above amounts represent fees for the statutory audit of the CC Financial Statements. No additional fees were incurred for non-audit services.

16. Debtors

Short term debtors

The short-term debtors disclosed in the balance sheet are classified as follows:

Short-term Debtors	2024/25 £000	2025/26 £000
Funding from the PFCC	1,324	1,491
Closing Balance	**1,324**	**1,491**

17. Creditors

Short term creditors

The short-term creditors disclosed in the balance sheet are classified as follows:

Short-term Creditors	2024/25 £000	2025/26 £000
Accumulated Absences	(3,972)	(4,325)
Other Employee Related	(1,324)	(1,491)
Closing Balance	**(5,296)**	**(5,816)**

18. Cashflow - Operating Activities

The (Surplus)/Deficit on the Provision of Services has been adjusted for the following non-cash movements:	2024/25 £000	2025/26 £000
(Increase)/decrease in creditors	106	(520)
Increase/(decrease) in debtors	(200)	167
Movement in pension liability	(53,611)	(42,530)
Total Adjustments	**(53,705)**	**(42,883)**

19. Adjustments between Accounting Basis and Funding Basis under Regulations

This note identifies the adjustments that have been made to Total Comprehensive Income and Expenditure in the CIES recognised by the Chief Constable in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Chief Constable to meet future capital and revenue expenditure.

2024/25	General Reserve £000	Total Usable Reserves £000	Pensions Reserve-Police Officers £000	Pensions Reserve-Police Staff £000	Accumulated Absences Account £000	Total Unusable Reserves £000	Total all Reserves £000
Adjustments involving the Pensions Reserve							
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	(156,113)	**(156,113)**	142,760	13,353	-	**156,113**	-
Less direct payments to pensioners payable in the year	102,502	**102,502**	(86,164)	(16,338)	-	**(102,502)**	-
Adjustments involving the Accumulated Absences Account							
Amounts by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different to remuneration chargeable for the year in accordance with statutory requirements	(94)	**(94)**		-	94	**94**	-
Total	**(53,705)**	**(53,705)**	**56,596**	**(2,985)**	**94**	**53,705**	**-**

2025/26	General Reserve £000	Total Usable Reserves £000	Pensions Reserve-Police Officers £000	Pensions Reserve-Police Staff £000	Accumulated Absences Account £000	Total Unusable Reserves £000	Total all Reserves £000
Adjustments involving the Pensions Reserve							
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	(146,908)	**(146,908)**	138,957	7,951	-	**146,908**	-
Less direct payments to pensioners payable in the year	104,378	**104,378**	(86,304)	(18,074)	-	**(104,378)**	-
Adjustments involving the Accumulated Absences Account							
Amounts by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different to remuneration chargeable for the year in accordance with statutory requirements	(353)	**(353)**		-	353	**353**	-
Total	**(42,883)**	**(42,883)**	**52,653**	**(10,123)**	**353**	**42,883**	**-**

20. Unusable Reserves

The tables below describe the unusable reserves.

20.1 Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Reserve from accruing for compensated absences earned but not taken in the year e.g. annual leave entitlement carried forward at 31st March.

Accumulated Absences Account	2024/25 £000	2025/26 £000
Opening Balance	**3,878**	**3,972**
Settlement or cancellation of accrual made at the end of the preceding year	(3,878)	(3,972)
Amounts accrued at the end of the current year	3,972	4,325
Closing Balance	**3,972**	**4,325**

The balance on the Accumulated Absences account (and corresponding unusable reserve) has increased compared to the 2024/25 balance due to the impact of the 2025/26 pay award and employer pension contribution rate increase in LGPS, impacting on the hourly rates used in the accrual calculation.

20.2 Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Chief Constable accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement (CIES) as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Chief Constable makes employer's contributions to pension funds or eventually pay any pensions when police officers retire.

	2024/25			2025/26		
	Police Officers £000	Police Staff £000	Total £000	Police Officers £000	Police Staff £000	Total £000
Opening Balance	**2,306,487**	**3,219**	**2,309,706**	**2,113,144**	**3,113**	**2,116,257**
Actuarial (gains)/losses on pensions assets and liabilities	(249,939)	(79,993)	**(329,932)**	(45,897)	(6,230)	**(52,127)**
Reversal of items relating to retirement benefits debited to the (Surplus)/Deficit on the Provision of Services (CIES)	142,760	13,353	**156,113**	138,957	7,951	**146,908**
Employer's pensions contributions and direct payments to pensioners payable in the year	(86,164)	(16,338)	**(102,502)**	(86,304)	(18,074)	**(104,378)**
Adjustment for IFRIC 14 Asset Ceiling	-	82,872	**82,872**	-	18,268	**18,268**
Closing Balance	**2,113,144**	**3,113**	**2,116,257**	**2,119,900**	**5,028**	**2,124,928**

For an explanation of the asset ceiling adjustment in respect of IFRIC 14 please refer to note 21.

21. Defined Benefit Pension Schemes

Transactions Relating to Retirement Benefits

The Chief Constable recognises the cost of retirement benefits in the Comprehensive Income and Expenditure Statement (CIES) when they are earned by employees, rather than when the benefits are eventually paid as pensions. The charge the Chief Constable is required to make against usable reserves, however, is based on the cash payable in the year, and therefore this real cost of retirement benefits is reversed out of the CIES. The following transactions have been made in the Chief Constable's accounts during the year.

Police Officer Pension Schemes

	Police Officer Pension Scheme	
	2024/25 £000	2025/26 £000
(Surplus)/Deficit on the Provision of Services		
Provision of Police Services:		
Service cost	31,828	18,862
Financing and Investment Income & Expenditure:		
Net interest on the defined liability	110,932	120,095
Total Post-Employment Benefit charged to the (Surplus)/Deficit on the Provision of Services	**142,760**	**138,957**
Other Comprehensive Income & Expenditure		
Remeasurement of the net defined benefit liability comprising:		
Change in financial assumptions	(317,151)	(92,748)
Change in demographic assumptions	(5,454)	40,413
Experience (gain)/loss on defined benefit obligation	72,666	6,438
Total Other Post-Employment Benefit charged to Other Comprehensive Income & Expenditure	**(249,939)**	**(45,897)**
Total Post-Employment Benefit charged to the Comprehensive Income & Expenditure Statement	**(214,358)**	**93,060**
Movement in Reserves Statement		
Reversal of net charges made to the (Surplus)/Deficit on the Provision of Services for post-employment benefits	(142,760)	(138,957)
Retirement benefits payable to retired police officers	86,164	86,304
Movement in Reserves Statement	**(56,596)**	**(52,653)**

Local Government Pension Scheme

	Local Government Pension Scheme 2024/25 £000	Local Government Pension Scheme 2025/26 £000
(Surplus)/Deficit on the Provision of Services		
Net Cost of Provision of Police Services:		
Service cost	13,231	9,587
Administration expenses	359	256
	13,590	**9,843**
Financing and Investment Income & Expenditure:		
Net interest on the defined liability	**(237)**	**(1,892)**
Total Post Employment Benefit charged to the (Surplus)/Deficit on the Provision of Services	**13,353**	**7,951**
Other Comprehensive Income & Expenditure		
Remeasurement of the net defined benefit liability comprising:		
Return on plan assets in excess of interest	(865)	(21,902)
Other actuarial gains/(losses) on assets	-	650
Change in financial assumptions	(77,023)	(19,205)
Change in demographic assumptions	(1,071)	13,113
Experience (gain)/loss on defined benefit obligation	(1,034)	21,114
Other remeasurements:		
Adjustment for IFRIC 14 Asset ceiling	82,872	18,268
Total Other Post-Employment Benefit charged to Other Comprehensive Income & Expenditure	**2,879**	**12,038**
Total Post-Employment Benefit charged to the Comprehensive Income & Expenditure Statement	**16,232**	**29,832**
Movement in Reserves Statement		
Reversal of net charges to the (Surplus)/Deficit on the Provision of Services for post-employment benefits	(13,353)	(7,951)
Employer's contribution payable to scheme	16,338	18,074
Movement in Reserves Statement	**2,985**	**10,123**

Settlements/Curtailments (Special Events)

In respect of curtailments, there were 19 former employees of the force who became entitled to unreduced early retirement benefits during 2025/26. The capitalised cost of the additional benefits on IAS 19 compliant assumptions is calculated at £0.989m. This figure has been included within the service cost within the CIES, as reflected in the above table.

In respect of settlements, there were no liabilities settled at a cost materially different to their accounting value during 2025/26.

IFRIC 14 – Application of the Asset Ceiling

In accordance with IFRIC 14 IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction, the Chief Constable has reviewed whether an asset ceiling is applicable which would limit the ability to recognise this asset. Where the Chief Constable has a surplus in a defined benefit plan, it measures the related asset at the lower of the surplus in the defined benefit plan and the asset ceiling. The asset ceiling is a specified estimate of the present value of the economic benefit which the employer can realise, either through a) refunds or b) by gaining economic benefit through reductions in future contributions.

The Chief Constable has discussed these requirements with its actuary and in respect of a) has determined that the Chief Constable does not have an unconditional right to a refund based on the existing regulations of the LGPS and as such the possibility of economic benefit in this form has been disregarded. For b), two forms of contributions have been identified – primary rate, the cost of future accruals which are paid based on active members, and the secondary rate, typically relating to an employer-specific surplus/deficit. Upon review of these contributions going forward, it has been determined that this represents a de-facto minimum funding requirement, specifically relating to the future primary rate contributions which should be measured over the same period as the service cost, and thus beyond the period of the current contribution schedule. An asset ceiling therefore applies in the form of contributions needing to meet this minimum funding requirement before any economic benefit gained from reductions can be recognised.

Based on applying the above to the Chief Constable's IAS 19 position at the Balance Sheet date, £18.268m has been recognised as an actuarial loss through Other Comprehensive Income and Expenditure, with a £5.028m net defined benefit liability now being recognised rather than the asset which would have otherwise been reported.

Pension Assets and Liabilities recognised in the Balance Sheet

The amount included in the Balance Sheet arising from the Chief Constable's obligation in respect of defined benefit plans are:

	Police Officer Pension Scheme	
	2024/25	**2025/26**
	£000	**£000**
Present value of the defined benefit obligation	(2,113,144)	(2,119,900)
Net liability in Balance Sheet	**(2,113,144)**	**(2,119,900)**

	Local Government Pension Scheme	
	2024/25	**2025/26**
	£000	**£000**
Present value of funded obligation	(389,947)	(420,375)
Fair value of scheme assets (bid value)	631,391	692,653
Gross liability	**241,444**	**272,278**
Adjustment for IFRIC14 asset ceiling	(243,722)	(276,401)
Adjusted gross asset/(liability)	**(2,278)**	**(4,123)**
Present value of unfunded obligation	(835)	(905)
Net asset/(liability) in Balance Sheet	**(3,113)**	**(5,028)**

Assets and Liabilities in Relation to Retirement Benefits

The following tables reconcile the present values of the liabilities and assets of the Police Officer Pension Scheme:

Liabilities	Police Officer Pension Scheme	
	2024/25 £000	2025/26 £000
Opening Balance	**(2,306,487)**	**(2,113,144)**
Current service cost	(31,828)	(18,862)
Interest cost	(110,932)	(120,095)
Change in financial assumptions	317,151	92,748
Change in demographic assumptions	5,454	(40,413)
Experience gain/loss on defined benefit obligation	(72,666)	(6,438)
Estimated benefits paid net of transfers in	106,153	106,931
Contributions by scheme participants	(19,989)	(20,627)
Closing Balance	**(2,113,144)**	**(2,119,900)**

Assets	Police Officer Pension Scheme	
	2024/25 £000	2025/26 £000
Contributions by employer	86,164	86,304
Contributions by participants	19,989	20,627
Net benefits paid out	(106,153)	(106,931)
Closing Balance	**-**	**-**

The following table reconciles the present value of the liabilities and assets of the Local Government Pension Scheme attributable to the Chief Constable.

Liabilities	Local Government Pension Scheme	
	2024/25	2025/26
	£000	£000
Opening Balance	**(446,605)**	**(390,782)**
Current service cost	(13,149)	(8,598)
Past service cost	(82)	(989)
Interest cost	(21,822)	(21,114)
Change in financial assumptions	77,023	19,205
Change in demographic assumptions	1,071	(13,113)
Experience loss/gain on defined benefit obligation	1,034	(21,114)
Contributions by scheme participants	(5,218)	(5,198)
Benefits/transfers paid	16,870	20,325
Unfunded pension payments	96	98
Closing Balance	**(390,782)**	**(421,280)**

Assets	Local Government Pension Scheme	
	2024/25	2025/26
	£000	£000
Opening Balance	**596,649**	**631,391**
Interest on assets	29,646	37,417
Return on assets less interest	865	21,902
Other actuarial gains/losses	-	(650)
Administration expenses	(359)	(256)
Employer contributions including unfunded	16,338	18,074
Contributions by scheme participants	5,218	5,198
Benefits paid	(16,966)	(20,423)
Closing Balance	**631,391**	**692,653**
Net asset/(liability) at 1st April	**150,044**	**240,609**
Net asset/(liability) at 31st March	**240,609**	**271,373**
IFRIC 14 - Asset Ceiling Adjustments		
Reversal of prior year adjustment	153,263	243,722
Application of current year adjustment	(243,722)	(276,401)
Total	**(90,459)**	**(32,679)**
Net asset/(liability) at 1st April (as per Balance Sheet)	**(3,219)**	**(3,113)**
Net asset/(liability) at 31st March (as per Balance Sheet)	**(3,113)**	**(5,028)**

Expected Return on Scheme Assets

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed assets investments are based on gross redemption yields at the Balance Sheet date. Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

Basis for Estimating Assets and Liabilities

The assets and liabilities of the Police Pension Schemes have been assessed by Barnett Waddingham, an independent firm of actuaries. The dates of the last full actuarial valuations are 31st March 2025 for Essex County Council Pension Fund, and 31st March 2020 for the Police Pension Schemes.

The liabilities have been assessed on an actuarial basis using the projected unit credit method of valuation, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, and other factors.

The principal assumptions used by the actuaries are as follows:

	Local Government Pension Scheme		Police Officer Pension Schemes	
	2024/25	2025/26	2024/25	2025/26
Life expectancy from age 65 (police staff) and age 60 (police officers)				
Retiring in 20 years time:				
Male	22.0	23.5	22.5	23.4
Female	24.7	25.9	24.8	25.4
Retiring today:				
Male	20.7	22.0	21.2	21.9
Female	23.3	24.2	23.4	23.8
Rate of Inflation (RPI)	3.10%	3.25%	3.20%	3.30%
Rate of Inflation (CPI)	2.85%	2.90%	2.90%	2.90%
Rate of Increase in Salaries	3.85%	3.90%	3.90%	3.90%
Rate of Increase in Pensions	2.85%	2.90%	2.90%	2.90%
Discount Rate	5.85%	6.20%	5.80%	6.10%

The Police Officer Pension Scheme have no assets to cover their liabilities. The Local Government Pension Scheme assets consist of the following categories:

	2024/25		2025/26	
	£000	%	£000	%
Equities	346,666	55%	374,994	54%
Government bonds	9,570	2%	9,913	1%
Other bonds	0	0%	-	0%
Property	50,965	8%	62,576	9%
Cash/Liquidity	12,314	2%	13,997	2%
Alternative assets	95,169	15%	109,695	16%
Other managed funds	116,707	18%	121,478	18%
Total	**631,391**	**100%**	**692,653**	**100%**

The liabilities show the underlying commitments that the Chief Constable has in the long term to pay retirement benefits. The total liability of £2.125bn has a substantial impact upon the net worth of the Chief Constable as recorded in the Balance Sheet.

Statutory arrangements for funding the deficit, however, mean that the financial position of the Chief Constable remains healthy:

- The deficit on the LGPS will be made good by increased contributions over the remaining working life of employees, as assessed by the scheme actuary
- Police pensions are charged to the Police Officer Pension Scheme, and any shortfall between the value of pensions paid in year and the receipts into the Scheme from employer and employee contributions is funded from top-up grant from the government

The total employer contributions expected to be made to the LGPS in the year to 31st March 2027 are £16.232m. The total expected employer contributions for the Police Officer Pension Scheme in the year to 31st March 2027 is £56.284m.

The estimation of the defined benefit obligation is sensitive to the actuarial assumptions set out in the table on the previous page.

The following tables identify the impact of a variance of +0.1% and -0.1% in the assumptions:

Police Officers	£000	£000	£000
Adjustment to discount rate	+0.1%	+0.0%	-0.1%
Present value of total obligation	2,090,595	2,119,900	2,149,914
Projected service cost	15,130	16,232	17,373
Adjustment to long term salary increase	+0.1%	+0.0%	-0.1%
Present value of total obligation	2,122,519	2,119,900	2,117,296
Projected service cost	16,232	16,232	16,232
Adjustment to pension increases and deferred revaluation	+0.1%	+0.0%	-0.1%
Present value of total obligation	2,148,210	2,119,900	2,092,270
Projected service cost	17,416	16,232	15,088
Adjustment to mortality age rating assumption	+ 1 Year	None	-1 Year
Present value of total obligation	2,187,799	2,119,900	2,054,253
Projected service cost	17,011	16,232	15,467

Police Staff	£000	£000	£000
Adjustment to discount rate	+0.1%	+0.0%	-0.1%
Present value of total obligation	414,561	421,280	428,177
Projected service cost	8,857	9,193	9,540
Adjustment to long term salary increase	+0.1%	+0.0%	-0.1%
Present value of total obligation	421,684	421,280	420,879
Projected service cost	9,193	9,193	9,193
Adjustment to pension increases and deferred revaluation	+0.1%	+0.0%	-0.1%
Present value of total obligation	428,199	421,280	416,160
Projected service cost	9,567	9,193	8,832
Adjustment to mortality age rating assumption	+1 year	None	-1 Year
Present value of total obligation	434,526	421,280	408,485
Projected service cost	9,520	8,857	8,874

McCloud/Sargeant Judgement & Remedy

The McCloud/Sargeant judgements refer to the 2018 Court of Appeal ruling that found part of the protections included in the 2015 CARE Scheme reforms of the Police Officer Pensions schemes unlawfully discriminated against younger members of the schemes, as only older scheme members were allowed to remain in the final salary schemes.

Following consultation on the transitional arrangements, HM Treasury stated that members would be given a choice as to whether to retain benefits from their legacy pension scheme, or their new scheme, during the remedy period (1st April 2015 – 31st March 2022). To be eligible members must have been in a pre-2015 scheme at 31st March 2012 and 31st March 2015 and have some element of transitional protection. This choice will be deferred for members until retirement.

Regulations in respect of the McCloud and Sargeant judgements came into force on 1st October 2023, with the process of calculating and discharging the related liabilities to scheme members completed during 2024/25, alongside the recalculation and payment of related scheme contributions. As these regulations may impact the value of the liabilities in respect of accrued benefits, an allowance for the McCloud remedy will have been made within the liabilities disclosed, which is consistent with the method adopted at the last actuarial valuation. These results, including the allowance, have been rolled forward and remeasured to obtain the accounting position as at 31st March 2026.

Based on information provided by the scheme actuary, no material change to the previously estimated allowance has been identified during 2025/26 and no further adjustments in relation to associated future pension liabilities have been included in the financial statements.

The impact of an increase in scheme liabilities arising from the McCloud/Sargeant judgement will be measured through the pension valuation process, which determines employer and employee contribution rates. Any resulting changes to contribution rates will be reflected in future valuation cycles.

Guaranteed Minimum Pension (GMP) Equalisation

As a result of the High Court’s Lloyds ruling on the equalisation of GMPs between genders, a number of pension schemes have updated their accounting disclosures to reflect the impact on pension liabilities.

On 23rd March 2021, the government published the outcome of its GMP Indexation consultation, concluding that all public service pension schemes, including the Local Government Pension Scheme (LGPS), are required to provide full indexation to members with a GMP reaching State Pension Age (SPA) beyond 5th April 2021. This represents a permanent extension of the interim solution that applied to members reaching SPA on or after 6th April 2016.

The valuation assumptions for GMP adopted are that the fund will pay limited increases for members that reached SPA before 6th April 2016, with the government providing the remainder of the inflationary increase. For members that reach SPA after this date, the fund is assumed to pay the full inflationary increase.

Based on the actuarial assumptions being consistent with the consultation outcome, no further adjustments have been identified as necessary in respect of the value attributed to pension liabilities.

Virgin Media

The Virgin Media case relates to the validity of certain historic amendments to defined benefit pension schemes where appropriate actuarial certification may not have been in place.

The implications for public service pension schemes, including the Local Government Pension Scheme (LGPS), remain under consideration at a national level.

At the reporting date, there remains insufficient information to reliably assess the potential financial impact of this case. Accordingly, no adjustment or provision has been recognised within the financial statements.

Other Pension Developments

Known legal and regulatory developments, including the Goodwin case relating to historic survivor benefits, have been considered as part of the valuation of pension liabilities.

At the reporting date, the potential impact remains uncertain and is not expected to be material. Accordingly, no adjustment has been made to the valuation of pension liabilities.

22. Related Parties

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

PFCC/Chief Constable

The PFCC has direct control over the Chief Constable's finances and is responsible for setting the Police and Crime Plan. The Chief Constable operates within the budget set by the Police, Fire and Crime Commissioner, to deliver the aims and objectives set out in the Police and Crime Plan. Further information on the separate entities within Essex Police, the Chief Constable and the PFCC, and which together comprise the PFCC Group, can be found in note 1 (Creation of PFCC and Chief Constable Single Entities).

The Chief Constable and PFCC also participate in some joint activities with Kent Police, in particular a shared Serious Crime Directorate and Support Services Directorate.

Central Government

Central government has effective control over the general operations of the PFCC Group, including the Chief Constable. It is responsible for providing the statutory framework within which the PFCC Group operates and provides the majority of its funding in the form of general and specific grants. Included within this income is the annual top-up grant from the Home Office, relating to the Police Officer Pension Scheme, the equivalent value of which neutralises the annual deficit arising on the fund (see the Police Officer Pension Fund note). Whilst the year-end pension deficit is transferred to the PFCC to be offset by Home Office funding, the materiality of the monetary value involved means it is fundamental to the Chief Constable being able to continue to make pension contributions for its police officers. Control is therefore recognised from Central Government over the Chief Constable.

Local Government Pension Scheme (LGPS)

The PFCC Group, including the Chief Constable, are members of the Essex Pension Fund, one of over 100 funds in the UK which together comprise the Local Government Pension Scheme (LGPS). This is a statutory defined benefit scheme which is provided for police staff (including PCSOs). The scheme is funded, meaning that there are investment/fund assets built up to meet future liabilities.

Due to the material transactions and related assets/liabilities arising from the scheme, and its impact on the Chief Constable (as set out in note 21) influence is recognised in respect of both Essex County Council (who run the scheme) and the LGPS entity itself.

Officers

A process to determine any related party transactions arising from relationships that serving senior officers hold, is undertaken at year-end. This process covers Essex-based senior officers as well as those employed by Kent Police which undertake joint roles for both forces. In addition, the independent members of the Joint Audit Committee are also incorporated within this exercise.

Based on the declarations of interest received (with responses obtained from all relevant recipients), no other applicable relationships or material transactions have been disclosed which involve the Chief Constable entity, during 2025/26.

Police Officer Pension Fund Account

Introduction

The Police Officer Pensions Fund Account was established under the Police Pension Fund Regulations 2007 (SI 2007 No. 1932). It is administered on behalf of the Chief Constable by Essex County Council.

The Fund receives income each year from:

- Contributions from the employer based on a percentage of pay
- Contributions from serving police officers
- Other receipts

Police Pension Fund Regulations 2007 require a police force to maintain a pension fund into which officer and employer contributions are paid, and out of which pension payments, lump sums and other benefits to retired officers are made. If the Police Officer Pension Scheme 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 Home Office to the force in the form of a central government top-up grant.

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

	2024/25		2025/26	
	£000	£000	£000	£000
Contributions receivable				
Employer 35.3% of Pensionable Pay	(51,582)		(53,621)	
Serving police officers [Note 1]	(19,995)		(20,627)	
Capital equivalent payment for ill health [Note 2]	(448)		(963)	
Transfers in				
Individual transfers in from other schemes [Note 3]	(239)		(473)	
Total Receipts		**(72,264)**		**(75,684)**
Benefits payable				
Pensions	86,720		89,437	
Commutations and lump sum payments	14,813		13,124	
Annual and lifetime allowance tax payments	164		343	
Lump sum death benefits	-		151	
Payments to and on account of leavers				
Refund of contributions	241		266	
Individual transfers out to other schemes [Note 3]	-		3	
Total Payments		**101,938**		**103,324**
Sub total for the year before transfer from the PFCC of amount equal to the deficit		**29,674**		**27,640**
Transfer of amount from the PFCC equal to the deficit	(29,674)		(27,640)	
Transfer of amount from the PFCC of amount equal to the deficit - Total		**(29,674)**		**(27,640)**
Net Amount Payable for the year		**-**		**-**

Police Officer Pension Fund Account

Pension Schemes

There are currently three schemes in operation which feed into the Police Officer Pension Fund. These are:

• **The Police Pension Scheme 1987** – a defined benefit statutory scheme administered in accordance with the Police Pensions Regulations 1987. This is the oldest scheme currently in operation and is based on final salary. This scheme has been phased out with all active officers from this scheme being transferred to the CARE scheme (see below).

• **The Police Pension Scheme 2006** – a defined benefit statutory scheme administered in accordance with the Police Pensions Regulations 2006. This scheme has also been phased out with all active officers from this scheme transferring to the CARE scheme (see below). Membership eligibility for both the 1987 and 2006 schemes is now closed

• **The Police Pension Scheme 2015 or 'CARE' (Career Average Revalued Earnings) scheme** - a defined benefit statutory scheme administered in accordance with the Police Pensions (Consequential Provisions) Regulations 2015. This was introduced from 1st April 2015 and is the only scheme open to new officers. Existing members were transferred to this scheme from the 1987 and 2006 schemes on 1st April 2015 unless they had full transitional or tapered protection. These protections ceased with effect from 1st April 2022 when all active members were transferred to the 2015 CARE scheme. The employer contribution rate is 35.3%

Officers who were previously within either of the 1987 or 2006 schemes may be entitled to retirement benefits under their legacy scheme as a result of the McCloud vs Sargeant remedy which was implemented in October 2023.

Injury pensions and lump sums and an additional contribution to the costs of ill-health awards are paid from the Chief Constable's revenue account.

The table on the previous page showing the movements on the Police Officer Pension Fund for the year 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 21 of the Chief Constable accounts.

Notes to the Police Officer Pension Fund Account

Note 1 – Police officers make contributions based on a percentage on pensionable pay:

Annualised rate of pensionable earnings	Member contributions rate by scheme		
	1987	2006	2015
£27,000 or less	14.25%	11.00%	12.44%
More than £27,000 but less than £60,000	14.25%	12.05%	13.44%
£60,000 or more	15.05%	12.75%	13.78%

Note 2 – Capital equivalent payments are additional contributions made by Essex Police to the Pension Fund in respect of officers who retired in year due to ill health, calculated as two times the individual’s final salary.

Note 3 - Transfers represent lump sums transferred to and from other pension scheme providers depending on whether the police officer was joining or leaving the force.

Police Officer Pension Fund Asset Statement

This statement shows the assets and liabilities of the three Police Pension Schemes which do not form part of the Chief Constable for Essex Police Statement of Accounts. The amounts included typically relate to pension lump sums and other liabilities due in the financial year being reported, which were not actually paid to the recipient until the following financial year. These liabilities (where applicable) are offset by a corresponding debtor from the Home Office.

	2023/24 £000	2024/25 £000
Current Assets		
Funding to meet Deficit due from Essex Police (Via Home Office grant)	-	-
Current Liabilities		
Unpaid Pension Benefits	-	-
Net Assets	**-**	**-**

For further information on the Police Officer Pension Fund Account please refer to the accounting policies section, paragraph 2.9 'Retirement Benefits – Police Officers'.

Annual Governance Statement

1. Executive Summary

1.1 This Annual Governance Statement (AGS) summarises the outcome of the annual review of the effectiveness of governance arrangements operated by the Police, Fire and Crime Commissioner (PFCC) for Essex and Essex Police during the financial year 2025/26. The review has been undertaken jointly by the PFCC and the Chief Constable and has been conducted against the seven principles of good governance set out in the CIPFA / SOLACE Delivering Good Governance in Local Government Framework, as updated by the May 2025 Addendum. The review has been informed by the conclusions of internal and external audit, the findings of external assessments, assurances from the PFCC's and Chief Constable's statutory officers, and the PFCC's ongoing scrutiny programme. The results of the assessment have been reviewed by Essex Police's Chief Officer Group (COG), the PFCC's Senior Management Team (SMT) and the Joint Audit Committee prior to final approval.

Key Conclusions

1.2 The review concludes that the governance framework in place during 2025/26 provided a high level of assurance and operated effectively overall, supporting the achievement of strategic priorities and compliance with statutory responsibilities. Robust arrangements remain in place across both corporations sole to promote ethical behaviour, transparency, sound decision-making, effective financial management and strong risk management.

1.3 Governance arrangements were supported by well-established constitutional frameworks, clear schemes of delegation and consent effective scrutiny by the Police, Fire and Crime Panel and the independent Joint Audit Committee, and risk-based internal audit and statutory external audit arrangements. Performance management, risk management and financial controls remained integral to decision-making throughout the year.

1.4 The review did not identify any significant gaps in the PFCC's or Chief Constable's governance arrangements, and no core arrangements were assessed to be operating ineffectively. No significant governance failures occurred during the year.

Overall Opinion on Governance

1.5 Based on the annual review of the governance framework and the evidence considered, the Police, Fire and Crime Commissioner (PFCC) and the Chief Constable are satisfied that governance arrangements were fit for purpose during 2025/26. Governance arrangements are considered fit for purpose where they operate effectively, comply with statutory and professional requirements, and support the delivery of intended outcomes. The review confirmed that, throughout the year, governance arrangements across both corporations sole operated effectively and provided a high level of assurance in respect of decision-making, accountability, financial management and risk management. This assessment is supported by established constitutional and scrutiny arrangements, effective performance and risk management frameworks, and independent assurance from internal audit, external audit, the Joint Audit Committee and external inspection bodies. Statutory officers provided appropriate challenge and assurance prior to decisions being taken, and financial management arrangements continued to comply with CIPFA standards.

1.6 While no governance framework can eliminate all risk, reasonable assurance was obtained that systems of internal control remained sound during the year. Where weaknesses were identified — primarily through internal audit reviews — these related to specific areas of control design, compliance or organisational capacity rather than fundamental failings in the governance framework. Appropriate management actions have been agreed and are being monitored through established governance arrangements.

Governance Outlook

1.7 The PFCC and the Chief Constable recognise that the governance environment will become increasingly complex over the coming years. In particular, the anticipated implementation of English devolution, local government reorganisation and police landscape reform will require careful management to ensure that accountability, operational independence and effective oversight of policing are maintained.

1.8 In November 2024, the Home Secretary announced a suite of proposed far-reaching reforms to policing, including the introduction of a new Police Performance Unit, a Neighbourhood Policing Guarantee, the establishment of a National Police Service to provide enabling services at a national or regional level, and a review of police force structures with a view to reducing the total number of police forces across England and Wales. It was also announced that the Government intends to abolish the role of Police (Fire) and Crime Commissioners at the end of the current term, with their powers and functions transferring to directly elected mayors where these are in place and co-terminosity exists, or to new Police (Fire) and Crime Boards where these conditions are not met. These proposals, if enacted, will result in significant changes to police accountability arrangements, including the replacement of the Strategic Policing Requirement with new National Strategic Policing Priorities. While there is broad consensus around the benefits of greater coordination in some specialist areas, concerns have been raised nationally about separation of powers, impacts on local accountability and constitutional implications.

1.9 In December 2024, the Government published the long-awaited English Devolution White Paper, setting out its ambition for every part of England to be covered by a Mayoral Strategic Authority. The subsequent English Devolution and Community Empowerment Bill received Royal Assent on 29 April 2026, therefore, is now an Act of Parliament.

1.10 Following the submission of an expression of interest by the Leaders of Southend, Essex and Thurrock Councils in January 2025, Greater Essex was accepted onto the Devolution Priority Programme in February 2025. The Act presumes that, where geographical boundaries align (as is the case across Greater Essex), Police (Fire) and Crime Commissioner functions will transfer to the new mayor.

1.11 It was initially expected that the new Mayoral Strategic Authority for Greater Essex would be established in early 2026, with the first mayoral election scheduled for May 2026, and the transfer of PFCC powers and functions following in April 2027. However, in December 2025, the Government announced that it was postponing the inaugural mayoral election until May 2028. This means that the constituent authorities (Southend, Essex and Thurrock Councils) will now need to consent to a revised Statutory Instrument (SI) which will initially establish a non-mayoral strategic authority for Greater Essex until a mayor is elected in 2028. At the time of writing, it is unknown whether all three constituent authorities will consent to the revised SI. If they do, planning for the transfer of policing governance will continue as previously envisaged, but with the transfer of PFCC functions and powers to the mayor delayed until 2028. If the consent of all three constituent authorities is not obtained, policing governance will instead transfer to a new Police, Fire and Crime Board in 2028 under the Government's current plans. Whichever model is implemented, the governance arrangements for policing will change significantly.

1.12 In parallel, the English Devolution and Community Empowerment Act sets out proposals for the most significant reorganisation of local government in over 50 years. In March 2026, the Government announced that it is minded to reduce the number of local authorities operating across Greater Essex from 15 county, unitary and district / city / borough councils to five unitary authorities, with elections to new shadow authorities planned for 2027 and vesting day expected in 2028. This has the potential to create further operational impacts for policing, including a possible need to realign force structures to new sub-geographic boundaries, with associated cost and complexity.

1.13 While devolution and local government reorganisation present opportunities to strengthen alignment between public safety, place-based leadership and economic prosperity, they also introduce risks. In particular, there is a risk of fragmentation in local authority services critical to policing—such as safeguarding, youth justice and road safety—and pressures on the capacity and capability of Community Safety Partnerships and Resilience teams during a period of sustained organisational change. The concurrent implementation of devolution and local government reform, followed by police reform, also increases the risk that changes to the governance model for policing are not sequenced effectively.

1.14 Taken together, these developments mean that the governance framework will need to remain agile, proportionate and resilient to change. The PFCC and Chief Constable are committed to ensuring that governance arrangements continue to evolve in response to these national and local reforms, while maintaining compliance with statutory responsibilities, safeguarding operational independence and upholding established standards of public sector governance and best practice. Progress in addressing these significant governance issues, including actions carried forward from the previous year, is set out in the sections that follow.

Areas for Improvement and Forward Actions

1.15 While governance arrangements were fit for purpose during 2025/26, the review identified the following areas as key priority areas for 2026/27:

- Continuing to play an active role in planning for local government reorganisation (LGR), as this will pose significant challenges for local authority partners over the coming years. During this period of change, essential services must be maintained and statutory duties across the public sector fulfilled. The preservation of key public safety partnerships operating across the county will be key to this. The Government has also stated that it will issue Section 24 directions after the Structural Change Order is made, specifying a person authorised to give consent on relevant matters and outlining how this authority should be exercised.

- Preparing for governance transition, including the anticipated transfer of PFCC functions to a future Mayoral Strategic Authority or a Police, Fire and Crime Board in 2028.

- The Government's police reform agenda includes major constitutional changes that would increase the Home Secretary's powers to direct policing and, in so doing, reduce operational independence. The PFCC and Chief Constable must therefore continue to respond to national police reform proposals in a way that seeks to safeguard local accountability and effective oversight.

1.16 Progress against these areas will be monitored through existing governance, risk and assurance arrangements and reported through the Joint Audit Committee and other scrutiny bodies as appropriate.

Roger Hirst MBE
(Police, Fire and Crime Commissioner)

BJ Harrington QPM
(Chief Constable)

Pippa Brent-Isherwood
(Chief Executive and Monitoring Officer to the PFCC)

Date of Approval -

2. Scope of Responsibilities

2.1 The PFCC is responsible for securing the maintenance of Essex Police and ensuring that it is effective and efficient. They are responsible for ensuring that their business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently, and effectively. The PFCC also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way their functions are exercised, having regard to a combination of economy, efficiency, and effectiveness.

2.2 The Chief Constable is responsible for maintaining the King's Peace and has discretion over the direction and control of the force's officers and staff. The Chief Constable is responsible to the public and accountable to the PFCC for supporting the PFCC in the delivery of the Police and Crime Plan.

2.3 The relationship between the PFCC and the Chief Constable is defined by the PFCC's democratic mandate to hold the Chief Constable to account as well as by primary legislation and common law which provides clarity on the legal principles that underpin operational independence and the office of Constable.

2.4 The review and maintenance of the PFCC's governance framework is undertaken by the PFCC in a close working relationship with the Chief Executive and Monitoring Officer, the Chief Constable and their senior staff including the Chief Finance Officers. The Chief Constable has responsibility for reviewing the effectiveness of the governance framework within the force. This review is informed by the work of Essex Police's Assistant Chief Officer: Continuous Improvement and Analytics who has responsibility for the development and maintenance of the governance environment. In preparing this Annual Governance Statement, a joint approach has been adopted by the PFCC and Chief Constable, covering the arrangements in place within both corporations sole.

2.5 The effectiveness of the governance framework and value for money arrangements are also subject to ongoing monitoring by the PFCC's Chief Finance Officer and Chief Executive and Monitoring Officer. This is informed by the work of the External Auditors and by continuing Internal Audit reviews as well as through the work plans of the PFCC's Strategic and Performance and Resources Boards. The PFCC's and Chief Constable's Joint Audit Committee also has responsibility for overseeing these arrangements and will raise and scrutinise governance issues when appropriate.

2.6 The Police Reform and Social Responsibility Act 2011 sets out specific responsibilities for the Chief Executive and Monitoring Officer and for the Chief Finance Officers (CFOs) to the PFCC and Chief Constable. The CFOs are bound by both professional standards and specific legislative responsibilities set out principally in the Police Reform and Social Responsibility Act 2011 and the various Local Government Acts. They are not merely servants of the authority (the PFCC / Chief Constable) but also hold a fiduciary responsibility to local taxpayers.

3. The Governance Framework

3.1 The governance framework comprises the systems and processes, culture and values by which the work of the PFCC is directed and controlled, and the activities through which the Commissioner accounts to and engages with the community. It enables the PFCC to monitor the achievement of their Police and Crime Plan effectively and to evaluate whether these objectives have led to the delivery of appropriate, cost-effective services that have delivered value for money.

3.2 The Scheme of Governance operating during the year incorporated the following:

- The Constitution, including the Schemes of Delegation and Consent
- The Elected Local Policing Bodies (Specified Information) Order 2011 and the Elected Local Policing Bodies (Specified Information) (Amendment) Orders 2012, 2013 and 2021
- Information Sharing Agreement: Essex Police and the Police, Fire and Crime Commissioner
- Information Sharing Protocol: Police, Fire and Crime Commissioner and Police, Fire and Crime Panel
- Revised Financial Management Code of Practice for the Police Forces of England and Wales and Fire and Rescue Authorities created under section 4A of the Fire and Rescue Services Act 2004
- Policing Protocol Order 2023
- The Strategic Policing Requirement 2023
- The PFCC's Voluntary Code of Conduct and Business Interests – Staff Declaration Policy
- The Police (Complaints and Misconduct) Regulations 2020
- The Police, Fire and Crime Panels (Precepts and Chief Constable Appointments) Regulations 2012
- The Police and Crime Commissioner Elections (Declaration of Acceptance of Office) Order 2012
- Government Security Classifications
- Financial and Procurement Regulations and Contract Standing Orders
- Anti-Fraud & Bribery Commitment
- Statutory Guidance for Police Collaboration

Copies of the PFCC's governing documents are available on the PFCC's website at www.essex.pfcc.police.co.uk or can be obtained from the PFCC, Kelvedon Park, London Road, Rivenhall, Witham CM8 3HB.

4. Our Assessment of Effectiveness

4.1 The Delivering Good Governance in Local Government Framework 2016 and its addendum dated May 2025, covering the annual review of governance and the annual governance statement, set out seven core principles of good governance. The key elements of the governance arrangements put in place by the PFCC and Chief Constable in respect of each of these principles are set out in the sections that follow, along with an assessment of the assurance they give that the arrangements:

- Are adequately aligned to support delivery of the PFCC's priorities (as set out in the Police and Crime Plan) and the achievement of best value / value for money,
- Support and deliver the principles of good governance, and
- Are operating effectively

4.2 The annual review has not just taken account of current demands but has also anticipated future challenges, and the PFCC, Chief Constable and their statutory officers have satisfied themselves both that the governance arrangements in place were sufficient to meet the challenges of 2025/26 and that sufficient governance resilience has been incorporated into the arrangements for future years.

Key	
	Requires attention – added to AGS action plan
	Development area – added to AGS action plan
	Effective assurance – no action required

Principle	Arrangements to demonstrate principle	Assurance
Principle A – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	Adoption of Codes of Conduct incorporating the Nolan Principles and the Police Code of Ethics, supported by an Ethics and Integrity Framework setting expectations for conduct, transparency and behaviour. "Be the Change" leadership training is delivered to every Sergeant, Inspector, Chief Inspector and police staff equivalent, focusing on ethical leadership and accountability. The Learning and Development department reports monthly to Heads of Department on compliance with training requirements within their departments, specifically highlighting non-compliance with mandated requirements in order that this can be addressed. Continued non-compliance is escalated up the management chain until compliance is achieved.	The PFCC's Codes of Conduct and Ethics and Integrity Framework set out clear, documented standards of integrity and ethical behaviour applicable to the PFCC and their staff. The framework also sets out expectations in respect of transparency to the public. The national Code of Ethics was updated and re-launched in January 2024, and the Force Plan has been updated to make specific reference to this. The PFCC, Chief Constable and the Police, Fire and Crime Panel's Ethics and Integrity Sub-Committee scrutinise compliance with the PFCC's Ethics and Integrity Framework and with the Police Code of Ethics. No significant breaches of the PFCC's Ethics and Integrity Framework were identified during the year. While the force continued to record a high number of conduct cases, the volume has been consistent with that seen in 2024/25, which represented a reduction from the peak seen in 2023/24. Where the force sees a spike in particular misconduct strands, it establishes tactical working groups to address these. The Codes of Conduct can be found here - Policies & Publications - Essex PFCC The Ethics and Integrity Framework can be viewed here - Ethics & Integrity Framework - Essex PFCC

Principle	Arrangements to demonstrate principle	Assurance
Principle A (Cont.) – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law	Joint Anti-Fraud and Bribery Commitment applying to all employees, contractors and third parties across both organisations.	A formal zero-tolerance Anti-Fraud and Bribery Commitment (most recently reviewed and updated in December 2025) is in place and applies consistently across the PFCC and Essex Police. Each ordinary meeting of the Joint Audit Committee includes a standing agenda item to update, if appropriate, on fraud and debtor write-offs. There have been no reports of any actual or suspected or alleged instances of fraud or fraudulent financial reporting during 2025/26.
	Policies and arrangements covering discipline, standards, whistleblowing and confidential reporting, supported by the Professionalism Strategy, Professionalism Delivery Plan and Supervisory Standards	Documented professionalism and reporting arrangements in the form of a Professionalism Strategy (which was revised and relaunched in November 2025), Professionalism Delivery Plan and a clear set of Supervisory Standards are in place to support integrity, ethical conduct and lawful behaviour. Essex Police has a Reporting Wrongdoing Policy, through which information provided is considered against set criteria. The force's Professionalism Board meets quarterly to consider thematic areas of concern and direct action. Each Command also owns bespoke plans to improve professionalism and culture in their area, which are reported against to each meeting of the Professionalism Delivery Board. All staff employed by the PFCC are bound by the Essex Police terms and conditions and Human Resources policies. In addition, the PFCC has adopted a clear policy governing the declaration of external business interests by staff (available to view here: Business-Interest-Staff-Declaration-Policy.docx), which ensures that any potential conflicts of interest are managed and mitigated appropriately. The PFCC, Deputy PFCC and other PFCC staff are also required to declare offers of gifts and hospitality, whether these are accepted or not. Disclosable interests and registers of gifts and hospitality (last updated in March 2026) are published here: Disclosable Interests, Expenses, Gifts and Hospitality - Essex PFCC
	Ethics governance structures within Essex Police, including the Ethics Committee (which meets three to four times a year), Integrity and Anti-Corruption Board, Learning the Lessons Board (which meet four times a year) and a Regional Ethics Committee (which meets four times a year).	Established governance forums provide structured consideration of ethical issues and organisational learning, with PFCC involvement. Essex Police's Professional Standards Department (PSD) participates in a Regional Ethics Committee. The Learning the Lessons Board considers common themes featuring in complaints, conduct matters and litigation to explore what more can be done to address issues. In addition, an integrity and Anti-Corruption Board chaired by the Deputy Chief Constable meets quarterly to understand relevant issues arising within Essex Police ensuring balanced and proportionate responses and to ensure that Essex Police is operating within an ethical framework that promotes, reinforces, and supports the highest standards expected of staff. A representative of the PFCC attends these meetings. Essex Police's vetting and counter-corruption arrangements were reviewed by HMICFRS in November 2022.

Principle	Arrangements to demonstrate principle	Assurance
Principle A (Cont.) – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law		The report, published on 16th June 2023, concluded that Essex Police is "Good" at vetting, IT monitoring and counter-corruption work, with a low appetite for risk in these areas. As part of its inspection, HMICFRS found that the force has a counter-corruption control strategy based on the 4P (pursue, prepare, protect and prevent) approach which clearly sets out the priorities identified in its counter-corruption strategic threat assessment (STA) and how these will be tackled. These arrangements continue to be maintained. In consequence of the murder of Sarah Everard, the Part 1 report of Lady Angiolini's Inquiry was published on 29 February 2024. Several recommendations have been implemented locally. A small number of recommendations remain open at a national level, owned by the College of Policing in collaboration with force vetting and recruitment functions. As at the latest formal update, these recommendations remain subject to national standards and guidance development.
	Complaints handling arrangements, including audit of complaint handling, liaison with the Independent Office for Police Conduct (IOPC), quarterly reporting, publication of outcomes and use of complaints data dashboards.	Formal arrangements exist for the handling, review and oversight of complaints and conduct matters, with transparency and accountability mechanisms in place. During the first three quarters of 2025/26, Essex Police recorded 158 conduct cases. This is consistent with the previous year. The most commonly recorded breach type is discreditable conduct, followed by breaches relating to duties and responsibilities, orders and instructions, and authority, respect and courtesy, although there have been reductions in volumes across all these breach types. There has also been a significant reduction in matters relating to Probationary Constables. The proportion of cases investigated by PSD resulting in there being no case to answer continues to fall, from 72% in 2023/24, to 63% in 2024/25 and 57% in Quarter 3 of 2025/26, indicating that PSD investigations are increasingly focused on genuine areas of concern. Where there was a case to answer during 2025/26, 57.6% of those culpable were dismissed, or would have been had they not already resigned. In addition, 74.6% of those cases that concluded there was no case to answer resulted in the officer being required to undertake the Reflection Practice Review Process (RPRP) or being subject to the Unsatisfactory Performance Procedure (UPP), meaning that only a very small percentage of all conduct cases closed result in no further action being taken. During the first three quarters of 2025/26, Essex Police recorded 1,076 formal complaints under Schedule 3 of the Police Reform Act 2002, with the top three categories of complaints relating to police action following contact, use of force and provision of information. The number of complaints relating to the use of Stop and Search and general professionalism continues to reduce. The highest proportion of complaint outcomes (34.1% in Quarter 3 of 2025/26) continues to be that the service level is found to have been

Principle	Arrangements to demonstrate principle	Assurance
Principle A (Cont.) – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law		acceptable. The service level is most commonly found not to be acceptable in complaints relating to police action following contact and the provision of information. The PFCC's office audits a sample of complaints handled by Essex Police each quarter, the findings of which are discussed with the Deputy Chief Constable and PSD, alongside a statistical report produced by the force on complaints, grievances, and disciplinary cases. The audits carried out during 2025/26 generally found comprehensive complaint handling in accordance with force policy, and that the rationale for the complaint handlers' conclusions were well explained to complainants. Where service levels had fallen below the standards expected, apologies were offered, and appropriate learning from complaints was identified – although there were some instances in which further learning was identified by the complaint auditor and shared with the force. The quarterly meeting is used to monitor trends and to scrutinise, support and challenge the approaches taken by PSD. It may also make recommendations for specific issues to be referred to either the Performance and Resources Board or the Strategic Board. Since February 2020, the PFCC has also been responsible for reviewing complaints recorded and handled by Essex Police that do not meet the criteria for referral to IOPC. Implementation of the actions carried out by the force in response to recommendations is monitored through the PFCC's usual scrutiny processes, including the quarterly meetings with Essex Police's PSD. The reports presented to those quarterly meetings can be viewed here: Essex Police Conduct & Professional Standards - Essex PFCC. Organisational learning points are shared with the complainant to provide reassurance that their complaint has resulted in improved practice. During the first three quarters of 2025/26, the PFCC's office received 116 valid requests for reviews. The validity of review requests is assessed by the PFCC's office, as the Appropriate Authority, against statutory criteria. During this period, the PFCC's office completed 55 reviews, of which it upheld 17 (30.9%). This is higher than the upheld rate for 2023/24 (11.6%) but lower than for 2024/25 (32.8%). It surpasses both the national average upheld rate (19%) and the average amongst our Most Similar Group (MSG) of forces (15%). During this period, the PFCC's office made 25 recommendations to the force arising from complaint reviews and raised eight organisational learning points. Common themes emerging from complaint reviews include delays in and / or lack of investigative activity, the quality of complaint handlers' decision making, and a lack of supervisory oversight. Complaints against the Chief Constable are considered by the PFCC in liaison with the IOPC where necessary.

Principle	Arrangements to demonstrate principle	Assurance
Principle A (Cont.) – Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law		During 2025/26, the PFCC did not record any complaints against the Chief Constable. Although they received various pieces of correspondence purporting to be complaints against the Chief Constable, none met the criteria for recording and consequently no further action was taken in relation to any of them.
	Discharge of statutory responsibilities for misconduct proceedings, including maintenance of a regional pool of legally qualified and independent persons.	Statutory misconduct arrangements are established and supported through regional collaboration. The six Police and Crime Commissioners of the eastern region (Essex, Bedfordshire, Cambridgeshire, Hertfordshire, Norfolk and Suffolk) have maintained a joint list of Legally Qualified Persons (LQPs) and Independent Panel Members (IPMs) to hear misconduct proceedings since 2014. The Ministry of Defence Police has also recently joined this arrangement. Following implementation of the Police (Conduct) (Amendment) Regulations 2024, legislative changes were implemented during the year and incorporated into misconduct arrangements. Following an Employment Tribunal relating to a Metropolitan Police Service case, Police Appeal Tribunal (PAT) Chairs (who are appointed by the Home Office) are currently refusing to preside over cases due to an ongoing national dispute over indemnity provisions which can only be resolved at national level. At the time of writing, Essex has four cases that are affected by this. The risk is captured and monitored via the PFCC's risk register.
Principle B – Ensuring openness and comprehensive stakeholder engagement	All PFCC decisions are formally recorded and made publicly available unless restricted, and are reported to and scrutinised by the Police, Fire and Crime Panel.	All decisions are formally recorded and published for public access unless restricted. Decisions are reported to and scrutinised by the Police, Fire and Crime Panel, which meets at least four times a year in public. Panel agendas, reports, minutes and webcasts are published here: EssexCmis5 > Committees > Essex Police, Fire and Crime Panel. Where information cannot be shared publicly, clear justification is provided and alternative arrangements, such as confidential briefings, are considered by the Monitoring Officer. Decision report templates require report authors to set out consultation and engagement activity undertaken when making recommendations to the PFCC. A record of decisions can be found here - https://essex.pfcc.police.uk/finance-reporting/decisions

Principle	Arrangements to demonstrate principle	Assurance
Principle B (Cont.)– Ensuring openness and comprehensive stakeholder engagement	The PFCC's Constitution sets out citizens' rights and responsibilities and the PFCC's statutory powers, functions and duties, including arrangements for obtaining public views on policing.	Articles within the Constitution define how the PFCC engages with communities and sets out the framework through which public views are sought and considered in relation to policing. The constitution can be found here - https://essex.pfcc.police.uk/finance-reporting/policies
	The Police and Crime Plan 2024–2028 sets out the PFCC's priorities for policing and was developed following extensive public and stakeholder consultation, supported by a full equality impact assessment.	The Police and Crime Plan was developed following an extensive programme of consultation, including engagement with over 100 partner organisations, workshops involving over 1,000 participants, and a public survey with over 3,000 respondents. A full equality impact assessment was undertaken by the PFCC's Strategic Head of Policy and Public Engagement and appended to the decision report recommending adoption of the Police and Crime Plan to ensure statutory obligations were met. The Police and Crime Plan can be found here - https://essex.pfcc.police.uk/police-and-crime-plan
	Annual public consultation is undertaken on the policing precept, with findings used to inform precept proposals and subject to scrutiny.	An annual public survey is conducted to inform precept-setting. The most recent survey attracted 1,710 responses, compared with 1,579 the previous year. Results from the 2025 consultation informed proposals considered and approved through the Police, Fire and Crime Panel as part of the formal budget-setting process.
	A Communications and Engagement Strategy (2024–2028) is in place for the PFCC, alongside a comprehensive engagement strategy for Essex Police.	The PFCC's Communications and Engagement Strategy, endorsed in January 2025, sets out the planned approach to engagement and communication over the Police and Crime Plan period, supported by complementary arrangements within Essex Police. The PFCC's Engagement Charter can be viewed here - Get Involved - Essex PFCC
	The PFCC holds public meetings in each district and unitary authority area across Essex.	Public meetings are held at least once a year in each of the 14 districts and unitary areas, using a combination of face-to-face and online formats. Notes of meetings, issues raised and subsequent outcomes are published to support transparency. Details of meetings can be accessed here - https://www.essex.pfcc.police.uk/events

Principle	Arrangements to demonstrate principle	Assurance
Principle B (Cont.)– Ensuring openness and comprehensive stakeholder engagement	Regular engagement with Councillors, MPs and themed stakeholder forums supports partnership working and delivery of the Police and Crime Plan.	The PFCC meets regularly with Councillors and MPs. During the year, he attended 14 engagement meetings convened with local Councillors along with 12 MP meetings / briefings. He also convened forums focused on specific issues such as victim support, rural crime and business crime, supporting ongoing engagement with elected representatives and partners.
	Clear contact details and published correspondence, complaints and expressions of dissatisfaction policies set expectations for public contact, supported by media engagement.	Clear contact arrangements are published, supported by correspondence and complaints policies that were reviewed and updated in February 2025. These can be viewed here - Policies & Publications - Essex PFCC Proactive communication is also supported through regular press releases and media interviews.
	A jointly commissioned public confidence and victim satisfaction survey is undertaken and reported through governance and partnership arrangements.	A jointly commissioned longitudinal survey reaches approximately 7,700 people annually. Results are reported on a quarterly basis to the PFCC via the Performance and Resources Board and shared with partners annually through the Safer Essex partnership. The latest results are summarised in section 5 below ("How we have improved our governance arrangements in 2025/26").
	The Police and Crime Plan sets out the PFCC's vision, intended outcomes and performance indicators, along with the resources available to deliver these, and is used as the basis for strategic planning.	The Police and Crime Plan defines clear outcomes for the electoral term, supported by performance indicators and resource information. The Plan provides the framework against which strategic planning and performance monitoring are undertaken. The performance position as at the end of March 2026 is summarised under Principle F below.

Principle	Arrangements to demonstrate principle	Assurance
Principle C – Defining outcomes in terms of sustainable economic, social and environmental benefits	The Essex Police Estate Strategy aims to drive improvements in economy, efficiency, effectiveness and sustainability, supported by a five-year Strategic Estates Plan.	The Estate Strategy establishes clear objectives relating to economic and environmental sustainability. Delivery is supported by a five-year Strategic Estates Plan, providing a planned and structured approach to estate development and management. Oversight of estate-related outcomes is exercised through the Estates Change Board, Strategic Change and Co-ordination Board, the PFCC's Estates Strategic Board and the overarching Strategic Board.
	A joint Environment Strategy with Essex County Fire and Rescue Service supports collaboration to reduce carbon emissions and achieve national greenhouse gas reduction targets.	The Environment Strategy sets out how policing and fire and rescue services work collaboratively, and with other blue-light partners, to reduce environmental impact while achieving cost benefits. An Environmental Strategy Board co-chaired by Essex Police and Essex County Fire and Rescue Service oversees delivery of environmental and sustainability initiatives. Whilst Essex Police's carbon footprint has been reducing year on year, this has been primarily due to estate reduction and asset disposal and buildings refurbishment work. In May 2025, the PFCC agreed a Net Zero Buildings Carbon Reduction Programme supported by capital investment. However, the progress of other initiatives (most notably relating to the expansion of electric vehicle infrastructure and the electrification of the fleet) has slowed because the Government funding settlement specifically excluded funding to support such projects.
	Equality, Diversity and Inclusion Strategies set out the PFCC's and Chief Constable's arrangements for ensuring fair access to services.	The PFCC's Equality, Diversity and Inclusion Strategy can be viewed here: Strategies - Essex PFCC Essex Police's policy can be viewed here: Equality, Diversity and Inclusion at Essex Police | Essex Police An annual report from the PFCC and bi-annual reports from Essex Police set out how they have complied with their Public Sector Equality Duty throughout the year. The PFCC's latest annual report can be viewed here: Policies & Publications - Essex PFCC The latest report from Essex Police can be viewed here: 06.0-Performance-Against-the-Public-Sector-Equality-Duty-PSED-January-26-V1.pdf
	Requests for investment are presented through a business case process requiring consideration of	The business case framework ensures that investment decisions consider a full range of impacts, including cashable and non-cashable benefits, cost avoidance and wider non-financial outcomes. Decisions that require PFCC approval are captured through decision report templates that require the

Principle	Arrangements to demonstrate principle	Assurance
Principle C (Cont)– Defining outcomes in terms of sustainable economic, social and environmental benefits	strategic, economic, commercial, financial and management cases, including anticipated benefits.	report author to set out proposals, associated benefits and links to future plans. The decisions taken during the year can be viewed here: [Decisions - Essex PFCC]
	The PFCC's Commissioning Strategy sets out their strategic approach to commissioning	The PFCC's Commissioning Strategy was reviewed and updated during 2025/26, and can be viewed here: [Policies & Publications - Essex PFCC]
	Procurement exercises determine the Most Advantageous Tender using social value criteria.	Procurement arrangements explicitly incorporate social value considerations, ensuring that economic, social and environmental benefits are considered as part of contract award decisions with a minimum weighting of 10% in evaluation, applying the national TOMs (Themes, Outcomes and Measures) Framework.
	The PFCC's decision making process is set out in the Constitution, including principles of openness, transparency, consultation and the requirement to give reasons for decisions.	The Constitution establishes clear principles governing decision-making, including openness, transparency, consultation with interested parties and the requirement to give reasons and explanations for decisions. Formal decision reports are required for significant decisions, ensuring that risks and alternative options are explicitly considered before decisions are taken and that the rationale for decisions is recorded. Statutory officer approval ensures that legal, financial and resource implications are understood and addressed before decisions are made.

Principle	Arrangements to demonstrate principle	Assurance
Principle D – Determining the interventions necessary to optimise the achievement of the intended outcomes	A clear budget-setting process covering both revenue and capital budgets is approved annually by the PFCC.	The annual budget-setting timetable ensures that financial planning is aligned to strategic objectives and the Medium-Term Financial Strategy. Engagement between the PFCC, Chief Constable and senior officers takes place during the budget-setting process, supported by reports to the Strategic Board and the Police, Fire and Crime Panel at key stages. Scenario planning and sensitivity analysis are undertaken as part of the budget-setting process to identify risks to service delivery and affordability. An internal audit review of the Medium-Term Financial Strategy was undertaken in 2024/25 and provided a substantial assurance opinion.
	The PFCC's Delivery Plan sets out the projects and programmes to be delivered over the medium term	The PFCC's Delivery Plan describes the contributions to be made by the PFCC's Office to the delivery of the PFCC's vision and objectives (as set out in the Police and Crime Plan and the Fire and Rescue Plan) over a two-year time period. Progress in achieving the Delivery Plan is reported to the PFCC's Senior Management Team quarterly, with the opportunity also being taken to review and update the Delivery Plan as required to account for emerging or escalating demands, opportunities and risks.
	The Strategic Change Directorate delivers an annual compliance and review programme to assess data integrity, legislative and policy compliance, risk mitigation and organisational health.	The annual programme of compliance and review activity supports evidence-based decision-making and provides assurance over performance information, compliance and risk management. Findings and recommendations support informed interventions and provide assurance that decision-making is based on reliable and robust information.
	A multi-agency Out of Court Disposals Scrutiny Panel reviews a selection of cases resolved through out-of-court disposals	The Panel provides independent scrutiny of disposal decisions, promotes best practice and identifies organisational learning and potential policy or training needs, supporting transparency and public confidence.
	The Constitution, Schemes of Delegation and Consent, and Financial and Procurement Regulations govern the relationship between the PFCC and the Chief Constable, safeguarding	The constitutional framework clearly defines roles, responsibilities and boundaries, ensuring that operational independence is preserved while enabling the PFCC to fulfil their statutory oversight role. Documented financial and procurement arrangements support effective accountability and are subject to regular review to ensure continued compliance with recognised good practice. The 7Force

Principle	Arrangements to demonstrate principle	Assurance
Principle D (Cont.) – Determining the interventions necessary to optimise the achievement of the intended outcomes	operational independence while enabling effective accountability.	Contract Standing Orders were last reviewed and updated in January 2025. The Schemes of Delegation and Consent and the Financial and Procurement Regulations were also reviewed and updated as required during the year to ensure that they remain fit for purpose, with the last wholesale review having been undertaken in March 2025, followed by amendments to the Scheme of Virements in July 2025 and to the levels of chief officer delegations relating to the award of contracts and the acceptance of gifts and contributions in November 2025 and March 2026 respectively. Collaborative procurement arrangements are in place under Section 22 of the Police Act 1996, including a single set of Contract Standing Orders for the seven eastern region police forces, reviewed and updated in February 2025.
Principle E – Developing the entity's capacity, including the capability of its leadership and the individuals within it	Formal governance arrangements enable the PFCC to hold the Chief Constable to account.	Governance structures and regular formal performance meetings support timely information-sharing, oversight and accountability across the two corporations sole, including monthly Performance and Resources Board meetings, Strategic Board meetings eight times per annum and fortnightly formal performance meetings.
	An Information Sharing Agreement (ISA) governs access by the PFCC to information, officers and staff within Essex Police.	The ISA (included as a schedule to the Constitution) sets out clear arrangements to ensure that the PFCC has access to the information required to discharge statutory functions without fettering operational independence.
	Governance training is provided by the Chief Executive and Monitoring Officer to all new Chief Inspectors and police staff equivalents.	Targeted governance input through the Be the Change programme referenced earlier supports leadership capability and understanding of the PFCC's role and formal governance requirements.
	All officers and staff are subject to an annual Performance Development Review (PDR) and a mid-year review.	The PDR framework supports individual development, recognises contribution and, within the force, informs access to promotion and career development opportunities. Managers receive monthly reports of appraisal due dates and are chased by exception to correct non-compliance.

Principle	Arrangements to demonstrate principle	Assurance
Principle E (Cont.) – Developing the entity's capacity, including the capability of its leadership and the individuals within it	Staff and officers have access to an Employee Assistance Programme (EAP) 24 hours a day, seven days a week	The EAP provides continuous access to counselling, wellbeing, legal and financial support services to support workforce capacity and resilience. There were 195 contacts with the EAP via the app, telephone and email during 2025/26. 151 of those individuals went on to receive counselling / support. Wellbeing arrangements also include the 'Feel Well, Live Well' programme, virtual wellbeing sessions (including leadership-focused modules), Occupational Health and Physiotherapy Services. Trauma Risk Incident Management (TRiM) processes and protocols are in place to support staff, officers and volunteers following potentially traumatic incidents.
	The PFCC is responsible for ensuring a sound system of internal control and risk management arrangements, relying on the Chief Constable to support governance and risk management processes. The system of internal control is designed to manage risk to a reasonable and foreseeable level, providing reasonable assurance through an ongoing process of identifying, prioritising and mitigating risk. Risk management policies and frameworks comply with CIPFA guidance and allocate responsibilities for managing individual risks.	The Risk Appetite Statement is subject to planned biennial review. The June 2024 review resulted in endorsement by the JAC for a further two-year period, providing continuity unless the operating environment changes significantly. Strategic risk registers for both organisations are reported to the JAC at every meeting, ensuring regular independent oversight, following internal governance review. The ordinary JAC meeting agenda includes a standing item for updates on potential fraud and debtor write-offs since the last meeting, supporting transparency and ongoing oversight. A regular programme of "Joint Star Chambers" supports agreement on risk scoring against strategic priorities and identifies further actions to reduce risk. An Internal Audit review of the force's risk management arrangements reported in May 2025 concluded that "the risk management controls were robust, with a comprehensive framework in place. This framework clearly defines risk appetite, methodology, scoring criteria, and processes for managing risks, including joint reporting and strategic management."

Principle	Arrangements to demonstrate principle	Assurance
Principle F – Managing risks and performance through robust internal control and strong public financial management	Regular monitoring of implementation of approved policies, strategies, projects and investments.	Implementation monitoring is scheduled through governance boards to ensure plans remain on target and intended benefits are realised, supported by post-implementation reviews for significant projects. Monthly and quarterly reports to the PFCC's Performance and Resources Board and the PFCC's Annual Report assess how well Essex Police has met the priorities and objectives described in the Police and Crime Plan. The March 2026 performance report recommended a grade of Good for one priority (Drive down antisocial behaviour and crime), Adequate for three priorities (More local, visible and accessible policing; Beat knife crime and drugs gangs and protect young people; and Tackle violence against women and girls and domestic abuse), and Requires Improvement for two priorities (Ensure vulnerable people are protected and Improve road safety and reduce road deaths in Essex to zero). The PFCC's Policy Review Plan, overseen by their Policy Officer, ensures that key policies and strategies are regularly reviewed and updated as necessary to ensure that they remain fit for purpose and compliant with relevant legislation, regulations and best practice. At the time of writing, all key policies and strategies remain current.
	Financial management arrangements conform to the governance requirements of the CIPFA Statement on the Role of the CFO (2016) for the PFCC and Chief Constable and the CIPFA Financial Management Code.	Financial management is embedded within the governance framework and supports delivery of the Police and Crime Plan through a robust Medium-Term Financial Strategy, annual budget-setting processes and integrated financial planning. Financial decision-making is supported by scenario planning, sensitivity analysis and risk management arrangements designed to manage risk to a reasonable and foreseeable level. One of the challenges we face is that, nationally, Essex is the third lowest funded force (funding from grants and council tax) per head of population and has the third lowest spend per head of population (Source: HMICFRS 2025 Value for Money Profiles). Essex Police has a good track record of delivering cash and efficiency savings to maximise the benefit out of every pound we spend. In 2025/26 £10.921m of cashable savings were delivered with £8.464m of these recurring annually, and we continue with an ambitious savings programme into 2026/27 with £9.487m programmed to be delivered.

Principle	Arrangements to demonstrate principle	Assurance
Principle F (Cont.) – Managing risks and performance through robust internal control and strong public financial management	Internal Audit provides independent assurance.	Roles and responsibilities of the Chief Finance Officers to the PFCC and Chief Constable are clearly defined and operate in accordance with CIPFA professional standards and statutory requirements. Financial implications are considered as part of all significant decision-making, supported by business case and decision-report processes subject to statutory officer scrutiny. Three Internal Audits from the 2025/26 Internal Audit Plan (relating to victim contact and satisfaction and high-risk property management and Anti-Social Behaviour – Policy Compliance) delivered only partial assurance. Across two of the audits, four low, seven medium and three high priority actions have been agreed by management to address the findings. One audit, Anti-Social Behaviour – Policy Compliance is at a draft stage at time of writing and has one low, three medium and one high management action proposed. All other Internal Audits carried out throughout the year provided reasonable or substantial assurance. Internal Audit's draft annual opinions for the PFCC and Chief Constable for 2025/26 concludes the risk management, governance and internal control frameworks are "adequate and effective", while also identifying enhancements to ensure they remain so. Internal audit actions are tracked through a formal process overseen by the force CFO and reported to the JAC quarterly, including the status of closed actions, those requiring further evidence, and those overdue. The Internal Auditors' Follow Up Audit in 2025/26 resulted in 24 of the 25 management actions assessed being closed and concluded that the PFCC and Chief Constable had made reasonable progress in implementing agreed management actions. Internal Audit has direct access to all senior officers and employees, with statutory officers and the JAC having free and confidential access to Internal and External Auditors.
	External Audit provides assurance through the annual letter, commenting on financial aspects of corporate governance, performance management and other reports.	In their most recent Annual Report (for 2024/25), the External Auditors have not identified any risks of significant weakness in the PFCC's and Chief Constable's arrangements for improving economy, efficiency and effectiveness. Nor were any significant weaknesses identified or outstanding recommendations relating to prior years.

Principle	Arrangements to demonstrate principle	Assurance
Principle F (Cont.) – Managing risks and performance through robust internal control and strong public financial management	The independent Joint Audit Committee (JAC) monitors and reviews the effectiveness of risk management and systems of internal control	The JAC meets at least four times a year and undertakes oversight of risk management and internal control. The 2025/26 work plan included briefings and assurance on data protection, Community Safety Partnerships, stop and search, strategic demand management and embedding the updated Code of Ethics procurement activity below £60k in value, Essex Police's approach to insurance (including vehicles), the PFCC's governance structure, the impact of devolution on the PFCC and Essex Police, the PFCC's Anti-Fraud and Anti-Bribery Commitment, the PFCC's commissioning programme and the police reform white paper. It also oversaw the extension of the Internal Audit contract. Papers are published unless restricted here: Joint Audit Committee - Essex PFCC.
	HMICFRS PEEL inspections set out graded judgements across policing effectiveness, efficiency and legitimacy.	The PEEL inspection published in May 2025 reported graded judgements including areas assessed as good (recording data about crime and developing a positive workplace), adequate (use of police powers and public treatment, preventing crime, responding to the public, investigating crime, managing offenders, and leadership and force management), and requiring improvement (protecting vulnerable people), reflecting self-assessment, the Force Management Statement, investment decisions and the change programme. The force's progress in improving its arrangements to protect vulnerable people is reported on a quarterly basis to Essex Police's Chief Officer Group and then on to the PFCC. A joint inspection of Essex Police custody suites carried out by HMICFRS and the Care Quality Commission (CQC) in May to June 2024 did not result in a graded judgement but made one recommendation and highlighted 11 Areas for Improvement (AFIs). At the time of writing, two of these AFIs remain which are being progressed to closure. As set out earlier in this document, Essex Police's vetting and counter-corruption arrangements were also reviewed by HMICFRS in November 2022. The report, published on 16th June 2023, concluded that Essex Police is "Good" at vetting, IT monitoring and counter-corruption work, with a low appetite for risk in these areas. An HMICFRS inspection of serious and organised crime (regional covering both the Eastern Region Special Operations Unit (ERSOU) and Essex Police) reported in May 2023 found both ERSOU and Essex Police to be good at tackling serious and organised crime include findings and Areas for Improvement, with regional AFIs met and closed pending final verification.

Principle	Arrangements to demonstrate principle	Assurance
Principle F (Cont.) – Managing risks and performance through robust internal control and strong public financial management		HMICFRS Reports for Policing and Crime can be found here: https://essex.pfcc.police.uk/finance-reporting/policing-crime-performance/hmicfrs-reports https://hmicfrs.justiceinspectorates.gov.uk/police-forces/essex/ Progress against AFIs is monitored through Essex Police's Chief Officer Group and quarterly through the PFCC's Performance and Resources Scrutiny Board.
	Data protection arrangements include policies, data asset registers, information sharing agreements and data processing contracts. Breaches are handled in line with ICO requirements.	The PFCC has Data Protection, Records Retention and Disposal and Access to Information Policies which are available to view here: Policies & Publications - Essex PFCC. The PFCC's Data Protection Officer carries out regular dip sampling of compliance against these policies which informs an ongoing Data Protection Action Plan. Progress against the Data Protection Action Plan is reported quarterly to the PFCC's Senior Management Team, with reporting during 2025/26 not highlighting any significant issues. Information management delivery within Essex Police is overseen through the Information Management and Technology Plan (IMTP) and an Information Management Board, with mandatory training compliance reporting and a requirement for initial training completion before full system access is granted.
	Relevant data about the PFCC's office and Essex Police is published in accordance with the Publication Protocol, alongside approved decision reports.	Publication arrangements ensure that information relating to the PFCC and the force is made publicly available through the PFCC and Essex Police websites. This includes disclosable interests of the PFCC, Deputy and staff, and information required under the Elected Local Policing Bodies (Specified Information) Orders. For the PFCC, this information can be found here: Transparency - Essex PFCC

Principle	Arrangements to demonstrate principle	Assurance
Principle G – Implementing good practices in transparency, reporting and audit to deliver effective accountability	The performance framework for monitoring delivery of the Police and Crime Plan is maintained and refined by the PFCC and Chief Constable	Monthly and quarterly reporting to the Performance and Resources Board provides regular oversight of operational and performance information, with reports also published on the PFCC's website to support transparency. Six-monthly reporting to the Police, Fire and Crime Panel provides independent scrutiny of performance and delivery against the Plan, with reports published on Essex County Council's website. Annual reporting of regional working and collaborative arrangements supports continued oversight. Six-monthly reporting to the Police, Fire and Crime Panel provides independent scrutiny of performance and delivery against the Plan, with reports published on Essex County Council's website.
	The PFCC's Annual Report provides an overview of performance and delivery of Police and Crime Plan priorities and is aligned to the Statement of Accounts.	The Annual Report provides a comprehensive account of progress, performance and financial position, is presented to stakeholders and aligned with audited financial statements. An accessible summary of the Annual Governance Statement is included. The latest Annual Report can be viewed here: Annual Report for Policing & Crime - Essex PFCC
	Financial and Procurement Regulations set out governance arrangements for partnership working, collaboration, regional working and consortia, including requirements for risk assessment, project appraisal and exit strategies.	The Regulations define responsibilities and principles applying to joint working arrangements, ensuring that governance, accountability and control requirements are clearly articulated. The Financial and Procurement Regulations can be viewed here: Policies & Publications - Essex PFCC
	The Joint Audit Committee (JAC) makes recommendations on the provision, appointment and performance of Internal Audit and	The JAC provides independent oversight of internal audit arrangements, ensuring that audit coverage is risk-based, consistent with professional standards and aligned to the assurance needs of both corporations sole.

Principle	Arrangements to demonstrate principle	Assurance
Principle G (Cont.) – Implementing good practices in transparency, reporting and audit to deliver effective accountability	approves the internal audit strategy and annual plan. The Auditor Panel makes recommendations on the provision of External Audit services.	Internal audit reports and management responses are subject to independent scrutiny by JAC, supporting effective accountability and assurance over governance, risk management and internal control. The JAC also receives regular updates and the annual audit letter from the External Auditor and monitors the implementation of recommendations made by them.

5. How we have improved our governance arrangements in 2025/26

Title	Action	Expected Delivery	Position as at 31st March 2026
Demand Management	Secure the ability of the force to manage existing and future demand, with an effective operating model of policing using the efficiency gains enabled by investment in new technology. Continue to encourage members of the public to report crime online.	Seek to maintain and increase the number of Special Constables throughout 2025/26. Continue to prioritise the achievement of the approved recruitment plan and to enhance applications from ethnic minority and female candidates. Ensure the force maintains the required Neighbourhood Policing numbers at key milestones.	As at 31st March 2026, there were 221 Specials in post, which is a reduction of 25 (10%) when compared to 31st March 2025. Officer application numbers remained strong, with a total of 2,636 for 2025/26. This is a monthly average of 220, which is marginally lower than during 2024/25 but higher than the three years prior to that. The total proportion of applications from ethnic minority candidates during 2025/26 was 19.01%. This is higher than the proportion in each of the previous six financial years. Of the total 299 joiners in 2025/26, a total of 17 were from an ethnic minority (5.69%). This is higher than the proportion of ethnic minority joiners in 2024/25 (4.51%). Of the total 299 joiners in 2025/26, 123 were female (41.14%). With regards to force level officer representation, there was a marginal increase in the ethnic minority headcount to 156 (4.09%) as at 31st March 2026 compared with 154 (4.04%) as at 31st March 2025. With regards to force level female officer representation, there has been an increase in headcount to 1,496 as at 31st March 2026. The current proportion of 39.21% (compared with 38.51% 12 months earlier) represents the highest ever on record. With regards to Neighbourhood Policing, the force was required to achieve a total FTE of 322.255. This requirement was achieved each month from July 2025 to March 2026. As at 31st March 2026, the strength FTE was 337.75, which is 15.50 over the requirement.

Title	Action	Expected Delivery	Position as at 31st March 2026
Demand Management (Cont.)		Deliver the nine priority workstreams of the Continuous Improvement Programme for 2025/26, 1) volume crime investigation improvement, 2) officer establishment post moves, 3) increasing the capability and capacity of Local Policing Teams, 4) Neighbourhood Policing Review, 5) custody change, 6) Contact Management change programme, 7) operational change (Operation Soteria), 8) operational change (volume crime recording), 9) reasonable lines of enquiry, and productivity building).	The Continuous Improvement Plan was introduced in June 2024 as a new approach to managing change, incorporating the major change programme. The RAG ratings for each of the nine priority workstreams were as follows at the end of the financial year: 1) Volume crime investigation improvement – Green on time, cost and non-cashable benefits. 2) Officer establishment post moves – Amber on time and Green on savings and non-cashable benefits. 3) Increasing the capability and capacity of Local Policing Teams – Amber on time, Green on cost and non-cashable benefits with savings not yet determined. 4) Neighbourhood Policing Review – Green on all measures. 5) Custody change – Green on all measures. 6) Contact Management change programme – Green on all measures. 7) Operational change (Operation Soteria) – Green on all measures. 8) Operational change (volume crime investigations) – this workstream was closed in September 25 having delivered improvements in the efficiency of recording and allocating volume crime. 9) Productivity Building – this workstream was closed in October 2025 due to the remaining work overlapping with existing workstreams.

Title	Action	Expected Delivery	Position as at 31st March 2026
Demand Management (Cont.)		Deliver the 2025/26 Efficiency and Savings Plan, consisting of £2.019m one-off cashable savings, £7.986m recurring in-year cashable savings and £8.553m recurring full-year cashable savings, plus £0.033m one-off non-cashable savings and £3.354m recurring in-year and full-year non-cashable savings.	In 2025/26 (provisional outturn) the one-off cashable savings target was overachieved by £0.438m, the in-year recurring cashable savings target was over-achieved by £0.604m and the full year recurring cashable savings target was achieved. All non-cashable savings targets were achieved.
Budget / funding position	The budget setting position has become increasingly difficult due to the funding formula and low levels of council tax, which places greater pressure on operational delivery and achieving the Force Plan.	The force has a strategic risk recorded which reflects the current position ahead of the Comprehensive Spending Review which is anticipated to be announced in June 2025. The force continues to work to a budget setting timetable which incorporates workshops to address savings and the budget requirement and strategic planning meetings.	A balanced budget was achieved for 2026/27. The first year of the Comprehensive Spending Review (announced in the Summer of 2025) delivered 3.8% increase in Home Office grant income, along with precept flexibility for 2026/27. This alongside the launch of the Affordable Futures Programme and the associated cashable savings delivered a balanced position for 2026/27 and an improved outlook for 2027/28 with a forecast deficit of £1.4m at the time of writing.
Public confidence and victim satisfaction	Continue to enhance the public's understanding of the work and successes of Essex Police, thereby increasing public satisfaction and confidence.	Improvements in public and victim satisfaction and confidence in local policing during 2025/26, with reduced disparities in confidence and satisfaction between victims and non-victims.	There has been no statistically significant change in victim confidence in Essex Police, which has decreased by -2.93 % to 54.35% for the 12 months to December 2025 compared to the previous 12 months. There has been a statistically significant decrease in non-victim confidence in Essex Police, which has fallen by -5.41% to 72.10% in the 12 months to December 2025 compared to the previous 12 months. The disparity between victim and non-victim confidence has increased by -2.48 percentage points to 17.75% in the 12 months to December 2025 compared to the previous 12 months.

Title	Action	Expected Delivery	Position as at 31st March 2026
Devolution and local government re-organisation	Continue to liaise with local authority partners, the Home Office and MHCLG to ensure a smooth and successful transfer of the PFCC's functions and powers into the new governance arrangements, which realises the opportunities and potential benefits of aligning public safety functions with the other proposed areas of competence for the new Mayoral Strategic Authority.		The English Devolution and Community Empowerment Bill has now gained Royal Assent, and the Government announced in March 2026 that it is minded to replace the 15 existing county, unitary and district / city / borough councils operating across Greater Essex with five unitary authorities. The PFCC and Chief Constable continue to be well represented in conversations and workstreams in relation to devolution and local government reorganisation (LGR). A Devolution Project Manager is now in place. The PFCC's Chief Executive and Monitoring Officer is chairing a countywide Public Safety Task and Finish Group as part of the devolution programme management arrangements and is co-chairing a countywide LGR workstream on system collaboration. A Community Safety Partnerships Prospectus is in development.
Police Landscape Reform	Respond in due course to the police reform white paper, and subsequent bill, so that the PFCC and Essex Police effectively influence the final proposals		The police reform white paper has now been published, and the PFCC and Chief Constable are responding actively to various consultations and calls for evidence relating to this and the associated Police Leadership Commission. Both have met with Lord Bernard Hogan-Howe regarding the independent review of police force structures. The Police Reform Bill is expected to be laid in Parliament before the Summer recess.
Blue light collaboration	To promote collaborative working across blue light services, including greater efficiencies between Essex Police and the Essex County Fire and Rescue Service and through the Essex and Kent Police Shared Services directorate	Continue to progress further estate sharing between Essex Police and the Essex County Fire and Rescue Service in Harwich and Dovercourt, with a target completion date of May 2027	Progressing on programme. Construction contract awarded in June 2025. Installation of furniture, fittings and equipment expected to be complete by end of May 2026.

6. Forward look on governance for 2026/27

Title	Action	Expected Delivery
Devolution and local government re-organisation	Continue to liaise with local authority partners, the Home Office and MHCLG to ensure a smooth and successful transfer of the PFCC’s functions and powers into the new governance arrangements in 2028.	The transfer of governance realises the opportunities and potential benefits of aligning public safety functions with the other proposed areas of competence for the new Mayoral Strategic Authority, or of the member authorities of a new Police, Fire and Crime Board.
Police Landscape Reform	The Government’s police reform agenda includes major constitutional changes that would increase the Home Secretary’s powers to direct policing and, in so doing, reduce operational independence. The PFCC and Chief Constable must therefore continue to respond to national police reform proposals in a way that seeks to safeguard local accountability and effective oversight.	The PFCC and Essex Police effectively influence the final proposals.

Glossary of Terms

Accrual – The recognition, in the correct accounting period, of income and expenditure as it is earned or incurred, rather than as cash is received or paid.

Actuarial Gains and Losses – For a defined benefit scheme, the changes in actuarial deficits or surpluses that arise because events have not coincided with the actuarial assumptions made for the last valuation (experience gains or losses) or the actuarial assumptions have changed.

Actuarial Valuation – A valuation of assets held, an estimate of the present value of benefits to be paid, and an estimate of required future contributions, by an actuary, on behalf of a pension fund.

Appropriations - Amounts transferred to or from revenue or capital reserves.

Asset - An item owned by the PFCC, which has a value, for example, land & buildings, vehicles, equipment, cash.

Budget – A statement of the PFCC's plans in financial terms. A budget is prepared and approved by the PFCC before the start of each financial year and is used to monitor actual expenditure throughout the year.

Cashflow Statement – This statement summarises the inflows and outflows of cash.

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

Corporation Sole – A legal entity consisting of a single incorporated office, occupied by a single individual.

Creditors – Individuals or organisations to whom the PFCC owes money at the end of the financial year.

Current Assets and Liabilities – Current assets are items that can be readily converted into cash. Current liabilities are items that are due immediately or in the short-term.

Curtailment – For a defined benefit scheme, an event that reduces the expected years of future service of present employees or reduces for a number of employees the accrual of defined benefits for some or all of their future service.

Debtors – Individuals or organisations who owe the PFCC money at the end of the financial year.

Defined Benefit Scheme – A pension scheme which defines the benefits independently of the contributions payable and the benefits are not directly related to the investments of the scheme.

Fair Value - The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Financial Regulations – A written code of procedures approved by the PFCC, intended to provide a framework for proper financial management.

Financial Year - The period of twelve months for the accounts commencing 1st April.

Government Grants - Assistance by government and inter-government agencies and similar bodies, whether local, national or international, in the form of cash or transfers of assets to a PFCC in return for past or future compliance with certain conditions relating to the activities of the PFCC.

Group (Accounts) – The consolidated position of both the Chief Constable of Essex and the Police & Crime Commissioner for Essex.

IAS19 Retirement Benefits – An accounting standard that requires the recognition of long-term commitments made to employees in respect of retirement benefits in the year in which they are earned.

Glossary of Terms

Income & Expenditure Account – The main revenue fund of the PFCC into which the precept, government grants and other income are paid, and from which the costs of providing services are met.

Interest Income – The money earned from the investment of surplus cash.

Interest Costs (Pensions) – For a defined benefit scheme, the expected increase during the period in the present value of the scheme liabilities because the benefits are one period closer to settlement.

International Accounting Standards (IAS) – Standards for the preparation and presentation of financial statements, published between 1973 and 2017 by the International Accounting Standards Committee.

Liability – An obligation of an entity arising from past transactions or events, the settlement of which may result in the transfer or use of assets, provisions of service statement of the PFCC's plans in financial terms. A budget is prepared and approved by the PFCC before the start of each financial year and is used to monitor actual expenditure throughout the year.

Non-Current Assets – Tangible assets that yield benefits to the Chief Constable for a period of more than one year.

NPCC – National Police Chiefs' Council.

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

Pension Fund – A fund which makes pension payments on retirement of its participants.

PFCC – Police Fire and Crime Commissioner.

Projected Unit Method – An accrued benefits valuation method in which the scheme liabilities make allowances for projected earnings. The scheme liabilities at the valuation date relate to:

a) The benefits for pensioners and deferred pensioners and their dependants, allowing where appropriate for future increases.

b) the accrued benefits for members in service at the valuation date.

Provision – An amount set aside to provide for a liability that is likely to be incurred but the exact amount and the date on which it will arise is uncertain.

Retirement Benefits – All forms of consideration given by an employer in exchange for services rendered by employees that are payable after the completion of employment.

Revenue Expenditure and Income – Day to day expenses mainly salaries and wages, general running expenses, and the minimum revenue provision cost. Charges for goods and services.

Service Reporting Code of Practice – A code of practice issued by CIPFA, which provides a consistent and comparable basis for financial reporting across local authorities in the United Kingdom.

Scheme Liabilities – The liabilities of a defined benefit scheme for outgoings due after the valuation date. Scheme liabilities measured using the projected unit method reflect the benefits that the employer is committed to provide for service up to the valuation date.

Settlement – An irrevocable action that relieves the employer (or the defined benefit scheme) of the primary responsibility for a pension obligation and eliminates significant risks relating to the obligations and the assets used to effect the settlement.

Glossary of Terms

Unusable Reserves – Reserves that represent the net value of fixed assets and pensions & other liabilities, but which cannot be applied to fund expenditure or reduce local taxation.

Usable Reserves – Reserves that can be applied to fund expenditure or reduce local taxation.

Further Information

Further information about the Chief Constable's accounts is available from:

Corporate Finance
Essex Police Headquarters
PO Box 2
Springfield Chelmsford Essex
CM2 6DA

Telephone 01245 452615
E-mail: corporate.accounting@essex.police.uk

In addition, members of the public have a statutory right to inspect the accounts before the audit is completed. The accounts are available for inspection on the Essex Police website by visiting: https://www.essex.police.uk/