CHIEF CONSTABLE OF GREATER MANCHESTER POLICE

UNAUDITED STATEMENT OF ACCOUNTS 2025/26

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Explanatory Note: Audit Requirements

This unaudited statement of accounts is published in accordance with the following legislation:

- The Local Audit and Accountability Act 2014
- The Accounts and Audit Regulations 2015
- The Greater Manchester Combined Authority (Transfer of Police and Crime Commissioner Functions to the Mayor) Order 2017
- The Accounts and Audit (Amendment) Regulations 2021
- The Accounts and Audit (Amendment) Regulations 2022
- The Accounts and Audit (Amendment) Regulations 2024
- The Accounts and Audit (Amendment) Regulations 2025

This legislation requires Chief Constables, Police and Crime Commissioners and other local government bodies to publish a draft statement of accounts prior to 1 July 2026; and to publish an audited statement of accounts by 31st January 2027.

This is a draft statement of accounts which is still subject to audit. The final statement of accounts will include an independent audit report in place of this explanatory note.

Local audit in England is carried out by private firms, who must be registered by a recognised supervisory body, which in England is the Institute of Chartered Accountants in England and Wales (ICAEW). Forvis Mazars LLP have been appointed as the independent auditor for the Chief Constable of Greater Manchester Police.

The Chief Constable must notify the public that the accounts and related documents are available to inspect. This notice is published on the website of Greater Manchester Police (www.gmp.police.uk) at the same time as this statement of accounts is published.

A further guide to public rights of inspection can be found at:
www.nao.org.uk/code-audit-practice/council-accounts-a-guide-to-your-rights

NARRATIVE REPORT

1. Introduction by the Chief Constable

2025/26 has been another fantastic year of achievement for Greater Manchester Police.

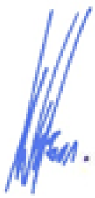
Many of the performance measures, which collectively describe what really positive policing looks like, reveal some of the strongest performance that our Force has ever achieved. Our collective performance in the service of our public has improved, year on year, for five straight years.

This sustained improvement has not happened by accident. It is a testament to the hard work; determination; professionalism and resilience of our officers and staff.

Whether in the operational; organisational or developmental sphere – GMP is veritably powering ahead. Supported by our Mayor and Deputy Mayor; our many partner agencies and so much that enhances our enabling capability – we are making a genuine and valuable contribution to an improved quality of life for the public of Greater Manchester. Increasing levels of public confidence are another crucial symbol of this success.

It is clear that the world, and our country, is currently afflicted by volatility; uncertainty; complexity and ambiguity. This together with a challenging operating environment will undoubtedly throw up challenges in the year to come and beyond. What is equally clear however; is that we have together achieved exceptionally strong foundations and the ‘pivot’ space to enable us to meet future challenges head on and with confidence.

Our refreshed plan on a page sets forth our ambition. We aspire to nothing less than providing our public with the best force in the country. Being so steadfast and determined to build upon the extraordinary half decade of achievement now completed; is why we can all be confident that we will achieve our ambition.



Sir Stephen Watson QPM
Chief Constable of Greater Manchester Police

2. The Elected Mayor of Greater Manchester

In May 2017, the functions of the Police and Crime Commissioner for Greater Manchester (the PCC) were transferred by Parliamentary Order to the Mayor of Greater Manchester (the Mayor). In May 2024, Andy Burnham was re-elected as the Mayor.

The Mayor is responsible for the formal oversight of Greater Manchester Police (GMP), the provision of all funding, budget-setting, performance scrutiny and strategic policy development. The Mayor is also responsible for holding the Chief Constable to account for ensuring that GMP is run efficiently and effectively. These responsibilities are carried out by Greater Manchester's Deputy Mayor for Safer and Stronger Communities, Kate Green. Operational decision-making on day-to-day policing matters and the employment of police officers and police staff remains the responsibility of the Chief Constable.

As the Mayor is not a corporation sole, the Greater Manchester Combined Authority (GMCA) has overall responsibility for entering contracts and establishing the contractual framework under which the Chief Constable's police officers and police staff operate.

Under the legislative framework and local arrangements, GMCA owns all the assets utilised by GMP and the functions and decisions relating to such properties, rights and liabilities are exercised and made by the Mayor. Any receipts arising from such properties, rights and liabilities are paid into the Mayoral Police Fund. The movement on the Mayoral Police Fund is disclosed in the notes to the statement of accounts for GMCA.

3. The Chief Constable

The Chief Constable was established as a corporation sole under the Police Reform and Social Responsibility Act 2011 (PRSRA). The Chief Constable is a separate legal entity, distinct from GMCA and has operational independence. Each organisation has specific roles and responsibilities under the PRSRA.

On 24th May 2021, Sir Stephen Watson was appointed as the Chief Constable of Greater Manchester Police, and Terry Woods was appointed as Deputy Chief Constable on 1st September 2021.

The primary function of the Chief Constable is the exercise of operational policing duties under the Police Act 1996. He holds office under the Crown but is appointed by the Mayor and is accountable to the Mayor for the delivery of an efficient and effective police force in Greater Manchester.

The Chief Constable fulfils his statutory responsibilities for delivering an efficient and effective police force within an annual budget which is set by the Mayor in consultation with the Chief Constable.

The Chief Constable ultimately has a statutory responsibility for maintaining the King's peace and, to do this, has direction and control over police officers and police staff. It is recognised that in exercising day-to-day direction and control, the Chief Constable will undertake activities, incur expenditure and generate income to allow the police service to operate effectively.

As a separate legal entity, the Chief Constable is required to prepare a set of statutory accounts which recognise all the financial transactions incurred during 2025/26 for policing Greater Manchester.

Expenditure in respect of operational policing, police officer and police staff employment costs is shown in the Chief Constable's Statement of Accounts, whilst the funding sources (i.e. Central Government Police Grant, and local council tax precept income) are shown in the statement of accounts for GMCA.

4. The Statement of Accounts

The Statement of Accounts sets out the overall financial position of the Chief Constable of Greater Manchester Police for the year ended 31 March 2026.

The Statement of Accounts comprises core and supplementary statements, together with disclosure notes and have been prepared on a going concern basis. The format and content of the financial statements is prescribed by the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, which is underpinned by International Financial Reporting Standards (IFRS).

The Financial Statements comprise:

- **Comprehensive Income and Expenditure Statement** – This statement shows the cost of providing policing services for the financial year.
- **Movement in Reserves Statement** – This statement shows the movement in the year on the different reserves held by the Chief Constable, 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. These cannot be used to support local expenditure.
- **Balance Sheet** – This statement sets out the assets, liabilities and reserves of the Chief Constable as at 31 March each year.
- **Cash Flow Statement** – This statement summarises the movements in cash and cash equivalents during the year. As all the changes in cash and cash equivalents are shown in the statement of accounts for GMCA, this statement simply shows the net surplus or deficit on the provision of services adjusted for non-cash movements.

In addition to the Financial Statements, the Statement of Accounts also includes:

- **Statement of Responsibilities for the Statement of Accounts** – This statement sets out the different responsibilities that the Chief Constable and the Chief Finance Officer have for the content, production and approval of the Statement of Accounts.
- **Expenditure and Funding Analysis** – This analysis shows how annual expenditure is used and funded from available resources by the Chief Constable in comparison with those resources consumed in accordance with generally accepted accounting practices.
- **Accounting Policies –** Accounting policies are the specific principles, bases, conventions, rules and practices applied by the Chief Constable in preparing and presenting his financial statements. The Chief Constable and GMCA have the same accounting policies.
- **Notes to the Financial Statements** – These notes include further information and additional material items of interest to assist the readers' understanding of the Financial Statements.
- **Police Pension Fund Account** – The Police Pension Scheme is unfunded and holds no assets. The purpose of this account is to demonstrate the cash-based transactions taking place over the year and to identify the arrangements needed to balance the account.
- **Glossary of Financial Terms** – The nature of the Statement of Accounts means that technical financial terms are unavoidable. The glossary is intended to simplify and explain such words.
- **Annual Governance Statement** – This statement explains how the Chief Constable has complied with his Code of Corporate Governance. Preparation and publication of the Annual Governance Statement fulfils his requirement to conduct a review at least once in each financial year of the effectiveness of his system of internal control and to include a statement reporting on the review within his Statement of Accounts.

5. Operational Review of 2025/26

Over the past year, Greater Manchester Police has continued to strengthen the foundations that underpin everything we do: clear strategic direction, shared standards and a consistent approach to delivery.

At heart of this has been the refreshed Plan on a Page (POAP). Building on the progress made since its original introduction in 2021, the updated Plan on a Page has provided sharper clarity about our core purpose, our priorities and how success is measured. It has brought focus, alignment and a common language across the organisation, ensuring that teams at all levels understand not only what we are committed to delivering, but why it matters to the communities we serve.

Alongside this strategic clarity, sustained emphasis has been placed on Quality, Standards and Behaviour. High standards are not an abstract concept; they are demonstrated through professionalism, fairness, consistency and the way we treat victims, the public and each other. Over the past year, expectations have been reinforced and embedded, supported by clear frameworks, leadership ownership and consistent messaging across operational and corporate functions.

This combination of clear direction and strong standards has driven greater strategic alignment across the Force. Decisions, performance management and improvement activity have increasingly been anchored to shared priorities rather than local interpretation. This has reduced fragmentation, strengthened delivery and ensured that improvement in one area supports progress across the wider organisation.

This progress reflects a maturing organisation: aligned to a refreshed, shared ambition to deliver outstanding policing for Greater Manchester.

<u>Protecting the Public</u>

The past year tested Greater Manchester Police in some of the most demanding and sensitive circumstances policing can face. Across serious incidents, major crime investigations, complex events and day-to-day demand, the Force demonstrated professionalism, resolve and a clear commitment to protecting life and supporting communities at moments of profound distress.

In October 2025, GMP responded to a terrorist attack at Heaton park, Hebrew Congregation Synagogue on the Jewish community's holiest day. Officers were on scene within minutes, acting decisively to prevent further loss of life. The immediate emergency response under Op Plato transitioned to a sustained major incident investigation under Operation Hutton, delivered with care, co-ordination and professionalism. In parallel, major crime teams and Public Protection worked at pace, safeguarding victims and managing complex risk.

Alongside the operational response, significant effort focused on community reassurance and public protection. Additional officers were deployed across Greater Manchester, particularly within Jewish communities and around places of worship. Leaders worked visibly with faith representatives, elected officials and partners.

The Force has also made improvements within specialist offender management, including significant progress within the Sex Offender Management Unit (SOMU) and the continued success of Operation Lytton, strengthened the oversight of high-risk individuals and those most likely to cause harm.

Protecting the public also means safely policing large-scale events. The Oasis concerts at Heaton Park, attended by more than 300,000 people, were delivered without major incident. Extensive planning, strong multi-agency coordination and proactive neighbourhood engagement were supported by essential enabling services, including legal, fleet, logistics and welfare, ensuring officers and staff were equipped and supported throughout prolonged operations. Throughout 2025/26 GMP managed, on a weekly basis, protests relating to conflicts in various parts of the Middle East. This placed a significant strain on resources.

Investment in infrastructure has further strengthened public protection. The reopening of Longsight Custody Suite, following extensive refurbishment, has restored GMP's largest custody facility. Designed to modern standards of dignity, safety and resilience, the suite supports colleagues, detainees and force-wide operational capacity.

These show a Force capable of responding to the most serious threats, managing complexity at scale, and doing so with professionalism, compassion and an unwavering commitment to keeping communities safe.

Communities and Prevention

Over the past year, GMP has strengthened its focus on prevention, placing visible neighbourhood policing, effective response policing, community reassurance and proportionate use of technology at the centre of how safety is delivered across the city region.

The Neighbourhood Policing Guarantee, supported by the Home Office funding, reinforced the central role of neighbourhood teams in tackling crime and maintaining confidence. Investment in frontline officers strengthened neighbourhood tasking, patrol crime teams and prevention hubs. Force wide activity, including Safe4Summer and Operation North Star, brought neighbourhood, response and specialist teams together to manage seasonal demand, antisocial behaviour and violence hotspots through coordinated local action.

The investment was matched by clear expectations on accessibility and engagement, helping communities understand who their local officers are, the priorities for their area and how to make contact. As a result, GMP became the first force nationally to achieve 100% coverage for named neighbourhood officers, published priorities and scheduled community engagement across all neighbourhoods, reinforcing transparency, trust and accountability.

Alongside prevention, response policing played a critical role in protecting the public. Officers responded swiftly and professionally to emergencies, violence and vulnerability across Greater Manchester. The combined effect of proactive neighbourhood policing, strong response capability and effective investigation is reflected in sustained reductions in crimes that matter most to communities, including falls in burglary and vehicle crime, alongside improved reassurance and outcomes.

Prevention has also evolved through transport safety innovation. The 24/7 TravelSafe LiveChat, launched in 2025, gives passengers and staff a discreet way to report crime and antisocial behaviour on buses and trams. Integrated into the Bee Network, the service enables real-time responses from GMP and Transport for Greater Manchester.

Technology is used where it adds clear public protection value. Live Facial Recognition is deployed as a targeted, intelligence-led tool, used transparently and proportionately in defined settings to locate those wanted for serious offences, safeguard vulnerable people and release officer capacity for visible patrol.

These developments reflect sustained commitment to prevention and public safely: policing that is visible, responsive, innovative and rooted in partnership with the communities it serves.

Key Performance Statistics for 2025/26

The past year has been a period of real confidence and momentum for GMP. Operationally, it has continued to demonstrate strong grip and maturity. Responses to critical incidents, major investigations and complex operational demand have been handled with professionalism, skill and confidence. With strong foundations in place, the Force is well positioned to meet the challenges ahead while continuing to perform at a high level.

GMP HEADLINE STATS 2025-2026

KEY PERFORMANCE HIGHLIGHTS FOR GMP

WE'RE QUICKLY RESPONDING TO THE PUBLIC WHEN THEY NEED US

We're one of the best in the country at answering 999s (average now 5 seconds, down from 47 seconds in May 2021). National average is 8 seconds

We're getting to emergency incidents by an average of 7 minutes 36 seconds which is faster than the 10 minutes 48 seconds average in May 2021

WE'RE TAKING MORE ACTION AGAINST SUSPECTS

We've more than doubled the number of arrests

More than 23,000 of these arrests were DA suspects (nearly 1 in 3 arrests are DA)

Our proactive action to make streets safer has led to more than 65 positive stop-searches per day in March 2026 alone

We solved more than 50,000 crimes in the last year (21.4% increase – 8,900 more than March 2025)

Nearly twice as many victims of crime have received justice in the year up to Sept 2025 compared to the year up to May 2021

WE'RE WORKING TIRELESSLY TO PREVENT AND REDUCE CRIME

All crime is down 1.9% in the last year compared to the previous 12 months

Neighbourhood crime is down 15% across GM, and has decreased in each borough

There are 500 fewer burglary victims each month across GM since May 2021 (8,423 crimes in year to March 2026, down from 15,519)

We've issued nearly 1,000 DAPOs & DVPOs to protect DA victims in the last 12 months

Homicides have halved from three years ago (26 in 2024/25 compared to 51 in 2021/22)

WE'VE PROACTIVELY TAKEN DOWN EUROPE'S 'COUNTERFEIT STREET' – OP VULCAN

Op Vulcan has become a world-renowned problem-solving operation, receiving the prestigious Goldstein Award in USA last year

WE'RE BEING RECOGNISED FOR OUR IMPROVEMENTS

HMICFRS regard us as one of the fastest improving forces in the country

We are recognised as the only force to have improved its investigative standards in 2025

OTHER 2025 HIGHLIGHTS

Launch of new TravelSafe Live Chat service on the Bee Network in partnership with Transport for Greater Manchester, allowing people to report incidents on public transport in real-time

GMP has reported a 41% reduction in violent crime in the Operation Vulcan sites

Diverting more children and young people away from crime. In 2025, there was a 50% increase in diversion activity and support services for children and young people who'd been arrested

Increasing trust and confidence. 65% of people were confident they could get help from GMP in an emergency compared to 61% in the previous year

- Hate crime up 13.1% (2,343 → 2,651, QE Dec 2024–Dec 2025)
- Neighbourhood crime down 16.9% over the same period
- Retail crime falling: shoplifting down 7.6%, business crime down 6.2%
- Knife crime down 28.1% (QE Dec 2024–Dec 2025)
- Homicide rate halved (3.1 → 1.4)
- Gender-based violence trends: rape up 8.2%, stalking up 5.7% (QE Sept 2024–Sept 2025)
- Domestic abuse continues to fall
- Firearms discharges significantly reduced: 3 recorded in QE Dec 2025 vs 11 the previous year

Delivering Outstanding Services – Strengthening our Workforce

At the heart of the progress we made over the past year are the people who deliver policing across Greater Manchester every day. Listening to, supporting and investing in our workforce has remained a central priority, particularly in a national context marked by high demand, complexity and pressure.

A defining feature of the year has been the Force's continued commitment to a culture of quality, standards and behaviour (QSB). Maintaining high professional standards is fundamental to legitimacy and public confidence, and substantial progress has been made in embedding the QSB ethos across operational and corporate functions.

2026/27 will see further emphasis placed on leadership confidence and capability ensuring leaders understand both their authority and responsibility in setting standards, managing performance and supporting wellbeing. Leadership development will remain a core enabler of organisational performance.

Police Officer Numbers

Over the past twelve months, police officer numbers (FTEs) have increased from 8,111.89 at the end of the previous financial year to 8,234.49 as at 31 March 2026, and actual headcount numbers equate to 8,278 as at 31 March 2026.

The table below shows the number of full-time equivalent police officers within GMP.

Area	March 2026	March 2025	Increase / Decrease
Territorial Districts	4,914.25	4,917.30	(3.05)
Specialist Operations	839.21	863.13	(23.92)
Serious Crime & Public Protection	589.28	579.51	9.77
Counter Terrorism	269.35	265.25	4.10
Criminal Justice & Custody	325.18	285.87	39.31
Force Contact, Crime and Operations Branch	354.27	384.79	(30.52)
Students in Initial Training	371.00	231.00	140
Other	571.95	585.04	(13.09)
Total	**8,234.49**	**8,111.89**	**122.60**

6. Financial Review of 2025/26

The budget for 2025/26 was set by the Mayor, following consultation with the Chief Constable, and was approved on 28th February 2025 and subject to detailed scrutiny by the Greater Manchester Police, Fire and Crime Panel. The agenda pack and a recording of the meeting can be found on the GMCA website: www.greatermanchester-ca.gov.uk

Impact of the Current Economic Climate

Police Funding

The Home Office issued an updated provisional 2025/26 settlement for National Policing on 17th December 2024. The settlement:

- Confirmed that PCCs will have the flexibility to raise the police precept to £14 for a Band D property in 2025/26 per the Local Government policy statement of 28th November 2024.
- Confirmed a national increase in police funding of £986.9 million between 2024/25 and 2025/26, of which £329.8 million (33%) will come from utilising the precept flexibility.
- The remaining £657.1 million primarily came from:

- £339m increase in the Core Grant.
- £230m to offset the increase in employer National Insurance Contributions (NICs).
- £100m new Neighbourhood Policing Grant (increased to £200m in the final settlement).

The final settlement was announced on 30th January 2025. The 2025/26 Police grant funding for Greater Manchester was £649.1 million, an increase of £40.4 million (6.6%).

Whilst the increase in core funding through the grant settlement was welcome, along with the support for utilising the maximum available increase in the council tax precept, it should be noted that within this overall increase, for GMP:

- £12.3 million was a new grant to cover specific additional costs resulting from the April 2025 employers' national insurance increase.
- £11.6 million was a very welcome specific new grant that required an associated expenditure increase aligned to enhancing the provision of Neighbourhood Policing, to enable GMP to grow its Neighbourhood Policing capability by 176 Officers in 2025/26.
- £2.4 million related to mainstreaming specific 2024/25 additional grant in respect of funding additional officer recruitment agreed for 2024/25 and continued during 2025/26, which was confirmed after the budget was set for 2024. It therefore formed part of the core Government grant settlement for 2025/26.

For Greater Manchester Police the 2025/26 budget was set at £838.6 million, an increase of £52.4 million compared to 2024/25. This increase was met from additional funding from government grant and the approved precept increase.

Performance Against Revenue Budget

GMP seeks to demonstrate good financial management at a time of significant organisational change in response to both changing and exceptional operational demands. Through the monthly internal financial forecasting process, the force was able to make informed and timely decisions to ensure that value for money was achieved and operational risks mitigated.

The 2025/26 revenue outturn position shows the financial impact of savings and growth, which were planned for and agreed by the Mayor and the Chief Constable in the 2025/26 budget. It also reflects how budgets are managed within the Chief Constable's accounts.

Income and specific grants managed by the Chief Constable on behalf of the Mayor are included in the table. Examples of income include mutual aid provided to other police forces and charges for the policing of sporting events and for policing Manchester Airport. Examples of grants include those that relate to police pensions; and grants provided under private finance initiative schemes.

Other funding sources including the core police grant received from the Government are shown in the statement of accounts for Greater Manchester Combined Authority.

The table on the next page shows the final outturn position for 2025/26 compared with the original budget. Figures in brackets in the Actual and Budget columns represent income for GMP. Figures in brackets in the Variance column represent an overspend against expenditure budgets or a deficit against income budgets.

	Actual	Budget	Variance
	£000	£000	£000
Police Officer Pay	500,666	494,293	(6,373)
Police Officer Related Expenditure	5,928	4,262	(1,665)
Staff Pay	180,444	182,592	2,148
Police Staff Related Expenditure	1,850	1,387	(463)
PCSO Pay	13,880	13,049	(831)
PCSO Related Expenditure	2	7	5
Police Officer Overtime	26,225	15,353	(10,872)
Police Staff Overtime	2,769	2,008	(760)
PCSO Overtime	21	33	12
TOTAL EMPLOYEE RELATED EXPENDITURE	**731,784**	**712,984**	**(18,800)**
Pensions	11,058	12,936	1,878
Premises	38,580	39,077	497
Supplies and Services	78,216	74,596	(3,620)
Third Party Payments	7,907	7,972	65
Transport	8,989	11,183	2,195
Capital Financing	266	0	(266)
Transfer to / from Reserves	(2,818)	(2,895)	(77)
Specific Grants	(20,116)	(5,315)	14,801
Income and Sponsorship	(31,578)	(28,700)	2,878
OTHER INCOME AND EXPENDITURE	**90,504**	**108,854**	**18,350**
TOTAL NET EXPENDITURE	**822,228**	**821,839**	**(450)**
Total Externally Funded	16,288	16,738	450
TOTAL FORCE POSITION	**838,576**	**838,576**	**0**

The full year revenue outturn shows a balanced position against the opening budget of £838.6 million. This was achieved through effective reprioritisation during the year to mitigate unavoidable cost pressures in some areas of the budget. The most significant factors were as follows:

The 2025/26 pay award was agreed nationally at 4.2% which was above the 2.8% budgeted by GMP. This accounts for £4.0 million of the adverse variance for Police Officer Pay and has been fully funded by the Home Office. The remaining variance relates to additional National Insurance and Working Time Directive as a result of the overtime incurred on Operation Hutton, also funded by the Home Office. The income for these are included within Specific Grants.

The Police Officer related expenditure overspend relates mainly to the conclusion of a multi-year roll out of new uniform to officers and is partially offset by the use of reserve set aside for this purpose.

Included within the £2.1 million favourable variance on police staff is a £1.6 million additional cost attributable to the pay award, which has been fully funded by the Home Office. The final underspend is due to reducing police staff numbers during 2025/26, as a result of strong vacancy management and in line with an ongoing efficiency programme that will provide long term financial stability for GMP.

Whilst ongoing issues with unavoidable demand pressures continue to drive an overspend on Overtime, £6.3 million of this has been offset by additional income, which is included in Income and Sponsorship and Specific Grants. Significant costs continue from activities relating to Public Order Public Safety demand, including the following operations: Wildflower, Warden (Hamas/Israel conflict), Barmah (tensions in Salford) and Wembley. The need for support from the Home Office to assist with the relentless nature of policing protests and related activities in and across Greater Manchester has led to a joint letter from the Deputy Mayor and Chief Constable to the Home Office seeking financial support but no financial support has been received for costs of this nature.

The Force Contact, Crime and Operations branch reported a £0.7 million overtime overspend resulting from a 33% abstraction rate, due to sickness and leave, which has created the need for high levels of overtime to support the running of the branch and maintain average speed to answer time and deployment to incidents to acceptable levels. Abstractions in Custody are also creating an increased requirement for overtime. It was hoped that once Operation Safeguard (relating to the use of Police cells to mitigate cell capacity issues across the Prison estate) was deactivated, the overtime requirement would be reduced but this reduction did not materialise.

Additional Home Office funding resulted in the £1.9 million underspend on Pensions. The liability elements of the force insurance fund, in line with an actuarial assessment of the fund has led to the £3.6 million adverse variance on Supplies and Services and the £2.2 million favourable variance on Transport.

The £14.8 million favourable variance on Specific Grants relates to additional funding received in respect of the nationally agreed pay awards, £6.5 million Home Office funding towards Operation Hutton, XL bullies and funding relating to Pensions Remedy costs (the Government's response to the McCloud/Sargeant ruling). Additional funding from GMCA in year has resulted in a £2.9 million favourable variance on Income and Sponsorship.

Capital Expenditure

In addition to revenue expenditure, money is spent on assets such as buildings, computers and vehicles. The capital programme is managed by Greater Manchester Police, but all assets are owned by Greater Manchester Combined Authority.

The table below shows the net capital position across various programmes against the 2025/26 budgeted capital programme.

Branch	Actual	Budget	Variance
	£000	£000	£000
Plan On A Page (POAP) Portfolio	16,283	23,118	6,835
Other Branches	372	2,145	1,773
North West Counter Terrorism Unit	845	845	0
Business Support Services – Estates	3,419	4,698	1,279
Information Services	509	1,731	1,222
Business Support Services – Fleet	4,563	6,903	2,340
Total	**25,992**	**39,441**	**13,449**
Slippage / Over-programming	0	0	0
Net Capital Budget	**25,992**	**39,441**	**13,449**

At the end of the financial year, the full year spend across the capital programme was £26.0 million against the revised funded programme of £39.4 million. £11.2 million of this underspend is due to phasing, as it relates to projects that commenced in late 2025/26 and expenditure will be incurred in 2026/27.

Full Year Position Summary

The Plan On A Page (POAP) Portfolio shows a full year underspend of £6.8 million across all programmes as at the end of the financial year. The most significant elements of this are within the Longsight Custody Suite and Record Management System (RMS) Replacement projects. The RMS project budgets have been rephased across years, resulting in a reduction of funding required. Longsight Custody site became operational in May 2026 and whilst the majority of the construction completed in year, there has been a small amount of costs incurred in 2026/27 to complete the project.

The remaining projects within the portfolio include Forensics Case Management System replacement, IT infrastructure Replatforming, Digital Forensics and Back Office Telephony, all of these projects reported slippage into 2026/27. The budgets have been reprofiled to reflect this.

The corporate support functions account for an underspend of £6.6 million, of which £5.3 million relates to slippage. This includes several IT projects which will now commence in 2026/27. Slippage across fleet replacement projects is due to significant lead times and a number of vehicles did not arrive during 2025/26. Within Estates a number of projects were unable to be completed or in some cases not started during 2025/26 due to impacts of adverse weather along with resourcing constraints.

The table below shows the how the capital programme was funded.

	£000
Capital expenditure	**25,992**
Funded by:	
Borrowing	(25,351)
Capital Grants	(1,310)
Capital Receipts	(65)
Revenue Contribution to Capital	(266)
Additional In-Year Funding	0
Total Funding	**(25,992)**

7. Financial Sustainability and Future Risks

The Home Office issued an updated provisional settlement for 2026/27 on 18th December 2025. The settlement:

- Noted that PCC's will have the flexibility to raise the police precept to £15 for a Band D property in 2026/27.
- Included distribution of core grant funding pro rata to the 2025/26 allocations which has been the same approach taken for the preceding thirteen financial years from 2013/14.
- Confirmed a national increase in police forces funding of £796.1 million between 2025/26 and 2026/27, of which £364.0 million (46%) will come from utilising precept flexibility and £432.1 million (54%) being the national increase in core policing grants.
- Funding for Counter Terrorism Policing will increase by at least £52 million in 2026/27.

The Policing Minister subsequently issued a letter on 16th January 2026 providing further details on the settlement, including an increase in overall national grant of £50 million, with GMP's share of this being an additional £2.9 million. However, the letter also indicated that a ringfence allocation would be provided to deliver the Neighbourhood policing pledge. This increases GMP's target increase in Neighbourhoods by a further 101 officers to 277 by March 2028.

The 2026/27 Police grant funding for Greater Manchester is £669 million, an increase of £20 million (3.1%). Taking into account both the precept flexibility and core grant increases, for Greater Manchester this increase is only 3.9%, which is less than the national average of 4.5%. This represents the second worst settlement in England and Wales and places significant unanticipated financial pressure on GMP in 2026/27 and beyond.

This financial pressure is due to the Home Office mainstreaming the Police Officer Uplift (PUP) from 2026/27. In 2025/26 GMP maintained an additional 209 PUP officers above the original force allocation. Up to and including 2025/26, the additional PUP Officers were funded via a separate grant within the national settlement, targeted directly to specific forces based upon their delivery. GMP previously received £11 million of this grant to fund its 209 additional PUP officers. For 2026/27 this specific funding grant has now been unexpectedly switched into core grant funding and distributed to all forces (including those who have not delivered additional PUP officers). Under this arrangement GMP's share falls to circa £6 million, a grant reduction of £5 million per year within the overall GMP funding settlement allocation.

Greater Manchester priorities for policing in the next financial year will be met from the funding received for 2026/27. The Greater Manchester Police budget for 2026/27 will be £875.9 million, an increase of £37.3 million compared to 2025/26. This increase will be met from the additional funding from government grant and the approved precept increase.

It should be noted that within this overall £37.3 million increase £9.5 million is an increase in the specific claimable grant (£21.1 million in 2026/27 compared with £11.6 million in 2025/26) that supports enhancing the provision of Neighbourhood Policing. Taking this specific funding into account, only £27.8 million of the overall GMP budget increase is available as new funding to meet existing and new 2026/27 budget pressures. To put this into context, the nationally agreed pay award pressures alone in 2026/27 are expected to add a budget pressure of £31.8 million, well in excess of the available budget increase.

Going Concern

Local authorities can only be created and dissolved through statutory legislation. These financial statements have been prepared on a going concern basis, which assumes that the Chief Constable will continue to operate and provide services in the foreseeable future.

The Mayor is responsible for the formal oversight of Greater Manchester Police, including the provision of all funding. Greater Manchester Combined Authority receives all income and funding and makes all the payments for the policing activity from the Mayoral Police Fund, which is shown in the statement of accounts for the Combined Authority.

Although the Balance Sheet in this Statement of Accounts shows that the Chief Constable has large net liabilities, the funding arrangements in place via the Mayor means that the Force is able to continue to provide policing services.

Financial Strategy

When the precept was agreed in January 2026, it was recognised to be critically important that GMP had the level of funding required to allow the Mayor, Deputy Mayor and Chief Constable to sustain the improvements achieved over recent years and to continue to strengthen public safety. There are three key drivers of expenditure pressures, reflecting GMP's improvement journey over the last four financial years, which resulted in an initial reported policing budget gap of £31.8 million.

- Unavoidable pay cost pressures arising from national decision making and nationally agreed pay awards.
- Committed Demand and Performance Led Cost Pressures.
- Locally driven cost pressures, service investment and efficiencies recognising the financial impact of maintaining the significant service improvements delivered over recent years, continuing to drive further locally agreed service improvements and deliver on a force wide efficiency programme aimed at ensuring ongoing future financial stability for GMP.

To secure financial stability GMP has continued to work on the delivery of a financial plan to address the financial challenges it faces in a high demand, high risk operational environment. This programme has made significant progress towards addressing financial pressures in both 2025/26 and for the 2026/27 budget. Work continued at pace between GMP and the Mayor’s office to evaluate additional savings options and identify further savings and efficiencies which has, without impacting on frontline policing, been used to set a balanced 2026/27 budget.

The focus of the 2026/27 budget has therefore again been on maintaining the positive direction of travel by sustaining and continuing to build upon the significant service improvements delivered over recent years, whilst achieving financial stability and a balanced budget in a very challenging financial environment.

This has been achieved through a combination of effective prioritisation of resources, securing efficiencies across the whole organisation and taking advantage of income generation opportunities. Through this approach, GMP has not only mitigated its initial budget gap after unavoidable cost pressures but also allows for the following investment in new and continuing Service Improvements:

- **GM Travel Safe programme (£6m)** - Building on the success of the live chat Travelsafe functionality within the Bee Network app, implemented in 2025, a 2026/27 specific GMCA precept increase will fund the next phase in plans to ensure the safety of those travelling and working on the Bee Network. This will involve the full introduction of a GMP command structure for the Bee Network, creating the equivalent of an 11th GMP district dedicated to safety and crime prevention and investigation across all modes of public transport in Greater Manchester. This will cost GMP an additional £6m to provide incremental policing on the Bee Network and will be fully funded within the mayoral budget protecting the existing frontline GMP capacity, whilst significantly benefiting GM residents, commuters, businesses and neighbourhoods.

- **Custody Model Staffing – Move to 8 Sites (£0.7m)** – this expenditure relates to the additional Staffing cost of GMP’s newly refurbished forty-four cell complex at Longsight to meet future predicted demand levels and to further enhance Custody standards.

- **Repurposing Clean Air Zone (CAZ) cameras for police use (£1.1m)** – will enable increased interception of higher risk crime, supporting the delivery of safer, stronger communities across Greater Manchester.

- **Unavoidable Operational Pressures (£0.6m)** - An unavoidable disposal cost associated with sustained volumes of Nitrous Oxide Canister seizures and the essential upgrade of Tasers to a new more effective model account for this increased annual cost.

- **Essential Information Technology upgrades and improvements (£1.2m)** – Policing in the 21st century is underpinned by a digital infrastructure which supports the delivery of critical operational systems. The systems need to be robust to ensure that they withstand the risk of security compromise and deliver support to operational policing delivery. Essential revenue investment to support planned capital expenditure in infrastructure, new and improved technology applications to enhance front line policing capability and delivery. The result will be improved outcomes, effectiveness, and efficiency and maintaining a stable, secure, and reliable infrastructure. £2.4m of expenditure was initially planned in 2026/27 towards this priority, however a full reprioritisation and re-phasing of requirements has resulted in a reduction to £1.2m in the final budget.

- **277 Officer Neighbourhood Policing uplift -** During 2026/27 GMP will increase Neighbourhood Policing Officer strength by a further 101 Officers on top of the 176 additional new Neighbourhood Policing Officers delivered during 2025/26.

Medium Term Financial Plan

The Medium Term Financial Plan (MTFP) provides the resourcing for the delivery of the priorities in the Standing Together Police and Crime Plan:


Our mission is to:

Keep people safe and support victims

Reduce harm and offending

Strengthen communities and tackle inequality

We will do this by:

1. Improving public trust and confidence in policing.
2. Increasing police accessibility, consistency, responsiveness and outcomes.
3. Keeping children and young people safe and preventing them from becoming involved in crime.
4. Improving support for victims of crime, including vulnerable victims, and tackling emerging crime types.
5. Reducing and preventing neighbourhood crime, retail crime and anti-social behaviour.
6. Improving road and transport safety, so people can travel around our city-region safely.
7. Reducing high harm and repeat offending, taking a preventative and diversionary approach.
8. Tackling drug, alcohol and wider addictions.
9. Reducing and preventing gender-based violence and all forms of serious violence.
10. Reducing and tackling serious and organised crime.

We will work:

- In partnership, sharing expertise, learning and intelligence.
- Through a problem-solving approach.
- To prioritise early intervention, prevention, and rehabilitation.
- Through local delivery and neighbourhoods.
- Taking a victim-centred approach.
- With the voice of lived experience.
- In a trauma-informed and responsive way.
- Making effective use of technology.
- To progress our equality commitments.
- To communicate what we are doing, regularly updating on our progress.

In addition to the Mayor and Deputy Mayor's Police and Crime Plan, the Chief Constable's 'Plan on a Page' is the heartbeat and anchor of all that we do. It is a document which outlines GMP's core purpose, what we have committed to deliver, and how these commitments align with force strategic priorities and the Police and Crime Plan.

Nationally, government policy continues to emphasise visible neighbourhood policing, improved performance oversight and greater productivity. GMP will continue to monitor and respond to national expectations, ensuring that local delivery remains aligned to national priorities.

These determine the level of funding and demands on finances over the medium term period enabling strategic financial planning processes to address the challenges and outcomes.

Future Risks

The biggest financial risks facing both GMP and Policing in general relate to increasing cost and inflationary pressures, rising operational demands and significant uncertainty surrounding future funding levels.

GMP is facing exceptional challenges as a rapidly growing city region. It experiences extraordinary levels of protest and policing needs not seen in any other city outside of London. Greater Manchester has the larges Jewish community outside of the capital, larger numbers of asylum accommodation than most other areas in the UK, an exceptionally diverse demographic and one of the fastest growing populations. Counter Terrorism Policing North West have more open Prevent cases than any other UK region. This means there are levels of risk and challenges that, although existing everywhere, are acute in the Greater Manchester region that GMP must work harder to address.

The demand for policing services therefore remains high, with increasing complexity across areas such as vulnerability, safeguarding, serious violence, digital crime and mental health-related incidents. In addition, maintaining the significant service improvements delivered over recent years and continuing to derive further locally agreed service improvements remain key priorities for GMP.

The Greater Manchester Mayor receives the main policing funding from two sources – Government grants and local council tax (known as precept). Government grants account for around 74% in Greater Manchester with local council tax funding covering the remaining 26%. This funding ratio is significantly lower than in many force areas. This makes GMP more dependent than other areas on increases to Government grant funding, as nationally proposed council tax maximum increases raise significantly less funds per head of population than in many other areas of the country. As a consequence this places additional financial pressures on GMP.

The Government's Spending Review in June 2025 set out national funding intentions for policing, however, the subsequent Provisional Police Grant Settlement did not fully reflect the level of funding anticipated from that review. The resulting settlement was lower than expected, increasing both the levels of savings required to set a balanced 2026/27 budget and future financial uncertainty. The 2026/27 financial year is the first year of the Spending Review and firm Home Office Policing allocations, in particular allocations to individual forces, remain uncertain. This makes current operational and financial planning assumptions for 2027/28 onwards subject to significant uncertainty.

Indicative assessment of underlying cost pressures against estimated income when setting the 2026/27 budget indicated an initial gap of up to £21.4 million in 2027/28 rising to £29.9 million in 2029/30.

A key requirement of any budget setting process is the assessment risk and how this is reflected in the financial strategy. An assessment of the major financial risks for the 2026/27 budget were:

- **Improvement Programme** requires further changes to sustain and where necessary improve services. The delivery of this in an ever-challenging public sector financial environment increases the risk. However, clear and strong governance arrangements are in place to ensure that a sustainable and robust financial plan is in place to manage these risks.

- **Police Precept and Funding** is dependent on Government grant and PCC precept. The 2026/27 increase of £15 was determined by the Home Office and assumed in their overall funding settlement to forces. Planning assumptions for 2027/28 and 2028/29 remain subject to significant uncertainty around future national funding allocations for policing and future precept flexibility.

- **Inflationary Risk** remains because of the challenging global economic environment. The police officer and police staff pay awards for 2026/27 are subject to agreement and the allowance in the budget may be insufficient. For every 1% increase in pay the additional cost is circa £8 million for the budget.

- **Pensions** additional costs remain a risk, although the likelihood that the grant funding may not continue in future settlements has reduced.

It is therefore clear that UK Policing is facing significant financial challenges, along with the rest of the public sector whereby committed costs are outstripping funding levels (for example pay inflation alone is exceeding funding increases).

To address this in GMP, the Force embarked on a long term priority based planning strategy, driven by senior leaders, to identify target future resourcing levels and efficiencies with all service managers being allocated challenging efficiency targets. This critical programme of work has been a significant factor in achieving a balanced 2026/27 budget, despite a very disappointing funding settlement for Greater Manchester. This process will continue to underpin the budget setting process by identifying savings and efficiencies required to address current forecast future budget gaps and to ensure the resources are effectively aligned to priorities as identified in the Force Management Statement.

GMP will also continue to seek out alternative sources of funding through income generation and recovery of costs. Initial steps have been taken to attract inward investment and to maximise income generation opportunities to mitigate the dependency on grant and local funding.

The use of GMP's comprehensive and effective business planning process, linking resourcing to priorities has been instrumental in identifying significant savings options required to balance the 2025/26 and 2026/27 budgets, in a way that clearly links to the Chief Constable's Plan on a Page priorities. This allows more considered planning even in uncertain times and places GMP in a position to positively meet future financial funding challenges whilst protecting service delivery and performance.

8. Workforce Diversity

One of the aims of the Chief Constable is for GMP to be significantly more representative of the many diverse communities of Greater Manchester. It matters that GMP is representative of the communities because this means connection, accountability and legitimacy. It is vital that Greater Manchester Police officers and staff inspire confidence, and look after and support individuals, families and communities when they need it.

The table below shows the number of officers and employees and the full time equivalent (FTE) number as at 31 March:

	Police Officers		**PCSOs**		**Police Staff**		**Total**	
	No	FTE	No	FTE	No	FTE	No	FTE
31 March 2026	8,278	8,234.49	288	276.71	4,177	3,920.87	12,743	12,432.07
31 March 2025	8,156	8,111.89	321	312.63	4,438	4,163.67	12,915	12,588.19

The tables below show the gender and ethnicity of officers and employees as at 31 March:

Gender	**Police Officers**		**PCSOs**		**Police Staff**		**Total**	
	No	%	No	%	No	%	No	%
31 March 2026								
Male	5,123	61.89%	166	57.64%	1,551	37.13%	6,840	53.68%
Female	3,155	38.11%	122	42.36%	2,626	62.87%	5,903	46.32%
31 March 2025								
Male	5,102	62.56%	186	57.94%	1,632	36.77%	6,920	53.58%
Female	3,054	37.44%	135	42.06%	2,806	63.23%	5,995	46.42%

Ethnicity	Police Officers		PCSOs		Police Staff		Total	
	No	%	No	%	No	%	No	%
31 March 2026								
White	7,451	90.01%	238	82.64%	3,854	92.27%	11,543	90.58%
BAME	827	9.99%	50	17.36%	323	7.73%	1,200	9.42%
31 March 2025								
White	7,363	90.28%	270	84.11%	4,108	92.56%	11,741	90.91%
BAME	793	9.72%	51	15.89%	330	7.44%	1,174	9.09%

Further information

Further information about the accounts is available from:

The Chief Finance Officer
Greater Manchester Police
Openshaw Complex
Lawton Street
Manchester
M11 2NS

Telephone No: 0161 872 5050
E-mail: enquiries@greatermanchester-ca.gov.uk

In addition, members of the public have a statutory right to inspect the accounts before the audit commences. The availability of the accounts for inspection is advertised on the GMP website.

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 the financial affairs of the Greater Manchester Police and to ensure that one of his officers has the responsibility for the administration of those affairs. That officer is the Chief Constable's Chief Finance Officer.
- Manage the affairs of Greater Manchester Police to ensure economic, efficient and effective use of resources and safeguard the assets of Greater Manchester Police.
- Approve the Statement of Accounts.

Approval of the Statement of Accounts

In accordance with the Accounts and Audit Regulations 2015, I approve the Statement of Accounts.

Sir Stephen Watson QPM, Chief Constable of Greater Manchester Police
30th June 2026

The Chief Finance Officer's Responsibilities

The Chief Constable's 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 this Statement of Accounts, the Chief Finance Officer has:

- Selected suitable accounting policies and then applied them consistently.
- Made judgements and estimates that were reasonable and prudent.
- Complied with the local authority Code.

The Chief Finance Officer has also:

- Kept proper accounting records which were up to date.
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certification of Accounts

I certify that this Statement of Accounts gives a true and fair view of the financial position of the Chief Constable of Greater Manchester Police at 31 March 2026, and of the income and expenditure for the year ended 31 March 2026.

Ian Cosh OBE, Chief Finance Officer
30th June 2026

THE CHIEF CONSTABLE’S FINANCIAL STATEMENTS

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

The Comprehensive Income and Expenditure Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices.

	2025/26			2024/25		
	Gross Expenditure	Gross Income	**Net Expenditure**	Gross Expenditure	Gross Income	**Net Expenditure**
	£000	£000	£000	£000	£000	£000
Policing services	797,396	0	**797,396**	**803,880**	0	**803,880**
Cost of services	797,396	0	**797,396**	**803,880**	0	**803,880**
Funding set aside by the Mayor to fund policing services	0	(1,010,728)	**(1,010,728)**	0	**(985,209)**	**(985,209)**
Net cost of services	797,396	(1,010,728)	**(213,332)**	**803,880**	**(985,209)**	**(181,329)**
Pension interest cost	358,507	0	**358,507**	**349,487**	0	**349,487**
Pension interest income	0	(72,903)	**(72,903)**	0	**(58,079)**	**(58,079)**
Financing and investment income and expenditure	358,507	(72,903)	**285,604**	**349,487**	**(58,079)**	**291,408**
(Surplus) or Deficit on Provision of Services	1,155,903	(1,083,631)	**72,272**	**1,153,367**	**(1,043,288)**	**110,079**
Remeasurement of pension assets / liabilities			**(179,881)**			**(707,788)**
Total Comprehensive Income and Expenditure			**(107,609)**			**(597,709)**

MOVEMENT IN RESERVES STATEMENT

The Movement in Reserves Statement shows the movement from the start of the year to the end on the different reserves held by the Chief Constable, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other 'unusable reserves'. The Accumulated Absences Account relates to the value of unused annual or flexi leave at the end of the financial year. The Surplus / Deficit on the Provision of Services line shows the true economic cost of providing Policing services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund Balance for precept setting.

	General Fund Balance	**Total Usable Reserves**	Accumulated Absences Account	Pension Reserve	**Total Unusable Reserves**	**Total Reserves**
	£000	**£000**	£000	£000	**£000**	**£000**
Balance at 1 April 2025	0	**0**	(8,345)	(5,626,235)	**(5,634,580)**	**(5,634,580)**
Surplus / (deficit) on provision of services (accounting basis)	(72,272)	**(72,272)**	0	0	**0**	**(72,272)**
Other Comprehensive Income and Expenditure	0	**0**	0	179,881	**179,881**	**179,881**
Total Comprehensive Income and Expenditure	(72,272)	**(72,272)**	0	179,881	**179,881**	**107,609**
Adjustments between accounting basis and funding basis under regulations	72,272	**72,272**	(821)	(71,451)	**(71,451)**	**0**
Increase / (Decrease) in Year	0	**0**	(821)	108,430	**108,430**	**107.609**
Balance at 31 March 2026	0	**0**	(9,166)	(5,517,805)	**(5,526,971)**	**(5,526,971)**

2024/25 COMPARATIVE MOVEMENT IN RESERVES STATEMENT

	General Fund Balance	**Total Usable Reserves**	Accumulated Absences Account	Pension Reserve	**Total Unusable Reserves**	**Total Reserves**
	£000	**£000**	£000	£000	**£000**	**£000**
Balance at 1 April 2024	0	**0**	(7,980)	(6,224,309)	**(6,232,289)**	**(6,232,289)**
Surplus / (deficit) on provision of services (accounting basis)	(110,079)	**(110,079)**	0	0	**0**	**(110,079)**
Other Comprehensive Income and Expenditure	0	**0**	0	707,788	**707,788**	**707,788**
Total Comprehensive Income and Expenditure	(110,079)	**(110,079)**	0	707,788	**707,788**	**707,788**
Adjustments between accounting basis and funding basis under regulations	110,079	**110,079**	(365)	(109,714)	**(110,079)**	**0**
Increase / (Decrease) in Year	0	**0**	(365)	598,074	**597,709**	**597,709**
Balance at 31 March 2025	0	**0**	(8,345)	(5,626,235)	**(5,634,580)**	**(5,634,580)**

BALANCE SHEET

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Chief Constable. The net assets of the Chief Constable (assets less liabilities) are matched by the reserves held by the Chief Constable. Reserves are reported in two categories – usable reserves and unusable reserves. The Chief Constable holds no usable reserves. Unusable reserves are not able to be used to provide services and consist of the Accumulated Absences Account and the Pension Reserve.

Under the legislative framework, the Mayor is responsible for the Mayoral Police Fund and holds all assets, liabilities and usable reserves relating to policing services. These are included in the Balance Sheet shown in the statement of accounts for GMCA.

	Notes	**31 March 2026**	**31 March 2025**
		£000	£000
Accumulated Absences	9	(9,166)	(8,345)
Short Term Liabilities		**(9,166)**	**(8,345)**
Net Pension Liabilities	14	(5,517,805)	(5,626,235)
Long Term Liabilities		**(5,517,805)**	**(5,626,235)**
Net Liabilities		**(5,526,971)**	**(5,634,580)**
Unusable Reserves	10	(5,526,971)	(5,634,580)
Total Reserves		**(5,526,971)**	**(5,634,580)**

CASH FLOW STATEMENT

The Cash Flow Statement shows non cash movements in pension interest costs and expected return on pension assets.

Under the legislative framework, all cash transactions are held and managed by GMCA. These are included in the Cash Flow Statement shown in the statement of accounts for GMCA.

	2025/26	2024/25
	£000	£000
Net deficit on the provision of services	72,272	110,079
Adjustments to net deficit on the provision of services for non-cash movements	(72,272)	(110,079)
Net cash flow from operating activities	**0**	**0**
Cash and cash equivalents at the beginning of the reporting period	0	0
Cash and cash equivalents at the end of the reporting period	**0**	**0**

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

A. General Principles

The Statement of Accounts summarises the Chief Constable's transactions for the 2025/26 financial year and the position at the year-end of 31 March 2026. The Chief Constable is required to prepare an annual Statement of Accounts by the Accounts and Audit Regulations 2015, which require the Statement of Accounts to be prepared in accordance with proper accounting practices.

These practices primarily comprise the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Statement of Accounts is principally historical cost.

B. Going Concern

The Chief Constable of Greater Manchester Police Corporation Sole can only be created and dissolved through statutory legislation. The financial statements have been prepared on a going concern basis, which assumes that the functions of the Chief Constable will continue in operational existence for the foreseeable future.

The Mayor is responsible for the formal oversight of GMP, including the provision of all funding. GMCA receives all income and funding and makes all the payments for the policing activity from the Mayoral Police Fund, which is shown in the statement of accounts for GMCA.

Although the Balance Sheet in this Statement of Accounts shows that the Chief Constable has large net liabilities, the funding arrangements in place via the Mayor means that the Force is able to continue to provide policing services.

C. Accruals of Income and Expenditure

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

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

These Balance Sheet entries are disclosed in the notes to the statement of accounts for GMCA.

D. Employee Benefits

Benefits Payable during Employment

Short-term employee benefits are those due to be settled wholly within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense for services in the year in which employees render service to the Chief Constable. An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to Surplus or Deficit on the Provision of Services, but then reversed out through the Movement in Reserves Statement so that holiday entitlements are charged to revenue in the financial year in which the holiday absence occurs.

Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Chief Constable to terminate an employee's employment before the normal retirement date or an employee's decision to accept voluntary redundancy in exchange for those benefits and are charged on an accruals basis to the Comprehensive Income and Expenditure Statement at the earlier of when the Chief Constable can no longer withdraw the offer of those benefits or when the Chief Constable recognises costs for a restructuring.

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

Post-employment Benefits

Police officers and police staff employees are members of two separate pension schemes:

- The Police Pension Scheme, administered by XPS Administration on behalf of the Chief Constable.
- The Local Government Pensions Scheme, administered by Tameside Metropolitan Borough Council on behalf of the Greater Manchester Pension Fund

Both schemes provide defined benefits to members (retirement lump sums and pensions) earned whilst a police officer or a police staff employee of the Chief Constable.

The Police Pension Scheme

The Police Pension Scheme is an unfunded defined benefit career average salary scheme for police officers. There are no investment assets built up to meet the pension liabilities and cash has to be generated from police officer and employer contributions to meet actual pension payments as they eventually fall due.

Both the Chief Constable and police officers pay pension contributions based on a percentage of pensionable pay into the Pension Fund Account. Pension payments are paid out of the Pension Fund Account.

The amounts that must be paid into and out of the Pension Fund Account are specified by regulation. Any surplus or deficit on the Pension Fund Account must be transferred to or from the Greater Manchester Combined Authority, and ultimately repaid to or from the Home Office.

Injury awards are not part of the Police Pensions Scheme and are charged directly to the Comprehensive Income and Expenditure Statement. However, liabilities in respect of injury awards are disclosed in the Statement of Accounts as part of the Chief Constable's overall liability.

Other than references to assets, these schemes are accounted for in the same way as the Local Government Pension Scheme set out below.

The Local Government Pension Scheme

The Local Government Pension Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Greater Manchester Pension Fund attributable to the Chief Constable are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, and projected earnings for current employees.
- Liabilities are discounted to their value at current prices, using a discount rate of the yield available on long dated, high quality corporate bonds (as measured by the yield on iBoxx Sterling Corporate Index, AA over 15 years) at the valuation date.
- The assets of the Greater Manchester Pension Fund attributable to the Chief Constable are included in the Balance Sheet at their fair value based on the following valuation methods:
    - Equities and bonds – Pricing from market data providers based on observable bid price quotations.
    - Direct investment property – Independent valuations for freehold and leasehold investment properties in accordance with Royal Institute of Chartered Surveyors (RICS) Red Book.
    - Indirect property – Independent valuations for freehold and leasehold properties less any debt within the individual property fund plus / minus other net assets.
    - Cash and other net assets – Value of deposit or value of transaction.
    - Derivatives – Futures contracts' fair value is determined using exchange prices at the reporting date. The fair value of the forward currency contracts is based on market forward exchange rates at the reporting date.
    - Private equity, infrastructure and special opportunities portfolios – The valuation basis, determined by the relevant fund manager, may be any of quoted market prices, broker or dealer quotations, transaction price, third party transaction price, industry multiples and public comparables, transactions in similar instruments, discounted cash flow techniques, third party independent appraisals or pricing models.

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

- Service costs comprising:
    - Current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked.
    - Past service cost – the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.
    - 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 – charged to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

- Remeasurements comprising:
  - Return on plan assets – excluding amounts included in net interest on the net defined benefit liability – 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 – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.

  Asset Ceiling – under accounting standards there is a limit to the amount that can be recognised in the Balance Sheet and an adjustment is applied to reduce the net asset to the amount that the Chief Constable is able to recognise. The Asset Ceiling is the present value of economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan – reduces the total net assets of the scheme to the value of the asset ceiling.

- Contributions paid to the Greater Manchester Pension Fund – cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

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

Discretionary Benefits

The Chief Constable also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any officer or police staff employee are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

E. 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 of the nature of the events and their estimated financial effect

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

F. Government Grants and Contributions

All Government grants are received by the Mayor and are accounted for in the statement of accounts for Greater Manchester Combined Authority.

All third party funding is received by the Mayor and is accounted for in the statement of accounts for Greater Manchester Combined Authority.

Funding is transferred from the Mayor to the Chief Constable to cover liabilities as and when they arise. This policy is in accordance with IAS 20 Accounting for Government Grants and Disclosure of Government Assistance.

G. Property, Plant and Equipment

All assets used by the Chief Constable are owned by Greater Manchester Combined Authority and are accounted for in the statement of accounts for Greater Manchester Combined Authority.

H. Contingent Liabilities

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

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

I. Reserves

Reserves are reported in two categories – usable reserves and unusable reserves. The Chief Constable holds no usable reserves. Unusable reserves are not able to be used to provide services and consist of the Accumulated Absences Account and the Pension Reserve. Earmarked reserves and the General Fund Balance are held by the Mayor within the Mayoral Police Fund and are accounted for in the statement of accounts for Greater Manchester Combined Authority.

J. VAT

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

2. ACCOUNTING STANDARDS ISSUED THAT HAVE NOT YET BEEN ADOPTED

The Code of Practice requires the Chief Constable to disclose information relating to the expected impact of an accounting change that will be required by a new standard that has been issued but not yet adopted.

The following standards were introduced by the 2026/27 Code, where disclosures are required in the 2025/26 financial statements, in accordance with the requirements of paragraph 3.3.4.3 of the Code. These have been assessed and are not considered to have a significant impact on the Statement of Accounts:

- **Amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland: Amendments to Heritage Assets** issued in March 2024.
- **Amendments to the Classification and Measurement of Financial Instruments: Amendments to IFRS 9 and IFRS 7** issued in May 2024.
- **Annual Improvements to IFRS Accounting Standards: Volume 11** issued in July 2024.
- **Contracts Referencing Nature-dependent Electricity: Amendments to IFRS 9 and IFRS 7** issued in December 2024.

3. CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

In applying the accounting policies set out in note 1, the Chief Constable has had to make certain judgements about complex transactions or those involving uncertainty about future events.

The relationship between the Mayor, GMCA and the Chief Constable is detailed in the Related Parties note 13. In assessing which transactions are reported in the statement of accounts for the Chief Constable the following critical judgements have been made:

- All contracts with GMP are made in the name of the GMCA; and GMCA pays for all expenditure including the salaries of police officers and police staff. Costs generated in the operation of day-to-day policing, including salary and pension costs, are judged to be the responsibility of the Chief Constable and are recognised in the Comprehensive Income and Expenditure Statement for the Chief Constable.
- Liabilities relating to salaries and pensions of police officers and police staff are judged to be the responsibility of the Chief Constable and are recognised in the Balance Sheet of the Chief Constable.
- GMCA owns all of the assets utilised by GMP and the functions and decisions relating to such properties, rights and liabilities are ultimately exercised and made by the Mayor. These assets are judged to be the responsibility of the Mayor and are recognised in the statement of accounts for GMCA. Any receipts arising from such assets are paid into the Mayoral Police Fund and are also recognised in the statement of accounts for GMCA.
- No bank accounts are held in the name of the Chief Constable. Any bank accounts used by the Chief Constable are held in the name of GMCA. These bank accounts are judged to be the responsibility of the Mayor and are recognised in the statement of accounts for GMCA.

4. 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 by the Chief Constable about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Chief Constable's Balance Sheet at 31 March 2026 for which there is a significant risk of material adjustment in the forthcoming year are as follows:

Pension Liabilities

Estimation of the net liability to pay pensions depends on several complex judgments related to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide expert advice about the assumptions to be applied.

The effects on the net pension liability of changes in individual assumptions are shown in note 14.

5. EVENTS AFTER THE REPORTING PERIOD

The Statement of Accounts was authorised for issue by the Chief Finance Officer to the Chief Constable on 30th June 2026. Events taking place after this date are not reflected in the financial statement or notes.

Where events taking place before this date provided information about conditions existing at 31 March 2026, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

6. EXPENDITURE AND FUNDING ANALYSIS

The Expenditure and Funding Analysis shows how annual expenditure is used and funded from resources by the Chief Constable in comparison with those resources consumed or earned by the Chief Constable in accordance with generally accepted accounting practices. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement (CIES).

	2025/26			**2024/25**		
	Net Expenditure Chargeable to the General Fund	Adjustments Between Accounting Basis and Funding Basis	Net Expenditure in the CIES	Net Expenditure Chargeable to the General Fund	Adjustments Between Accounting Basis and Funding Basis	Net Expenditure in the CIES
	£000	£000	£000	£000	£000	£000
Cost of policing services	1,010,728	(213,332)	797,396	985,209	(181,329)	803,880
Funding set aside by the Mayor to fund policing services	(1,010,728)	0	(1,010,728)	(985,209)	0	(985,209)
Other income and expenditure	0	285,604	285,604	0	291,408	291,408
(Surplus) or Deficit on Provision of Services	**0**	**72,272**	**72,272**	**0**	**110,079**	**110,079**
Opening General Fund Balance	0			**0**		
Surplus or (Deficit) on General Fund Balance in Year	0			**0**		
Closing General Fund Balance at 31 March	**0**			**0**		

NOTE TO THE EXPENDITURE AND FUNDING ANALYSIS

	2025/26				
	Net Expenditure Chargeable to the General Fund	Net Change for Pensions Adjustments	Other Differences	**Total Adjustments**	**Net Expenditure in the CIES**
	£000	£000	£000	**£000**	**£000**
Cost of policing services	**1,010,728**	(214,153)	821	**(213,332)**	**797,396**
Funding set aside by the Mayor to fund policing services	**(1,010,728)**	0	0	**0**	**(1,010,728)**
Other income and expenditure from the Expenditure and Funding Analysis	**0**	285,604	0	**285,604**	**285,604**
Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services	**0**	71,451	821	**72,272**	**72,272**

	2024/25				
	Net Expenditure Chargeable to the General Fund	Net Change for Pensions Adjustments	Other Differences	**Total Adjustments**	**Net Expenditure in the CIES**
	£000	£000	£000	**£000**	**£000**
Cost of policing services	**985,209**	(181,694)	365	**(181,329)**	**803,880**
Funding set aside by the Mayor to fund policing services	**(985,209)**	0	0	**0**	**(985,209)**
Other income and expenditure from the Expenditure and Funding Analysis	**0**	291,408	0	**291,408**	**291,408**
Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services	**0**	109,714	365	**110,079**	**110,079**

Net Charge for Pensions Adjustments
This is a net charge for the removal of pension contributions and the addition of IAS 19 Employee Benefits pension related expenditure and income:

- **Cost of Policing Services -** this represents the removal of the employer pension contributions made by the Force as allowed by statute and the replacement with current service costs and past service costs.
- **Other Income and Expenditure -** this represents the net interest on the defined benefit liability charged to the Comprehensive Income and Expenditure Statement.

Other Differences
This represents other differences between the amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute and to comply with presentational requirements.

7. 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 in the year in accordance with proper accounting practice to arrive at the resources that are specified by statutory provisions as being available to the Chief Constable to meet future capital and revenue expenditure.

The following table sets the reserves that the adjustments are made against.

	2025/26	2024/25
	£000	£000
Adjustments primarily involving the Pension Reserve:		
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	386,863	415,686
Employer's pension contributions and direct payments to pensioners payable in the year	(315,412)	(305,972)
Adjustments primarily involving the Accumulated Absences Account:		
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accrual basis is different from remuneration chargeable in the year in accordance with statutory requirements	821	365
Total Adjustments	**72,272**	**110,079**

8. EXPENDITURE AND INCOME ANALYSED BY NATURE

The Chief Constable's expenditure and income is analysed as follows:

	2025/26	2024/25
		£000
Expenditure		
Employee costs	830,334	791,330
Premises costs	24,263	22,235
Transport costs	9,423	11,390
Supplies and services	87,029	81,722
Partnership costs	29,325	27,715
IAS19 Pension Costs	(214,153)	(181,694)
Charges for Assets Consumed	31,117	49,638
Transfers between GMP and GMCA	59	1,544
Pension interest costs	358,507	349,487
Total expenditure	**1,155,904**	**1,153,367**
Income		
Income from operational activities	(58,461)	(66,860)
Grants and other transfers from the Mayor	(952,087)	(918,349)
Total funding from the Mayor	**(1,010,728)**	**(985,209)**
Expected return on pension assets	(72,903)	(58,079)
Total Income	**(1,083,632)**	**(1,043,288)**
(Surplus) or Deficit on the Provision of Services	**72,272**	**110,079**

9. ACCUMULATED ABSENCES

The short term liability of £9.166 million (£8.345 million in 2024/25) represents the cost of untaken annual leave entitlement due to police officers and police staff at the end of the year.

10. UNUSABLE RESERVES

The table below shows the reserves that cannot be utilised to provide services.

	31 March 2026	**31 March 2025**
	£000	£000
Accumulated Absence Account	(9,166)	(8,345)
Pensions Reserve	(5,517,805)	(5,626,235)
Total Unusable Reserves	**(5,526,971)**	**(5,634,580)**

Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the account.

	2025/26	**2024/25**
	£000	£000
Accumulated Absences Account Balance at 1 April	(8,345)	(7,980)
Settlement or cancellation of accrual made at the end of the preceding year	8,345	7,980
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	(9,166)	(8,345)
Accumulated Absences Account Balance at 31 March	**(9,166)**	**(8,345)**

Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from different arrangements for accounting for post-employment benefits and funding benefits in accordance with statutory provisions.

The Chief Constable accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs.

However, statutory arrangements require benefits earned to be financed as the Chief Constable makes employer's contributions to pension funds or eventually pays any pensions for which he is directly responsible.

The debit balance on the Pensions Reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Chief Constable 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.

	2025/26	**2024/25**
	£000	£000
Opening Pensions Reserve Balance	(5,626,235)	(6,224,309)
Remeasurements of the net defined benefit liability / (asset)	179,881	707,788
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	(386,863)	(415,686)
Employer's pensions contributions and direct payments to pensioners payable in the year	315,412	305,972
Closing Pensions Reserve Balance at 31 March	**(5,517,805)**	**(5,626,235)**

11. OFFICERS' REMUNERATION

Police Officers and Employees Remuneration Above £50,000

The table below shows the number of police officers and police staff who have received more than £50,000 in remuneration during the year, excluding any payments in relation to employee pensions. These figures include the defined senior and statutory officers as shown in the Relevant Police Officers and Senior Employees Remuneration note. The increase in the number of employees is the result of the 2025/26 pay award and overtime earned during the year.

	2025/26	**2024/25**
Remuneration band	Number of employees	Number of employees
£50,000 - £54,999	1,544	1,435
£55,000 - £59,999	1,310	939
£60,000 - £64,999	721	598
£65,000 - £69,999	567	455
£70,000 - £74,999	225	153
£75,000 - £79,999	78	55
£80,000 - £84,999	54	48
£85,000 - £89,999	43	36
£90,000 - £94,999	26	10
£95,000 - £99,999	25	34
£100,000 - £104,999	19	9
£105,000 - £109,999	10	8
£110,000 - £114,999	13	5
£115,000 - £119,999	3	3
£120,000 - £124,999	1	0
£125,000 - £129,999	2	2
£130,000 - £134,999	2	3
£135,000 - £139,999	0	1
£140,000 - £144,999	3	0
£145,000 - £149,999	0	0
£160,000 - £164,999	0	1
£165,000 - £169,999	0	0
£175,000 - £179,999	1	1
£190,000 - £194,999	1	0
£225,000 - £229,999	0	1
£235,000 - £239,999	1	0
Total	4,649	3,797

Relevant Police Officers and Senior Employees Remuneration

2025/26 Senior Officers' Remuneration

The table below shows the remuneration paid to relevant police officers and senior employees, as defined in the Code, who have responsibility for the management of the force and whose annualised salary is greater than or equal to £50,000 for the year.

Post Title	Note	Salary	Expenses	Allowance	Benefit in Kind	Pension Contri-butions	Total
		£000	£000	£000	£000	£000	£000
Sir Stephen Watson - as Chief Constable		236	0	0	0	0	236
Terry Woods - as Deputy Chief Constable		194	0	0	0	68	262
Assistant Chief Constable		142	1	0	0	49	192
Assistant Chief Constable	a	131	0	0	0	45	176
Assistant Chief Constable		130	0	0	0	46	176
Assistant Chief Constable		115	0	0	2	45	162
Assistant Chief Constable		128	0	0	0	45	173
Assistant Chief Constable		143	0	0	0	50	193
Lee Rawlinson - as Chief Resources Officer		166	0	0	10	29	205
Director of Finance - Assistant Chief Officer		139	0	0	5	25	169
Director of IT and Digital - Assistant Chief Officer		120	0	0	15	21	156

Note a: Assistant Chief Constable retired in June 2025 and reappointed in August 2025

2024/25 Comparative Senior Officers' Remuneration

Post Title	Note	Salary	Expenses	Allowance	Benefit in Kind	Pension Contri-butions	Total
		£000	£000	£000	£000	£000	£000
Sir Stephen Watson - as Chief Constable		227	0	0	0	0	227
Terry Woods - as Deputy Chief Constable		180	0	0	0	63	243
Assistant Chief Constable		136	0	0	0	12	148
Assistant Chief Constable		133	0	0	0	47	180
Assistant Chief Constable	a	109	0	0	0	39	148
Assistant Chief Constable	b	116	2	0	0	41	159
Assistant Chief Constable	c	103	1	0	1	40	145
Assistant Chief Constable	d	111	1	0	0	39	151
Assistant Chief Constable	e	93	0	37	0	33	163
Assistant Chief Constable	f	117	0	0	0	41	158
Assistant Chief Constable		126	0	0	0	44	170
Lee Rawlinson - as Chief Resources Officer		153	0	8	2	28	191
Director of Finance - Assistant Chief Officer		133	0	0	5	24	162
Director of IT and Digital - Assistant Chief Officer		121	0	8	3	22	154
Director of HR - Assistant Chief Officer	g	59	0	3	1	8	71

Note a: Assistant Chief Constable retired in January 2025
Note b: Temporary Assistant Chief Constable appointed in June 2024, previously Chief Superintendent
Note c: Temporary Assistant Chief Constable appointed in October 2024, previously Chief Superintendent
Note d: Temporary Assistant Chief Constable appointed in September 2024., previously Chief Superintendent
Note e: Assistant Chief Constable retired in December 2024
Note f: Temporary Assistant Chief Constable until October 2024, then Chief Superintendent
Note g: Director of HR – Assistant Chief Officer left in August 2024

Exit Costs and Termination Benefits

The Chief Constable terminated 68 employee contracts in 2025/26, incurring liabilities of £2,066,812 (4 in 2024/25 costing £188,424). These amounts have arisen as a result of strategic change and improvement programmes and relate to redundancy pay, pay in lieu of notice and pension strain costs. The total cost per band and the total cost of the compulsory and other redundancies are set out in the table below.

	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	
	2025/26	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**
£0 - £20,000	7	1	31	0	38	1	£340,692	£16,469
£20,001 - £40,000	0	1	13	0	13	1	£355,234	£25,758
£40,001 - £60,000	0	0	5	0	5	0	£233,334	£0
£60,001 - £80,000	0	2	3	0	3	2	£194,783	£146,197
£80,001 - £100,000	0	0	3	0	3	0	£279,946	£0
£100,001 - £150,000	0	0	6	0	6	0	£662,823	£0
£150,001 - £200,000	0	0	0	0	0	0	£0	£0
Total	**7**	**4**	**61**	**0**	**68**	**4**	**£2,066,812**	**£188,424**

12. EXTERNAL AUDIT COSTS

The Chief Constable has incurred the following costs in relation to the audit of the Statement of Accounts. The external auditor for the Chief Constable of Greater Manchester is Forvis Mazars LLP.

	2025/26	**2024/25**
	£000	£000
Fees payable for external audit services carried out by the appointed auditor for the relevant financial period	152	147

13. RELATED PARTIES

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

- The Elected Mayor of Greater Manchester
- Greater Manchester Combined Authority
- Central Government
- Key management personnel including senior managers
- Close family member of key management personnel
- Other public bodies
- Entities controlled or significantly influenced by the Chief Constable

The Elected Mayor of Greater Manchester

The functions of the Greater Manchester Police and Crime Commissioner (PCC) were transferred by Parliamentary Order to the Elected Mayor of Greater Manchester with effect from 8 May 2017. Under Section 3 of the Order "the mayor is to be treated, in relation to the mayor's PCC functions, as a police and crime commissioner for the purposes of all police and crime commissioner enactments, wherever passed or made, subject to schedule 1 of the Order".

The Mayor has direct control over the finances of the Greater Manchester Combined Authority and is responsible for issuing the Police and Crime Plan. The Chief Constable retains operational independence and operates within the budget set by the Mayor to deliver the aims and objectives set out in the Police and Crime Plan.

Greater Manchester Combined Authority

Under the legislative framework and local arrangements, Greater Manchester Combined Authority, under sole instruction from the Mayor, is responsible for the finances of the Mayoral Police Fund including assets, liabilities and reserves. The Authority has responsibility for entering into contracts and establishing the contractual framework under which the Chief Constable's officers and staff operate. The Authority receives all income and funding and makes all the payments for the policing activity from the Mayoral Police Fund.

GMCA charges the Chief Constable for operational assets consumed in the year. This charge covers the use of Force PFI buildings, IFRS16 leases and the annual depreciation charge, amortisation, impairments and revaluation movements, as reported in the statement of accounts for GMCA. The following charges have been made:

	2025/26	2024/25
	£000	£000
Charge for assets consumed in the year	31,117	49,638

Greater Manchester Combined Authority Group Entities

Greater Manchester Combined Authority has various group entities, of which Transport for Greater Manchester, NW Evergreen Holdings General Partnership Ltd, Greater Manchester Evergreen 2 Limited Partnership and Greater Manchester Fund of Funds Limited Partnership are consolidated into the group accounts.

During 2025/26 2 payments totalling £1,083 were made to the Greater Manchester Fire and Rescue Service (GMFRS) for the hire and cleaning of their facilities (4 were paid in 2024/25 totalling £4,134).

There were 2 payments totalling £1,258 were made to the Combined Authority for training purposes (2 were paid in 2024/25 totalling £4,176) and 2 further payments; £40,000 in funding towards the Water Safety Strategic Partnership and £10,000 as contribution towards the Greater Manchester Resilience Forum (no payments were made in 2024/25).

GMP also received income totalling £34,320 from Transport for Greater Manchester in relation to road safety initiatives during the year (£107,785 was received in 2024/25).

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, provides the majority of funding in the form of grants to the Mayor and prescribes the terms of many of the transactions with other parties.

Senior Police Officers and Senior Employees

Senior officers and staff were asked to declare any material, financial transactions with the Chief Constable by themselves, by their close family, or by any organisation in which they or their close family have a controlling interest.

A payment for 13 annual insurance levies totalling £31,200 was made to the Chief Police Officers Staff Association during 2025/26 (18 were paid in 2024/25 totalling £32,225), of which an Assistant Chief Officer is a Director and Secretary. The organisation arranges the legal expenses insurance for Chief Police Officers and staff.

During 2025/26 GMP received contributions totalling £8,238 from the North West Forces for the administrative support to the North West Pension Board (£7,614 was received in 2024/25), of which an Assistant Chief Officer is Vice Chair.

Greater Manchester Pension Fund

The Chief Constable’s transactions with the Local Government Pension Scheme (the Greater Manchester Pension Fund administered by the Tameside Metropolitan Borough Council) are shown in the pension related disclosure note.

14. DEFINED BENEFIT PENSION SCHEMES

Participation in Pension Schemes

As part of the terms and conditions of employment of his officers and employees, the Chief Constable makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until the officers and employees retire, the Chief Constable has a commitment to make the payments (for those benefits) and to disclose them at the time that officers and employees earn their future entitlement.

The Chief Constable participates in two pension schemes providing post-employment benefits:

All police officers, unless they have opted out, are members of the Police Pension Scheme. This is an unfunded defined benefit career average salary scheme, meaning that there are no investment assets built up to meet these pensions liabilities, and cash has to be generated to meet actual pensions payments as they eventually fall due. The scheme can be split into four components: the current 2015 Police Pension Scheme; legacy 1987 and 2006 Pension Schemes and the Police Injury

Benefit Scheme. The scheme is contracted out of the State Second Pension Scheme. The Police Pension Fund Account is disclosed after the notes to the Accounts.

All police staff employees, unless they have opted out, are members of the Greater Manchester Pension Fund (GMPF). This is a funded defined benefit career average salary scheme, meaning that the Chief Constable and employees pay contributions into a fund, calculated at a level intended to balance the pension liabilities with investment assets.

Tameside Metropolitan Borough Council is the statutory administering authority for GMPF. The administration and investment performance of GMPF is reviewed by the Pension Fund Management Panel, which consists of 21 elected members from Greater Manchester local authorities and a representative from the Ministry of Justice. The Pension Fund Management Panel is advised in all areas by the Advisory Panel. Each of the ten Greater Manchester local authorities and the Ministry of Justice are represented on the Advisory Panel and there are six employee representatives. There are also four External Advisors who assist the Advisory Panel, in particular, regarding investment related issues. The Management Panel appoint external investment managers to invest the majority of assets on behalf of GMPF in accordance with guidelines set by the Management Panel.

The principal risks to the Chief Constable of the schemes are the longevity assumptions, statutory changes to the schemes, structural changes to the schemes (i.e. large-scale withdrawals from the scheme), changes to inflation, bond yields and the performance of the equity investments held by the schemes. These are mitigated to a certain extent by the statutory requirements to charge to the General Fund the amounts required by statute as described in the accounting policies note.

Discretionary Post-Retirement Benefits
Discretionary post-retirement benefits on early retirement are an unfunded defined benefit arrangement, under which liabilities are recognised when awards are made. There are no plan assets built up to meet these pension liabilities.

McCloud/Sargeant Ruling

<u>Legal Claims</u>

Claimants have lodged claims for compensation under two active sets of litigation, Aarons and Penningtons.

Aarons and Ors
Government Legal Department settled the injury to feelings claims for Aarons on behalf of Chief Officers without seeking any financial contributions. Pecuniary loss claims have been stayed under advice from Counsel, but it is expected that most of these claims will be settled under the current compensation mechanism that has been provided for under the Public Service Pensions & Judicial Offices Act 2022. The settlement of the injury to feelings claims for Aarons sets a helpful precedent, and therefore no liability in respect of compensation claims is recognised in these accounts.

Penningtons
As at 31st March 2026, it is not possible to reliably estimate the extent or likelihood of these claims being successful, and therefore no liability in respect of compensation claims is recognised in these accounts.

<u>Remedy</u>

The Public Service Pensions and Judicial Offices Act 2022 (PSPJOA 2022) legislates for how the government will remove the discrimination identified by the courts in the way that the 2015 reforms were introduced for some members.

The main elements of the act are:

- Changes implemented across all the main public service pension schemes in response to the Court of Appeal judgement in the McCloud and Sargeant cases.
- Eligible members of the main unfunded pension schemes have a choice of the benefits they wish to take for the 'remedy period' of April 2015 to 31st March 2022.
- From 1st April 2022 when the remedy period ends, all those in service in main unfunded schemes will be members of the reformed pension schemes, ensuring equal treatment from that point on.
- Ensures there are no reductions to member benefits as a result of the 2016 cost control valuations.

Impact on Police Pension Scheme liabilities

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 members to elect to take legacy scheme (1987 Scheme or 2006 Scheme) benefits for the remedy period.

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

When the remedy window closed, all McCloud related liabilities for eligible members for the period 2019 to 2022 were moved to the associated legacy scheme. This meant all McCloud liabilities for that period were held within the legacy scheme which we expected benefits 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.

Updated membership data as at 31st March 2024 has now been received, which reflects the McCloud rollback from the 2015 to the legacy schemes for some eligible members. For these members, all McCloud eligible liabilities for the period 2015 to 2022 will now be recorded in the appropriate legacy schemes. For other McCloud eligible members, who were not yet rolled back, approximated adjustments have been made to allocate all of their additional McCloud eligible liabilities to the appropriate legacy scheme (from the 2015 Scheme). It is possible that experience revisions between the sections may appear in future years' disclosures as the rollback exercise is completed and reflected in the data.

The refined approach is expected to be broadly neutral, relative to last years' approach, when considered at the combined all-schemes disclosure level. However, the additional data is expected to produce a more accurate allocation of liabilities between the individual schemes' disclosures. The impact of this refinement will be shown as experience items in the individual scheme disclosures.

Now that McCloud related liabilities have started to move into the legacy schemes, contribution adjustments are being carried out by administrators to ensure affected members have paid the correct 'legacy rate' contributions for this portion of service. The contribution adjustments in the 2025/26 disclosures are shown as net cashflows, in line with the approach adopted last year.

Impact on Local Government Pension Scheme liabilities

The McCloud judgement was allowed for in the calculation of the latest funding valuation results. The Employer's funding valuation results are used as the starting point for the accounting roll forward calculations and therefore an allowance is included in the accounting disclosure.

Virgin Media Ltd v NTL Pension Trustees II Ltd

On 16 June 2023, the High Court made a significant ruling in Virgin Media Ltd v NTL Pension Trustees II Ltd and others regarding the validity of amendments made to benefits in contracted-out pension schemes between 6 April 1997 and 6 April 2016. According to the judgement, any amendments to scheme benefits made during that period would have been void unless the scheme actuary had confirmed at the time of the amendment that the pension scheme would continue to satisfy the statutory standard for contracted-out schemes. This is required by section 37 of the Pension Schemes Act 1993.

The High Court ruling was appealed but the Court of Appeal upheld the High Court's decision on 25 July 2024. This decision raised uncertainty for pension schemes that were formerly contracted out on a salary related basis between 1997 and 2016. However, on 5 June 2025 the Department for Work and Pensions announced that the Government would introduce legislation to give affected pension schemes the ability to retrospectively obtain written actuarial confirmation that historic benefit changes met the necessary standards.

The Pension Schemes Act 2026 came into force on 29th April 2026 and provides a statutory remedy allowing scheme actuaries to retrospectively validate historic benefit changes. Due to this no adjustments have been made to the financial statements for this year.

Guaranteed Minimum Pension Indexation and Equalisation Consultation

Increases to pension scheme liabilities relating to guaranteed minimum pensions indexation and equalisation following the Lloyds case were included in the 2018/19 and 2019/20 accounts as past service costs. A further court ruling on 20 November 2020 in respect of pension transfer values may result in additional scheme liabilities. This ruling is unlikely to have a significant impact on the pension obligations of a particular employer, and the historic individual member data needed to assess the impact is not readily available. As a result, no allowance for this has been made within the calculations at 31 March 2026.

Survivors' Pension Benefits

There are several ongoing court cases or rulings (the Goodwin/Walker cases) relating to survivor's pension benefits payable to civil-partners or same-sex spouses of pension scheme members. Remedies for these judgements is still uncertain but it is estimated that the potential impact will be very small for a typical fund. Therefore, no allowances have been made in the pension scheme liabilities for these potential remedies.

Transactions Relating to Post-Employment Benefits

The cost of retirement benefits in the reported cost of services is recognised when they are earned by officers and employees, rather than when the benefits are eventually paid as pensions. However, the charge that the Greater Manchester Combined Authority is required to make against the council tax precept 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.

Transactions Relating to Post-Employment Benefits Included in Financial Statements

	2025/26					
	LGPS	1987 Police Pension Scheme	Police Injury Benefit Scheme	2006 Police Pension Scheme	2015 Police Pension Scheme	Total
	£000	£000	£000	£000	£000	**£000**
Comprehensive Income and Expenditure Statement (CIES)						
Cost of Services comprising:						
- Current service cost	17,778	2,020	1,610	30	78,210	**99,648**
- Past service costs	1,611	0	0	0	0	**1,611**
Total Cost of Services	**19,389**	**2,020**	**1,610**	**30**	**78,210**	**101,259**
Financing and Investment Income and Expenditure						
Interest income of plan assets	(72,903)	0	0	0	0	**(72,903)**
Interest on the Effect of the Asset Ceiling	26,304	0	0	0	0	**26,304**
Interest cost on defined benefit obligation	46,537	262,490	5,690	8,360	35,430	**358,507**
Net interest expense	**(62)**	**262,490**	**5,690**	**8,360**	**35,430**	**311,908**
Total Post-employment Benefits charged to the Surplus or Deficit on the Provision of Services	**19,327**	**264,510**	**7,300**	**8,390**	**113,640**	**413,167**
Other Post-employment Benefits charged to the CIES						
Remeasurement of the net defined benefit liability comprising:						
- Return on plan assets (excluding the amount included in the net interest expense)	(52,964)	0	0	0	0	**(52,964)**
- Actuarial gains and losses arising on changes in demographic assumptions	(1,767)	0	0	0	0	**(1,767)**
- Actuarial gains and losses arising on changes in financial assumptions	(32,293)	(147,030)	(3,550)	(9,650)	(24,340)	**(216,863)**
- Other experience	76,175	154,520	(3,440)	69,800	(252,030)	**45,025**
Asset Ceiling	46,688					**46,688**
Total Post-employment Benefits charged to the CIES	**55,166**	**272,000**	**310**	**68,540**	**(162,730)**	**233,286**
Movement in Reserves Statement						
- Reversal of net charges made to the Surplus or Deficit on the Provision of Services for post-employment benefits in accordance with the Code of Practice	(19,327)	(264,510)	(7,300)	(8,390)	(113,640)	**(413,167)**
Actual amount charged against the General Fund Balance for pensions in the year:						
Employers' contributions payable to scheme	28,571	268,900	1,230	6,070	10,210	**314,981**

Retirement benefits payable to pensioners	431	0	0	0	0	**431**

2024/25 Comparative Transactions Relating to Post-Employment Benefits Included in Financial Statements

	2024/25					
	LGPS	**1987 Police Pension Scheme**	**Police Injury Benefit Scheme**	**2006 Police Pension Scheme**	**2015 Police Pension Scheme**	**Total**
	£000	£000	£000	£000	£000	**£000**
Comprehensive Income and Expenditure Statement (CIES)						
Cost of Services comprising:						
- Current service cost	25,422	1,510	1,890	100	92,750	**121,672**
- Past service costs	2,606	0	0	0	0	**2,606**
Total Cost of Services	**28,028**	**1,510**	**1,890**	**100**	**92,750**	**124,278**
Financing and Investment Income and Expenditure						
Interest income of plan assets	(58,079)	0	0	0	0	**(58,079)**
Interest on the Effect of the Asset Ceiling	13,376	0	0	0	0	**13,376**
Interest cost on defined benefit obligation	44,921	246,420	5,610	8,380	30,780	**336,111**
Net interest expense	**218**	**246,420**	**5,610**	**8,380**	**30,780**	**291,408**
Total Post-employment Benefits charged to the Surplus or Deficit on the Provision of Services	**28,246**	**247,930**	**7,500**	**8,480**	**123,530**	**415,686**
Other Post-employment Benefits charged to the CIES						
Remeasurement of the net defined benefit liability comprising:						
- Return on plan assets (excluding the amount included in the net interest expense)	11,338	0	0	0	0	**11,338**
- Actuarial gains and losses arising on changes in demographic assumptions	(1,607)	(4,370)	(380)	(580)	(3,030)	**(9,967)**
- Actuarial gains and losses arising on changes in financial assumptions	(166,017)	(529,420)	(8,910)	(36,420)	(128,040)	**(868,807)**
- Other experience	(8,464)	8,710	(5,350)	1,030	(950)	**(5,024)**
Asset Ceiling	164,672	0	0	0	0	**164,672**
Total Post-employment Benefits charged to the CIES	**28,168**	**(277,150)**	**(7,140)**	**(27,490)**	**(8,490)**	**(292,102)**
Movement in Reserves Statement						
- Reversal of net charges made to the Surplus or Deficit on the Provision of Services for post-employment benefits in accordance with the Code of Practice	(28,246)	(247,930)	(7,500)	(8,480)	(123,530)	**(415,686)**

Actual amount charged against the General Fund Balance for pensions in the year:						
Employers’ contributions payable to scheme	28,445	261,800	930	4,430	9,930	**305,535**
Retirement benefits payable to pensioners	437	0	0	0	0	**437**

Pensions Assets and Liabilities Recognised in the Balance Sheet

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

	31 March 2026			31 March 2025		
	LGPS	Police Pension Scheme	Total	LGPS	Police Pension Scheme	Total
	£000	£000	**£000**	£000	£000	**£000**
Present value of the defined benefit obligation	(884,840)	(5,513,940)	**(6,398,780)**	(801,802)	(5,622,230)	**(6,424,032)**
Fair value of plan assets	1,381,507	0	**1,381,507**	1,251,641	0	**1,251,641**
Sub-total	**496,667**	**(5,513,940)**	**(5,017,273)**	**449,839**	**(5,622,230)**	**(5,172,391)**
Other movements in the liability - Adjustment for Asset Ceiling	(500,532)		**(500,532)**	(453,844)	0	**(453,844)**
Net asset/liability arising from defined benefit obligation	**(3,865)**	**(5,513,940)**	**(5,517,805)**	**(4,005)**	**(5,622,230)**	**(5,626,235)**

Asset Ceiling

In 2022/23 the Local Government Pension Scheme moved from a net liability to a net asset. Under accounting standards there is a limit to the amount that can be recognised in the Balance Sheet and an Asset Ceiling adjustment has been applied to reduce the net asset to the amount that the Chief Constable is able to recognise. This adjustment has been added to the Total Post-Employment Benefits charged to the Comprehensive Income and Expenditure Statement.

	2025/26	2024/25
	£000	£000
Asset Ceiling Balance at 1 April	(453,844)	(275,796)
Interest on the Effect of the Asset Ceiling Reversal	26,304	13,376
Effect of the Asset Ceiling Reversal	427,540	289,172
Asset Ceiling Adjustment	(500,532)	(453,844)
Asset Ceiling Balance at 31 March	**(500,532)**	**(453,844)**

Reconciliation of Movements in the Fair Value of the Scheme (Plan) Assets:

	LGPS	
	2025/26	**2024/25**
	£000	£000
Opening fair value of scheme assets	**1,251,641**	**1,191,951**
Interest income	72,903	58,079
Remeasurement gain / (loss)		
- The return of plan assets, excluding the amount included in the net interest expense	46,221	(11,338)
Contributions from employer	28,571	28,445
Contributions from employees into the scheme	10,337	10,151
Benefits paid	(28,166)	(25,647)
Contribution in respect of unfunded benefits	431	437
Unfunded benefits paid	(431)	(437)
Closing fair value of scheme assets	**1,381,507**	**1,251,641**

Reconciliation of Present Value of Scheme Liabilities

	LGPS	1987 Police Pension Scheme	Police Injury Benefit Scheme	2006 Police Pension Scheme	2015 Police Pension Scheme	Total
Opening balance at 1 April	**801,802**	**4,777,380**	**104,930**	**148,470**	**591,450**	**6,424,032**
Current service cost	17,778	2,020	1,610	30	33,400	**54,838**
Interest cost	46,537	262,490	5,690	8,360	35,430	**358,507**
Contributions from scheme participants	10,337	0	0	0	44,810	**55,147**
Remeasurement (gains) and losses:						
- Actuarial gains / losses arising from changes in demographic assumptions	(1,767)	0	0	0	0	**(1,767)**
- Actuarial gains / losses arising from changes in financial assumptions	(32,293)	(147,030)	(3,550)	(9,650)	(24,340)	**(216,863)**
- Other experience	69,432	154,520	(3,440)	69,800	(252,030)	**38,282**
Past service cost	1,611	0	0	0	0	**1,611**
Benefits paid	(28,166)	(268,900)	(10,210)	(1,230)	(6,760)	**(315,266)**
Transfers in	0	0	0	0	690	**690**
Unfunded benefits paid	(431)	0	0	0		**(431)**
Closing balance at 31 March	**884,840**	**4,780,480**	**95,030**	**215,780**	**422,650**	**6,398,780**

2024/25 Comparative Information Reconciliation of Present Value of Scheme Liabilities

	LGPS	1987 Police Pension Scheme	Police Injury Benefit Scheme	2006 Police Pension Scheme	2015 Police Pension Scheme	Total
	£000	£000	£000	£000	£000	**£000**
Opening balance at 1 April	**920,874**	**5,316,330**	**122,000**	**176,890**	**604,370**	**7,140,464**
Current service cost	25,422	1,510	1,890	100	49,770	**78,692**
Interest cost	44,921	246,420	5,610	8,380	30,780	**336,111**
Contributions from scheme participants	10,151	0	0	0	42,980	**53,131**
Remeasurement (gains) and losses:						
- Actuarial gains / losses arising from changes in demographic assumptions	(1,607)	(4,370)	(380)	(580)	(3,030)	**(9,967)**
- Actuarial gains / losses arising from changes in financial assumptions	(166,017)	(529,420)	(8,910)	(36,420)	(128,040)	**(868,807)**
- Other experience	(8,464)	8,710	(5,350)	1,030	(950)	**(5,024)**
Past service cost	2,606	0	0	0	0	**2,606**
Benefits paid	(25,647)	(261,800)	(9,930)	(930)	(4,730)	**(303,037)**
Transfers in	0	0	0	0	300	**300**
Unfunded benefits paid	(437)	0	0	0	0	**(437)**
Closing balance at 31 March	**801,802**	**4,777,380**	**104,930**	**148,470**	**591,450**	**6,424,032**

Local Government Pension Scheme assets comprise:

	31 March 2026			
	Quoted prices in active markets	**Prices not quoted in active markets**	**Total**	**Percentage of total assets**
	£000	£000	£000	%
Cash and cash equivalents	**43,732**	**0**	**43,732**	**3.2%**
Equity instruments by industry type:				
Consumer	92,666	0	92,666	6.7%
Manufacturing	73,377	0	73,377	5.3%
Energy and utilities	69,704	0	69,704	5.0%
Financial institutions	119,950	0	119,950	8.7%
Health and care	67,070	0	67,070	4.9%
Information technology	84,955	0	84,955	6.1%
Other	18,633	0	18,633	1.4%
Sub-total equity	**526,355**	**0**	**526,355**	**38.1%**
Bonds by sector:				
Corporate bonds (investment grade)	41,158	0	41,158	3.0%
UK Government bonds	62,009	0	62,009	4.5%
Other	44,674	0	44,674	3.2%
Sub-total bonds	**147,841**	**0**	**147,841**	**10.7%**
Property:				
UK	0	79,536	79,536	5.8%
Sub-total Property	**0**	**79,536**	**79,536**	**5.8%**
Private equity:				
All	0	77,545	77,545	5.6%
Sub-total private equity	**0**	**77,545**	**77,545**	**5.6%**
Other investment funds:				
Equities	70,835	0	70,835	5.1%
Bonds	136,865	0	136,865	9.9%
Infrastructure	0	112,715	112,715	8.2%
Other	30,713	162,366	193,079	14.0%
Sub-total other investment funds	**238,413**	**275,081**	**513,494**	**37.2%**
Derivatives:				
Other	(6,995)	0	(6,995)	-0.5%
Sub-total derivatives	**(6,995)**	**0**	**(6,995)**	**-0.5%**
Total assets	**949,346**	**432,162**	**1,381,508**	**100.0%**

2024/25 Comparative Information Local Government Pension Scheme assets comprise

	31 March 2025			
	Quoted prices in active markets	**Prices not quoted in active markets**	**Total**	**Percentage of total assets**
	£000	£000	£000	%
Cash and cash equivalents	**37,594**	**0**	**37,594**	**3.0%**
Equity instruments by industry type:				
Consumer	80,234	0	80,234	6.4%
Manufacturing	60,454	0	60,454	4.8%
Energy and utilities	66,656	0	66,656	5.3%
Financial institutions	101,764	0	101,764	8.1%
Health and care	56,897	0	56,897	4.5%
Information technology	67,609	0	67,609	5.4%
Other	17,062	0	17,062	1.5%
Sub-total equity	**450,676**	**0**	**450,676**	**36.0%**
Bonds by sector:				
Corporate bonds (investment grade)	40,948	0	40,948	3.3%
UK Government bonds	53,419	0	53,419	4.3%
Other	47,941	0	47,941	3.8%
Sub-total bonds	**142,308**	**0**	**142,308**	**11.4%**
Property:				
UK	0	64,521	64,521	5.2%
Sub-total Property	**0**	**64,521**	**64,521**	**5.2%**
Private equity:				
All	0	79,877	79,877	6.4%
Sub-total private equity	**0**	**79,877**	**79,877**	**6.4%**
Other investment funds:				
Equities	54,249	0	54,249	4.3%
Bonds	125,921	0	125,921	10.1%
Infrastructure	0	104,850	104,850	8.4%
Other	30,839	162,756	193,595	15.4%
Sub-total other investment funds	**211,009**	**267,606**	**478,615**	**38.2%**
Derivatives:				
Other	(1,950)	0	(1,950)	-0.2%
Sub-total derivatives	**(1,950**	**0**	**(1,950)**	**-0.2%**
Total assets	**839,637**	**412,004**	**1,251,641**	**100.0%**

Basis for Estimating Assets and Liabilities

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, salary levels, etc.

The Police Pension Scheme liabilities have been assessed by the Government Actuary's Department. A full valuation of the scheme is carried out every four years. Estimates have been made based on the latest full valuation of the scheme as at 31 March 2024.

The Local Government Pension Scheme liabilities have been assessed by Hymans Robertson, an independent firm of actuaries. A full valuation of the scheme is carried out every three years. Estimates have been made based on the latest full valuation of the scheme as at 31 March 2025, published in March 2026.

The significant assumptions used by the actuaries have been:

	Local Government Pension Scheme		**Police Pension Scheme**	
	31 March 2026	**31 March 2025**	**31 March 2026**	**31 March 2025**
Mortality assumptions:				
Longevity at 65 for current pensioners:				
- Men	20.5	20.0	22.0	21.9
- Women	23.7	23.1	24.0	23.9
Longevity at 65 for future pensioners:				
- Men	21.6	20.9	23.4	23.3
- Women	25.3	24.9	25.3	25.2
Inflation assumptions:				
Rate of inflation	3.25%	3.05%	2.95%	2.70%
Rate of increase in salaries	4.50%	3.55%	3.70%	3.45%
Rate of increase in pensions	3.00%	2.75%	2.95%	2.70%
Rate for discounting scheme liabilities	6.30%	5.80%	6.10%	5.65%

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions set out in the table above. The sensitivity analyses below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes while all the other assumptions remain constant. The assumptions in longevity, for example, assume that life expectancy increases or decreases for men and women. 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 schemes, i.e. on an 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.

Sensitivity Analysis

	Increase to Employer Liability	
	%	£000
Local Government Pension Scheme:		
Longevity increase in 1 year	3% to 5.0%	26,545 44,242
0.1% increase in rate of increase in salaries	0.0%	813
0.1% increase in rate of increase in pensions	2.0%	14,742
0.1% increase in rate for discounting scheme liabilities	-2.0%	(15,564)
1987 Police Pension Scheme:		
Longevity increase in 1 year	2.5%	122,000
0.5% increase in rate of increase in salaries	0.5%	30,000
0.5% increase in rate of increase in pensions	6.5%	301,000
0.5% increase in rate for discounting scheme liabilities	-6.5%	(303,000)
Police Injury Benefit Scheme:		
Longevity increase in 1 year	1.5%	1,000
0.5% increase in rate of increase in salaries	2.5%	2,000
0.5% increase in rate of increase in pensions	7.0%	7,000
0.5% increase in rate for discounting scheme liabilities	-9.0%	(8,000)
2006 Police Pension Scheme:		
Longevity increase in 1 year	1.5%	4,000
0.5% increase in rate of increase in salaries	5.0%	11,000
0.5% increase in rate of increase in pensions	7.0%	16,000
0.5% increase in rate for discounting scheme liabilities	-11.0%	(24,000)
2015 Police Pension Scheme:		
Longevity increase in 1 year	1.5%	7,000
0.5% increase in rate of increase in salaries	0.0%	0
0.5% increase in rate of increase in pensions	14.5%	61,000
0.5% increase in rate for discounting scheme liabilities	-12.0%	(51,000)

Impact on the Chief Constable’s Cash Flows

The total contribution expected to be made to the Local Government Pension Scheme by the Chief Constable in the year to 31 March 2026 is £27,712 million.

The total contribution expected to be made to the Police Pension Scheme by the Chief Constable in the year to 31 March 2026 is £122,935 million.

Analysis of Present Value of Scheme Liabilities by Members

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

	31 March 2026			31 March 2025		
		Liability	Weighted Average Duration		Liability	Weighted Average Duration
	%	£000	Years	%	£000	Years
Local Government Pension Scheme:						
Active members	43.00%	378,847		49.56%	395,418	
Deferred members	16.45%	144,922		17.22%	137,384	
Pensioner members	40.55%	357,206		33.22%	264,995	
Total	**100.00%**	**880,975**	**18.0**	**100.00%**	**797,797**	**21**
The figures above are for the funded obligations only and do not include unfunded pensioner liabilities of £3,865,000 (2024/25 £4,005,000).						
1987 Police Pension Scheme:						
Active members	19.72%	943,150		17.46%	834,220	
Deferred members	3.14%	149,870		2.73%	130,480	
Pensioner members	77.14%	3,687,460		79.81%	3,812,680	
Total	**100.00%**	**4,780,480**	**14.0**	**100.00%**	**4,777,380**	**14**
Police Injury Benefit Scheme:						
Active members	15.97%	15,180		14.81%	15,540	
Deferred members	0.00%	0		0.00%	0	
Pensioner members	84.03%	79,850		85.19%	89,390	
Total	**100.00%**	**95,030**	**n/a**	**100.00%**	**104,930**	**n/a**
2006 Police Pension Scheme:						
Active members	84.62%	182,590		88.67%	131,650	
Deferred members	8.66%	18,690		5.02%	7,460	
Pensioner members	6.72%	14,500		6.30%	9,360	
Total	**100.00%**	**215,780**	**25.0**	**100.00%**	**148,470**	**28**
2015 Police Pension Scheme:						
Active members	92.84%	392,390		99.38%	587,790	
Deferred members	4.34%	18,360		0.62%	3,660	
Pensioner members	2.82%	11,900		0.00%	0	
Total	**100.00%**	**422,650**	**27.0**	**100.00%**	**591,450**	**28**

15. CONTINGENT ASSETS AND LIABILITIES

Contingent Assets

As the Mayor holds all assets and liabilities, any contingent assets are shown in the Greater Manchester Combined Authority's accounts and the associated policy is included in the Consolidated Statement of Accounts.

Contingent Liabilities

McCloud/Sargeant Compensation Claims

Claimants have lodged claims for compensation under two active sets of litigation, Aarons and Penningtons.

Aarons and Ors
Government Legal Department settled the injury to feelings claims for Aarons on behalf of Chief Officers without seeking any financial contributions. Pecuniary loss claims have been stayed under advice from Counsel, but it is expected that most of these claims will be settled under the current compensation mechanism that has been provided for under the Public Service Pensions & Judicial Offices Act 2022. The settlement of the injury to feelings claims for Aarons sets a helpful precedent, and therefore no liability in respect of compensation claims is recognised in these accounts.

Penningtons
As at 31st March 2026, it is not possible to reliably estimate the extent or likelihood of these claims being successful, and therefore no liability in respect of compensation claims is recognised in these accounts.

Motorway Speed Enforcement (Op Cabin)

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

THE POLICE PENSION FUND ACCOUNT

The Police Pension Scheme is an unfunded pension scheme. Both employer and employee pension contributions are based on a percentage of pay, which is paid into the Pension Fund. The amounts that must be paid into and out of the Pension Fund are specified by the Police Pension Fund Regulations 2007 and do not include injury awards.

Fund Account

	2025/26	2024/25
	£000	£000
Opening balance at 1 April	**0**	**0**
Contributions receivable		
- Contributions of pensionable pay from employer	(117,399)	(112,594)
- Early Retirements	(3,575)	(2,288)
- Other (contributions from the Territorial Army)	(25)	0
Officers' contributions	(45,190)	(43,212)
Transfers in		
- Transfers in from other Police and Crime Commissioners and other schemes	(648)	(278)
Benefits payable		
- Pensions	232,215	224,548
- Commutations and lump sum retirement benefits	50,331	41,540
Payments to and on account of leavers		
- Individual transfers out to other Police and Crime Commissioners and other schemes	395	162
- Refunds of contributions	516	904
- Other (tax and interest)	519	151
Net amount payable for the year	**117,139**	**108,933**
Contribution from GMCA	(117,139)	(108,933)
Closing balance at 31 March	**0**	**0**

Net asset statement

	31 March 2026	31 March 2025
	£000	£000
Unpaid pensions due	0	0
Amount owing to General Fund Balance	0	0
Net Assets	**0**	**0**

Contribution rates

	2025/26	2024/25
Employer	35.3%	35.3%
Employee:		
- 1987 Scheme	n/a	n/a
- 2006 Scheme	n/a	n/a
- 2015 Scheme	12.44% to 13.78%	12.44% to 13.78%

Notes to the Police Pension Fund Account and Net Assets Statement

1. The fund was established under the Police Pension Fund Regulations 2007 and is administered and managed by the Chief Constable.

2. The Police Pension Scheme is an unfunded, defined benefit scheme. There are no investment assets.

3. The Fund receives contributions from the Chief Constable as the employer and from scheme members based on a percentage of pensionable pay (see table above) set nationally by the Home Office and subject to triennial revaluation by the Government Actuary's Department.

4. Benefits payable to scheme members are made from the fund with the exception of injury awards, which are payable by the Chief Constable. Administrative costs are met by the Chief Constable. Inward transfer values are paid into the fund and outward transfer values are paid from the fund.

5. The fund is balanced to nil each year by a transfer from GMCA. If income to the fund exceeds expenditure, then the excess is paid to GMCA. If expenditure exceeds income, then GMCA must fund the deficit. GMCA pays any excess income to the Home Office and receives the Police Pension Fund top up grant from the Home Office to fund any deficit.

6. The amount of Home Office grant outstanding at the year end is accrued and is included in the Balance Sheet shown in the statement of accounts for GMCA.

7. The table on the previous page showing the movements on the Police Pension Fund Account for the year does not include liabilities to pay pensions and other benefits after the Balance Sheet date. The liabilities for future retirements benefits are disclosed in note 14 of the statement of accounts for the Chief Constable.

GLOSSARY

Accounting Policies
Within the range of possible methods of accounting, a statement of the actual methods chosen locally and used to prepare these accounts.

Accruals
The method of including amounts in accounts to cover income or expenditure attributable to an accounting period but for which payment has not been received or made by the end of the accounting period. This is based on the concept that income and expenditure are recognised as they are earned or incurred, not as money is received or paid.

Actuarial Remeasurements
Actuaries assess financial and non-financial information provided by The Chief Constable to project levels of future pension fund requirements. Changes in actuarial deficits or surpluses can arise, leading to a loss or gain because:

- events have not coincided with the actuarial assumptions made for the last valuation
- the actuarial assumptions have changed

Adjustment between accounting basis and funding basis
These are adjustments that are made to the total comprehensive income and expenditure recognised by The Chief Constable in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to The Chief Constable to meet future capital and revenue expenditure.

Balances
The reserves of the Greater Manchester Police, both revenue and capital, which represent the accumulated surplus of income over expenditure on any of the funds

Balance sheet
A statement of the recorded assets, liabilities and other balances at the end of an accounting period.

Cash Flow
Movement in money received and paid by Greater Manchester Police in the accounting period.

CIPFA (The Chartered Institute of Public Finance and Accountancy)
CIPFA is the leading professional accountancy body for public services.

Comprehensive Income and Expenditure Statement
This statement details income and expenditure relating to policing services.

Contingent Liabilities
Potential liabilities at the balance sheet date which depend on the occurrence or non-occurrence of one or more uncertain future events. The liabilities should be included in the balance sheet where it is probable that a loss will be incurred, which can be estimated reasonably accurately at the time the accounts are prepared. Otherwise, where the contingencies are likely to be material, the fact that they exist are disclosed as a note to the accounts.

Creditors
Amounts owed by the Chief Constable where payment has not been made by the balance sheet date.

Current Assets
An asset where the value changes, because the volume held varies from day to day, for example, stock. It is reasonable to expect that these assets will either be consumed or realised during the next accounting period.

Current Liabilities
An amount which will become payable or could be called in within the next accounting period.

Current Service Cost
The increase in the present value of a defined benefit pension scheme's liabilities, expected to arise from employee service in the current financial year. It is the ultimate pension benefits "earned" by employees in the current year's employment which will eventually entitle them to receive pension benefits when they arise.

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

Debtors
Amounts due to Greater Manchester Police that relate to the accounting period and have not been received by the balance sheet date.

Defined Benefit Scheme
This is a pension or other retirement benefit scheme other than a defined contribution scheme. Usually, the scheme rules define the benefits independently of the contributions payable and the benefits are not directly related to the investment of the scheme. The scheme may be funded or unfunded (including notionally funded).

Earmarked Reserves
These reserves represent the monies set aside that can only be used for a specific usage or purpose**.**

Exceptional Items
Material items deriving from events or transactions that fall within the ordinary activities of The Chief Constable, but which need to be separately disclosed by virtue of their size and/ or incidence to give a fair presentation of the accounts**.**

Expenditure
Costs incurred by the Chief Constable for goods received, services rendered or other value consumed during the accounting period, irrespective of whether or not any movement of cash has taken place.

External Audit
The independent examination of the activities and accounts of local authorities, to ensure the accounts have been prepared in accordance with legislative requirements and proper practices and to ensure The Chief Constable has made proper arrangements to secure value for money in his use of resources.

Greater Manchester Combined Authority (GMCA)
Greater Manchester Combined Authority assumed its powers on 1st April 2011 and took over functions which were previously the responsibility of the Greater Manchester Integrated Transport Authority (GMITA).

Income
Amounts due to the Elected Mayor of Greater Manchester in respect of services performed, or grants receivable, during the accounting period, irrespective of whether or not any movement of cash has taken place.

International Accounting Standard 19 Employee Benefits (IAS 19)
IAS 19 sets out the treatment of pensions and other forms of retirement benefits in an organisation's statutory accounts.

International Financial Reporting Standards (IFRS)
A set of international financial accounting standards stating how particular types of transactions and other events should be reported in the financial statements. IFRS are issued by the International Accounting Standards Board to make international comparisons as easy as possible.

Inventories
Raw materials and consumable items which have been procured in the name of Greater Manchester Combined Authority to use on a continuing basis and have not been used by the end of the accounting period.

Liabilities
Amounts due to individuals or organisations, which will have to be paid at some time in the future.

Material
The concept that any omission from or inaccuracy in the statements of accounts should not be large enough to affect the understanding of those statements by a reader.

Movement in Reserves Statement
The movement in the year on the different reserves held by The Chief Constable, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves.

Payments in Advance
Amounts actually paid in an accounting period prior to the period in which they are due

Pension Strain
Pension strain arises when an employee retires early without actuarial reduction of pension.

Post Balance Sheet Event
Events both favourable and unfavourable which occur between the balance sheet date and the date on which the financial statements are approved

Prior Year Adjustments
Material adjustments to the accounts of earlier years arising from changes in accounting policies or from the correction of fundamental errors. They do not include normal recurring corrections or adjustments of accounting estimates made in prior years.

Provisions
Amounts set aside in the accounts for liabilities or losses which are certain or very likely to occur, but where there is uncertainty as to the amounts involved or the dates on which they will arise.

Receipts in Advance
Amounts actually received in an accounting period prior to the period in which they are due.

Reporting Standards
The Code of Practice prescribes the accounting treatment and disclosures for all normal transactions of a Local Commissioner (For GMP, this is the Mayor). It is based on International Financial Reporting Standards (IFRS), International Standards (IAS) and International Financial Reporting Interpretations Committee (IFRIC) plus UK Generally Accepted Accounting Practice (GAAP) and Financial Reporting Standards (FRS).

Reserves
Amounts set aside in the accounts to meet expenditure which the Mayor may decide to incur in future periods, but not allocated to specific liabilities which are certain or very likely to occur. Earmarked reserves are allocated to a specific purpose or area of spending.

Revenue Contributions
The method of financing capital expenditure directly from revenue.

Revenue Expenditure
Day to day expenses, mainly salaries and wages, and general running costs.

Service Reporting Code of Practice (SeRCOP)
Prepared and published by CIPFA, the Service Reporting Code of Practice (SeRCOP) replaced the previous Best Value Accounting Code of Practice (BVACOP). It is reviewed annually to ensure that it develops in line with the needs of modern Local Government, Transparency, Best Value and public services reform. SeRCOP establishes proper practices with regard to consistent financial reporting for services and in England and Wales. It is given legislative backing by regulations which identify the accounting practices it propounds as proper practices under the Local Government Act 2003.

CHIEF CONSTABLE OF GREATER MANCHESTER POLICE ANNUAL GOVERNANCE STATEMENT 2025/26

Executive Summary

GMP is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, GMP is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Each year, GMP is required to produce an Annual Governance Statement (AGS) which describes how its corporate governance arrangements have been working. The AGS incorporates the continuous assessment of governance arrangements throughout the last year, identifying areas where we can improve and providing a transparent assessment of our governance arrangements.

This Statement gives assurances on compliance for the year ending 31 March 2026 which include:

- GMP has a well-defined governance structure, led by the Senior Command Team with strategic boards providing specialist oversight and accountability. Arrangements are robust, clearly defined and aligned with best practice.
- GMP is compliant with the CIPFA Financial Management Code and strong controls exist through financial regulations, audit and procurement functions. Overall governance is strong however financial risks are increasing for UK Policing and the wider public sector as costs outstrip funding levels.
- Performance and policing outcomes have improved significantly as GMP has demonstrated measurable improvements in performance and service delivery.
- GMP demonstrates a strong commitment to transparency, ethics, and public engagement.
- Whilst overall governance and controls are effective, governance maturity is still developing in areas, and this will be addressed in 2026/27 through identified actions.

This Annual Governance Statement (AGS) demonstrates the governance arrangements in place for the Chief Constable for Greater Manchester Police (GMP), including how the effectiveness of the framework is evaluated and monitored. This statement also outlines significant governance issues and key areas to be developed during the coming year (2026/27).

1. Scope of Responsibilities

1.1 The Chief Constable holds office under the Crown and is appointed by the Mayor. The Chief Constable is accountable in law for the exercise of police powers and to the Mayor, during his term of office for the delivery of efficient and effective policing, management of resources and expenditure by GMP. He is accountable for the functions of officers and staff under his employment, direction and control, and is held to account for specific matters set out in the Police and Social Responsibility Act 2011.

1.2 This statement has been prepared for the 2025/26 financial year. The elected Mayor of Greater Manchester has responsibility for the totality of policing in Greater Manchester and is held to account by the Greater Manchester Police and Crime Panel, which consists of representatives from each Greater Manchester district, with crime and anti-social behaviour responsibilities. On 6 May 2017, the Mayor created a Deputy Mayor for Policing, Crime, Criminal Justice and Fire post, to whom he devolved certain responsibilities in respect of the police, except for the duty to set a budget, the duty to prepare a Police and Crime Plan, and the appointment and removal of a Chief Constable. Following his election in 2024 the Mayor appointed the current Deputy Mayor. The purpose of the statement is to outline current governance arrangements, to report on their effectiveness during the year and to outline future actions planned to further enhance the arrangements.

1.3 The Chief Constable ensures the Force's business is conducted in accordance with the law and proper standards, and that the use of public money is safeguarded and properly accounted for. The responsibilities and duties of a Chief Constable, as a corporation sole, are in accordance with the Police Reform and Social Responsibility Act 2011.

1.4 While the Chief Constable discharges his responsibilities in such a way as to assist the Mayor with his functions, he always remains operationally independent in the service of the public.

1.5 In discharging their overall responsibilities, the Mayor and Chief Constable are responsible for maintaining appropriate risk management processes, governance arrangements and ensuring there is a reliable system of internal control, which supports those functions.

1.6 The Assistant Chief Officer (ACO) – Director of Finance is the Chief Constable's professionally qualified Chief Finance Officer (CFO), as required by the Police Reform and Social Responsibility Act 2011. The role of the Chief Constable's CFO is carried out in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) Statement on the Role of the Chief Finance Officer of the Chief Constable (July 2012).

1.7 Production of an AGS by the Chief Constable is a requirement under The Accounts and Audit (Amendment) Regulations 2022 and ensures that a reliable system of internal controls can be demonstrated. The statement helps the Mayor to hold the Chief Constable to account. The statement forms part of the statutory accounts and provides assurance regarding GMP's governance arrangements, approaches and controls.

1.8 A Statement of Assurance supports this AGS and has been signed by the Chief Constable and the CFO (see Appendix 1).

2. The Governance Framework

2.1 Governance comprises the arrangements introduced to ensure the intended outcomes for stakeholders are defined and achieved. Governance is about how decisions are made, focusing on matters such as understanding and clarity of aims, the integrity, fairness and transparency of decisions made by individuals and teams, and the effectiveness of controls and accountability mechanisms. The fundamental function of good governance in the public sector is to ensure intended outcomes are achieved whilst always acting in the public interest.

2.2 The governance framework comprises the systems, processes, culture and values by which the Chief Constable directs and controls the conduct of business and the activities, through which the organisation accounts to and engages with the community, in relation to policing and crime. It enables the Chief Constable to monitor the achievements of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services, including achieving value for money.

2.3 The system of internal control is a significant part of the framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives but can only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of policy aims and objectives. It is also designed to evaluate the likelihood of those risks being realised, as well as seeking to manage them effectively, efficiently, and economically.

2.4 GMP's principal governance meetings and decision-making structures are summarised below:

(i) The Senior Command Team (SCT) Governance Board is the Chief Constable's executive board. It is the senior decision-making board in GMP and is responsible for ensuring the Chief Constable's responsibilities for the governance of the Force, responsibilities to the Mayor and other responsibilities under legislation are effectively discharged. The Chief Constable and CFO discharge their statutory responsibilities in consultation with the Board.

(ii) A Budget Approval Board, Finance and Assets Assurance Board, People Board, Strategic Resourcing Board, Strategic Information Risk Board and the Risk and Assurance Board manage key financial, HR, information and risk decisions. These bodies have decision-making and/or monitoring functions and representatives in accordance with the approved scheme of consent. They are chaired by a chief officer, or a person delegated under the Chief Constable's Scheme of Delegation, with sub-groups and processes in place to support them. Two distinct but complementary boards exist to ensure the delivery of operational and organisational objectives are met and that risks associated with these are identified and managed. The boards are the Victims and Communities Performance Framework (VCPF) Operational chaired by the Deputy Chief Constable (DCC) and the VCPF Organisational, chaired by the Chief Resource Officer (CRO).

(iii) GMP has an extensive Transformation and Change portfolio. The portfolio is managed and monitored by a Plan on a Page (POAP) Improvement Board meeting, chaired by the CRO and DCC. There are subsidiary programme and project boards to monitor and manage the progress of individual change programmes. The POAP Improvement Board is responsible for the commissioning of new change projects and alignment of proposed change with GMP's strategies and Force Delivery Plan (POAP).

(iv) The Greater Manchester Joint Audit Panel (Police and Crime) and associated internal audit arrangements support the Chief Constable and the Mayor, by providing independent assurance on the adequacy of the governance and risk management framework and the internal control environment. The Panel also provides independent assurance on the annual governance processes in operation within the Chief Constable's Corporation Sole, and the functions of the Greater Manchester Combined Authority (GMCA) responsible for administering the Police Fund (income, expenditure, assets, and liabilities). It comprises five members, including the Chair, who are independent of the Chief Constable and the Mayor; alongside representatives from the Force, GMCA, internal and external auditors.

2.5 As a member of the SCT Governance Board and other decision-making committees, the Chief Constable's CFO can bring influence to bear on all strategic corporate decisions of GMP. The CFO leads the promotion and delivery of good financial management, so that public money is always safeguarded and used appropriately, economically, efficiently and effectively. The CFO ensures the finance function is resourced to be fit for purpose, and the management accounting systems, functions and internal controls are in place to ensure finances are kept under review on a regular basis.

2.6 A Scheme of Consent provides authority, within delegated limits, for the Chief Constable to enter contracts and make financial decisions on behalf of the Mayor. Authority to make decisions is further delegated to committees or posts within the Chief Constable's delegations. The Chief Constable's CFO holds responsibilities for good financial management and decision making as set out in paragraphs 1.6 and 2.5 above.

2.7 The Chief Constable launched his Force Delivery Plan 'Planning our future: Building a new GMP' (hereby referred to as GMP's POAP) in September 2021. It set out a vision, operating model and key principles to guide the transformation and development of GMP to ensure it has the capacity and capabilities required to meet future policing demand. In January 2026, the new 'Plan On A Page: Achieving Outstanding' was launched. This outlines the aims for the Force for 2026 – 29.

GREATER MANCHESTER POLICE

PLAN ON A PAGE 2026-2029

OUR AMBITION

To provide Greater Manchester with the best police force in the United Kingdom.

OUR PURPOSE

Do the basics brilliantly: fight, prevent, reduce and detect crime, keep people safe, care for victims.

OUR PRIORITIES

- **Respond** to incidents and emergencies.
- **Investigate**, solve crime and bring offenders to justice.
- **Prevent** and reduce crime, harm and anti-social behaviour.
- **Care** for victims and support the most vulnerable.
- **Build** public trust, confidence and satisfaction.

OUR CULTURE

We deliver the best… **QUALITY, STANDARDS and BEHAVIOUR.**

So that we… **Do the right things, in the right way, for the right reasons.**

To create a culture of excellence and professionalism based on… **Courage, respect, empathy and dedication to public service.**

OUR ACTIVITY

Invest in and support our people
- Deliver an outstanding HR service.
- Deliver a workforce strategy.
- Recruit, retain, develop and promote the best people and reflect the communities we serve.
- Improve staff engagement and recognition and support wellbeing.
- Provide ongoing training and development and inspiring the next generation of officers and staff.

Leadership
- Improve skills through leadership development programme.
- Foster leadership performance through a performance management framework (PMF).
- Promote an inclusive culture where all staff feel welcomed.
- Supporting those young in service to become leaders.
- Identify potential, with succession plans across every district and branch.

Improve our infrastructure
- Make sure our estate is fit for purpose now and in the future.
- Ensure staff have the equipment they need to work to the best of their abilities.
- Develop environmental sustainability strategy.

Continued digital transformation
- Deliver the digital change programme.
- Deliver a new Records Management System (RMS).
- Continue to innovate and evolve our digital tools to maximise AI and automation technology.
- Boost IT skills across the force.
- Ensure IT and digital tools are enablers; greater use of data analysis.

Support victims and the most vulnerable
- Provide an outstanding service. Drive positive outcomes. Deliver the Victims' Code and increase victim voice in service planning.
- Deliver child-centred policing, avoiding unnecessary criminalisation; deliver effective CSE investigations.
- Achieve VAWG targets.
- Work with partners to effectively safeguard children and adults at risk.
- Improve hate crime reporting.

Develop workplace culture
- Set out clear expectations.
- Culture and inclusivity strategy.
- Clear guidance on quality, standards and behaviour – force, district, individual commitments.
- Enable staff to voice issues.

Strengthen corporate services functions
- Ensure corporate functions support the delivery of policing outcomes.
- Grow professional skills across corporate services.
- Help the force to be a learning organisation.
- Attract and recruit the most talented professionals.
- Support public inquiries with candour.

Improve core processes
- Drive activity through analysis of intelligence and information.
- Deal with incoming demand, and properly record, investigate and solve crimes.
- Reduce duplication, streamline and automate.
- Deliver new governance structure.
- Ensure our activity is based on delivering high quality, standards and behaviour.

Maintain effective performance management
- Measure, monitor and manage what matters through the VCPF structures.
- Publish performance information and be held to account transparently.
- Set clear performance expectations for everyone and seek to develop a consistent approach.
- Fairly tackle poor performance.
- Recognise and celebrate good performance.

Manage resources efficiently
- Secure new funding including income generation.
- Balance medium – and long-term financial planning.
- Delegate more financial authority, with a strong and effective governance framework.
- Deliver business planning cycle that ensures we are efficient, effective and sustainable.
- Challenge waste, duplication and cost.

Work in effective partnerships
- Influence police reform and broader UK policing issues through effective collaboration at a local, regional and national level.
- Deliver our part of the Greater Manchester Strategy and identify opportunities to do things differently to make people safer.
- Work better together across functions and leadership structures internally to deliver collective responsibilities.
- Be more involved in wider system groups, improve sharing of information and collaboration.
- Deliver Transport Police and Crime Command (TPACC).

Communicate and engage proactively
- Build stronger relationships with communities through dialogue.
- Deliver effective media content on the things we know improve public confidence.
- Develop improved support for leadership communications.
- Improve consistency and approach to stakeholder engagement and community advisors at force and district level.
- Improve how information disorder is managed.

Problem solving, prevention focussed
- Strengthen neighbourhood policing.
- Deliver the neighbourhood guarantee: be visible and accessible; involve communities and partners in problem solving; tell communities what we are doing.
- Deliver our problem-solving 'Clear Hold Build' approach to long term problems force-wide.
- Seek partnership collaborations to problem solve and to contribute to demand management, particularly through supporting Greater Manchester Live Well.
- Help to build resilient and cohesive communities.

Search 'Plan on a Page' on the GMP intranet for more information

OUR CULTURE

To provide Greater Manchester with the best police force in the UK by delivering the best quality, standards and behaviour so that we can do the right things, in the right way, at the right time and create a culture of excellence and professionalism based on the ethical policing values of courage, respect and empathy and commitment to public service.

QUALITY

The things we do that set us apart and make us excellent:

- **Get the basics** right
- **Put communities first** and ensure we are visible, listen, and act on their needs
- **Leaders act fairly** and support colleagues' performance with care and compassion
- **Continual improvement** - we learn, accept feedback and change
- Provide our workforce with the **best equipment and training**

STANDARDS

The rules and performance measures we set to determine quality and drive behaviour:

- **Standards of Professional Behaviour** in line with Police Conduct Regulations and police staff standards and **Code of Ethics**
- **Leadership pledge**
- **Victims Code of Practice** to treat everyone fairly and according to their needs, including being child-centred and trauma informed
- **Force Performance Management Framework** to ensure targets are achieved and quality is met at all levels
- **Staff engagement framework** to help improve how we work together

BEHAVIOUR

The actions we take to deliver consistent high quality:

- **We always act lawfully**
- **We are fair and honest and act with** integrity, impartiality and a positive, 'can-do' attitude
- **We own our actions** and are accountable, transparent and act with candour
- **We include everyone** and make sure everyone feels welcomed, respected, and able to participate
- **We support our colleagues; recognise** good work, promote wellbeing, and speak up against poor behaviour

Doing the right things, in the right way, for the right reasons #CodeofEthics

PUBLIC SERVICE

Working in the public interest, fostering public trust and confidence, and taking pride in providing an excellent service to the public.

COURAGE

Making, communicating and being accountable for decisions, and standing against anything that could bring our profession into disrepute.

RESPECT AND EMPATHY

Encouraging, listening to and understanding the views of others, and seeking to recognise and respond to the physical, mental and emotional challenges that we and other people may face.

Fig 1. GMP's Plan on a Page (Force Delivery Plan)

3. Internal Financial Controls

3.1 Internal financial control systems are in place to minimise the risk of loss and unlawful expenditure, and to help deliver value for money.

3.2 The Chief Constable's financial management framework, in conjunction with that of the Mayor, is consistent with statutory, national and/or professional best practice, its key elements are set out below:

(i) Financial Regulations are a documented set of procedures to secure the proper administration of the Chief Constable's financial affairs. They are designed to ensure financial controls are conducted in a way which complies with statutory provision and reflects best professional practice.

(ii) Contract Standing Orders are a documented set of procedures relating to procurement, tenders and contracts to be followed in respect of contracts for the supply of goods and services.

(iii) The Chief Constable's Scheme of Financial Delegation is a document from the Chief Constable assigning authority and responsibility to officers and staff to carry out specific activities or functions.

(iv) The Chief Constable's Financial Instructions provide detailed guidance on the operation of specific financial processes controlled by GMP.

(v) All local authorities and policing bodies are required to demonstrate full compliance with the CIPFA Financial Management Code and to identify any outstanding areas for improvement. The review of GMP against the Code demonstrates compliance and it is the opinion of the CFO that the Force is financially resilient and delivers value for money.

4. Good Governance in the Police Service

In 2016, CIPFA in association with the National Police Chiefs' Council (NPCC) and other bodies, issued best practice guidance on Delivering Good Governance in the Police Service[1]. It sets out seven principles of good governance which are illustrated below.

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 on a continuing basis through a process of evaluation and review.

5. Implementing the Principles of Good Governance

Principle A ***Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law***

5.1 The Chief Constable and chief officers, individually and collectively, apply the Principles of Public Life (The Nolan Principles) in the discharge of their functions, and seek to ensure their application by officers and staff across the Force as a whole.

5.2 In 2026, the Chief Constable delivered a refreshed 'Plan On A Page: Achieving Outstanding' 2026-29 which builds on the progress made since its original introduction in 2021. In conjunction with the Code of Ethics and the Quality, Standards and Behaviour (QSB) initiative, it defines the standards expected of everyone working in policing and is communicated to all officers and staff.

5.3 GMP has a personal development review (PDR) process for all police officers and staff, which is aligned to the POAP and leadership objectives that are specific to the individual's role. Feedback showed that one to one conversations were not happening consistently and existing processes were not always effective. In response, clear oversight and monitoring arrangements have been introduced, alongside pilots of a new, more inclusive 'PDR for All' approach. This work has ensured performance and development conversations are meaningful, routine and in line with Quality, Standards and Behaviour expectations.

5.4 The Independent Police Ethics Committee continues to consider ethical issues within the policing context, providing advice and challenge to GMP around ethical issues. GMP also has an internal Ethics Committee which provides ethical advice and challenge on complex or sensitive issues, reviews dilemmas submitted by officers, staff and departments, offering independent advice and insight to senior leaders. Ethical dilemmas considered in the last twelve months include use of force, flexible working, officer safety and gifts and hospitality.

5.5 All police officers and staff under the employment, direction and control of the Chief Constable are subject to policies and procedures covering discipline, grievance, standards of conduct and professional behaviour. GMP's Professional Standards Directorate (PSD), under the direction of the DCC, provides clear guidance on what GMP expects from all staff and those in a leadership position.

5.6 GMP has adopted several policies to maintain professional standards. They include:

(i) Gifts, Discounts and Hospitality Policy & Procedure;

(ii) The Notifiable Association Procedure, which allows officers and staff to declare associations where they suspect the associate is connected to criminality;

(iii) Business Interests and Additional Occupations Policy and Procedure;

(iv) The Alcohol and Drugs Misuse Policy and the Alcohol and Drugs Testing Policy;

(v) Service Confidence Policy and Procedure, which provides an ethical framework to address loss of confidence by the Force in any individual/s when serious concerns arise to their suitability to perform a specific role or duty without further support.

5.7 GMP has an established Reporting Concerns Policy and Procedure, and arrangements for confidential integrity reporting are in place. The policy sets out clear standards of professional behaviour expected of police officers and staff, together with the duty of the Force to ensure that reported concerns about improper or illegal behaviour are properly considered and responded to. GMP's complaints processes and the operations of the PSD are regularly reported to the Deputy Mayor, enabling oversight and scrutiny of GMP's complaints process, and to ensure issues of conduct are dealt with appropriately.

5.8 At a national level, the Force cooperates in the National Fraud Initiative, which attempts to identify fraud by sharing and comparing employee data across the public sector.

5.9 The outcomes from misconduct hearings are published on the Force website, including occasions where officers have resigned prior to a hearing. Misconduct meetings are held in public and details of how to apply to attend hearing are displayed on the website.

5.10 GMP's HR policies include provision for staff to appeal against a range of management decisions. These include appeals against decisions about grievances, flexible working, career breaks, ill-health retirement, police staff early and flexible retirements, police staff redundancy, unsatisfactory performance and attendance. GMP's Diversity and Equality in Employment Policy sets a clear standard for expected behaviour and guidance on actions to be taken should this standard be breached.

Principle B
Ensuring openness and comprehensive stakeholder engagement

5.11 The Chief Constable has specific responsibilities for ensuring that GMP engages with local people under the terms of the Police Reform and Social Responsibility Act 2011. In 2025, an example of this included consultation with the public to seek views on the proposal to transfer Automatic Number Plate Recognition (ANPR) cameras originally installed across Greater Manchester for a proposed charging-Clean Air Zone that is not going ahead which could be used to help tackle crime and keep communities safe. Views were invited by the Mayor to shape a final proposal for the ANPR cameras, with the aim of keeping Greater Manchester as safe as possible to live, work and drive in.

5.12 GMP is looking at new ways to engage with communities through listening to feedback and tailoring communication to the needs and preferences of diverse communities. Bee In The Loop (BITL) is GMP's digital platform for two-way community engagement, launched in March 2023, it reached over 37, 500 subscribers during 2025. Alongside police surgeries, Partners and Communities Together (PACT) meetings and crime prevention surgeries, GMP holds a wide range of engagement events to ensure neighbourhood officers are visible and can be contacted by local communities.

5.13 The Force has independent community scrutiny panels (ICSP) across each district, all of which work alongside their independent advisory groups (IAG). These comprise of members of the public who represent the communities GMP serves, and who attend regular meetings with police representatives in their local areas. They help develop an atmosphere of trust, confidence and transparency between members of the community and police, and inform changes to local policies, procedures and practices through consultation. This is particularly important in communities that are more adversely and disproportionately affected by the powers the police use.

5.14 GMP has a Diversity, Equality and Inclusion Strategy, which sets out how GMP is fully committed to encouraging and bringing together differences in an inclusive and supportive working environment to achieve better services for everyone in Greater Manchester. This strategy describes the actions the Force will take to improve how GMP will police diverse communities fairly, equitably and in a truly inclusive way, and contribute to the delivery of the Greater Manchester Police and Crime Plan - Standing Together. Underpinning this strategy is a set of objectives which includes individual delivery plans for how the organisation will achieve this strategy. The Force has established governance arrangements to oversee and drive improvement in these respects through a Culture and Inclusions Board, chaired by the CRO.

5.15 Through the Citizens in Policing Programme (CiP), GMP provides opportunities for members of the public to become Special Constables, Police Support Volunteers, Volunteer Police Cadet Leaders or Volunteer Police Cadets. This is integral to engagement and supports GMP in making communities safer, improving links in the community, and reducing demand on policing.

5.16 The Corporate Communications Branch conducts online engagement events and activities to enhance GMP's interaction with the public. GMP is committed to engagement and two-way communication with the people and communities it serves, based on principles of openness and transparency. This focuses on keeping people informed, promoting security, listening to people, making improvements, and encouraging citizen involvement in policing. A wide range of channels are used for these purposes, including digital channels, such as:

(i) Neighbourhood meetings and Local IAGs;

(ii) Regular social media and web-based chats to make the public aware of significant police operations and the reasons for them, as well as other policing matters of importance to the public. These are organised using digital platforms such as Facebook and Slido;

(iii) The GMP website contains named officers in every ward including contact details and information about priorities and actions being taken to solve the problems identified. In 2025/26 GMP became the first force nationally to achieve 100% coverage for named neighbourhood officers, publishing priorities and scheduled community engagement across all neighbourhoods, reinforcing transparency, trust and accountability;

(iv) Media liaison takes place to support policing priorities and includes regular opportunities to directly question the Chief Constable, including through Radio Manchester phone-ins and the Mayor's Question Time, which gives the public the opportunity to engage with Chief Officers on issues relevant to policing;

(v) The Force continues to work with documentary makers to provide behind-the-scenes insight into areas of policing, operations and campaigns;

(vi) LiveChat on the GMP website allows members of the public to contact the Force about any policing issue. This service has language translation facilities to make it accessible for everyone to use. If an online service is available for the issue being reported, operators will signpost people to it and can assist with completing forms online.

5.17 The Force has a Transparency Scheme which means that it routinely publishes information in accordance with the Information Commissioner's Publication Scheme for the police service.

Principle C
Defining outcomes in terms of sustainable economic, social, and environmental benefits

5.18 The Mayor is required to publish a Police and Crime Plan, which sets out local policing priorities in the form of police and crime priorities and specifies the resources the Mayor will provide to the Chief Constable. The Police and Crime Plan 'Standing Together' was updated in 2024 covering the period to 2024 - 2029.

5.19 The plan commits to holding the GMP Chief Constable to account on his POAP, which was launched in 2021 and refreshed in 2026.

The plan focuses on three key missions:

- Keeping people safe and support victims
- Reducing harm and offending
- Strengthening communities and tackle inequalities

It also has 10 priorities:

1. Improving public trust and confidence in policing.
2. Increasing police accessibility, consistency, responsiveness and outcomes.
3. Keeping children and young people safe and preventing them from becoming involved in crime.
4. Improving support for victims of crime, including vulnerable victims, and tackling emerging crime types.
5. Reducing and preventing neighbourhood crime, retail crime and anti-social behaviour.
6. Improving road and transport safety, so people can travel around the city-region safely.
7. Reducing high harm and repeat offending, taking a preventative and diversionary approach.
8. Tackling drug, alcohol and wider addictions.
9. Reducing and preventing gender-based violence and all forms of serious violence.
10. Reducing and tackling serious and organised crime

5.20 The budget for GMP, as set by the Mayor, is intended to reflect the above and outlines the vision for neighbourhood-based policing, which works in partnership with other agencies to improve access to services for the communities across Greater Manchester that are in greatest need.

5.21 His Majesty's Inspectorate of Constabulary and Fire & Rescue (HMICFRS) graded GMP 'good' or 'adequate' in most areas in their most recent Police Efficiency, Effectiveness and Legitimacy (PEEL) inspection, with how we manage offenders requiring improvement. Preparations for the next inspection in 2026 are underway. HMICFRS also recognised GMP as the only force to have improved its investigative standards in their 2025 report 'An inspection into how effectively the police investigate crime'. All 26 recommendations arising from the Dame Vera Baird's independent inquiry into the experience of people in GMP custody suites were signed off as complete by the Deputy Mayor.

5.22 A HMICFRS Oversight Board, led by the DCC continues to be conducted monthly, reviewing performance and driving progress towards the sustainable implementation of all HMICFRS causes of concern, recommendations and areas for improvement. This Board includes representation from HMICFRS and the Deputy Mayor's Office, alongside key stakeholders.

5.23 Since its launch in 2021, POAP has become the framework through which change is delivered in GMP. The 2025/26 POAP Portfolio is governed through the overarching POAP Improvement Board, which scrutinises and challenges content through regular programme reporting and progress monitoring. The 2025/26 POAP Portfolio has supported the delivery of a wide range of improvements across the Force, including:

- The Right Care, Right Person (RCRP) initiative, which aims to ensure people who are vulnerable or in crisis can get the help they need from the most appropriate agency. Launched in 2024, it has saved more than 100,000 officer hours over a ten-month period to July 2025, and improved police attendance at emergency incidents.
- Launch of new TravelSafe Live Chat service on the Bee Network in partnership with Transport or Greater Manchester, allowing people to report incidents on public transport in real-time.
- Criminal Justice (CJ) pre-charge files reached 92.7% pass rate at the Crown Prosecution Service (CPS) triage, up from 45% two years ago.
- Digital Evidence Management System (DEMS) implemented and already holding over 4m digital evidence records.

5.24 All the above projects will contribute to sustained performance improvements and improved victim outcomes.

5.25 The newly introduced Estate Strategy will allow the Force to manage and evolve its estates over the next 25 years, taking into account operational needs, resource efficiency and sustainability considerations. Following a completed tender process, the vehicle recovery service now has increased capacity for vehicle storage, fulfilling national requirements.

Principle D

Determining the interventions necessary to optimise the achievement of the intended outcomes

5.26 GMP committed it would take steps to make Greater Manchester a safer place to live, work and visit by getting the basics right, preventing and reducing crime, harm and anti-social behaviour. Implemented in 2025, the Neighbourhood Policing Model is delivering a back-to-basics approach to neighbourhood policing, providing coverage seven days a week across the neighbourhood area. Delivery of the Neighbourhood Policing Guarantee is a core focus of the POAP and will ensure neighbourhood teams are visible, accessible and involve communities and partners in problem solving.

5.27 GMP's proactive neighbourhood crime-fighting has meant that during 2025/ 26, there are 500 fewer burglary victims each month (8,423 crimes in year to March 2026, down from 15,519). Neighbourhood crime is down 15% across Greater Manchester, having decreased in each borough, shoplifting has reduced by 7.6% and business crime by 6.2%. The Force worked effectively with partners to act on community information to bring down crime, including drug dealing, anti-social behaviour and the misuse of e-bikes, and combat its root causes to prevent further harm.

5.28 The force is now graded as one of the best in the country at answering 999 emergency calls, averaging five seconds, against the national forces' average of eight seconds. The response time for officers to reach emergency incidents is an average of 7 minutes 36 seconds which is faster than the 10 minutes 48 seconds average from May 2021.

5.29 Operation Vulcan is a Force-led partnership that tackles organised crime in Cheetham Hill by using the Clear, Hold and Build Model. The operation has been proactive in closing 216 counterfeit shops, seizing almost 1050 tonnes of counterfeit goods and hundreds of thousands of pounds in cash, disrupting organised criminals who were active in the area. In September 2024, Operation Vulcan won the esteemed Herman Goldstein Award, which celebrates the best examples of effective policing across the globe. This award winning model is now being rolled out and applied to target crime in other areas.

5.30 The Force continues to develop its business planning process which is underpinned by an annually updated Force Management Statement (FMS).

5.31 In the past year, the Transport Policing and Crime Command (TPACC) has been developed as a joint ambition with GMP and GMCA to make the transport systems of Greater Manchester safer. Investment has been made in policing the transport network, including roads, buses and trams. The branch will bring together specialist resources, new officers and staff and a performance framework focused on increasing safety and confidence of the transport system.

Principle E
Developing the entity's capacity, including the capability of its leadership and the individuals within it

5.32 The common purpose of the Chief Constable, the Mayor and their respective roles, is defined by legislation, in particular the Police Reform and Social Responsibility Act 2011. This, amongst other things, requires the Chief Constable to have regard to the Mayor's Police and Crime Plan as well as the Policing Protocol 2011, which sets out the respective roles of the Chief Constable and Mayor in relation to each other.

5.33 The principle of good governance is also underpinned by:

(i) The accountability of the Chief Constable to the Deputy Mayor for the performance of the Force and progress in meeting GMP's contributions to the objectives and commitments made by the Mayor and Deputy Mayor in the Police and Crime Plan, Standing Together.

(ii) Statements setting out the portfolio held by each chief officer of GMP.

(iii) The appointment by the Chief Constable of a professionally qualified CFO.

(iv) A Scheme of Governance and Scheme of Consent set by the Commissioner, which sets out decisions that may be made by statutory officers within GMP and the GMCA, respectively. The Scheme of Consent provides authority for the Chief Constable, or others holding delegations from the Chief Constable, to make financial, HR, and certain other decisions on behalf of the Mayor, subject to limits defined in the scheme.

(v) Contractual Standing Orders and Financial Instructions.

5.34 The Chief Constable's Order (CCO) is the principal means by which GMP publishes Force policy and has the status of a lawful order. Items published in the CCO are effective from the publication date, or from a date specified in the item. Police officers are expected to read each weekly issue of the CCO to keep abreast of current policy and legislation, to keep themselves aware of any items relevant to their duties and to ensure they are always acting lawfully. Police staff are also encouraged to read the CCOs, and managers of police staff are expected to advise their teams of anything relevant within the CCO that is applicable to them.

5.35 The Chief Constable has a statutory duty under the Police Reform and Social Responsibility Act 2011 to keep opportunities for collaboration with other bodies (whether other Chief

Constables or non-police bodies) under review. The Mayor has a parallel responsibility under the 2011 Act to facilitate collaboration between forces in the interests of ‘efficiency’ or ‘effectiveness’.

5.36 GMP participates in several formal collaborations across a range of policing themes, including tackling serious and organised crime, providing specialist operational capability, and enabling the provision of support functions to policing. Examples include working with the National Police Air Service (NPAS) for the provision of air support, the Northwest Regional Organised Crime Unit (NWROCU) and working with Manchester City Council on a shared space collaboration for fleet management. GMP works in a Shared Service collaboration with Trafford Council, known as the Greater Manchester Shared Service (GMSS), to deliver pension and payroll administration.

5.37 In addition to formal collaborations, the Policing and Crime Act 2017 provides a mandate for Blue Light Services to achieve closer working, collaboration and integration; where appropriate, in the interests of greater transparency, efficiency gains, and to provide improved value to the community. GMP is involved in developing a series of collaborative working arrangements with other Blue Light Services; for example, joint exercises and training courses, shared estate with Greater Manchester Fire and Rescue Service (GMFRS), providing a co-located response to major incident planning, testing, and exercising in accordance with the Joint Emergency Service Interoperability Program (JESIP) principles; as well as progressing joint leadership training. Accountability and regular progress reports are made to the Deputy Mayor’s Executive and the Greater Manchester Police, Fire and Crime Steering Group.

5.38 Overall, these opportunities assist in the delivery of both the Greater Manchester Police and Crime Plan and GMP’s POAP, ensuring an outstanding service is delivered by managing resources effectively and efficiently. GMP has taken steps to strengthen scrutiny of formal collaborations, each collaboration has a GMP senior responsible officer (SRO) assigned, and a Collaborations Oversight Board, led by an ACC, providing scrutiny and accountability.

5.39 The Chief Constable also has a statutory duty to co-operate with other bodies, such as local authorities and criminal justice agencies, under the Crime and Disorder Act 1998 and other legislation. The Chief Constable and the Force participate in several statutory and voluntary partnership arrangements, at Greater Manchester, district and neighbourhood levels, to reduce crime, promote effective criminal justice arrangements and make best use of partnership arrangements.

5.40 The Force has an Organisational Learning Hub, which gathers and collates learning from all over the Force ensuring personal, organisation and system-wide development through shared learning, including lessons learnt from governance failures both internal and external. Being a learning organisation is a core value underpinning GMP’s POAP, and investing in the training and development of staff is a key step in achieving the Force’s potential.

5.41 The Force has a Wellbeing Strategy and a People Strategy, which are supported by Delivery Plans. Force Wellbeing is a routine agenda item for discussion at the People Board. The Force uses a comprehensive range of methods to monitor and assess workforce wellbeing. They include chief officer roadshows, staff surveys, gathering feedback from wellbeing district single points of contact and reviewing Occupational Health Unit (OHU) data from external wellbeing services. A new Professional Development Review (PDR) process was launched in April 2026 to strengthen staff capability through structured learning and development.

Principle F
Managing risks and performance through robust internal control and strong public financial management

5.42 The Chief Constable has established a decision-making structure for making key financial and corporate decisions. Decision making at all levels of the Force is undertaken within the framework of the National Decision Model, which has the Code of Ethics at its core. It is underpinned by arrangements which require the identification and management of risks, and the submission of business cases, for all significant decisions, under which all procurement decisions and expenditure are subject to scrutiny by groups or boards established for the purpose. Their decisions and reports are reported for scrutiny and decision by GMP's strategic governance boards and as appropriate, to the Deputy Mayor's Executive.

5.43 Major spending and other key decisions are referred by GMP to the Deputy Mayor for decision in accordance with the terms of the Schemes of Consent and Delegation.

5.44 The Chief Constable has delegated responsibility for the overall maintenance of effective risk management arrangements for information to the ACO (Finance) who is the Senior Information Risk Owner (SIRO).

5.45 Risk is managed within GMP through various means, including the maintenance of risk registers or threat assessments with corresponding mitigation, by all branches and districts within the Force. An example of such controls are assessments that capture threats to business continuity; threats such as penetration of GMP's computer systems; and financial, insurance and health and safety risks. GMP has an approved and up to date Risk Management Policy and Procedure.

5.46 Risk and threat are routinely considered by senior leadership teams (SLT). Any risks that cannot be managed locally as part of business-as-usual activities, due to interdependencies for example, are brought to the attention of chief officers and, if appropriate, escalated for consideration at the Risk and Assurance Board, as chaired by the CRO. The effectiveness of risk management arrangements is also reviewed by Internal Audit, which serves the Chief Constable and the Deputy Mayor's Office and is also considered by the Greater Manchester Joint Audit Panel (Police and Crime).

5.47 The Information Management and Data Directorate (IMDD) works alongside the Information Technology and Digital Directorate (ITDD) to provide the information security function for the Force under the joint governance of the ACO IT and Digital and the SIRO through the Strategic Information Risk Board (SIRB) and close working with national bodies, such as the Police Digital Service and the National Enabling Programme as appropriate.

5.48 GMP's performance management framework known as VCPF (see paragraph 2.4), supports the delivery of the POAP, which is designed to support honest, transparent evaluation of performance at every level in the Force. The performance framework is aligned with and supports the overall vision and strategy for the Force, which in turn sets the organisation's direction, what it needs to do well and what needs to be done to achieve its goals.

5.49 Performance is managed through a programme of regular meetings held at all levels, the purpose of which is to assess progress towards achieving GMP's POAP, to identify and understand what the Force is doing right, and to identify problems or blockages that need to be addressed for improvements to be made. These meetings include the Operational VCPF Meeting and Organisational VCPF Meeting, where all districts and branches are held to account on their performance. Other performance management arrangements, specific to the portfolios held by each chief officer, are also in place within their individual management arrangements.

5.50 GMP's integrated planning system links GMP, the Mayor of Greater Manchester and wider stakeholder priorities with the National Intelligence Model, corporate planning, budgeting, risk and resource management to the POAP.

5.51 The Chief Constable is accountable to the Deputy Mayor for GMP's response and actions in respect of the findings and recommendations of HMICFRS reports. The Mayor and Deputy Mayor have a statutory responsibility to publish a response to every HMICFRS report about GMP and policing nationally, and these are routinely published on the GMCA website.

5.52 The Force presents regular updates to the Greater Manchester Audit Panel (Police and Crime) and the Greater Manchester Police, Fire and Crime Panel on the progress of implementing recommendations arising from HMICFRS inspections.

5.53 Published in November 2025, GMPs Audit Completion Report as reported by External Audit to the GM Joint Audit Panel (Police and Crime) did not identify any significant weaknesses in arrangements to its approach to Value for Money.

Principle G
Implementing good practices in transparency, reporting, and audit to deliver effective accountability

5.54 The Chief Constable is held to account by the Deputy Mayor at regular executive meetings. The general arrangements, through which the Chief Constable is held to account, are set out in the Police and Crime Plan - 'Standing Together' In 2024/25, GMP carried out an extensive review of its corporate governance arrangements and implemented a reformed structure of strategic boards which will:

- improve how decisions are informed, regulated and recorded;
- ensure that the overall purpose is fulfilled;
- ensure that outcomes are stated and achieved;
- improve the effectiveness, efficiency and legitimacy of practices;
- mitigating, managing or eradicating risks to the resilience and future viability of the Force.

5.55 These were further refined in 2025/26. The arrangements include the SCT Governance Board, which will be supported by eight governance boards, which collectively cover all the statutory and contractual requirements and responsibilities.

The six supporting governance boards include:

- Culture and Inclusion Board
- Finance and Assets Assurance Board
- Strategic Resourcing Board
- Strategic Risk Information Board
- People Board
- Risk and Assurance Board
- Budget Approval Board
- POAP Improvement Board

5.56 The effectiveness of the arrangements will be judged based on an annual maturity assessment in 2026 and the assessments made by HMICFRS and / or other external assessors.

5.57 The Force maintains a single Transparency Scheme that complies with the Freedom of Information Act and the Information Commissioner's Publication Scheme for Police, which is derived from the Act, alongside the requirements from the Equality Act 2010, the Police Reform and Social Responsibility Act 2011, the Protection of Freedoms Act 2012 and associated secondary legislation and good practice guidance. The scheme ensures that GMP satisfies the transparency requirements of these Acts and enhances public scrutiny by making a wide range of information publicly available.

5.58 GMP is committed to improving transparency by publishing information in the public interest and enhancing public accountability. GMP routinely reports to the Greater Manchester Police, Fire and Crime Panel. In the last year, GMP has reported on performance, value for money and the stewardship of resources.

5.59 GMP produces an annual FMS which sets out an initial overview of Force strategic threats and supporting commentary and then outlines the key short to medium term assessment of the threat, harm, risk and demand pressures facing the Force. The FMS details the Force's capacity and capability to address these and the actions the Force will take to both reduce demand and mitigate threat, harm and risk.

5.60 An Internal Audit service is in place that objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient, and effective use of resources. The Head of Internal Audit and has access to all chief officers. The Head of Internal Audit also meets privately with the Joint Audit Panel at least annually. The service operates in accordance with the Public Sector Internal Audit Standards (PSIAS). The work of internal audit is primarily informed by the risk-based Internal Audit Plan. The Plan is kept under regular review and is refreshed in line with changes in the internal or external risk landscape. The External Auditors have a statutory reporting requirement and issue an audit opinion on the Statement of Accounts every year.

5.61 The Head of Internal Audit is required to provide an annual Head of Internal Audit opinion on the effectiveness of the arrangements in place for governance, risk management and internal control. The opinion is based upon, and limited to, the work performed during the financial year, as well as consideration of other sources of assurance. The opinion of the Head of Internal Audit for the year 2025/26 is [TBC].

Review of Effectiveness

GMP continually reviews the effectiveness of its system of internal controls. Actions were identified for development in last year's AGS. and progress was made against these over the course of the year. It is summarised in the table below.

Governance Area recommended for development in 2025/26	**Action completed in 2025/26**
Corporate Governance arrangements	These were further enhanced during 2025/26 as the Strategic People and Resourcing Board was divided into the Strategic Resourcing Board and the People Board to allow more time and attention to the matters of people and resourcing under different chairs and co-chairs.
Co-aligning the Force's business planning and Force Management Statement Processes	This was successfully achieved in 2025/26 with Organisational Risk Assessments taking place throughout the year with involvement from colleagues charged with business planning and the FMS working together as part of the planned process.
Enhancement of the Force's risk management processes	*To be updated*

These areas for development will form the basis for a governance action plan over the coming year.

Production of a Local Code of Governance	As recommended by CIPFA and Solace, GMP will establish a Local Code of Governance which will include details of our arrangements that address areas that are core to good governance.
Strengthening of assurance arrangements through enhanced assurance modelling	Assurance modelling will look to verify, validate and build confidence in the current assurance arrangements.
Strengthening of corporate risk management through a risk culture and risk maturity assessment	Work to further strengthen the corporate risk management approach will continue into 2026/27.

ANNUAL GOVERNANCE STATEMENT

APPENDIX 1 - CHIEF CONSTABLE ASSURANCE STATEMENT

GMP is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, GMP is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The GMP Annual Governance Statement is designed to manage rather than eliminate the risk of failure to achieve these objectives; it can, therefore, only provide reasonable and not absolute assurance of effectiveness.

GMP proposes over the coming year to take steps to address the governance actions as outlined above to ensure governance arrangements within the Force continue to be enhanced. The Force is satisfied that these steps will address the need for improvements that were identified in the review of effectiveness and will monitor their implementation and operation as part of the next annual review.

Sir Stephen Watson QPM
Chief Constable of Greater Manchester Police
30th June 2026

Ian Cosh OBE,
Chief Finance Officer
30th June 2026