Chief Constable of South Yorkshire

Statement of Accounts 2024/25

(from 7th May 2024)

South Yorkshire POLICE

Contents

The Statement of Accounts for South Yorkshire Police for the year ended 31 March 2025 has been prepared and published in accordance with the Accounts and Audit Regulations 2015 and the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 ("the Code") issued by the Chartered Institute of Public Finance and Accountancy. The Code is based on International Financial Reporting Standards, as adapted for the UK public sector under the oversight of the Financial Reporting Advisory Body.

Sheffield Peace Gardens

1. Introduction

Chief Constable’s Introduction

INTRODUCTION TO THE 2024/25 STATEMENT OF ACCOUNTS BY THE CHIEF CONSTABLE

As Chief Constable, I am pleased to present the statement of accounts for 2024/25, which brings together the forward thinking and problem solving approach of South Yorkshire Police, to submit a budget which is balanced despite the many challenges we have faced.

The statement of accounts coincides with the launch of our Plan on a Page setting out our commitment to deliver an excellent police service to support safer communities. We will deliver this through prioritising the prevention of crime and disorder, responding to the needs of victims and our communities, and focusing on those who cause the most harm. We remain ambitious and driven and I am confident our plan and our people will set us in good stead to provide the very best service we can to the people of South Yorkshire.

We are building on our problem-solving mindset to ensure we bring the right response at the outset, and work to tackle the cause of the problem rather than continuously servicing the symptoms. We will do this through place-based collaborative working as set out in the Mayor’s Police and Crime Plan, which calls upon the police and our partners to work together to deliver change.

The police service nationally faces continued financial challenge after years of under-funding and, here in South Yorkshire, we face a number of unique concerns. We are working closely with the South Yorkshire Mayoral Combined Authority and Government to ensure the fairest deal for the people of South Yorkshire.

We are now building upon our recovery plan to drive savings and efficiencies, and ensure we deliver a balanced budget whilst mitigating any negative impact on the people we serve, or who serve on our behalf.

Lauren Poultney

Chief Constable for South Yorkshire during 2024/25

ORGANISATION CHART 2024/25

Annual Governance Statement

INTRODUCTION

Up to 7 May 2024 the Police and Crime Commissioner (PCC) and Chief Constable (CC) worked to a common Joint Corporate Governance Framework (JCGF), which determined how they and their respective organisations undertook business together.

As at 7 May 2024 the PCC functions transferred to the South Yorkshire Mayor with the staff transferring to the South Yorkshire Mayoral Combined Authority (SYMCA). Most processes have stayed the same however some changes have been made to align with those already in place at SYMCA.

The Governance Framework within SYP reflects the principles of the CIPFA '*Delivering Good Governance in Local Government: Framework'* and the associated '*Guidance Notes for Policing Bodies in England and Wales*', both published in 2016 (the CIPFA / SOLACE Framework).

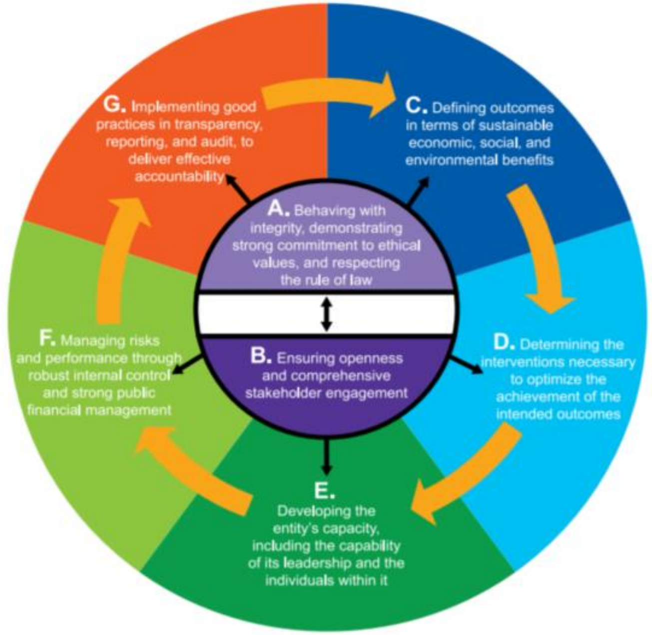
The CIPFA / SOLACE Framework requires local authorities to publish an Annual Governance Statement, and to be responsible for ensuring that:

- their business is conducted in accordance with all relevant laws and regulations
- public money is safeguarded and properly accounted for
- resources are used economically, efficiently and effectively to achieve agreed priorities which benefit local people.

The system of internal control is a significant part of the Governance Framework and is designed to manage and reduce risk to a reasonable level. It can, however, provide only reasonable and not absolute assurance of effectiveness. The system of internal control is a continuous process, designed to identify and prioritise risks to the achievement of the SYMCA's policies, aims and objectives, to evaluate the likelihood and impact of those risks being realised, and to manage them economically, efficiently and effectively.

As two distinct corporations sole, the SYMCA and CC each had responsibility for conducting, at least annually, a review of the effectiveness of their individual governance arrangements. The reviews are informed by: consideration of the Assurance Framework for risk, governance and internal control; the work of Internal Audit; the work of the Joint Independent Audit Committee (JIAC); other assurance panels' activity; and the managers within both the SYMCA and South Yorkshire Police (SYP). It is also informed by the comments received from external auditors and other agencies, taking account of the improvements identified.

The diagram below illustrates the "core principles" underpinning the CIPFA/SOLACE Framework and how the various principles for good governance relate to each other. Principles A and B permeate implementation of principles C to G. The diagram also illustrates that good governance is dynamic, and that an entity as a whole should be committed to improving governance on a continuing basis through a process of evaluation and review.



SOUTH YORKSHIRE POLICE GOVERNANCE MEETING ARRANGEMENTS

ASSURANCE PANELS

JOINT INDEPENDENT AUDIT COMMITTEE (JIAC)
Focus: risk, governance, internal control, VF M & integrity of financial systems

INDEPENDENT ETHICS PANEL (IEP)
Focus: police legitimacy, ethics, equality diversity & standards

INDEPENDENT ADVISORY PANEL FOR POLICING PROTESTS (IAPPP)
Focus: SYP's policing of protests from planning and community engagement to the de-brief and learning, particularly focused on how the policing of protests impacts on local communities' trust and confidence in the police

FORMAL ARRANGEMENTS

CHIEF CONSTABLE

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SENIOR COMMAND TEAM BUSINESS MEETING

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STRATEGIC CHANGE BOARD	FUTURES BOARD
QUARTERLY PERFORMANCE REVIEWS	PEOPLE BOARD
STRATEGIC ENABLING BOARD	CAPITAL MANAGEMENT BOARD
STRATEGIC SYSTEMS BOARD	ORGANISATIONAL LEARNING BOARD
FORCE PERFORMANCE DAY	STRATEGIC DEMAND BOARD
COLLABORATION EFFECTIVENESS BOARD	JOINT ACCOUNTABILITY BOARD

PARTNERSHIPS & COLLABORATION GOVERNANCE

SOUTH YORKSHIRE POLICE & FIRE COLLABORATION BOARD

CHIEF CONSTABLES' OPERATING BOARD

COMMUNITY SAFETY PARTNERSHIPS

SAFEGUARDING BOARDS

REVIEW OF EFFECTIVENESS

The annual review of the effectiveness of the CC's assurance arrangements for risk, governance and internal control (the review) is carried out by the Senior Command Team (SCT) and involves the consideration of information from a variety of sources, including the CC's developing assurance framework and senior officer statements of assurance. The review determines, amongst other things, whether any 'significant governance issues' are identified.

One of the key assurance statements, in reviewing effectiveness, is the annual report and opinion of the Head of Internal Audit. The Head of Internal Audit reported to the Joint Independent Audit Committee that the Chief Constable has a framework of governance, risk management and controls that provides reasonable assurance regarding the effective and efficient achievement of objectives, except for the processes in place for Data Sharing, as we identified weaknesses in the monitoring arrangements for suppliers involved in processing South Yorkshire Police data. In addition, a number of our audits during the year highlighted weaknesses in workforce planning arrangements for identifying staff availability, capacity and capability when resource planning across a number of projects as a key theme.

The 2023/24 Auditor's Annual Report did not identify any significant weaknesses in governance arrangements and recommended one improvement from audit work and two from VFM review to enhance current arrangements (four from audit work and eight from VFM review in 2022/23).

The Local Code of Governance (the Local Code) guides the Force of how to conduct business, in the best interests of the public, to make South Yorkshire a safe place to live, learn and work. There has been progress throughout 2024/25 to align governance and more work will be undertaken during 2025/26 to improved governance arrangements that more accurately reflects how the SYMCA and CC do business.

SIGNIFICANT GOVERNANCE ISSUE - DEFINITION

For the purposes of the annual review, a 'significant governance issue' is defined as:

'An issue requiring action necessary to avoid exposure to a substantial risk to the achievement of the objectives of the system under review.'

SIGNIFICANT GOVERNANCE ISSUES IDENTIFIED DURING 2024/25 ANNUAL REVIEW

During the year, no new significant governance issues were identified within the 2024/25 Annual Governance Review.

The following significant governance issue was closed during the year.

Information Rights Team Capability and the ICO Enforcement Notice – to address the requirements of the ICO enforcement Notice and IRT capability issues.

Annual Governance Statement (continued)

Four significant governance issues remain and will be carried forward into 2025/26:

Issues for 2025/26	Planned Action
Case File Preparation	File build improvement work continues and is governed through the monthly Case File Improvement meeting where district and department command team members meet with CJU, BC&I, Training and PAG leads to address key challenges and progress. The Force has seen improvements in the first triage and DGA acceptance rate has improved. DGA dashboard has been built and will provide districts and department with further performance management data to support improvement in file submission. This was launched in January 2025. An investigations improvement working group (called IGG Silver) has been established and is working up delivery plans to bring sustainable solutions to improve case file submissions, address investigation issues arising from Investigation Quality Review (IQR) analysis and upskill officers in CPIA. This commenced in October 2024 and aims to tackle gaps in knowledge around investigation quality and will seek to develop coherent plans for CPD, targeted CPD and training. The IIU have developed a knowledge hub for staff to access and learn. Content has been loaded onto the portal and this was launched in mid-January 2025. **Action: To implement the CJU operating model and revert to the core role of file preparation. A more sustainable and cost-effective long-term strategy will be designed and implemented to ensure Officer and Supervisor training is focused on improving investigation, case building and disclosure knowledge and skills.**
IT Service Delivery	Both Chief Constables have confirmed that Hybrid is the agreed approach to the new service. The IT infrastructure review continues at pace with the appropriate governance in place. During this reporting period key pieces of infrastructure have been replaced as per the strategy in order to enhance stability and capacity of force systems whilst simultaneously reducing operational risk and legacy technical debt. The IT shared service review is progressing towards the completion of a costed business case for the hybrid operating model previously agreed by both South Yorkshire and Humberside Police. The current state baselining work is getting close to completion, the next phase is service design for the new operating model. This piece of work is expected to be completed and submitted to the Chief Officer teams in both forces for their consideration later in the year.

Annual Governance Statement (continued)

Issues for 2025/26	Planned Action
	All monthly governance meetings remain in place and additional ones established around digital development and strategic systems. **Action: Obtain assurance that the Force is getting the right level of service it expects from an IT service, supported by strong infrastructure and the right delivery model.**
Body Worn Video Significant Data Loss	The data storage array containing the missing BWV files is now in the possession of OnTrack (Data Recovery Specialists). OnTrack are contracted to interrogate the data storage array with the focus being on recovering the missing video files. Stage 2 of the BWV Recovery Project commenced on the 10th of January 2025 and if successful then Stage 3 will commence with the objective of transferring the missing video files back to South Yorkshire Police. **Action: Complete the recovery of the data and complete measures to prevent this happening again.**
Subject Access Request compliance	Significant work has taken place to reduce the backlog, however, SYP has observed unprecedented spikes and as a result delayed the closure of the backlog. The team is in place and is managing demand management, capacity, new case management and force-wide communications. Posts have been recruited to and training has been implemented. NPCC have now allowed forces to seek their auto redaction tool which will assist with SAR request turnaround as this will reduce administration time. Action: To address the backlog of Subject Access Requests and maintain ongoing statutory compliance.

Annual Governance Statement (continued)

SUMMARY FOR 2024/25

The Force has continued to progress and improve its governance arrangements during the year. SCT reviewed the Annual Governance Statement regularly throughout the year and a report was completed quarterly which highlighted progress made, identified any new issues and made recommendations to discharge issues where appropriate. Updates were provided to the Joint Independent Audit Committee on a quarterly basis following the SCT business meeting.

The transfer of the PCC functions to the Mayor of the South Yorkshire Combined Authority with effect from May 2024 has presented opportunities to align police and crime priorities with transport, regeneration and skills and to improve outcomes for the public. There is ongoing work to align the governance between the Force and SYMCA.

Districts and Departments governance arrangements have been monitored during the year through the Force Organisational Infrastructure Framework and Officer Assurance Certificates (OACs) were reviewed at the end of the year for each business area to ensure positive arrangements were in place and no significant weaknesses were identified. From the work carried out there were 3 key highlights as follows:

- A major IT software upgrade to Oracle Cloud went live 31st October 2024. It is recognised that this caused significant disruption to the reporting and data provided by Finance and HR. Work has been ongoing post live to resolve the challenges in relation to reporting and information to meet stakeholder expectations.
- It was noted in many OACs the improvement in quality and delivery of IT to Districts and Departments, with regards to issues being resolved and the increased quality of relationships between the Force and IT staff.
- It is recognised that the Procurement Department have been through a substantial change from a single regional service working across four Forces to a service which is now de-collaborated and focused on SYP from July 2024. It is understood that the development work required to embed the SYP Procurement Department is ongoing. Work will need to be done to do educate the wider organisation on the new procurement changes and put measures in place to ensure the Force remains compliant.

The Force has an agreed plan to resolve the issue in relation to police returners that was identified in July 2024 and has policies and plans in place to mitigate the cost and loss of expertise of staff.

The Collaboration Effectiveness Framework continues to be developed to ensure that the force is monitoring and managing its collaborations and achieving value for money.

Horizon scanning is undertaken and fed into the Strategic Demand and Productivity Board to enable a proactive response to legislative or government changes. Thematic leads and business leads are linked into regional and national programmes, which ensures the force is responding to consultation and learning at the earliest opportunity. All of this is captured in the Force Management Statement.

The Force continued to build on the work of the Futures Board which was formed in 2023. The force produced the document ‘South Yorkshire – Our Future Operating Environment’ which articulates what the future operating environment will look and feel like and this has been refined and evolved during the year. This forms part of the basis for the Force to continually develop understanding of what the future may hold and most importantly how this will influence its actions to better prepare for or influence the future in relation to its assets, capability, plans and strategies. The Futures Board includes partners such as the Yorkshire Ambulance Service and South Yorkshire Mayoral Combined Authority.

Annual Governance Statement (continued)

CONCLUSION

The CC is confident that they are compliant with the CIPFA Financial Management Code and this will remain an area of continuous improvement over the next year.

The Force continues to abide by the principles of good governance in line with the CIPFA/SOLACE Framework and to provide various sources of assurance. The Force remains committed to maintaining and where possible improving these arrangements by addressing the issues identified by Internal Audit, enhancing performance to focus on key risks and areas to develop and improving the services for the public.

In the financial year 2025/26, we propose to take steps to improve our governance arrangements.

We will monitor implementation and operation of these improvements during the course of the year through the Chief Constable's Senior Command Team and feed this into the next annual governance review.

Lauren Poultney
Chief Constable

18 February 2026

Neil Chamberlain FCPFA
Interim Chief Finance Officer

18 February 2026

Barnsley Town Hall

2. Written Statements

Chief Finance Officer Narrative Report

1. SOUTH YORKSHIRE AS A PLACE

South Yorkshire consists of the four local authority areas of Barnsley, Doncaster, Rotherham and Sheffield, covers 599 square miles and has a mixture of both urban and rural areas. The rivers running from the Pennines to the west of the county supported the steel manufacturing industry with Sheffield once being the undisputed iron, steel and cutlery capital of the world. The County has a number of areas of deprivation concentrated within what were, originally, the mining communities and some of the urban areas of the city and townships.

The County has a population of just over 1.40 million (Office for National Statistics 2023) with 10.0% from a minority ethnic background (Census 2021). The elderly population is expected to rise significantly over the next few years and the residential population is supplemented by university students and the large numbers who visit, socialise in, commute into, or travel through the County each year. The transport infrastructure includes major rail stations.

2. SOUTH YORKSHIRE POLICE AREA

SYP is the sixteenth largest of the forty-four forces in England, Wales and Northern Ireland (from Government Statistics for Police Workforce September 2024). The Force is divided into four policing districts, which are co-terminus with the Metropolitan Boroughs. In addition, the Force has central departments that provide specialist support services such as Operational Support Unit and Crime Services, which deal with threats, posed by public disorder, firearms, child abuse and organised crime, whilst being responsible for planning around civil emergencies. These services, whilst less visible than front line policing, have been integral to meeting the SYMCA's strategic policing priorities and the Force's operational objectives.

3. FINANCE DEPARTMENT

This year has been challenging with a new substantial upgrade to SYP's ERP system which had a major impact on the finance team. Despite this and the shortened statutory accounting period, the accounts have continued to be streamlined and completed within timely deadlines. The financial statements run from the period 7 May 2024 to 31 March 2025, in line with the legislation relating to the transfer.

Neil Chamberlain FCPFA,
Interim Chief Finance Officer,
Section 151 Officer

18 February 2026

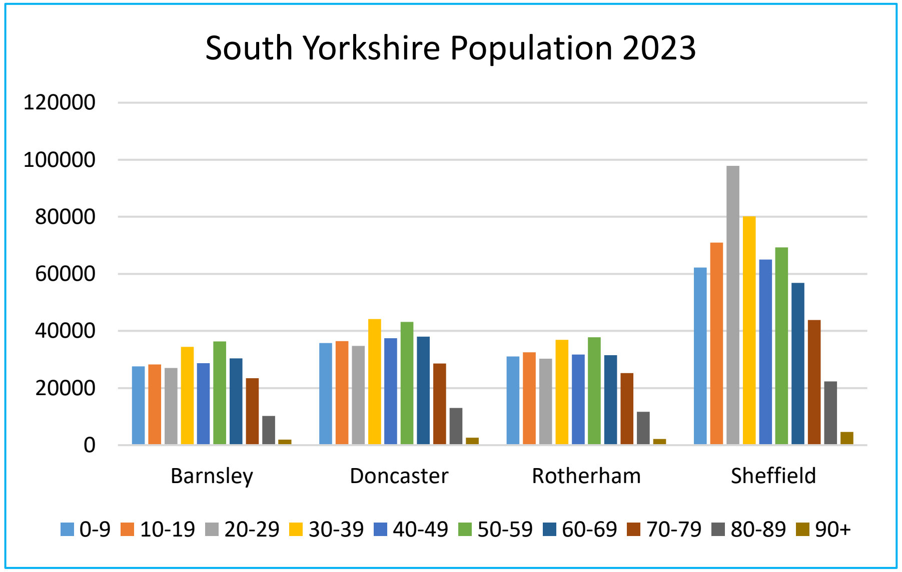
About South Yorkshire

Sheffield (population 573,252)	Doncaster (population 314,176)
Key Facts: • Area of 142 square miles • M1 Motorway • Fourth largest city in England * • Major sporting venues including English Institute of Sport • Major universities • Meadowhall shopping centre For more details on Sheffield visit the Council website at: www.sheffield.gov.uk * per population data Office for National Statistics 2023	Key Facts: • Area of 219 square miles • M18 Motorway and A1(M) • Frenchgate shopping centre • Doncaster Racecourse • The Dome leisure centre For more details on Doncaster visit the Council website at: www.doncaster.gov.uk
Rotherham (population 271,195) Key Facts: • Area of 110 square miles • M1 Motorway • Parkgate shopping centre • Magna Science Adventure For more details on Rotherham visit the Council website at: www.rotherham.gov.uk	**Barnsley (population 248,449)** Key Facts: • Area of 127 square miles • M1 Motorway, Dearne Valley Parkway (A630) • Glass Works • Alhambra shopping centre • Barnsley Civic Centre For more details on Barnsley visit the Council website at: www.barnsley.gov.uk

About South Yorkshire (continued)

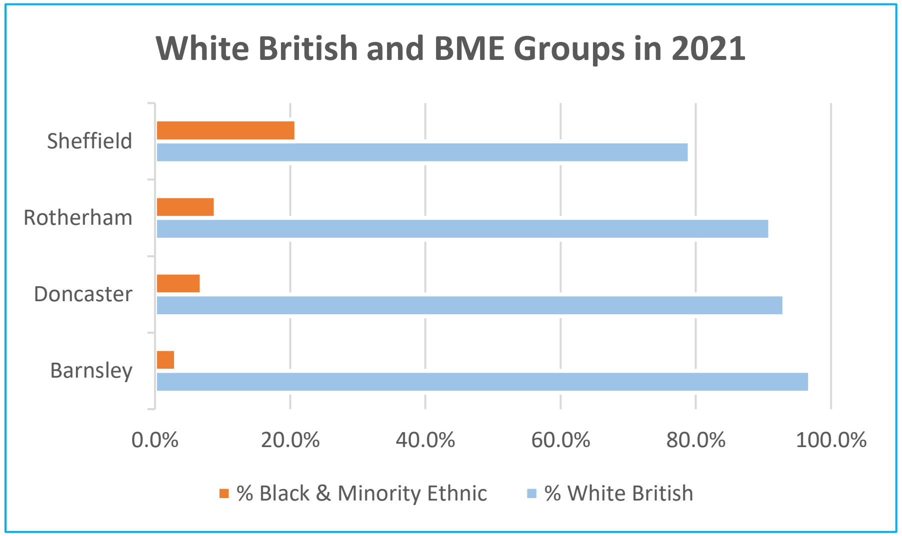
The mid 2023 population data for South Yorkshire as provided by the Office for National Statistics is as follows:

Age Groups	Barnsley	Doncaster	Rotherham	Sheffield	Total
0-9	27,636	35,807	31,129	62,225	156,797
10-19	28,318	36,492	32,544	70,961	168,315
20-29	27,006	34,744	30,291	97,824	189,865
30-39	34,451	44,151	36,885	80,204	195,691
40-49	28,711	37,521	31,771	65,011	163,014
50-59	36,312	43,164	37,853	69,285	186,614
60-69	30,403	38,022	31,565	56,819	156,809
70-79	23,406	28,613	25,286	43,903	121,208
80-89	10,273	13,068	11,728	22,347	57,416
90+	1,933	2,594	2,143	4,673	11,343
Grand Total	**248,449**	**314,176**	**271,195**	**573,252**	**1,407,072**



The total population for White British and Black & Minority Ethnic (BME) groups in 2021 (from Census) is as follows:

Area	Barnsley	Doncaster	Rotherham	Sheffield	Total
Total Population	244,572	308,104	265,806	556,523	1,375,005
% White British	96.9%	93.1%	91.0%	79.1%	90.0%
% Black & Minority Ethnic	3.1%	6.9%	9.0%	20.9%	10.0%



Chief Finance Officer Narrative Report (continued)

The Force's 'Plan on a Page' sets out how the Force will deliver on the SYMCA's Police and Crime Plan.

THE FORCE'S PERFORMANCE

Achievements 2024/25

Over the last year, the Force has:

- ✓ The force is compliant with the Best Use of Stop and Search (BUSS) scheme. Between April 2024 and March 2025, the force carried out 11,972 stop searches. Of these, 31 percent had a positive outcome and in 23 percent the object of the search was found. The main items found continue to be drugs and stolen property.
- ✓ The latest HMICFRS Stop & Search results have been received and encouragingly show a 16 percent improvement on the previous inspection in relation to reasonable grounds, this raises the force to 93.7 percent compliance in this area.
- ✓ The force recorded 149,754 crime investigations in 2024/25 compared with 155,026 in 2023/24, a reduction of 3.4 percent.
- ✓ The volume of investigations resulting in action taken during 2024/25 was 13 percent (compared to 12 percent in 2023/24), and diversionary activities were applied in a further 2 percent of investigations.
- ✓ The force has recorded a 9 percent reduction in Neighbourhood Crime when comparing 2024/25 to 2023/24. Including a reduction of 13 percent for Burglary, 8 percent for Robbery and 7 percent for vehicle crime.
- ✓ The force has recorded a 29 percent reduction in Most Serious Violence (MSV) offences when comparing 2024/25 to 2023/24, a reduction of 449 offences.
- ✓ Viable firearms discharges reduced by 21 percent (from 29 to 23), representing the lowest annual volume of any financial year 2018/19 to present. The only quarter on record (2018 – present) to observe zero discharges was Q4 2024/5 (Jan-Mar 2025).
- ✓ Offences involving firearms reduced by 36 percent in 2024/25 compared to the previous 12 month period (from 352 to 224).
- ✓ Between April 2024 and March 2025, 78 percent of all domestic abuse victims were satisfied with the service provided by the force and 72 percent of victims of crime (sampled from victims of residential burglary, vehicle crime, hate crime and vulnerable victims) reported they were at least fairly satisfied with the whole experience.
- ✓ During 24/25, 93 percent of 999 calls were answered within ten seconds, which is a much-improved position in national comparisons. 'Single Online Home', was introduced as an alternative contact method in March 2024, further facilitating these improvements and has resulted in a higher proportion of digital demand, whilst overall demand has remained stable.
- ✓ Both Emergency and Priority response times have improved when comparing 2024/25 to 2023/24. The percentage of emergency incidents responded to within 15 minutes has increased from 68 percent to 78 percent. The percentage of priority incidents attended within one hour has increased from 49 percent to 55 percent.
- ✓ In March 2025 South Yorkshire Police launched a new 'Plan on a Page' setting out the force's strategic approach and direction for the next three years. This has been designed to ensure the force continues to provide an excellent police service to our communities, against a complex backdrop of events and challenges.
- ✓ Further improvements have been made to the force's staff networks with fourteen networks comprising of over 1,300 officers and staff now in place. The third inclusion conference was hosted in November 2024.

Chief Finance Officer Narrative Report (continued)

- ✓ The Neurodiversity Association was awarded the 'SYP Network of the Year' in 2024 for its ongoing contributions to the neurodiversity space. The association continues to expand the ND Buddy Scheme and other support mechanisms for its members. Recently, we conducted a survey to assess the force's performance regarding neuroinclusive culture, aiming to understand the current state and enhance future practices. Additionally, we are currently exploring various technological solutions to support both our internal and external communities.

- ✓ The new EVOLVE (Evidence Based Policing and Organisational Learning; from vision to excellence) has been launched in force. The new intuitive platform will encourage learning across the organisation and will become embedded into daily business to encourage the flow of learning. It will also feature a number of resources available to the workforce. The platform itself makes use of MS365 technology and will offer significant efficiency by way of automated processes.

- ✓ The force were the proud winners of the Tilley Awards 2024 with the problem-solving approach “Saving Lives with GPS" to address the prevalence of people living with dementia going missing and consequently suffering serious harm. This initiative will soon be disseminated more widely including through the new EVOLVE process.

- ✓ During 2024, the force engaged with 99 percent of the county’s schools for Crucial Crew. In 2025 this will be 100 percent. The force has been running cadets' programs for 25 years nurturing one hundred 15 -17-year old's each year, teaching life skills and leadership training for cadet leaders for 18-year old's and over.

- ✓ As of 31 March 2025, the force officer headcount stood at 3,091 which is above the 3,060-maintenance target required by the Home Office. 157 new student officers started over the year as well as 14 transferees.

- ✓ The force has maintained its commitment to Climate Action and Net Zero commitment and has installed 9 Electric Vehicle Charge Points enabling 18 further charging bays, alongside the installation of 5 solar arrays during the same period.

- ✓ The force continues to collaborate and partner with other emergency services to ensure best sustainability practice; this is partly facilitated through attendance at the Emergency Services Environment and Sustainability Group, and regular meetings with regional and national sustainability blue light colleagues.

- ✓ The force continues to engage with its colleagues around sustainability during 2024/25. The Sustainability Impact Lead (SIL) network now has 68 members from every district and department across the organisation, with 25 senior colleagues supporting the sustainability agenda. SILs make quarterly updates to an online tool to ensure that the UNs Sustainable Development Goals (SDGs) are consistently considered, and each departments’ unique impact are managed; with positive contributions being celebrated.

- ✓ South Yorkshire Police generated 264 tonnes of general waste during 2024, recycling just over 30 percent and achieving 100 percent diversion of general waste from landfill via an ‘Energy from Waste’ site (generating electricity, fuelling local district heating). This has saved approximately 100 tonnes of CO_2 over the past year

- ✓ In year savings target exceeded by £0.2m. Achieved savings of £0.6m against a target of £0.4m.

5. FINANCIAL PERFORMANCE

CORE FUNDING

The 2024/25 Police Finance Settlement was announced in December 2023 with the Government increasing the grant by £23.4m to £261.5m including pensions and uplift grants (£238.1m in 2023/24).

ADDRESSING FUTURE CHALLENGES

The Medium-Term Resource Strategy has recently been updated, indicating that, for a variety of reasons, the Force expects to see increasing demand for services. To balance the budget and the gap, the Force has invested in a savings and efficiency programme which has some dedicated resources to develop a plan to address this. The Force has also committed to continuing the Priority Based Budgeting process which commenced in 2023/24 as part of the wider Savings and Efficiencies Programme.

In terms of predictions for long term funding, the Home Office settlement continues to be for one year only, with 2024/25 being the last year of the CSR period.

The legacy issues for the Force which include Hillsborough and non-recent child sexual exploitation present significant financial challenges, particularly in the longer term. Plans to balance the budget are reviewed on a regular basis, in order to ensure that adequate savings plans are in place, and that income is maximised whilst delivering a high standard of service to the public.

2024/25 COUNCIL TAX AND REVENUE SPENDING

The 2024/25 Finance Settlement once again provided ‘greater flexibility’ to PCCs to raise their precept by an amount equivalent to £13 on a Band D property.

The PCC proposed that the council tax precept for 2024/25 be increased by the maximum level equivalent of £13 for Band D properties, in accordance with the funding assumptions set by the Home Office. This represented an increase of 5.46% and produced a Band D council tax of £251.04 (£238.04 in 2023/24). As 75% of South Yorkshire properties are in Band A and Band B, this equated to annual increases of £8.67 and £10.11 respectively.

The increase in precept along with the £4.7m savings programme from the Chief Constable and use of £10.1m reserves resulted in a balanced budget after legacy costs. The PCC once again applied to the Home Office during 2024/25 for Special Grant funding to meet the estimated costs of legacy issues.

The General Reserve balance of £28.7m represents about 8.52% of the net revenue budget, which exceeds prudent levels (5%). However, there remains a significant risk associated with legacy costs and the outcome of the future Home Office Special Grant funding applications which could affect the level and adequacy of the reserves in future years.

The approved budget requirement was £336.850m for 2024/25 with a reduction of £34.743m for 1 April to 6 May. The total for the shortened accounts period of 7 May 2024 to 31 March 2025 is £302.107m.

	£000	£000	%
Budget Requirement		**302,107**	
Sources of Finance			
MHCLG Funding		(85,457)	
Police Grant		(121,873)	
Council Tax Freeze Grant		(1,133)	
Council Tax Support Grant		(8,562)	71.8
Council Tax Income:			
• Barnsley	(14,971)		
• Doncaster	(19,437)		
• Rotherham	(16,331)		
• Sheffield	(32,939)	(83,678)	
Collection Fund Surplus		(1,404)	28.2
Total Financing		(302,107)	100

5. FINANCIAL PERFORMANCE (CONTINUED)

FINANCIAL OUTLOOK

On the 3 February 2025, the Mayor approved the budget and council tax precept for 2025/26. Accompanying this was the Medium-Term Resource Strategy, Capital Programme and Reserves Strategy, which is to be followed for the forthcoming years.

The core funding for South Yorkshire amounts to £276.1m. The settlement is marginally favourable but due to the ringfencing of funding for items such as national insurance increase, pay awards, and officer numbers, does not deliver 'free' cash to manage inflation across the budget. The overall increase being 5.8% based on the funding formula. The funding settlement continues to be for one year, with 2025/26 being the holding year before the phase 2 of the comprehensive spending review CSR) period.

The council tax support and freeze grants continue at 'flat cash' rates. There is no allocation for capital investment, so this has to be funded locally. The ringfenced police uplift grant has been set at £8.8m to protect policing numbers with an additional £1.1m unconditional grant. Funding of £5.4m for Ni and £8.1m for pensions has been provided. Additional one-off top up of £6.2m has been provided for police pension contributions with a small amount for software development for McCloud remedy.

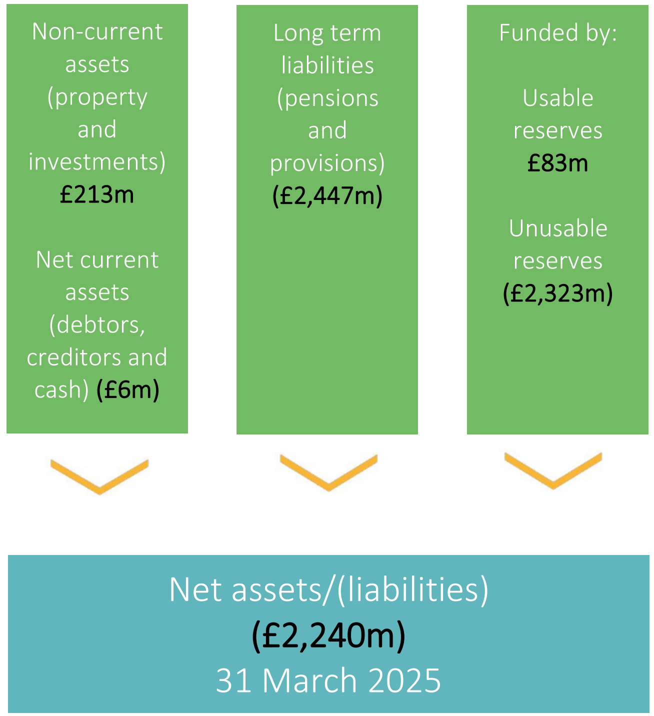
Funding of £2.5m has been awarded for the Neighbourhood Policing Guarantee. The Force is awaiting confirmation of funding in relation to Violence Reduction Unit programme, GRIP and anti-social behaviour grants.

In preparing the MTRS, different scenarios were modelled to reflect various levels of precept and government grant. The impact of changes were examined in relation to cost assumptions such as pay inflation, along with investment and savings considerations. The Home Office funding settlement gave the flexibility for the Mayor to increase the precept on Band D properties by up to £14. Given the challenges facing the Force, the Mayor determined to use this flexibility and agreed this increase to £265.04 for the year on a Band D property. This equates to an annual increase of £9.33 for a Band A property (18 pence a week).

After a £14 increase, the MTRS includes use of reserves of £3.3m for 2025/26 with a continuing savings plan and use of reserves for the whole of the MTRS period.

The issues concerning the legacy of Hillsborough and non-recent CSE in Rotherham remain and during the year there has been ongoing dialogue with the Home Office to try and agree a long-term funding model. Separate reserves have been set aside to minimise the impact of legacy costs on our day to day expenditure.

The Group maintains a strong balance sheet despite financial challenges. Total outstanding borrowing from the Public Works Loan Board (PWLB) as at 31 March 2025 is £26.5m compared with the underlying need to borrow (capital financing note 23) of £146.7m. This means that at some point in the future, the Group is likely to need to borrow an additional £120.2m to ensure that the liquidity position is retained. The Group position is as follows:



5. FINANCIAL PERFORMANCE (CONTINUED)

REVENUE OUTTURN

The Force's budget for 2024/25 was approved by the former PCC in February 2024, funded from a combination of government grant, income raised from council tax and reserves. The actual revenue expenditure for the year, after legacy costs, was £295.8m. The most significant variances are:

- Employee costs overspent by £0.5m, 0.01%. Of this, police pay has overspent by £5.7m. This was due to the force experiencing fewer leavers resulting in an overspend of £3.8m, along with a liability in relation to Police Pensions for officers who re-joined the force, resulting in costs of £1.5m. Police overtime resulted in an overspend of £0.8m. Support staff pay incurred an underspend of £4.9m due to Priority Based Budgeting pause on recruitment. This is reduced by a small overspend on Support staff overtime of £0.4m.
- Premises underspent by £1.36m, 1.35%, the majority relating to a fall in energy costs compared to RPI inflation budget of £1m, reduced Local Authority rates £.0.2m and reduced property maintenance £0.1m.
- Transport underspent by £0.05m and no material variances in relation to this area.
- Supplies & Services underspent by £0.2m, 0.9%, majority relating to underspends of £0.5m due to paused projects, £0.5m reductions in Forensic Analysis, offset by an overspend on Dangerous dogs of £0.8m.
- Support and Agency underspent by £1.15m, 5.8%, this is across a number of areas including reductions in contributions to Regional Services of £0.5m, de-collaboration of Regional Procurement surplus of £0.4m and lower than anticipated insurance fees.
- Income/external funding overachieved by £4.05m, 10.6%, due to unplanned additional rental income £0.2m, Op Navette (Riots) £1.0m and an increase in recovery costs for damage to police vehicles £0.5m. Received additional one-off Home Office funding relating to PUP Officers and underspends across a number of areas.
- Hillsborough and CSE Civil Claims underspent by £1.5m. Costs were less due to the slippage in the payment of claims. Operation Stovewood - the National Crime Agency investigation into historic allegations of abuse, underspent by £2.7m.

The following table sets out the revised budget compared to the actual expenditure in 2024/25 from 7 May. At the end of the financial year, the level of spending was less than budget.

	Revised Budget £'000	Outturn £'000	Variation £'000
Employee Costs	275,864	276,208	344
Premises Costs	10,335	8,651	(1,684)
Transport Costs	5,125	5,120	(5)
Supplies & Services Costs	23,938	23,719	(219)
Support & Agency Costs	19,678	18,531	(1,147)
Capital Financing Costs	263	1,136	873
Income	(13,100)	(15,647)	(2,547)
External Funding	(24,996)	(26,500)	(1,504)
Net Expenditure Before Legacy Costs	**297,107**	**291,218**	**(5,889)**
Hillsborough Civil Claims	2,457	1,276	(1,181)
Child Sexual Exploitation Civil Claims	665	314	(351)
Operation Stovewood	5,540	2,825	(2,715)
Legacy Costs	**8,662**	**4,415**	(4,247)
Total Net Expenditure After Legacy Costs	**305,769**	**295,633**	**(10,136)**

Revenue expenditure is reported in the Accounts under the Comprehensive Income and Expenditure Statement with a surplus of £133.48m. The table below shows how the revenue outturn position varies from the Comprehensive Income and Expenditure Statement:

	£'000
Underspend as per budgeted outturn	(10,135)
Remove items included in budgeted outturn	
Debt charges and impairment losses	(185)
Pension contributions	(56,017)
Add items not charged to council tax	
Pension interest	110,508
Accounting charges for pension and holiday pay	28,850
Remove items not charged to council tax	
Top up grants, capital grants and other contributions	(35,423)
Re-measurement of net defined benefit liability re pensions	(171,080)
Total surplus on the Force Comprehensive Income and Expenditure Statement	(133,482)

5. FINANCIAL PERFORMANCE (CONTINUED)

CAPITAL

The Group has a five-year capital programme to 2029/30 of around £100m. This investment will deliver a range of capital assets, including:

- New and improved fit for purpose buildings and facilities.
- Efficient vehicles appropriate to policing needs.
- Improved equipment and technology infrastructure.

The approved capital programme was £18.49m for 2024/25. The final capital outturn amounts to £16.79m for 2024/25. The outturn for the reporting period 7 May 2024 to 31 March 2025 is £15.25m.

The 2024/25 (from 7 May 2024) capital expenditure is split as follows:

- £4.2m was spent on improving existing buildings.
- £1.5m was spent on new vehicles purchased in accordance with the vehicle replacement programme.
- £9.5m was spent on information, communications and operational equipment, including joint projects with Humberside Police.

The above does not include IFRS 16 adjustments.

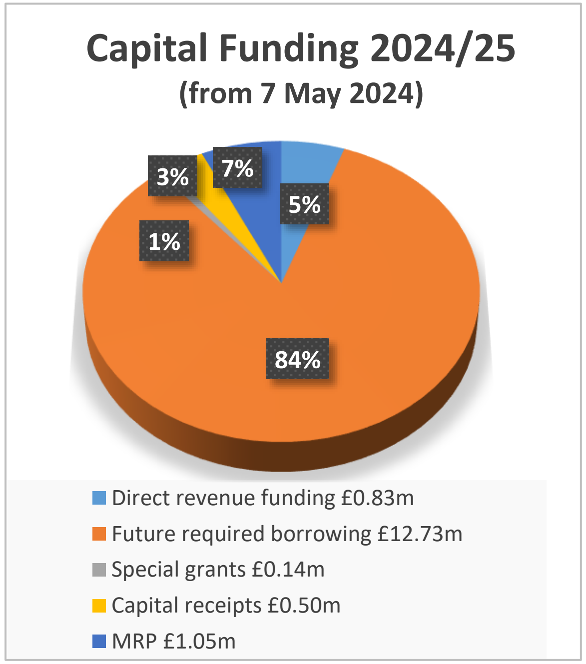
Examples of major schemes and spends are set out below:

£1.5m investment in new vehicles


£1.6m on Rotherham Police Station


£9.5m spent on communications and operational equipment


£0.87m on Ecclesfield DFU



6. WHO WORKS FOR SOUTH YORKSHIRE POLICE?

The staffing information for the Force as at 31 March 2025 is as follows:

	Full Time Equivalent (FTE)	Number of employees
Police Officers	3,034.68	3,091
Police Community Support Officers	100.50	106
Police Staff	2,199.78	2,442
Total	**5,334.96**	**5,639**

South Yorkshire Police employs approximately 5,700 staff in full-time and part-time positions.

In addition, the Force is supported by 64 Special Constables, 102 Police Cadets, 60 other volunteers and 18 Community Assessors.

7. PARTNERSHIP WORKING / COLLABORATION

The SYMCA and CC recognise that in many cases the most effective and efficient way of meeting challenges and delivering against our strategies is by working in partnership with others. The SYMCA and Force collaborate at local, district, countywide, regional and national levels with a wide range of partners. These partners include; Local Authorities, Ambulance and NHS Trusts, Fire Services, other Police Forces and a range of other groups and organisations.

Key examples include Shared Services for IT and Legal Services with Humberside Police and Shared Services for Procurement (up to 30 June 2024) and Forensics across the four Yorkshire and Humber Forces. Close working with public bodies and community groups also deeply underpins the force approach to Neighbourhood Policing.

8. TOP STRATEGIC CONCERNS FOR UPCOMING YEAR

The Chief Constable of SYP has in place a high-level strategic approach designed for the handling of the Force's Risk Management and Internal Control Systems, known as Organisational Infrastructure (OI). The OI methodology supports the Chief Constable's delivery of the Plan on a Page and therefore the Mayor's police and Crime priorities. The CC's Senior Command Team actively manages strategic concerns and discusses these at its weekly meetings, updating the CC's concern register as required and reporting activity to the Joint Independent Audit Committee.

Each strategic concern has: a clear description, an owner, a manager, a completion date and quantification of the risk both before and after taking account of controls and identified risk mitigations. The strategic concerns as at 31 March were:

Concern	Impact	Mitigation
Hillsborough Disaster (raised October 2012) There are ongoing events and inquiries arising from the Hillsborough disaster where there are legal, financial, reputational and welfare impacts.	Loss of public/partner confidence in SYP. Ability of SYP to appropriately administer claims process in the eyes of the public. Potential for legal challenge in relation to applications for financial assistance. No/limited Insurance Cover. Impact of failing to provide appropriate support to previous employees.	Chief Constable/SYMCA/Home Office are updated on a regular basis and of key decisions. Legal team established to oversee the civil claims. Professional Standards Department manage and task the Force to cooperate with investigations. The Force is engaging in Alternative Dispute Resolution. The CC/SYMCA/Legal team update the Home Office in respect of the civil claims.
Inability to secure Home Office Financial Support for Legacy Issues (raised September 2018)	Discussions are ongoing with the Home Office to review the extent and potential redistribution of the current Reserves provision set aside for Legacy Issues. SR announcement is likely to be in early June 2025, which should give SYP an indication of the HO approach proposals.	Continue dialogue with HO, support the refresh of reserves strategy with SYMCA and keep a watching brief on the SR announcement. Review provisions on a quarterly basis.
Concern surrounding the shortage of Detectives and Investigators within Crime Services (CS) and across the Force (raised February 2020)	It is nationally recognised that there is a shortage of detectives in the majority of Police forces nationwide and that this is resulting in a significant skills gap for forces. The position for SYP is particularly prevalent when looking at the DC cohort and PIP 2 IO roles.	The Recruitment, Retention & Wellbeing of Investigators meeting meets every 6 weeks to discuss local and national issues impacting investigator resilience and plans to improve SYP's position in line with the workforce plan.
Concern about the availability of financial resources in future years (raised April 2020)	Need to amend strategic priorities and objectives. Hasty (unplanned) corrective decision-making. Loss of strategic direction. Negative impact on public and stakeholder satisfaction. Negative impact on the management & delivery of the capital programme. Failure to manage budgets effectively, leading to unplanned use of resources and reduction in future resource availability. An inability of the Chief Constable to effectively sustain the Force's Operating Model.	The Savings and Efficiency Board continue to monitor process and take actions/decisions to ensure that the financial shortfall is resolved. The annual settlement announcement granted flexibility for the SY Mayor to increase Council Tax precept by a maximum of £14 per Band D, which has been actioned for 2025/26. The MTRS is being refreshed and other areas of cost reduction are savings are being explored. Ongoing dialogue with the HO to look at one off options.

Chief Finance Officer Narrative Report (continued)

Concern	Impact	Mitigation
Impact on SYP's police pensions management whilst discriminatory arrangements are corrected (raised July 2020)	Public service pension schemes will need to be reviewed to remove the discrimination. It is estimated that £4bn per annum will be added across the public sector. All statutory demands have been met to date, with no penalties.	Gold group meetings. The Force are represented on the national working group of Police Forces working closely with the Home Office and led by the NPCC lead for Police Pensions. The Force continues to roll-out the Pensions Remedy Process in line with the Pensions Regulations.
Concern around managing data and Information migration from Legacy Systems into Connect (raised April 2021)	Crime and intelligence data not married up, creating risk of missing information. Access to legacy systems temperamental. Ongoing costs of storage and maintenance of legacy systems. Data quality concerns and data protection breaches. Non MoPI (Management of Police Information) compliance. Lack of IT expertise for legacy systems. Security of some legacy systems poor. Data in Disparate Systems. Operational ineffectiveness, information sharing inefficient. Poor Decision Making. Analytics impacted as data is not available or accurate. Officer & staff productivity.	Priorities for the programme have been defined, key stakeholders are being consulted and associated risks/mitigations documented. Boards are in place to monitor the governance of this programme. Resources are assigned to work on the remaining list of legacy systems.
Loss of SCT confidence in Force IT Systems to deliver the required service to the Force (raised December 2021)	Significant operational IT failures. Inability to provide a service to the public. Inability to protect the public. Reduced confidence of Force employees who are unable to carry out duties effectively. Reputational damage to the Force. Financial impact to the Force.	The IT shared service review is continuing to progress and the piece of work is expected to be completed and submitted to the Chief Officer teams in the both forces later in the calendar year. Strong governance remains in place around IT gold and IT health check. Joint Assurance Board chaired by DCC remains in place as well as a joint IT programmes board. In addition, SYP regularly report to JIAC on performance. Scrutiny around service delivery and performance continues via the stronger governance that is now in place.
Loss of Sprotbrough Range Complex (raised Feb 2024)	Not being able to review the Lease will result in SYP being unable to host its own live fire training. Hiring ranges would cost SYP around £170,000 this year alone. The cost of losing the range each year is estimated as £382,000, excluding travel costs, fuel and vehicle use. Loss of the Sprotbrough Range Complex will result in increasing difficulty in maintaining SYP's armed response. The ongoing delivery of training and qualification shooting for armed officers is essential to deliver any armed response operations to mitigate risk from both firearms and edged weapons.	Options have been reviewed by SCT. Future consideration is needed for the aspirations within OSU for a new facility aligned to the estate review. A strategy range meeting has been formed to review opportunities to work collaboratively with differing forces and to assist with the development of a long term plan aligned to SYP's Estates Strategy.

Chief Finance Officer Narrative Report (continued)

Concern	Impact	Mitigation
Subject Access Request Compliance (raised May 2024)	Subject Access Requests backlog Further ICO actions/fines and financial and reputational harm.	To address back log of Subject Access Requests and maintain ongoing statutory compliance. Compliance regarding Subject Access requests has been regularly monitored from February 2024. Ongoing work has been taking place alongside addressing the enforcement notice issued by the ICO for FOI compliance. Continue to utilise overtime and addition resources from other departments. Internal audit review and implementation of the recommendations from the report.
Officers out of Ticket for Mandatory PPST (Officer Safety Training) (raised Nov 2024)	Projections of high numbers of officer and staff that will be out of ticket for PSST training Non-compliance with College of Policing licence for PPST training and risk management falling to the Chief Constable for those out of ticket.	PPST Gold meeting in place. Prioritising Public Order, Taser and Response Drivers for PPST Training. Moving of staff into PPST delivery team who have previously been trained. Prioritise PC vacancies and promote through all available channels. Prioritising the vetting of Band Ds and PCs that are currently in the recruiting process. District Commander approval for withdrawal from PPST training.
Unstable Corporate Finance Department Structure due to Insufficient Capacity and Loss of Corporate Knowledge (Raised Jan 2025)	Wellbeing of staff having to work long hours to pick up additional work due to current staff shortages, statutory demand etc. Staff in key posts leaving with significant experience and knowledge. Need to stabilise the workforce and improve resilience to stop further resignations in the near future.	A new department structure has been approved in January and the recruitment has commenced which is anticipated to run for a period of 3-6 months up to end of September.
Impact and Increased Demand on the Force surrounding Dangerous Dogs (Raised March 2025)	The situation has arisen due to a change in legislation and societal changes seeing an increase in the purchase/breeding of certain dog breeds -both banned breeds and non-banned breeds. Resulting in an increase in attacks on owners and members of the public. Increase in incident and investigation demand. Increase in risk to the public. Increased costs for the organisation in relation to vet fees, kennel fees and resourcing. Impacting on resourcing, demand and costs.	Increase in resources with temp uplift in DLO team. SCT paper submitted in relation to further recommendations. Training in the community delivered by DLO's. Markers on addresses where there are registered XL Bully's. Performance management in place for DLO team. Training to officers and police staff.

For details in relation to the SYMCA risks, please review the Group Statement of Accounts.

9. EXPLANATION OF ACCOUNTING STATEMENTS

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

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

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

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

The **Core Statements** are:

- **Comprehensive Income and Expenditure Statement:** this shows the cost for the year of providing services. The SYMCA receives all income which is, therefore, excluded from the Chief Constable's Statement.

- **Movement in Reserves Statement:** this shows the movement of reserves during the year, analysed between usable and unusable reserves. The Chief Constable has no usable reserves. Unusable reserves are those that have been created to reconcile the accounting entries required to comply with the Code with those that must be statutorily charged to the General Fund Balance for council tax setting purposes. These cannot be used to support local expenditure.

- **Balance Sheet:** this sets out the assets, liabilities and reserves of the Chief Constable as at 31 March each year (6 May for 2024).

- **Cash Flow Statement:** this summarises the movements in cash and cash equivalents during the year. As all the changes in cash and cash equivalents are presented in the SYMCA's accounts, this statement simply shows the net surplus or deficit on the provision of services adjusted for non-cash movements and for financing activities.

The **Supplementary Financial Statements** are:

- **Statement of Accounting Policies:** this sets out details of the accounting policies adopted in compiling the Statement of Accounts.

- **Police Pension Fund Account:** this sets out the position for the three Police Pension Scheme (1987, 2006 and 2015) Fund Accounts as at 31 March each year (6 May for 2024).

- **Annual Governance Statement:** this sets out the governance structures of the organisation and its key internal controls.

The Notes to these financial statements provide more detail about accounting policies and individual transactions.

Independent Auditor’s Report

INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF CHIEF CONSTABLE OF SOUTH YORKSHIRE ON THE FORCE’S FINANCIAL STATEMENTS

REPORT ON THE AUDIT OF THE FORCE’S FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Chief Constable of South Yorkshire (“the Force”) for the year ended 31 March 2025 which comprise the Comprehensive Income and Expenditure Statement, Balance Sheet, Movement in Reserves Statement, Cash Flow Statement and the related notes, including the Expenditure and Funding Analysis and the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the financial position of the Force as at 31 March 2025 and of the Force’s income and expenditure for the year then ended; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (“ISAs (UK)”) and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the Force in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The Chief Finance Officer (“the Section 151 Officer”) has prepared the financial statements on the going concern basis as they have not been informed by the government of the intention to either cease the Force’s services or dissolve the Force without the transfer of its services to another public sector entity. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements (“the going concern period”).

In our evaluation of the Section 151 Officer’s conclusions, we considered the inherent risks associated with the continuity of services provided by the Force over the going concern period.

Our conclusions based on this work:

- we consider that the Section 151 Officer’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate; and
- we have not identified, and concur with the Section 151 Officer’s assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the Force’s ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the Force will continue in operation.

Fraud and breaches of laws and regulations – ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud (“fraud risks”) we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of management, the Joint Independent Audit Committee and internal audit as to the Force’s high-level policies and procedures to prevent and detect fraud, including the internal audit function, and the Force’s channel for “whistleblowing”, as well as whether they have knowledge of any actual, suspected, or alleged fraud.
- Reading Group’s Audit, Standards and Risk Committee and Joint Independent Audit Committee minutes.
- Using analytical procedures to identify any unusual or unexpected relationships.
- Reading the Force’s accounting policies.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we performed procedures to address the risk of management override of controls in particular the risk that management may be in a position to make inappropriate accounting entries and the risk of bias in accounting estimates and judgements such as pensions. On this audit we did not identify a fraud risk related to revenue recognition due to our assessment that there was limited opportunity for manipulation of revenue reported given the nature of the funding provided to the Force during the year.

We did not identify any additional fraud risks
We performed procedures including:

- Identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation. These included journals posted with unusual account combinations.
- Assessing whether the judgements made in making accounting estimates are indicative of a potential bias.

Identifying and responding to risks of material misstatement related to compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience and through discussion with the Section 151 Officer (as required by auditing standards), and discussed with the Section 151 Officer the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Force is subject to laws and regulations that directly affect the financial statements, including the financial reporting aspects of local government legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Force is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation.

We identified the following areas as those most likely to have such an effect: health and safety, data protection laws, anti-bribery, employment law, recognising the nature of the Force's activities. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Section 151 Officer and inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Other information

The Section 151 Officer is responsible for the other information, which comprises the information included in the Statement of Accounts, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, accordingly, in this audit report we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the other information; and
- in our opinion the other information included in the Statement of Accounts for the financial year is consistent with the financial statements.

Section 151 Officer's and Senior Command Team's responsibilities

As explained more fully in the statement set out on page 33, the Section 151 Officer is responsible for the preparation of financial statements that give a true and fair view. They are also responsible for: such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Force's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they have been informed by the government of the intention to either cease the services provided by the Force or dissolve the Force without the transfer of its services to another public sector entity.

The Senior Command Team is responsible for overseeing the Force's financial reporting process.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

REPORT ON OTHER LEGAL AND REGULATORY MATTERS

Report on the Force's arrangements for securing economy, efficiency, and effectiveness in its use of resources

Under the Code of Audit Practice published by the National Audit Office in November 2024 on behalf of the Comptroller and Auditor General (the "NAO Code of Audit Practice"), we are required to report to you if we identify any significant weaknesses in the arrangements that have been made by the Force to secure economy, efficiency and effectiveness in its use of resources.

We have nothing to report in this respect.

Respective responsibilities in respect of our review of arrangements for securing economy, efficiency, and effectiveness in the use of resources

The Force is responsible for putting in place proper arrangements for securing economy, efficiency, and effectiveness in its use of resources. We are required under section 20(1) of the Local Audit and Accountability Act 2014 to be satisfied that the Force has made proper arrangements for securing economy, efficiency, and effectiveness in its use of resources.

We are not required to consider, nor have we considered, whether all aspects of the Force's arrangements for securing economy, efficiency, and effectiveness in its use of resources are operating effectively. We are also not required to satisfy ourselves that the Force has achieved value for money during the year.

We planned our work and undertook our review in accordance with the NAO Code of Audit Practice and related statutory guidance, having regard to whether the Force had proper arrangements in place to ensure financial sustainability, proper governance and to use information about costs and performance to improve the way it manages and delivers its services. Based on our risk assessment, we undertook such work as we considered necessary.

Statutory reporting matters

We are required by Schedule 2 to the NAO Code of Audit Practice to report to you if:

- we issue a report in the public interest under section 24 and Schedule 7 of the Local Audit and Accountability Act 2014; or
- we make written recommendations to the Force under Section 24 and Schedule 7 of the Local Audit and Accountability Act 2014; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014.

We have nothing to report in this respect

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

This report is made solely to the members of the Force, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the members of the Force, as a body, those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Force and the members of the Force, as a body, for our audit work, for this report, or for the opinions we have formed.

Independent Auditor’s Report (continued)

DELAY IN CERTIFICATION OF COMPLETION OF THE AUDIT

As at the date of this audit report, we are unable to confirm that we have completed our work in respect of the Force’s Whole of Government Accounts consolidation pack for the year ended 31 March 2025 because we have not received confirmation from the NAO that the NAO’s audit of the Whole of Government Accounts is complete.

Until we have completed this work, we are unable to certify that we have completed the audit of the Chief Constable of South Yorkshire for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the NAO Code of Audit Practice.

James Boyle
for and on behalf of KPMG LLP
Chartered Accountants
1 St Peter’s Square
Manchester
M2 3AE

26/02/2026

Statement of Responsibilities for the Statement of Accounts

THE CHIEF CONSTABLE'S RESPONSIBILITIES

The Chief Constable is required to:

- make arrangements for the proper administration of her financial affairs and to secure that one of her officers has the responsibility for the administration of those affairs, in line with statute this is the Section 151 Officer;
- manage her affairs to secure economic, efficient and effective use of resources and safeguard her assets; and
- approve the Statement of Accounts.

THE CHIEF FINANCE OFFICER'S RESPONSIBILITIES

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

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

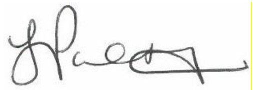
- selected suitable accounting policies and then applied them consistently;
- made judgments and estimates that were reasonable and prudent; and
- complied with the Local Authority Code 2024/25.

The Chief Finance Officer has also:

- kept proper, up to date accounting records;
- taken reasonable steps for the prevention and detection of fraud and other irregularities;
- assessed the ability to continue as a going concern, disclosing, as applicable, matters related to going concern;
- used the going concern basis of accounting on the assumption that the functions will continue in operational existence for the foreseeable future; and
- maintained such internal control which is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

APPROVAL OF STATEMENT OF ACCOUNTS

The Statement of Accounts was approved by the Chief Constable for South Yorkshire.



Lauren Poultney
Chief Constable for South Yorkshire Police

18 February 2026

Neil Chamberlain FCPFA
Interim Chief Finance Officer, Section 151 Officer

18 February 2026

3. Core Financial Statements

South Yorkshire POLICE

Comprehensive Income and Expenditure Statement

The **Comprehensive Income and Expenditure Statement (CIES)** shows the cost in the year of providing services in accordance with generally accepted accounting practices. All income relating to the Force is included in the SYMCA's Income and Expenditure Statement.

2023/24 to 6 May					2024/25 from 7 May		
Gross Expenditure £'000	**Gross Income £'000**	**Net Expenditure £'000**			**Gross Expenditure £'000**	**Gross Income £'000**	**Net Expenditure £'000**
2,681	-	2,681	Senior Command Team		1,805	-	1,805
12,968	-	12,968	Deputy Chief Constable	Note 6	8,520	-	8,520
148,635	-	148,635	Assistant Chief Constable (Local Policing)	Note 6	126,033	-	126,033
83,533	-	83,533	Assistant Chief Constable (Crime, CJU & Custody)	Note 6	69,003	-	69,003
48,369	-	48,369	Assistant Chief Constable (Operational Support, IT & DDAT)	Note 6	41,639	-	41,639
80,780	-	80,780	Assistant Chief Officer (Resources)	Note 6	59,884	-	59,884
43,732	-	43,732	Hillsborough Inquests / Claims		35,847	-	35,847
10,264	-	10,264	CSE / Operation Stovewood		6,363	-	6,363
430,962	**-**	**430,962**	**Total Financial Resources Consumed**		349,094	-	349,094
(504,564)	-	(504,564)	Intra Group Adjustment – funding provided by the SYMCA for financial resources consumed by the Chief Constable		(422,004)	-	(422,004)
(73,602)	**-**	**(73,602)**	**Net Cost of Policing Services**		**(72,910)**	**-**	**(72,910)**
128,062	-	128,062	Financing and investment income and expenditure	Note 7	110,508	-	110,508
54,460	**-**	**54,460**	**(Surplus) or deficit on Provision of Service**		**37,598**	**-**	**37,598**
		(120,031)	Remeasurements of the net defined benefit liability	Note 18			(171,080)
		(120,031)	**Other Comprehensive (Income) and Expenditure**				**(171,080)**
		(65,571)	**Total Comprehensive (Income) and Expenditure**				**(133,482)**

Movement in Reserves Statement

The **Movement in Reserves Statement** shows the movement in year of the different reserves held by the Chief Constable. The majority of the reserves are owned and managed by the SYMCA with the exception of the Pension Reserve and Accumulated Absence Reserve, which are included in the Chief Constable's statement below.

		General Fund Balance £'000	Pension Reserve £'000	Accumulated Absence Reserve £'000	Total Unusable Reserves £'000	Total Reserves £'000
Balance at 1 April 2023		-	(2,556,599)	(2,981)	(2,559,580)	(2,559,580)
Movement in Reserves during 2023/24						
Total Comprehensive Income and Expenditure		(54,460)	120,031	-	120,031	65,571
Adjustments between accounting basis and funding basis under regulations	Note 13	54,460	(54,025)	(435)	(54,460)	-
Net Increase/(Decrease) before Transfers to Earmarked Reserves		-	66,006	(435)	65,571	65,571
Transfers to/(from) Earmarked Reserves		-		-		
Increase/(Decrease) in 2023/24		-	66,006	(435)	65,571	65,571
Balance at 6 March 2024 carried forward		-	(2,490,593)	(3,416)	(2,494,009)	(2,494,009)
Movement in Reserves during 2024/25						
Total Comprehensive Income and Expenditure		(37,598)	171,080	-	171,080	133,482
Adjustments between accounting basis and funding basis under regulations	Note 13	37,598	(37,443)	(155)	(37,598)	-
Net Increase/(Decrease) before Transfers to Earmarked Reserves		-	133,637	(155)	133,482	133,482
Transfers to/(from) Earmarked Reserves		-		-		
Increase/(Decrease) in 2024/25		-	133,637	(155)	133,482	133,482
Balance at 31 March 2025		-	(2,356,956)	(3,571)	(2,360,527)	(2,360,527)

Balance Sheet

The **Balance Sheet** shows the assets, liabilities and reserves as at the year end.

The net assets/ (liabilities) (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories.

The first category of reserves is usable reserves, which may be used to fund services and are all held by the SYMCA.

Unusable reserves cannot be used to provide services and are used to reflect the accounting arrangements for retirement and employee benefits.

6 May 2024 £'000			31 March 2025 £'000
0	Asset related to LGPS Pension Scheme	Note 18	0
0	**Long-Term Assets**		**0**
-	Current Assets		-
-	Current Assets		-
(3,416)	Current Liabilities	Note 15	(3,571)
(3,416)	**Current Liabilities**		**(3,571)**
(2,490,593)	Other Long-Term Liabilities	Note 16	(2,356,956)
(2,490,593)	Long-Term Liabilities		(2,356,956)
(2,494,009)	Net Assets/(Liabilities)		(2,360,527)
-	Usable Reserves		-
(2,494,009)	Unusable Reserves	Note 17	(2,360,527)
(2,494,009)	**Total Reserves**		**(2,360,527)**

Cash Flow Statement

The **Cash Flow Statement** shows the changes in cash and cash equivalents during the reporting period.

The Chief Constable has only non-cash and interest transactions as all other receipts and payments go through the Police Fund held by the SYMCA.

6 May 2024 £'000			31 March 2025 £'000
(54,460)	Net surplus/(deficit) on the provision of services		(37,598)
54,460	Adjustments to net (surplus)/deficit on the provision of services for non-cash movements	Note 19	37,598
198	Adjustments for items included in the net (surplus)/deficit on the provision of services that are investing and financing activities	Note 19	150
198	**Adjusted net cash flows from Operating Activities**		**150**
-	Investing Activities		-
(198)	Financing Activities	Note 20	(150)
-	**Net Increase or decrease in cash and cash equivalents**		-
-	Cash and cash equivalents at the beginning of the period		-
-	**Cash and cash equivalents at the end of the reporting period**		-

Doncaster Races

4. Notes to the Accounts

Note 1 Accounting Policies

GENERAL PRINCIPLES

The Statement of Accounts summarises the transactions of the CC for the 2024/25 financial year from 7 May and its position at the year-end of 31 March 2025. The CC is required to prepare an annual Statement of Accounts by the Accounts and Audit (England) Regulations 2015. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments. The Statement of Accounts have been prepared on a 'going concern' basis.

Further accounting policies can be found throughout these accounts with the notes to which they relate.

SYMCA AND CC RELATIONSHIP

The SYMCA and the Chief Constable are both required to prepare their own statutory accounts. The South Yorkshire Group position, which reflects the consolidated position of both the SYMCA and the Chief Constable, is included within the SYMCA's Statement of Accounts.

The SYMCA is the holder of the Police Fund and all payments for the Group are made by the SYMCA from the Fund. The SYMCA is also the recipient of all funding, including government grant, precepts and other income that is paid into the Fund. The Comprehensive Income and Expenditure Statement for the SYMCA therefore includes all income received.

The Comprehensive Income and Expenditure Statement for the Chief Constable includes all the costs of operational policing. An intra-group adjustment is included in both the SYMCA's and Chief Constable's Comprehensive Income and Expenditure Statement to reflect the funding provided by the SYMCA for financial resources consumed by the Chief Constable.

All assets, liabilities and reserves are held by the SYMCA and are therefore included within the SYMCA's Balance Sheet except for those relating to pensions and accrued employee benefits, which form part of the Chief Constable's Balance Sheet. Since the SYMCA has control over non-current assets, and therefore retains the long-term risks and rewards of ownership, the charges to revenue for their use is included in the SYMCA's Comprehensive Income and Expenditure Statement, analysed over the relevant service lines.

ACCRUALS OF INCOME AND EXPENDITURE

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

- Supplies of 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 inventories in the Balance Sheet.
- Income is credited to the Comprehensive Income and Expenditure Statement in the year in which it is earned.
- Fees, charges and rents due for services provided are accounted for as income at the date that the relevant goods or services are provided.
- Interest payable on borrowings and receivable on investments is accounted for as expenditure or income respectively on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where income and expenditure has been recognised but cash has not yet been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is reduced and a charge made to revenue for the income that might not be collected.
- Accruals are recognised where the value exceeds £5,000.

CHANGES IN ACCOUNTING POLICIES

Changes in accounting policies are only made when required by property accounting practices or when the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the SYMCA'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.

EMPLOYEE BENEFITS

Transactions relating to employee benefits are included in the financial statements of either the SYMCA or the Chief Constable according to where the direction and control of those employees lies. Short-term employee benefits are those due to be settled within 12 months of the year-end. They include salaries, paid annual leave, flexitime and other non-monetary benefits such as cars. They are recognised as an expense in the year in which employees render service.

ESTIMATES AND ERRORS

Changes in accounting estimates are accounted for prospectively, that is in the current and future years affected by the change and do not give rise to a prior period adjustment.

EXCEPTIONAL ITEMS

When items of income and expenditure are material, their nature and amount is disclosed separately, either in the Comprehensive Income and Expenditure Statement or in the Notes to the Accounts, depending on how significant the items are to an understanding of SYMCA's performance.

FOREIGN CURRENCY TRANSLATION

Where the SYMCA has entered into a transaction using a foreign currency, the transaction is converted into sterling at the exchange rate applicable on the date the transaction was made.

PRIOR PERIOD ADJUSTMENTS

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

RESERVES

The SYMCA sets aside amounts for specific future policy purposes or to cover contingencies. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement.

When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.

The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement so that there is no net charge against council tax for the expenditure.

Certain other reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirement and employee benefits and they do not represent usable resources for the SYMCA.

VALUE ADDED TAX

Income and expenditure excludes amounts related to VAT, as all VAT collected is payable to the His Majesty's Revenue and Customs and all VAT is recoverable from them. During 2024/25, the Force continued to submit their own VAT return. From April 2025, SYMCA and Force transactions were submitted on a single VAT return covering all of the transactions for the Group. SYMCA is responsible for this from April 2025.

Note 2 Accounting standards issued but not yet adopted

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

- IAS 21 The Effects of Changes in Foreign Exchange Rate (Lack of Exchangeability) issued in August 2023.
- IFRS 17 Insurance Contracts issued in May 2017.
- The changes to the measurement of non-investment assets within the 2025/26 Code include adaptations and interpretations of IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets.

Note 3 Assumptions made about the future and other major sources of estimation uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made about the future. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because figures cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Chief Constable's Balance Sheet as at 31 March 2025 for which there is a significant risk of material adjustment in forthcoming years are as follows:

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Pensions Liability	Estimation of the net liability to pay pensions is extremely volatile as it depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages and mortality rates. Actuaries are engaged to provide the CC with expert advice about the assumptions to be applied for each of its pension schemes.	Whilst the effects on the net pensions liability of changes in individual assumptions can be measured, the assumptions interact in complex ways. During 2024/25, the Actuaries advised that the net pensions liability has decreased by approximately £179.1m as a result of estimates being revised and updating financial and demographic assumptions, along with the requirement under IFRIC 14 to recognise a minimum funding requirement in respect of the secondary contribution rate. This is reported on the Chief Constable's Income and Expenditure Statement and further information is provided in the pensions note.
Pension Assets and Liability Values – LGPS	The roll-forward process used by actuaries to allocate assets and liabilities is a less accurate calculation method than the full asset and liability allocation exercise performed at each triennial actuarial valuation.	There is uncertainty in using the approximate roll forward method due to the limited data available to the actuary in inter – valuation years. If there were significant changes in data this would therefore lead to larger experience items being recorded. This would then be picked up following the next triennial valuation.

Note 3 Assumptions made about the future and other major sources of estimation uncertainty

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Pension Assets - LGPS	The Level 3 private equity investments. Accounting Standards restrict (by way of an 'asset ceiling') the amount of accounting surplus that the Employer may be able to disclose at its accounting year end. This refers to the cycle for setting contributions and exposure to market condition changes year-on-year that can lead to different conclusions on the asset ceiling from one set of accounts to the next.	The assessed valuation range is 8% from the South Yorkshire Pension Fund, which based on assets of £181.4m for the Force share of 5% equates to a variation of £14.5m. These figures are based on the £133m asset position prior to the adjustment for the asset ceiling of nil. This has resulted in LGPS surplus of £132.9m being capped at £nil.
Legacy	There is a high degree of uncertainty about the future levels of funding for the SYMCA and the impact of future legacy costs such as civil claims in relation to the Hillsborough Inquests / Claims and CSE, work being undertaken in conjunction with the National Crime Agency to investigate historic allegations of CSE (Operation Stovewood) and the events that took place at Orgreave. If the funding levels reduce and/or withdraw, this would impact the amount required to be self-funded and ultimately impact on reserves.	Impact on amount to self-fund if funding levels reduce and would impact on reserves

Note 4 Critical judgements in applying accounting policies

In applying the accounting policies laid out in Note 1, the SYMCA and CC are required to make certain judgements about transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts are as follows:

- The Statement of Accounts are prepared on a going concern basis. The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments. The concept is that the SYMCA and Chief Constable will remain in operational existence for the foreseeable future, in particular that the revenue accounts and Balance Sheet assume no intention to curtail significantly the scale of operations. The Force is reliant on the connected relationship between the SYMCA and the Force. It assumes that the SYMCA will continue to discharge its liabilities in the normal course of its business.

- A judgement has been made of the expenditure allocated between the SYMCA and the Chief Constable to reflect the financial resources of both bodies. Liabilities relating to salaries and pensions of the police officers and staff are judged to be the responsibility of the Chief Constable and are recognised in the Balance Sheet of the Chief Constable.

- The valuation from the actuary for the LGPS pension scheme calculated an asset of £133m. This has been adjusted under IFRIC 14 to recognise a minimal funding requirement in respect of the secondary contribution rate payable by the Chief Constable, which leads to no recognition of the surplus. Further background and disclosures in relation to this approach are included in Note 18.

Note 5 Material items of Income and Expense

The Comprehensive Income and Expenditure Statement includes costs incurred of £6.363m during 2024/25 relating to CSE. Special grant funding has been received of £3.224m, which is included in the Group Comprehensive Income and Expenditure Statement.

In addition, costs of £35.847m relating to Hillsborough were incurred during 2024/25. Special grant funding has been received of £30.951m, which is included in the Group Comprehensive Income and Expenditure Statement.

New York Stadium, Rotherham United F.C.

4.1. Notes supporting the Comprehensive Income and Expenditure Statement

South Yorkshire POLICE

Note 6 Additional Segmental Analysis

Deputy Chief Constable

2023/24 to 6 May Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000		2024/25 from 7 May Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000
3,385	-	3,385	Professional Standards	3,097	-	3,097
1,030	-	1,030	Corporate Communications	889	-	889
4,611	-	4,611	Performance & Governance	4,199	-	4,199
3,942	-	3,942	Legal Services	335	-	335
12,968	-	12,968	Deputy Chief Constable Total	8,520	-	8,520

Assistant Chief Constable (Local Policing)

2023/24 to 6 May Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000		2024/25 from 7 May Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000
20,409	-	20,409	Barnsley	17,928	-	17,928
32,819	-	32,819	Doncaster	27,534	-	27,534
24,841	-	24,841	Rotherham (including Community Safety)	20,516	-	20,516
48,731	-	48,731	Sheffield	41,143	-	41,143
21,835	-	21,835	Force Control Room	18,912	-	18,912
148,635	-	148,635	Assistant Chief Constable (Local Policing) Total	126,033	-	126,033

Assistant Chief Constable (Crime, CJU & Custody)

2023/24 to 6 May Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000		2024/25 from 7 May Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000
42,157	-	42,157	Crime Services	35,439	-	35,439
22,037	-	22,037	Regional & Collaboration (Non Lead)	18,140	-	18,140
5,883	-	5,883	Criminal Justice Administration & CJU	4,546	-	4,546
13,456	-	13,456	Custody	10,878	-	10,878
83,533	-	83,533	Assistant Chief Constable (Crime, CJU & Custody) Total	69,003	-	69,003

Note 6 Additional Segmental Analysis (continued)

Assistant Chief Constable (Operational Support, IT & DDAT)

2023/24 to 6 May Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000		2024/25 from 7 May Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000
32,094	-	32,094	Operational Support Unit	25,885	-	25,885
16,275	-	16,275	Information Technology	14,226	-	14,226
-	-	-	Digital, Data & Technology	1,528		1,528
48,369	**-**	**48,369**	**Assistant Chief Constable (Operational Support, IT & DDAT) Total**	**41,639**	**-**	**41,639**

Assistant Chief Officer (Resources)

2023/24 to 6 May Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000		2024/25 from 7 May Gross Expenditure £'000	Gross Income £'000	Net Expenditure £'000
5,894	-	5,894	Corporate Finance	6,808	-	6,808
19,715	-	19,715	Facilities Management	13,928	-	13,928
5,413	-	5,413	Vehicle Fleet Management	4,842	-	4,842
28,751	-	28,751	People and Organisational Development	21,997	-	21,997
4,827	-	4,827	Business Change & Innovation	3,523	-	3,523
2,046	-	2,046	Regional & Collaboration (Lead)	764	-	764
-	-	-	Procurement	549	-	549
6,296	-	6,296	Non Devolved	1,598	-	1,598
162	-	162	Secondments	491	-	491
7,676	-	7,676	Grants	5,384	-	5,384
80,780	**-**	**80,780**	**Assistant Chief Officer (Resources) Total**	**59,884**	**-**	**59,884**

Note 7 Financing and Investment Income and Expenditure

Financing and investment income and expenditure includes the interest element of the pension fund liability.

IFRS 9 Financial Instruments has been implemented in relation to impairment allowance for doubtful debts to recognise the expected credit loss.

2023/24 to 6 May £'000		2024/25 from 7 May £'000
127,853	Pensions net interest cost	110,323
11	Impairment allowance for doubtful debts	35
198	Finance lease interest	150
128,062	**Total**	**110,508**

Note 8 Expenditure and Funding Analysis

The Expenditure and Funding Analysis shows how annual expenditure is used and funded from resources (government grants and council tax) in comparison with those consumed or earned in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposed between the districts and departments.

		2023/24 to 6 May						2024/25 from 7 May		
Outturn position to management	Adjustments to arrive at Net Expenditure	Net Expenditure Chargeable to the General Fund	Adjustments between Funding and Accounting Basis	Net Expenditure in the CIES		Outturn position to management	Adjustments to arrive at Net Expenditure	Net Expenditure Chargeable to the General Fund	Adjustments between Funding and Accounting Basis	Net Expenditure in the CIES
£'000	£'000	£'000	£'000	£'000		£'000	£'000	£'000	£'000	£'000
2,666	126	2,792	(111)	2,681	Senior Command Team	1,970	(5)	1,965	(160)	1,805
					Deputy Chief Constable:					
3,523	28	3,551	(166)	3,385	Professional Standards	3,347	26	3,373	(276)	3,097
1,026	2	1,028	2	1,030	Corporate Communications	903	-	903	(14)	889
4,592	22	4,614	(3)	4,611	Performance & Governance	4,347	13	4,360	(161)	4,199
3,782	142	3,924	18	3,942	Legal Services	214	130	344	(9)	335
12,923	194	13,117	(149)	12,968	Deputy Chief Constable	8,811	169	8,980	(460)	8,520
					Assistant Chief Constable (Local Policing):					
21,761	438	22,199	(1,790)	20,409	Barnsley	20,380	69	20,449	(2,521)	17,928
35,376	292	35,668	(2,849)	32,819	Doncaster	31,260	16	31,276	(3,742)	27,534
26,556	437	26,993	(2,152)	24,841	Rotherham (including Community Safety)	23,326	19	23,345	(2,829)	20,516
52,473	620	53,093	(4,362)	48,731	Sheffield	46,867	52	46,919	(5,776)	41,143
21,389	-	21,389	446	21,835	Force Control Room	19,465	-	19,465	(553)	18,912
157,555	1,787	159,342	(10,707)	148,635	Assistant Chief Constable (Local Policing)	141,298	156	141,454	(15,421)	126,033
					Assistant Chief Constable (Crime, CJU & Custody):					
42,438	1,333	43,771	(1,614)	42,157	Crime Services	37,100	981	38,081	(2,642)	35,439
16,800	5,746	22,546	(509)	22,037	Regional & Collaboration (Non Lead)	14,026	4,715	18,741	(601)	18,140
5,114	715	5,829	54	5,883	Criminal Justice Administration & CJU	4,100	462	4,562	(16)	4,546
12,484	1,318	13,802	(346)	13,456	Custody	11,291	293	11,584	(706)	10,878
76,836	9,112	85,948	(2,415)	83,533	Assistant Chief Constable (Crime, CJU & Custody)	66,517	6,451	72,968	(3,965)	69,003
					Assistant Chief Constable (Operational Support, IT & DDAT):					
27,145	6,898	34,043	(1,949)	32,094	Operational Support Unit	24,590	4,104	28,694	(2,809)	25,885
15,701	505	16,206	69	16,275	Information Technology	14,794	(504)	14,290	(64)	14,226
-	-	-	-	-	Digital, Data & Technology	1,554	-	1,554	(26)	1,528
42,846	7,403	50,249	(1,880)	48,369	Assistant Chief Constable (Operational Support, IT & DDAT)	40,938	3,600	44,538	(2,899)	41,639

Note 8 Expenditure and Funding Analysis (continued)

		2023/24 to 6 May						2024/25 from 7 May		
Outturn position to management	**Adjustments to arrive at Net Expenditure**	**Net Expenditure Chargeable to the General Fund**	**Adjustments between Funding and Accounting Basis**	**Net Expenditure in the CIES**		**Outturn position to management**	**Adjustments to arrive at Net Expenditure**	**Net Expenditure Chargeable to the General Fund**	**Adjustments between Funding and Accounting Basis**	**Net Expenditure in the CIES**
£'000	**£'000**	**£'000**	**£'000**	**£'000**		**£'000**	**£'000**	**£'000**	**£'000**	**£'000**
					<u>Assistant Chief Officer (Resources):</u>					
5,616	241	5,857	37	5,894	Corporate Finance	7,653	795	8,448	(1,640)	6,808
17,786	2,054	19,840	(125)	19,715	Facilities Management	12,624	1,480	14,104	(176)	13,928
5,148	227	5,375	38	5,413	Vehicle Fleet Management	4,648	215	4,863	(21)	4,842
28,929	1,659	30,588	(1,837)	28,751	People and Organisational Development	23,497	940	24,437	(2,440)	21,997
4,680	145	4,825	2	4,827	Business Change & Innovation	3,422	153	3,575	(52)	3,523
-	2,027	2,027	19	2,046	Regional & Collaboration (Lead)	364	407	771	(7)	764
-	-	-	-	-	Procurement	556	-	556	(7)	549
(4,346)	12,227	7,881	(1,585)	6,296	Non-Devolved	(21,009)	22,638	1,629	(31)	1,598
-	175	175	(13)	162	Secondments	95	467	562	(71)	491
-	7,900	7,900	(224)	7,676	Grants	-	5,384	5,384	-	5,384
57,813	26,655	84,468	(3,688)	80,780	Assistant Chief Officer (Resources)	31,850	32,479	64,329	(4,445)	59,884
6,194	37,530	43,724	8	43,732	Hillsborough Inquests / Claims	1,276	34,573	35,849	(2)	35,847
1,862	8,401	10,263	1	10,264	CSE / Operation Stovewood	3,139	3,224	6,363	-	6,363
358,695	91,208	449,903	(18,941)	430,962	Cost of Services	295,799	80,647	376,446	(27,352)	349,094
		(449,903)	(54,661)	(504,564)	Intra-group adjustment – funding provided by the SYMCA for financial resources consumed by the Chief Constable			(376,446)	(45,558)	(422,004)
		-	128,062	128,062	Financing and Investment			-	110,508	110,508
		-	54,460	54,460	(Surplus) or Deficit			-	37,598	37,598
		-			Opening General Fund			-		
		-			Less/Plus Surplus or (Deficit) on General Fund in Year			-		
		-			Closing General Fund at 31 March/6 May			-		

Note 8 Expenditure and Funding Analysis (continued)

Adjustments from the General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts:

2023/24 to 6 May					2024/25 from 7 May			
Adjustments for Capital Purposes £'000	**Net change for the Pension Adjustments £'000**	**Other Differences £'000**	**Total Adjustments £'000**		**Adjustments for Capital Purposes £'000**	**Net change for the Pension Adjustments £'000**	**Other Differences £'000**	**Total Adjustments £'000**
-	(108)	(3)	(111)	Senior Command Team	-	(181)	21	(160)
				Deputy Chief Constable:				
-	(169)	3	(166)	Professional Standards	-	(281)	5	(276)
-	16	(14)	2	Corporate Communications	-	(9)	(5)	(14)
-	11	(14)	(3)	Performance & Governance	-	(171)	10	(161)
-	16	2	18	Legal Services	-	(9)	-	(9)
-	(126)	(23)	(149)	Deputy Chief Constable	-	(470)	10	(460)
				Assistant Chief Constable (Local Policing):				
-	(1,841)	51	(1,790)	Barnsley	-	(2,532)	11	(2,521)
-	(2,885)	36	(2,849)	Doncaster	-	(3,783)	41	(3,742)
-	(2,178)	26	(2,152)	Rotherham (including Community Safety)	-	(2,831)	2	(2,829)
-	(4,422)	61	(4,361)	Sheffield	-	(5,841)	65	(5,776)
-	129	317	446	Force Control Room	-	(559)	6	(553)
-	(11,197)	491	(10,706)	Assistant Chief Constable (Local Policing)	-	(15,546)	125	(15,421)
				Assistant Chief Constable (Crime, CJU & Custody):				
-	(1,572)	(42)	(1,614)	Crime Services	-	(2,717)	75	(2,642)
-	(509)	-	(509)	Regional & Collaboration (Non Lead)	-	(601)	-	(601)
-	105	(51)	54	Criminal Justice Administration & CJU	-	(53)	37	(16)
-	(406)	60	(346)	Custody	-	(700)	(6)	(706)
-	(2,382)	(33)	(2,415)	Assistant Chief Constable (CJAD, CJU & Custody)		(4,071)	106	(3,965)
				Assistant Chief Constable (Operational Support, IT & DDAT):				
-	(2,014)	65	(1,949)	Operational Support Unit	-	(2,806)	(3)	(2,809)
-	102	(33)	69	Information Technology	-	(76)	12	(64)
-	-	-	-	Digital, Data & Technology		(42)	16	(26)
-	(2,014)	65	(1,949)	Assistant Chief Constable (Operational Support)	-	(2,924)	25	(2,899)

Note 8 Expenditure and Funding Analysis (continued)

2023/24 to 6 May					2024/25 from 7 May			
Adjustments for Capital Purposes £'000	Net change for the Pension Adjustments £'000	Other Differences £'000	Total Adjustments £'000		Adjustments for Capital Purposes £'000	Net change for the Pension Adjustments £'000	Other Differences £'000	Total Adjustments £'000
				Assistant Chief Officer (Resources):				
-	45	(8)	37	Corporate Finance	-	(1,600)	(40)	(1,640)
(198)	72	1	(125)	Facilities Management	(150)	(41)	15	(176)
-	38	-	38	Vehicle Fleet Management	-	(20)	(1)	(21)
-	(1,819)	(19)	(1,838)	People and Organisational Development	-	(2,314)	(126)	(2,440)
-	(3)	5	2	Business Change & Innovation	-	(32)	(20)	(52)
-	39	(20)	19	Regional & Collaboration (Lead)	-	(8)	1	(7)
-	-	-	-	Procurement		(7)	-	(7)
-	(1,586)	1	(1,585)	Non-Devolved	-	(35)	4	(31)
-	(13)	-	(13)	Secondments	-	(71)	-	(71)
-	(224)	-	(224)	Grants	-	-	-	-
(198)	(3,349)	(73)	(3,620)	Assistant Chief Officer (Resources)	(150)	(4,128)	(167)	(4,445)
-	8	-	8	Hillsborough Inquests / Claims	-	(2)	-	(2)
-	1	-	1	CSE / Operation Stovewood	-	-	-	-
(198)	**(19,167)**	424	**(18,941)**	**Net Cost of Services**	**(150)**	**(27,322)**	**120**	**(27,352)**
-	(54,661)	-	(54,661)	Intra-group adjustment – funding provided by the SYMCA for financial resources consumed by the Chief Constable	-	(45,558)	-	(45,558)
198	127,853	11	128,062	Other income and expenditure	150	110,323	35	110,508
-	**54,025**	**435**	**54,460**	**Difference between the General Fund surplus or deficit and the CIES surplus or deficit**	**-**	**37,443**	**155**	**37,598**

Note 8 Expenditure and Funding Analysis (continued)

Adjustments for Capital purposes

This column adds in depreciation and impairment and revaluation gains and losses in the service line. For other operating expenditure, it adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets. For financing and investment income and expenditure, it adjusts for the statutory charges for capital financing and investment i.e. Minimum Revenue Provision and other revenue contributions are deducted from other income and expenditure as these are not chargeable under generally accepted accounting practices. For taxation and non-specific grant income and expenditure, capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. The taxation and non-specific grant income and expenditure line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied in the year.

Net change for the pensions adjustments

This column adjusts for the net change for the renewal of pension contributions and the addition of IAS 19 Employee Benefits pension related expenditure and income. For services, this represents the removal of the employer pension contributions made by the authority as allowed by statute and the replacement with current service costs and past service costs. For financing and investment income and expenditure, this adjusts for the net interest on the defined benefit liability is charged to the Comprehensive Income and Expenditure Statement.

Other differences

Other differences between amounts debited / credited to the Comprehensive Income and Expenditure Statement and amounts payable / receivable to be recognised under statute. For services, this represents removal of the annual leave accrual adjustment. For financing and investment income and expenditure the other differences column recognises adjustments to General Fund for the timing differences for premiums and discounts and financial instruments. The charge under taxation and non-specific grant income and expenditure represents the difference between what is chargeable under statutory regulations for Council Tax and Non-Domestic Rates that was projected to be received at the start of the year and the income recognised under generally accepted accounting practices in the Code. This is a timing difference, as any difference will be brought forward in future surpluses or deficits on the Collection Fund. The impairment allowance for doubtful debts is also included here.

Note 9 Subjective Analysis

Expenditure for the Force split by type rather than by district and department:

2023/24 to 6 May £'000		2024/25 from 7 May £'000
305,889	Employee Costs	250,523
14,286	Premises Costs	8,651
5,773	Transport Costs	5,214
70,507	Supplies and Services Costs	59,981
30,705	Agency	23,898
3,802	Capital Charges & Impairment of Assets	827
-	Income	-
430,962	Cost of Services	349,094
(504,564)	Intra-Group Adjustment	(422,004)
(73,602)	Net Cost of Policing Services	(72,910)

Note 10 Officers' Remuneration (including Termination Benefits and Members' Allowances)

The remuneration of senior employees, defined as those who are members of the Senior Command Team, those holding statutory posts, or those whose remuneration is £150,000 or more per year.

2023/24	Salary, Fees and Allowances £	Expenses £	Benefits in Kind £	Other Payments £	Total Remuneration £	Pension Contribution £	Total £
Chief Constable – L Poultney	175,706	-	-	-	175,706	54,469	230,175
Deputy Chief Constable (1)	145,305	-	-	-	145,305	45,044	190,349
Deputy Chief Constable (2)	2,479	-	-	-	2,479	801	3,280
Assistant Chief Constable – Local Policing & Force Control Room	124,496	-	-	-	124,496	38,594	163,090
Assistant Chief Constable – Crime Services (2)	122,856	-	-	-	122,856	38,053	160,909
Assistant Chief Constable – Ops Support (3)	72,489	-	-	-	72,489	-	72,489
T/Assistant Chief Constable – Technology Based Savings and Efficiencies, CJAD & Custody	116,705	-	-	-	116,705	36,179	152,884
Assistant Chief Officer – Resources	138,420	-	-	-	138,420	23,262	161,682
Chief Finance Officer	93,532	-	-	-	93,532	16,462	109,994

Notes

(1) Left the organisation on the 31 March 2024
(2) New role from ACC Crimes Services to Deputy Chief Constable on 25 March 2024
(3) Assistant Chief Constable – Ops Support role 23 hrs per week

For this purpose the 12 month period to 31 March 2024 was used, as this provides information that is more reflective and comparative.

Note 10 Officers' Remuneration (including Termination Benefits and Members' Allowances) (continued)

2024/25	Salary, Fees and Allowances £	Expenses £	Benefits in Kind £	Other Payments £	Total Remuneration £	Pension Contribution £	Total £
Chief Constable – L Poultney	190,338	-	-	-	190,338	55,721	246,059
Deputy Chief Constable – S Poolman	157,241	-	-	-	157,241	46,034	203,275
Assistant Chief Constable – Local Policing & Force Control Room (1)	42,503	-	-	-	42,503	15,004	57,507
Assistant Chief Constable – Local Policing & Force Control Room (2)	134,013	-	-	-	134013	36,397	170,410
Assistant Chief Constable – Crime Services (3)	93,929	-	-	-	93,929	26,068	119,997
Assistant Chief Constable – OSU (4)	44,060	-	-	-	44,060	-	44,060
Assistant Chief Constable – Ops Support (5)	74,195	-	-	-	74,195	26,191	100,386
Assistant Chief Constable – OSU, DDAT & IT (5)	56,565	-	-	-	56,565	11,980	68,545
Assistant Chief Officer – Resources	145,783	-	-	-	145,783	26,651	172,434
Chief Finance Officer (6)	85,050	-	-	-	85,050	16,244	101,294
Chief Finance Officer (7)	16,200	-	-	-	16,200	-	16,200

Notes

(1) Left the organisation on the 29 July 2024
(2) Commenced role on the 12 May 2024
(3) Commenced role on the 17 June 2024
(4) Left the organisation on the 31 August 2024, role 23 hrs per week
(5) Transitioned roles on the 1 November 2024
(6) Left the organisation on the 10 February 2025
(7) Commenced role on the 14 February 2025 - External Consultant

For this purpose the 12 month period to 31 March 2025 was used, as this provides information that is more reflective and comparative.

Note 10 Officers’ Remuneration (including Termination Benefits and Members’ Allowances) (continued)

Employees (both police officers and staff), of the Chief Constable, including the senior employees identified in the previous table and termination packages, receiving more than £50,000 remuneration for the year (excluding employer’s pension contributions but including taxable expenses) were paid the following amounts:

For this purpose the 12 month period comparisons of 31 March and 31 March 2025 have been used, as this provides information that is more reflective and comparative.

A number of employees work in shared services with other regional forces. Disclosure of such employees is made in the accounts of the force that holds the employment contract of those individuals.

2023/24 Number	£	2024/25 Number
428	50,000 - 54,999	543
273	55,000 – 59,999	329
158	60,000 – 64,999	187
61	65,000 – 69,999	132
12	70,000 – 74,999	47
20	75,000 – 79,999	18
13	80,000 – 84,999	14
8	85,000 – 89,999	13
6	90,000 – 94,999	6
5	95,000 – 99,999	7
1	100,000 – 104,999	-
-	105,000 – 109,999	2
-	110,000 – 114,999	3
1	115,000 – 119,999	-
1	120,000 – 124,999	-
1	125,000 – 129,999	-
-	130,000 – 134,999	2
1	135,000 – 139,999	-
-	140,000 – 144,999	-
1	145,000 – 149,999	1
1	150,000 – 154,999	-
-	155,000 – 159,999	1
-	160,000 – 164,999	-
-	165,000 – 169,999	-
-	170,000 – 174,999	-
1	175,000 – 179,999	-
-	180,000 – 184,999	-
-	185,000 – 189,999	-
-	190,000 – 194,999	1
992		1306

Note 10 Officers' Remuneration (including Termination Benefits and Members' Allowances) (continued)

EXIT PACKAGES

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

2023/24 to 6 May					2024/25 from 7 May			
Number of compulsory redundancies	**Number of other departures agreed**	**Total number of exit packages by cost band**	**Total cost of exit packages in each band £'000**	**Exit package cost band (including special payments)**	**Number of compulsory redundancies**	**Number of other departures agreed**	**Total number of exit packages by cost band**	**Total cost of exit packages in each band £'000**
-	6	6	17	£0 - £20,000	1	3	4	26
-	-	-	-	£20,001 - £40,000	-	-	-	-
-	1	1	54	£40,001 - £60,000	1	-	1	66
-	-	-	-	£60,001 - £80,000	-	-	-	-
-	-	-	-	£80,001 - £100,000	-	-	-	-
-	-	-	-	£100,001 - £120,000	-	-	-	-
-	-	-	-	£120,001 - £140,000	-	-	-	-
-	-	-	-	£140,001 - £160,000	-	-	-	-
-	1	1	173	£160,001+	-	-	-	-
-	8	8	244	Total	2	3	5	92

TERMINATION BENEFITS

Termination benefits are payable following a decision by the Force to terminate an officer's employment before their normal retirement date or an officer's decision to accept voluntary redundancy in exchange for those benefits. Costs are charged on an accruals basis to the respective service line in the Comprehensive Income and Expenditure Statement at the earlier of when the Force can no longer withdraw the offer of the benefits or when the Force recognises costs for a restructuring.

During 2024/25, there were 2 compulsory redundancies at a cost of £84,000 and 3 staff whose contracts were terminated as part of the voluntary early release scheme / exit package at a cost of £8,000 compared to 8 employees at a cost of £244,000 in 2023/24. There were no compulsory redundancies in 2023/24.

MEMBERS' ALLOWANCES

The Joint Independent Audit Committee (JIAC) members were paid allowances of £8,156 for all members in total in 2024/25 (£10,788 in 2023/24). The Independent Ethics Panel members were paid allowances of £6,152 in 2024/25 (£10,692 in 2023/24). The Independent Advisory Panel on Policing Protests (IAPPP) members were paid allowances of £0 in 2024/25 (£413 in 2023/24). The Independent Members that sit on misconduct hearings were paid allowances of £12,972 in 2024/25 (£4,267 in 2023/24). All expenditure is included in the Group accounts.

Note 11 External Audit Fees

The Chief Constable has incurred the following costs in relation to the audit of the Statement of Accounts, certification of grant claims and statutory inspections and non-audit services provided by the external auditors:

2023/24 to 6 May £'000		**2024/25 from 7 May £'000**
77	Fees payable with regard to external audit services carried out by the appointed auditor for the year	63
5	Fees due relating to prior years	-
(8)	Redmond review audit fees grant	(8)
74		**55**

Note 12 Regional Working

The SYMCA and Chief Constable engage with other Yorkshire and Humber region PCCs and Chief Constables to deliver a number of services on a regional basis. The Regional Collaboration Programme was developed to bring opportunities across many policing activities whilst retaining local identity and accountability.

Since September 2013, a lead force model was adopted for each functional area of regional collaboration, with the Regional Collaboration Board retaining responsibility for the governance arrangements. South Yorkshire is lead force for Regional Procurement and during 2014/15 took lead force responsibility for Regional Stores. It provides all financial administration necessary to ensure that the costs are properly captured and fully recharged to the four participating PCCs and Chief Constables. Following an extensive review, a decision was made in March 2023 that Regional Procurement would be devolved to form local procurement teams from 1 July 2024. Regional Stores will continue to be a collaboration with Humberside Police and West Yorkshire Police.

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

The summary position for these services is detailed in the memorandum below.

2023/24 to 6 May			2024/25 from 7 May	
Stores £'000	**Procurement £'000**		**Stores £'000**	**Procurement £'000**
519	1,837	Staff costs	458	308
219	52	Premises related expenses	158	(1)
18	9	Transport related expenses	8	-
72	30	Supplies and services	116	7
828	**1,927**	**Expenditure**	**740**	**314**
-	-	Other reimbursed income	-	-
(802)	(2,223)	Contributions (see below)	(740)	-
(26)	-	Previous underspends utilised	-	(314)
(828)	**(2,223)**	**Income**	**(740)**	**(314)**
26	(296)	(Under)/overspends in year	-	-
(199)	(653)	Previous (under)/overspend not utilised	-	-
(173)	(949)	Balance c/f in current liabilities	(173)	-
		Contributions		
(172)	(399)	Humberside Police	(154)	-
-	(332)	North Yorkshire Police	-	-
(242)	(552)	South Yorkshire Police	(220)	-
(388)	(940)	West Yorkshire Police	(366)	-
(802)	**(2,223)**	**Total**	**(740)**	**-**

Note 12 Regional Working (continued)

The governance of the regional programme is undertaken by a Regional Collaboration Board headed by the four PCCs/Combined Authorities and attended by their Chief Executives and the Chief Constables.

The table shows the contributions made in 2024/25 from 7 May 2024 by the South Yorkshire Mayor Combined Authority, to those services for which other regional forces are the lead force.

Regional Service	**Lead Force Responsibility**	**2024/25 from 7 May Contribution £'000**
Underwater/Marine	Humberside Police	139
Scientific Support	West Yorkshire Police	5,707
Technical Support Unit including ROCU	West Yorkshire Police	3,934
External Forensics	West Yorkshire Police	1,825
Collision Investigation Unit	West Yorkshire Police	869
Prison Intelligence Unit	West Yorkshire Police	15

Note 12 Regional Working (continued)

The SYMCA has collaborative working arrangements with Humberside PCC for the joint service of Information Technology (IT). The venture has a collaboration agreement under Section 22A of the Police Act 1996 covering the main responsibilities. The costs are shared based on the total size of the respective force budgets, assessed using a measure of "net revenue expenditure" (NRE).

The joint collaboration arrangement with Humberside PCC is treated as a joint operation under IFRS 11, with only South Yorkshire's share of income and expenditure being recognised in the Group Comprehensive Income and Expenditure Statement and only its share of jointly procured fixed assets in the Balance Sheet.

The summary position for these services is detailed in the memorandum below:

2023/24 to 6 May Information Technology £'000		**2024/25 from 7 May Information Technology £'000**
7,050	Staff costs	6,074
-	Premises related expenses	-
91	Transport related expenses	78
8,023	Supplies and services	6,335
-	Third party costs	-
15,164	**Expenditure**	**12,487**
(15,164)	Contributions (see below)	(12,487)
-	Other income	-
(15,164)	**Income**	**(12,487)**
-	**Deficit/(Surplus) in year**	**-**
	Contributions	
(6,525)	Humberside Police	(5,108)
(8,639)	South Yorkshire Police	(7,379)
(15,164)	**Total**	**(12,487)**
43.03%	Humberside Police % share of costs	**40.91%**
56.97%	South Yorkshire Police % share of costs	**59.09%**

Meadowhall shopping centre

4.2. Notes supporting the Movement in Reserves Statement

South Yorkshire POLICE

Note 13 Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are made to the total Comprehensive Income and Expenditure recognised by the Chief Constable within the year to the resources that are specified by statutory provisions as being available to the Chief Constable to meet future capital and revenue expenditure, in accordance with proper accounting practice.

2023/24 to 6 May	**Usable Reserves**				**Movement in Unusable Reserves**
	General Fund Balance £'000	**Earmarked General Fund Reserves £'000**	**Capital Receipts Reserve £'000**	**Capital Grants Unapplied £'000**	**£'000**
Adjustments primarily involving the Pension Reserve:					
Reversal of items relating to retirement benefits debited or credited to the CIES	166,016	-	-	-	(166,016)
Employer's pension contributions and direct payments to pensioners payable in the year	(111,991)	-	-	-	111,991
Adjustments primarily involving the Accumulated Absence Account:					
Amount by which officer remuneration charged to the CIES on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	435	-	-	-	(435)
Total Adjustments	54,460	-	-	-	(54,460)

Note 13 Adjustments between Accounting Basis and Funding Basis under regulations (continued)

2024/25 from 7 May	Usable Reserves				Movement in Unusable Reserves
	General Fund Balance	Earmarked General Fund Reserves	Capital Receipts Reserve	Capital Grants Unapplied	
	£'000	£'000	£'000	£'000	£'000
Adjustments primarily involving the Pension Reserve:					
Reversal of items relating to retirement benefits debited or credited to the CIES	139,018	-	-	-	(139,018)
Employer's pension contributions and direct payments to pensioners payable in the year	(101,575)	-	-	-	101,575
Adjustments primarily involving the Accumulated Absence Account:					
Amount by which officer remuneration charged to the CIES on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	155	-	-	-	(155)
Total Adjustments	**37,598**	-	**-**	-	**(37,598)**

Cannon Hall

4.3. Notes supporting the Balance Sheet

Note 14 Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. Where a lease covers land and buildings, the land and buildings elements are considered separately for classification. Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

Change in Accounting Policy and Transition to IFRS 16 Lease Accounting

In 2023/24 the Force voluntarily applied IFRS 16 Leases as permitted by the Code of Practice for Local Authority Accounting in the United Kingdom. The main impact of the new requirements is that for arrangements previously accounted for as operating leases (i.e. without recognising the leased property as an asset and future rents as a liability) a right-of use asset and a lease liability are brought into the balance sheet. Leases for items of low value and lease that expire on or before 31 March 2026 are exempt from the new arrangements. The impact on these changes are shown in the Group accounts.

The Force as a Lessee

Finance Leases

All Finances Leases are under the SYMCA and included in the Group accounts. This includes Right of Use assets and Peppercorn assets at fair value.

Transactions under leases

The SYMCA has leases for some properties and equipment. These are used by the Chief Constable and the Force incurred the following expenses and cash flows in relation to leases:

2023/24 to 6 May £'000		2024/25 from 7 May £'000
198	Interest expense on lease liabilities	150
-	Expense relating to short-term leases	-
170	Expense relating to exempt lease of low-value items	138
368	Total	288

Maturity analysis of lease liabilities

The lease liabilities are due to be settled over the following time bands (measured at the undiscounted amounts of expected cash payments):

Non-IFRS 16 (exemptions/low value)

6 May 2024 £'000		31 March 2025 £'000
116	Less than one year	128
3	More than one year and less than five years	150
-	More than five years	-
119	Total	278

IFRS 16

6 May 2024 £'000		31 March 2025 £'000
358	Less than one year	379
1,398	More than one year and less than five years	1,605
1,696	More than five years	1,272
3,452	Total	3,256

Note 15 Creditors

6 May 2024 £'000		31 March 2025 £'000
3,416	Other entities and individuals	3,571
3,416	Total	3,571

Note 16 Other Long-Term Liabilities

6 May 2024 £'000		31 March 2025 £'000
2,490,593	Pensions Liability	2,356,956
2,490,593	Total	2,356,956

Note 17 Unusable Reserves

6 May 2024 £'000		31 March 2025 £'000
(3,416)	Accumulated Absences Account	(3,571)
(2,490,593)	Pension Reserve	(2,356,956)
(2,494,009)	**Total**	**(2,360,527)**

Note 17 Unusable Reserves (continued)

Accumulated Absences Account

An accrual is made for the cost of holiday entitlements and other forms of leave, such as time off in lieu, earned by the employee but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. An accrual is charged to the Surplus or Deficit on the Provision of Services within the Comprehensive Income and Expenditure Statement and then reversed out through the Movement in Reserves Statement so that holiday benefits are charged to revenue in the financial year which the holiday absence occurs.

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year, for example annual leave entitlement carried forward as at 31 March (6 May for 2023/24). Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from this Account.

6 May 2024 £'000		**31 March 2025 £'000**
(2,981)	Balance at 1 April / 7 May	(3,416)
-	Settlement or cancellation of accrual made at the end of preceding year	
(435)	Amounts accrued at the end of the current year	(155)
(435)	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(155)
(3,416)	Total	(3,571)

Note 17 Unusable Reserves (continued)

Pension 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.

Post-employment benefits are accounted for in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees. The amounts included represent accrued years of service, 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 employers' contributions to pension funds are made or eventually direct pensions are paid.

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

6 May 2024 £'000		**31 March 2025 £'000**
(2,556,599)	**Balance at 1 April / 7 May**	**(2,490,593)**
120,031	Actuarial gains or (losses) on the pensions assets and liabilities	171,080
(166,016)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(139,018)
111,991	Employer's pensions contributions and direct payments to pensioners payable in the year	101,575
-	Past service deficit paid in advance	
(2,490,593)	**Total**	**(2,356,956)**

Note 18 Defined Benefit Pension Schemes

PENSION SCHEMES

Employees of the Chief Constable participate in the following pension schemes:

- The 1987, 2006 and 2015 Police Pension Schemes (PPS) for police officers are unfunded schemes, which means that there is no investment assets built up to meet the pensions liabilities, and cash has to be generated to meet the actual payments as they fall due. The SYMCA is required by legislation to operate a Pension Fund with the amounts that must be paid into or out of the Pension Fund being specified by regulation. The former Police Authority set up a Pension Fund on 1 April 2006 from which pensions payments are made and into which contributions, from the SYMCA and employees, are received. The SYMCA then received a top-up grant from the Government equal to the sum by which the amount payable for pensions from the Pension Fund exceeds the amount receivable from the SYMCA into the Pension Fund. The Pension Fund is shown separately in the Accounts. The latest Career Average Revalued Earnings (CARE) pension scheme was introduced on 1 April 2015 moves away from the 'final salary' arrangement of the 1987 and 2006 schemes and is as a result of Lord Hutton's independent review of public service pensions.

- The Local Government Pension Scheme (LGPS) for police staff, administered by the South Yorkshire Pensions Authority, is a funded scheme, which means that the SYMCA and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets.

POST-EMPLOYMENT BENEFITS

The schemes provide defined benefits to members (retirement lump sums and pensions), earned as employees work. They are accounted for in accordance with the requirements for defined benefits schemes, based on the principle that an organisation should account for retirement benefits as they are accrued, even though they may be paid many years into the future.

Injury awards are payable irrespective of whether a police officer is a member of the Pension Scheme and tax rules from 1 April 2006 prevent injury awards from being part of pension scheme regulations. Injury awards have been moved into a separate Police Compensation Scheme (PCS) and under the pensions financial arrangements they must be paid from the SYMCA's operating account and not the Pension Fund Account. The injury awards have been accounted for as part of the pensions adjustments and information relating to these injury awards are disclosed separately in the following notes.

ASSETS AND LIABILITIES

A pensions asset or liability is recognised in the Balance Sheet, made up of the net position of retirement liabilities and pension scheme assets. Retirement liabilities are measured on an actuarial basis using the projected unit method, by assessing the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and estimations of projected earnings for current employees. Pension scheme assets (LGPS only) attributable to the SYMCA and included at their fair value.

There is currently a net pension liability, and this is matched in the Balance Sheet by a Pensions Reserve.

The change in net pensions liability during the year is analysed into several components:

- current service cost – the increase in liabilities as a result of service earned by employees in the current year. This is charged across the Districts and Departments within the CIES.

- past service cost – the increase in liabilities arising from current year decisions, the effect of which relates to service earned in earlier years. This is charged across the Districts and Departments within the CIES.

- net interest on the net defined benefit liability – the change during the period in the net defined benefit liability that arises from the passage of time. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. This is charged to the Financing and Investment Income and Expenditure line within the CIES.

Note 18 Defined Benefit Pension Schemes (continued)

- Remeasurements comprising:
  - the return on plan assets (LGPS only) – this excludes amounts included in net interest on the net defined benefit liability and is charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
  - actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions. This is charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Contributions paid / benefits paid – cash paid as the employer's contribution by the SYMCA either to LGPS or directly to pensioners to reduce the scheme assets.

Statutory provisions require that the amount charged to the General Fund Balance is that payable to pensions funds rather than that calculated under accounting standards. This means that an appropriation to or from the Pensions Reserve is done within the Movement in Reserves Statement to replace the notional sums for retirement benefits with the actual pensions costs. The negative balance on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flow rather than as benefits are earned by employees.

McCloud Remedy

The McCloud remedy window ran from 1 April 2015 to 31 March 2022. Eligible members will be able to elect which scheme they wish to receive benefits from for this period. Due to the differing benefits structures, we expect the majority of eligible police members to elect to take legacy scheme (1987 Scheme or 2006 Scheme) benefits for the remedy period.

An allowance for McCloud remedy was first included in the 2018/19 disclosures as a past service cost for four years remedy service from 2015-2019. This past service cost was attributed proportionally to the 1987 and 2006 schemes. For subsequent years to 2021/22, an allowance was made in the 2015 service costs for the annual accrual of additional remedy service.

Now that the remedy window is closed, all McCloud related liabilities have moved for eligible members for the period 2019 to 2022 to the associated legacy schemes. This means all McCloud liabilities are held within the legacy scheme where benefits are expected to be paid from.

In the 2022/23 disclosures, this led to a past service cost in the 1987 Scheme and the 2006 Scheme and a past service gain in the 2015 Scheme.

Now that all the McCloud-related liabilities have moved into the legacy schemes, contribution adjustments are being carried out by administrators to ensure affected members have paid the correct contributions for this portion of service.

At the time of preparing 2023/24 accounting disclosures, only a small amount of time had passed from the McCloud implementation date on 1 October 2023, which meant that the contributions adjustments made by the administrators during that period were immaterial.

Since then, the accounting treatment of the contribution adjustments in the 2024/25 disclosures has been refined and are shown as net cashflows.

Note 18 Defined Benefit Pension Schemes (continued)

Asset related to LGPS Pension Scheme

IFRIC 14 - IAS 19 - The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction is considered to be relevant to SYP group entities since 2022/23 as this was the first year that a net LGPS pension asset has been reported by management's actuary.

The backdrop for the LGPS asset reported for the first time in 2022/23 is an increase in the discount rate assumption and a decrease in the rate of pension increase (CPI) assumption. This led to an increase in the real discount rate and improvement in the LGPS balance sheet position. It should be noted that IAS 19 requires the discount rate assumption to be based on that of holding solely high-quality corporate bonds which is not representative of the asset-mix held by South Yorkshire Pension Fund's asset portfolio. Therefore, the IAS 19 asset position reported may not be a true representation of the underlying funding position, which is understood to be more closely related to the level of future contributions.

The IAS 19 calculations from the actuary indicated a net pension asset of £133m prior to the asset ceiling adjustment. Management's actuary has produced an IFRIC14 asset ceiling calculation based on the assumption that the LGPS scheme regulations require a minimum level of contributions to continue to be paid over the lifetime of the scheme, referred to as a minimum funding requirement.

It has also been assumed that secondary contributions relating to past service, defined as benefits accrued at the balance sheet date, will continue to be paid at a rate of 0.9% of pensionable payroll over a funding time horizon. Primary contributions (future service) have been assumed to be payable in perpetuity in line with minimum funding requirement principles. IFRIC 14 has considered any future economic benefits available from the improved LGPS IAS 19 accounting position and whether these support the recognition of an asset.

The computation indicates an asset ceiling of -£237m (indicative liability) which indicates economic value of less than nil, therefore presenting the surplus being shown as £nil in line with IFRIC 14 principles.

In 2024/25, the Force has been made aware of the need to recognise a minimum funding requirement under IFRIC 14, which was not fully recognised in 2023/24. This would have resulted in an additional liability of £8.64m in 2023/24 recognised through Other Comprehensive Income and Expenditure Account in the Comprehensive Income and Expenditure Statement. This additional liability arises from contributions that the Force will have to make to the pension scheme in the future, which represents future cash outflows.

The Force does not consider the adjustment to be material due to the reversal under the CIPFA code and therefore neutral impact on key metrics in the accounts. In addition, there is no impact on the decisions of the financial statement for the users and therefore have not restated the prior year figures. The liability has been recognised in the financial year 2024/25 which resulted in movement within the Other Comprehensive Income and Expenditure of £8.588m.

Note 18 Defined Benefit Pension Schemes (continued)

Transactions relating to Post-Employment Benefits

The Chief Constable recognises the cost of post-employment benefits in the reported cost of services when they are earned by employees rather than when the benefits are eventually paid as pensions. However, the charge required against council tax is based on the cash payable in the year, so the real cost of post-employment / retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and the General Fund Balance via the Movement in Reserves Statement during the year:

		2023/24 to 6 May				**Pension Schemes**				**2024/25 from 7 May**		
PPS 1987 £'000	PPS 2006 £'000	PPS 2015 £'000	PCS £'000	LGPS £'000	Total £'000		PPS 1987 £'000	PPS 2006 £'000	PPS 2015 £'000	PCS £'000	LGPS £'000	Total £'000
						Comprehensive Income and Expenditure Statement						
						Cost of Services						
250	-	20,190	760	16,942	38,142	• Current service cost	140	-	14,980	600	12,975	28,695
(30)	-	-	-	51	21	• Past service cost	-	-	-	-	-	-
-	-	-	-	-	-	• Curtailments	-	-	-	-	-	-
						Financing and Investment Income and Expenditure						
112,170	3,350	11,260	2,130	(1,057)	127,853	• Net interest expense	96,750	2,970	11,150	1,730	(2,277)	110,323
112,390	**3,350**	**31,450**	**2,890**	**15,936**	**166,016**	**Total post-employment benefit charged to the Surplus or Deficit on the Provision of Services**	**96,890**	**2,970**	**26,130**	**2,330**	**10,698**	**139,018**
						Other post-employment benefit charged to the Comprehensive Income and Expenditure Statement						
						Remeasurement of the net defined benefit liability comprising:						
-	-	-	-	(6,067)	(6,067)	Return on plan assets (excluding the amount included in the net interest expense)	-	-	-	-	3,329	3,329
-	-	-	-	(2,863)	(2,863)	Actuarial gains and losses arising on changes in demographic assumptions	(1,640)	(190)	(990)	(160)	(775)	(3,755)
(116,190)	(5,580)	(25,440)	(1,920)	(63,509)	(212,639)	Actuarial gains and losses arising on changes in financial assumptions	(142,940)	(9,930)	(28,750)	(1,940)	(50,915)	(234,475)
27,180	1,550	3,600	(2,220)	13,420	43,530	Experience gains and losses	7,200	420	(4,280)	(130)	(3,585)	(375)
-	-	-	-	58,008	58,008	• IFRIC 14 adjustment for asset restriction					55,608	55,608
-	-	-	-	-	-	• IFRIC 14 adjustment for minimum funding	-	-	-	-	8,588	8,588
23,380	**(680)**	**9,610**	**(1,250)**	**14,925**	**45,985**	**Total post-employment benefit charged to the Comprehensive Income and Expenditure Account**	**(40,490)**	**(6,730)**	**(7,890)**	**100**	**22,948**	**(32,062)**
						Movement in Reserves Statement						
(112,390)	(3,350)	(31,450)	(2,890)	(15,936)	(166,016)	Reversal of net charges to Surplus or Deficit for the Provision of Services for post-employment benefits in accordance with the Code	(96,890)	(2,970)	(26,130)	(2,330)	(10,698)	(139,018)
						Actual amount charged against the General Fund Balance for pensions in the year						
(152)	4	39,534	-	15,014	54,400	• Employer's contribution payable	267	4	39,171	-	14,105	53,547
-	-	-	2,930	-	2,930	• Retirement benefits payable to pensioners	-	-		2,470	-	2,470
110,988	196	(56,253)	-	-	54,661	• Additional contribution to Police Pension Fund Account to balance deficit	98,803	296	(53,541)	-	-	45,558

Note 18 Defined Benefit Pension Schemes (continued)

Pensions Assets and Liabilities recognised in the Balance Sheet

The amount included in the Balance Sheet arising from the Group's obligation in respect of its defined benefit plans is as follows:

		2023/24 to 6 May				Pension Schemes				2024/25 from 7 May		
PPS 1987 £'000	PPS 2006 £'000	PPS 2015 £'000	PCS £'000	LGPS £'000	Total £'000		PPS 1987 £'000	PPS 2006 £'000	PPS 2015 £'000	PCS £'000	LGPS £'000	Total £'000
2,158,074	64,660	228,109	38,650	415,352	2,904,845	Present value of defined benefit obligation	2,018,514	57,630	234,589	36,280	386,930	2,733,943
-	-	-	-	(491,576)	(491,576)	Fair value of plan assets	-	-	-	-	(518,507)	(518,507)
-	-	-	-	77,324	77,324	IFRIC 14 adjustment for asset restriction	-	-	-	-	132,932	132,932
-	-	-	-	-	-	IFRIC 14 adjustment for minimum funding	-	-	-	-	8,588	8,588
2,158,074	64,660	228,109	38,650	1,100	2,490,593	Net liability arising from defined benefit obligation	2,018,514	57,630	234,589	36,280	9,943	2,356,956

Note 18 Defined Benefit Pension Schemes (continued)

Reconciliation of the Movements in Fair Value of the Plan Assets

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy.

Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date. Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

2023/24 to 6 May	Pension Schemes	2024/25 from 7 May
LGPS £'000		LGPS £'000
452,837	Opening fair value of scheme assets at 1 April/7 May	491,576
24,044	Interest income	21,912
6,067	Remeasurement (gains) and losses – return on plan assets	(3,329)
14,902	Contributions from employer	13,983
5,426	Contributions from employees into the scheme	4,684
(11,700)	Benefits paid	(10,319)
-	Administration expenses	-
491,576	Closing fair value of scheme assets at 31 March/6 May	518,507

Note 18 Defined Benefit Pension Schemes (continued)

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

		2023/24 to 6 May				Pension Schemes					2024/25 from 7 May	
PPS 1987 £'000	**PPS 2006 £'000**	**PPS 2015 £'000**	**PCS £'000**	**LGPS £'000**	**Total £'000**		**PPS 1987 £'000**	**PPS 2006 £'000**	**PPS 2015 £'000**	**PCS £'000**	**LGPS £'000**	**Total £'000**
2,245,530	65,540	201,510	42,830	434,710	2,990,120	Opening present value of scheme liabilities at 1 April/7 May	2,158,074	64,660	228,109	38,650	415,352	2,904,845
250	-	20,190	760	16,942	38,142	Current service cost	140	-	14,980	600	12,975	28,695
112,170	3,350	11,260	2,130	22,987	151,897	Interest cost	96,750	2,970	11,150	1,730	19,635	132,235
-	70	18,040	-	5,426	23,536	Contributions from Scheme participants	-	-	15,450	-	4,684	20,134
						Remeasurement (gains) and losses:						
-	-	-	-	(2,863)	(2,863)	• actuarial gains/losses arising from changes in demographic assumptions	(1,640)	(190)	(990)	(160)	(775)	(3,755)
(116,190)	(5,580)	(25,440)	(1,920)	(63,509)	(212,639)	• actuarial gains/losses arising from changes in financial assumptions	(142,940)	(9,930)	(28,750)	(1,940)	(50,915)	(234,475)
27,180	1,550	3,600	(2,220)	13,420	43,530	• experience gains and losses	7,200	420	(4,280)	(130)	(3,585)	(375)
(30)	-	-	-	51	21	Past service cost	-	-	-	-	-	-
(116,190)	(270)	(1,090)	(2,930)	(11,812)	(132,292)	Benefits paid	(99,070)	(300)	(1,080)	(2,470)	(10,441)	(113,361)
5,354	-	39	-	-	5,393	Abatement paid	-	-	-	-	-	-
-	-	-	-	-	-	Curtailments	-	-	-	-	-	-
2,158,074	**64,660**	**228,109**	**38,650**	**415,352**	**2,904,845**	**Closing balance at 31 March/6 May**	**2,018,514**	**57,630**	**234,589**	**36,280**	**386,930**	**2,733,943**

Note 18 Defined Benefit Pension Schemes (continued)

Local Government Pension Scheme Assets

2023/24 to 6 May		LGPS Pension Scheme	2024/25 from 7 May	
£'000	%		£'000	%
		Equities		
34	0.0	• Other quoted (active markets)	26	0.0
34	0.0		26	0.0
		Debt Securities		
-	-	• Corporate Bonds (non-investment grade)	-	-
-	-	• UK Government	-	-
28,161	5.7	• Other	29,640	5.7
28,161	5.7		29,640	5.7
		Private Equity		
51,418	10.5	• All	55,301	10.7
51,418	10.5		55,301	10.7
		Real Estate		
38,685	7.9	• UK property	40,767	7.9
502	0.1	• Overseas Property	1,286	0.2
39,187	8.0		42,053	8.1
		Investment funds and unit trusts		
226,012	46.0	• Equities	222,940	43.0
73,812	15.0	• Bonds	78,309	15.1
49,270	10.0	• Infrastructure	59,081	11.4
16,814	3.4	• Other	24,683	4.8
365,908	74.4		385,013	74.3
		Cash and cash equivalents		
6,868	1.4	• All	6,474	1.2
6,868	1.4		6,474	1.2
491,576	**100.0**	**Total scheme assets**	**518,507**	**100.0**

Note 18 Defined Benefit Pension Schemes (continued)

Basis for Estimating Assets and Liabilities

Assets in the Net Assets Statement are classified into 3 levels, according to the quality and reliability of information used to determine fair values. Level 3 assets are those where at least one input that could have a significant effect on the instrument's valuation is not based on observable market data. Having analysed historical data and current market trends and consulted with independent investment advisors, the Actuary has determined that the valuation methods of Assets valued at Level 3 are likely to be accurate within certain ranges. The approximate changes in value of Assets valued at Level 3 are included below. However, it should be noted that this is illustrative only and not necessarily indicative of the actual effects that would be experienced. Total Pooled Investment Vehicle assets with SYPA as at 31 March 2025 are valued at £3,628m. SYP holds approximately 5% of the scheme's assets. Therefore, SYP holds private equity investments £181.4m. A change of 8% shown in SYPA's accounts as the estimation range equates to £14.5m.

Liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years, dependent on assumptions about mortality rates, employee turnover and salary levels etc. The liabilities of the Police Pension and Compensation Schemes have been assessed by the Government Actuary's Department (GAD). The LGPS fund liabilities have been assessed by Hymans Robertson, using estimates based on the latest full valuation of the scheme as at 31 March 2025.

2023/24		**1 Apr to 6 May**			**2024/25 from 7 May**	
PPS £'000	**LGPS £'000**	**PPS £'000**	**LGPS £'000**		**PPS £'000**	**LGPS £'000**
				Mortality Assumption:		
				Longevity at 65 for future pensioners (in years)		
23.6	21.4			• Men	23.3	21.3
25.1	25.0			• Women	25.2	25.0
				Longevity at 65 for current pensioners (in years)		
21.9	20.6			• Men	21.9	20.5
23.6	23.6			• Women	23.9	23.6
				Financial Assumptions		
4.75%	4.85%	5.10%	5.25%	Rate for discounting scheme liabilities	5.65%	5.80%
2.60%		2.65%		Rate of inflation (CPI for GAD)	2.70%	
2.60%	2.75%	2.65%	2.80%	Rate of increase in pensions	2.70%	2.75%
3.85%	2.75%	3.90%	2.80%	Rate of CARE revaluation	3.95%	2.75%
3.85%	3.35%	3.90%	3.40%	Rate of increase in salaries (long term)	3.45%	3.35%

Note 18 Defined Benefit Pension Schemes (continued)

Impact on the Defined Benefit Obligation in the Schemes

The sensitivity analyses in the following tables have been provided by the Actuaries and have been determined based on reasonably possible changes in assumptions occurring at the end of the reporting period. They assume for each change that the assumption analysed changes while other assumptions remain constant. In practice, this is unlikely to occur and changes in some of the assumptions may be interrelated. The estimations in the sensitivity analysis have followed the accounting policies for the scheme that is on the actuarial basis using the projected unit credit method. The methods and types of assumptions used in preparing the sensitivity analysis below did not change from those used in the previous period.

PPS	Increase / (Decrease)			
Assumption	1987 £'000	2006 £'000	2015 £'000	PCS £'000
Longevity – increase by one year	47,000	1,000	4,000	1,000
Rate of increase in salaries – increase by 0.5%	12,000	4,000	-	-
Rate of increase in pension – increase by 0.5%	126,000	4,000	34,000	3,000
Rate of discounting scheme liabilities – increase by 0.5%	(127,000)	(7,000)	(29,000)	(3,000)

LGPS Assumption	Increase / (Decrease) £'000
Longevity – increase by one year	15,477
Rate of increase in salaries – increase by 0.1%	384
Rate of increase in pension – increase by 0.1%	7,930
Rate of discounting scheme liabilities – decrease by 0.1%	8,090

Impact on the Cash Flows

The objectives of the LGPS is to keep employers' contributions at as constant a rate as possible. The next triennial valuation is due on 31 March 2025 with an effective date of 1 April 2026. The contributions in respect of the police pension schemes are determined by the Government.

The liabilities show the underlying commitments that the Group has in the long run to pay employment benefits. The total liability of £2,348.4m for the Chief Constable has a substantial impact on the net worth of the Group as recorded in the Balance Sheet.

However, statutory arrangements for funding the deficit mean that the financial position of the Group remains manageable:

- the actual payment costs of normal retirement is met by the police pension schemes, based in part on the Force contributing a fixed percentage amount on officer salary costs to the Home Office.

The total contribution expected to be made to the LGPS by the SMYCA in the year to 31 March 2026 is £16.5m relating to the Chief Constable. Expected contributions for the Police Pensions in the year to 31 March 2026 are £44.6m.

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

- LGPS – 21 years
- PPS 1987 – 14 years
- PPS 2006 – 28 years
- PPS 2015 – 28 years.

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4.4. Notes supporting the Cash Flow Statement

South Yorkshire POLICE

Note 19 Cash Flows from Operating Activities

The adjustments to the net surplus or deficit on the provision of services for non-cash movements include the following items:

2023/24 to 6 May £'000		**2024/25 from 7 May £'000**
435	Increase / (decrease) in creditors	155
54,025	Movement in pensions liability (not the whole movement)	37,443
54,460	**Adjusted for non-cash movements from operating activities**	37,598

2023/24 to 6 May £'000		**2024/25 from 7 May £'000**
198	Interest paid	150
198	**Adjustments for investment and financing cash movements from operating activities**	150

Note 20 Cash Flows from Financing Activities

2023/24 to 6 May £'000		2024/25 from 7 May £'000
(198)	Interest paid	(150)
(198)	Net cash flows from financing activities	(150)


Minster Church of All Saints', Rotherham

4.5. Other notes

South Yorkshire POLICE

Note 21 Related Party Transactions

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

CENTRAL GOVERNMENT

Central Government has significant influence over the general operations of the Chief Constable. It is responsible for providing the statutory framework within which the Chief Constable operates. It provides the majority of its funding in the form of grants and prescribes the terms of many of the transactions that the Chief Constable has with other parties.

OFFICERS

Certain senior officers might also be in a position to influence significantly the policies of the Chief Constable. No material related party transactions have been identified following consultation with relevant officers.

SYMCA

The South Yorkshire Mayoral Combined Authority had direct control over the Group's finances and was responsible for issuing the Police and Crime Plan. The Chief Constable retains operational independence and operates within the budget set by the SYMCA to deliver the aims and objectives set out in the Police and Crime Plan.

OTHER PUBLIC BODIES (SUBJECT TO COMMON CONTROL BY CENTRAL GOVERNMENT)

There are also direct relationships between the SYMCA/CC and other PCCs/CCs within the Yorkshire and Humber region in respect of Regional Collaboration arrangements. Details are disclosed in Note 12 to the financial statements.

Note 22 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 events can be identified:

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

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

Magna Science Adventure Centre

5. Police Pension Fund Account and notes

South Yorkshire POLICE

Note 23 Police Pension Fund Account and a Net Assets Statement

2023/24 to 6 May £'000	£'000		2024/25 from 7 May £'000	£'000
		Contributions Receivable		
		From the SYMCA		
(39,543)		• Normal	(39,175)	
(258)		• Early Retirements	(188)	
(16,939)		*Officers' Contributions*	(14,955)	
(5,393)		*Abatement Contributions*	(1,377)	
	(62,133)			(55,695)
	(1,218)	Transfers in from Other Schemes		(575)
		Benefits Payable		
101,005		• Pensions	88,335	
16,773		• Commutations and lump sum retirement benefits	13,152	
-		• Death benefits	154	
	117,779			101,641
		Payments to and on account of leavers		
143		• Refunds of contributions	113	
90		• Transfers out to other Schemes	74	
	233			187
	54,661	Net Amount Payable for the year		45,558
	(54,661)	Additional Contribution from the SYMCA (via Home Office)		(45,558)
	-	Additional Contribution from the SYMCA		-
	-	Net Amount Payable / Receivable for Year		-

2023/24 to 6 May £'000		2024/25 from 7 May £'000
	Current Assets	
(5,569)	• Amount owing from General Fund	-
-	• Year-end creditors	-
5,569	• Pensions paid in advance	-
-	Total	-

Note 23 Pension Account Asset Statement (continued)

The Police Pension Fund Account is operated in accordance with the Police Pension Fund Regulations 2007 (SI 2007 No 1932), which specifies the amounts that must be paid into and out of the Fund. The Chief Constable administers the Fund Account on behalf of the SYMCA although no cash is transacted by the Chief Constable, with all payments and receipts being made by the SYMCA.

An employer's contribution is paid into the fund, together with contributions from employees who are members of the Police Pensions Schemes. The contribution rates are based on percentages of pensionable pay, as determined nationally by the Government and subject to triennial revaluation by the Government Actuary's Department. The current contribution rates are:-

- 2015 Scheme = 47.74% to 49.08% (35.30% for the employer and 12.44% to 13.78% for employees).

The actuarial valuation has set the employer contribution rate for the police pension scheme from 1 April 2024 at 35.30% of pensionable pay.

On 31 March 2022, the 1987 & 2006 Scheme were closed which means that from 1 April 2022, there is only the 2015 pension scheme which is open.

Payments are also made into the Fund in respect of ill health retirements.

Police Fund and a Net

The schemes are unfunded which means that there are no investment assets built up to meet pensions payments.

The Pension Fund

Account is therefore balanced to nil each year by a transfer from the SYMCA's General Fund, which then receives a top-up grant from the Government if contributions are insufficient to meet the defined pensions benefits payable. Any surpluses on the Fund are repayable to the Government.

The accounting policies adopted for the Pension Fund follow those set out in the Statement of Accounting Policies (Note 18). However, the Net Assets Statement does not include liabilities to pay pensions and other benefits after the Balance Sheet date. These are dealt with within the Group Financial Statements in accordance with the applications of International Accounting Standard 19 – Retirement Benefits.

6. Glossary and contacts

South Yorkshire POLICE

Glossary of Terms

ACCOUNTING POLICIES

The rules and practices adopted that determine how the transactions and events are reflected in the accounts.

ACCRUALS

The concept that income and expenditure is recognised as it is earned or incurred, not as cash is received or paid.

ACTUARIAL GAINS AND LOSSES

The change in actuarial deficits or surpluses that arise because either events have not coincided with the actuarial assumptions made for the last valuation (experience gains or losses), or because the actuarial assumptions have changed.

AMORTISATION

The writing down of an asset over a period of time in order to charge the revenue account for the usage of the asset.

ANNUAL GOVERNANCE STATEMENT

The annual governance statement is a statutory document that explains the processes and procedures in place to enable functions to be carried out effectively.

ASSETS

Items of worth, which are measurable in monetary terms. Current assets are ones that change in value on a day-to-day basis whereas fixed assets are assets, which yield benefit to the SYMCA for a period of more than one year.

BUDGET

A statement defining in financial terms the SYMCA's plans over a specified period. The budget is prepared as part of the process for setting the precept.

CAPITAL EXPENDITURE

Spending on the acquisition of assets or spending which adds to and not merely maintains the value of an existing asset. Payments for the acquisition, construction, enhancement or replacement of assets such as land, buildings and computer equipment.

CAPITAL FINANCING REQUIREMENT

This measures the underlying need to borrow for capital purposes.

CAPITAL RECEIPTS

Proceeds from the disposal of land or other capital assets, which may be used to reduce debt or to finance capital expenditure but cannot be used to support revenue expenditure.

CIPFA (CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTING)

The accounting body that provides accounting guidance to the public sector. The guidance provided by CIPFA is defined as proper accounting practice and has statutory backing.

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

A statement which details the total income received and expenditure incurred during a year in line with IFRS reporting as required by the Code.

CONTINGENT ASSET

An asset arising from past events, whereby its existence can only be confirmed by one or more uncertain future events not wholly within the control.

CONTINGENT LIABILITY

A possible liability at the balance sheet date which will only be confirmed following the outcome of uncertain future events.

CREDITOR

Amounts owed by the SYMCA for works done and goods or services received for which actual payments have not been made as at 31 March.

CURRENT SERVICE COST (PENSIONS)

This measures the increase in the present value of pension liabilities generated in the financial year by employees. It is an estimate of the true economic cost of employing people in the financial year, earning service that will eventually entitle them to the receipt of a lump sum and pension when they retire.

DEBTOR

Amounts due to the SYMCA for works done and goods or services supplied for which actual payments had not been received as at 31 March.

DEFINED BENEFIT PENSION SCHEME

Retirement benefits are defined independently of the contributions payable, and benefits are not directly related to the investments of the scheme. The scheme may be funded or unfunded.

DEPRECIATION

The measure of the wearing out, consumption or other reduction in the useful life of a fixed asset arising from age, wear and tear, deterioration or obsolescence.

EARMARKED RESERVES

Amounts set aside for a specific purpose in one financial year and carried forward to meet expenditure in future years.

EXCEPTIONAL ITEMS

Material items which derive from events or transactions that fall within the ordinary activities, which need to be disclosed separately by virtue of their size or incidence to give a fair representation in the accounts.

EXPECTED RETURN ON ASSETS (PENSION)

This is a measure of the average rate of return expected on the investment assets held by the scheme for the year. It is not intended to reflect the actual realised return on the scheme, but a longer-term measure, based on the value of assets at the start of the year and an expected return factor.

FINANCE LEASE

A lease that transfers all the risks and rewards of ownership of a fixed asset to the lessee. Assets held in this way by the SYMCA appear on the SYMCA's Balance Sheet and are accounted for as property, plant and equipment.

FINANCIAL INSTRUMENT

This is any contract that gives rise to a financial asset of one entity and a financial liability of another. The term covers both financial assets such as loans receivable and liabilities such as borrowings.

GENERAL FUND BALANCE

The General Fund Balance is the description given in the Code to those reserves held by the SYMCA that are not earmarked for specific purposes and is more commonly described as General Reserves.

GOVERNMENT GRANTS

Assistance by Government and inter-governmental agencies and similar bodies in the form of cash or transfers of assets to a SYMCA in return for past or future compliance with certain conditions relating to the activities of the SYMCA.

GROSS BOOK VALUE

The value of an asset before deducting depreciation and impairment.

IMPAIRMENT

A reduction in the value of a fixed asset below its carrying amount on Balance Sheet.

INTANGIBLE FIXED ASSETS

These are fixed assets such as software licences that do not have physical substance but are identifiable and controlled through legal or custody rights.

INTEREST COSTS (PENSIONS)

The expected increase in the present value of liabilities during the year as they move one year closer to being paid.

LIABILITIES

Amounts due to individuals or organisations, which will have to be paid at some point in the future. Current liabilities are usually payable within one year of the balance sheet date.

MINIMUM REVENUE PROVISION

The statutory minimum amount that must be set aside from revenue each year to repay debt. A prudent level is set by the SYMCA.

NET BOOK VALUE

The amount at which fixed assets are included in the Balance Sheet, that is their historical or current value less the cumulative amounts provided for depreciation.

OUTTURN

Actual income and expenditure for the financial year.

PAST SERVICE COST (PENSIONS)

These costs represent the increase in liabilities arising from decisions taken in the current year to improve retirement benefits, but whose financial effect is derived from years of service earned in earlier years.

PRECEPT

An amount of money levied by one body (the precepting body) which is collected by another authority (the collecting authority) as part of the council tax. The SYMCA is the precepting body and the four South Yorkshire District Councils are the collecting authorities.

PRIOR YEAR ADJUSTMENT

A material adjustment applicable to prior years arising from changes in accounting policies or correction of fundamental errors.

PROVISIONS

Sums set aside to cover a liability that is likely to be incurred, but the amounts or date on which the cost will arise is uncertain.

PRUDENTIAL CODE

Local authorities are required to comply with the Prudential Code for Capital Finance in Local Authorities, published by CIPFA, in order to ensure that their capital investment plans are prudent, affordable and sustainable.

PUBLIC WORKS LOAN BOARD

A Government controlled agency that provides a source of borrowing for public authorities.

RESERVES

An amount set aside for a specific purpose in one financial year and carried forward to meet expenditure in future years.

REVENUE EXPENDITURE

Expenditure on day-to-day running costs incurred by the SYMCA in the provision of services.

TREASURY MANGEMENT

The management of the SYMCA’s investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.

Acronyms and Abbreviations

ACPO	Association of Chief Police Officers
AGS	Annual Governance Statement
BME	Black and Minority Ethic
CARE	Career Average Revalued Earnings
CC	Chief Constable
CDA	Crime Data Accuracy
CDI	Crime Data Integrity
CFR	Capital Financing Requirement
CIES	Comprehensive Income and Expenditure Statement
CIPFA	Chartered Institute of Public Finance and Accountancy
CPI	Consumer Price Index
CSE	Child Sexual Exploitation
CSP	Community Safety Partnership
CSR	Comprehensive Spending Review
EUV	Existing Use Value
FTE	Full Time Equivalent
GAD	Government Actuaries Department
HMICFRS	His Majesty's Inspector of Constabulary and Fire & Rescue Services
IAS	International Accounting Standards
IFRS	International Financial Reporting Standards
JIAC	Joint Independent Audit Committee
LASAAC	Local Authority (Scotland) Accounts Advisory Committee
LCJB	Local Criminal Justice Board
LGPS	Local Government Pension Scheme
MHCLG	Ministry of Housing, Communities and Local Government
MOJ	Ministry of Justice
MRP	Minimum Revenue Provision
MoPI	Management of Police Information
MTRS	Medium Term Resource Strategy
NRE	Net Revenue Expenditure

ONS	Office for National Statistics
OPCC	Office of the Police and Crime Commissioner
PAB	Public Accountability Board
PCC	Police and Crime Commissioner
PCS	Police Compensation Scheme
PEEL	Police Effectiveness, Efficiency and Legitimacy
PPS	Police Pension Schemes
PWLB	Public Works Loans Board
QPR	Quarterly Performance Review
RICS	Royal Institution of Chartered Surveyors
SCR	Strategic Concern Register
SCT	Senior Command Team
SOLACE	Society of Local Authority Chief Executives and Senior Managers
SYMCA	South Yorkshire Mayoral Combined Authority
SYP	South Yorkshire Police

Contact Information

This document gives details of CC's Annual Accounts and is available along with more information about finances on its website at www.southyorkshire.police.uk

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