



Auditor's Annual Report for The Police and Crime Commissioner for Cambridgeshire and Peterborough and the Chief Constable of Cambridgeshire Constabulary

Year-ended 31 March 2024

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This report is addressed to The Police and Crime Commissioner for Cambridgeshire and Peterborough and the Chief Constable of Cambridgeshire Constabulary (the Group). We take no responsibility to any member of staff acting in their individual capacities, or to third parties.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

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01

Executive Summary



Executive Summary



Purpose of the Auditor’s Annual Report

This Auditor’s Annual Report provides a summary of the findings and key issues arising from our 2023-24 audit of The Police and Crime Commissioner for Cambridgeshire and Peterborough and the Chief Constable of Cambridgeshire Constabulary (the ‘Group’). This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office and is required to be published by the Force alongside the annual report and accounts.

Our responsibilities

The statutory responsibilities and powers of appointed auditors are set out in the Local Audit and Accountability Act 2014. Our responsibilities under the Act, the Code of Audit Practice and International Standards on Auditing (UK) (‘ISAs (UK)’) include the following:



Financial Statements - To provide an opinion as to whether the financial statements give a true and fair view of the financial position and of the income and expenditure during the year and have been properly prepared in line with the CIPFA/LASSAC Code of Practice in Local Authority Accounting 2023/24 (‘the Code’).



Other information (such as the narrative report) - To consider, whether based on our audit work, the other information in the Statement of Accounts is materially misstated or inconsistent with the financial statements or our audit knowledge.



Value for money - To report if we have identified any significant weaknesses in the arrangements that have been made to secure economy, efficiency and effectiveness in its use of resources. We are also required to provide a summary of our findings in the commentary in this report.



Other powers - We may exercise other powers we have under Local Audit and Accountability Act. These include issuing a Public Interest Report, issuing statutory recommendations, issuing an Advisory Notice, applying for a judicial review, or applying to the courts to have an item of expenditure declared unlawful.

In addition to the above, we respond to valid objections received from electors.

Findings

We have set out below a summary of the conclusions that we provided in respect of our responsibilities.

Accounts	<p>We issued a disclaimed opinion on the accounts on 26 February 2025. Please see page 7 for details.</p> <p>We have provided further details of the key risks we identified and our response on page 8.</p>
Narrative report	<p>We did not identify any material inconsistencies between the content of other information, the financial statements and our knowledge of the entity.</p>
Value for money	<p>We are required to give an opinion as to whether the Group has appropriate arrangements in place to secure economy, efficiency, and effectiveness in the use of resources.</p> <p>Our opinion is that the Group does have appropriate arrangements place. We identified no significant weaknesses in respect of arrangements to secure economy, efficiency, and effectiveness in the use of resources. Further details are set out from page 11.</p>
Other powers	<p>See overleaf.</p>

Executive Summary



There are several actions we can take as part of our wider powers under the Local Audit and Accountability Act:

Public interest reports

We may issue a Public Interest Report if we believe there are matters that should be brought to the attention of the public.

If we issue a Public Interest Report, the Group is required to consider it and to bring it to the attention of the public.

We have not issued a Public Interest Report this year.

Judicial review/Declaration by the courts

We may apply to the courts for a judicial review in relation to an action the Group is taking. We may also apply to the courts for a declaration that an item of expenditure the Group has incurred is unlawful.

We have not applied to the courts this year.

Recommendations

We can make recommendations to the Group. These fall into two categories:

1. We can make a statutory recommendation under Schedule 7 of the Local Audit and Accountability Act. If we do this, the Group must consider the matter at a general meeting and notify us of the action it intends to take (if any). We also send a copy of this recommendation to the relevant Secretary of State.
2. We can also make other recommendations. If we do this, the Group does not need to take any action, however should the Group provide us with a response, we will include it within this report.

We made no recommendations under Schedule 7 of the Local Audit and Accountability Act. We have not raised any other recommendations.

Advisory notice

We may issue an advisory notice if we believe that the Group has, or is about to, incur an unlawful item of expenditure or has, or is about to, take a course of action which may result in a significant loss or deficiency.

If we issue an advisory notice, the Group is required to stop the course of action for 21 days, consider the notice at a general meeting, and then notify us of the action it intends to take and why.

We have not issued an advisory notice this year.

In addition to these powers, we can make performance improvement observations to make helpful suggestions to the Group. Where we raise observations, we report these to management and the Joint Audit Committee. No action is required on these however it is good practice to do so and we have included any responses that have been provided.

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Audit of the financial statements



Audit of the financial statements



Our responsibility is to conduct an audit of the financial statements in accordance with the Local Audit and Accountability Act 2014, Code of Audit Practice and ISAs (UK) and to issue an auditor's report.

However, due to the significance of the matters described below, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

We have fulfilled our ethical responsibilities under, and are independent of the council in accordance with, UK ethical requirements including the FRC Ethical Standard.

Our disclaimer of opinion on the financial statements

We have issued two disclaimer of opinions on the statements on 26 February 2025. We therefore do not express an opinion on the financial statements. The reason for our disclaimer of opinion is as follows:

Police and Crime Commissioner Cambridgeshire and Peterborough

We have been unable to obtain sufficient appropriate audit evidence over a number of areas of the financial statements as we have been unable to perform the procedures that we consider necessary to form our opinion on the financial statements ahead of the Backstop Date. These areas were the carrying amount of property, plant and equipment, other creditors, the Pension Account and the balance of, and movements in, usable and unusable reserves for the year ended 31 March 2024 in relation to both the Group and the Police and Crime Commissioner.

In addition, we have been unable to obtain sufficient appropriate evidence over the disclosed comparative figures for the year ended 31 March 2023 due to the Backstop Date. Therefore, we were unable to determine whether any adjustments were necessary to the opening balances as at 1 April 2023 or whether there were any consequential effects on the Group's and the Police and Crime Commissioner's income and expenditure for the year ended 31 March 2024.

Any adjustments from the above matters would have a consequential effect on the Group's and the Police and Crime Commissioner's net assets and the split between usable reserves and unusable reserves as at 31 March 2024 and 31 March 2023, and on their income and expenditure and cash flows for the years then ended.

Chief Constable of Cambridgeshire Constabulary

We have been unable to obtain sufficient appropriate audit evidence over a number of areas of the financial statements as we have been unable to perform the procedures that we consider necessary to form our opinion on the financial statements ahead of the Backstop Date. These areas were short term creditors, the Pension Account and the balance of, and movements in, usable and unusable reserves for the year ended 31 March 2024.

In addition, we have been unable to obtain sufficient appropriate evidence over the disclosed comparative figures for the year ended 31 March 2023 due to the Backstop Date. Therefore, we were unable to determine whether any adjustments were necessary to the opening balances as at 1 April 2023 or whether there were any consequential effects on the Chief Constable's income and expenditure for the year ended 31 March 2024.

Any adjustments from the above matters would have a consequential effect on the Chief Constable's net assets and the split between usable reserves and unusable reserves as at 31 March 2024 and 31 March 2023, and on its income and expenditure and cash flows for the years then ended.

The full audit reports are included in the Annual Report and Accounts for 2023/24 which can be obtained from the entity website.



Audit of the financial statements



The table below summarises the key financial statement audit risks that we identified to our audit opinion as part of our risk assessment and how we responded to these through our audit.

Significant financial statement audit risk	Procedures undertaken	Findings
<p>Management override of controls(a)</p> <p>Fraud risk related to unpredictable way management override of controls may occur</p>	<p>Our audit methodology incorporates the risk of management override as a default significant risk.</p> <ul style="list-style-type: none"> We evaluated accounting estimates and have not identified any indicators of management bias in these nor did we identify any significant unusual transactions that impacted both our assessment or response to this area of significant risk. We assessed the underlying assumptions used to prepare accounting estimates. We evaluated the selection and application of accounting policies. We analysed all journals through the year end focussing our testing on those with a higher risk, such as journals impacting non pay expenditure and journals impacting on cash. 	<p>We did not identify any material misstatements relating to this risk.</p>
<p>Valuation of post retirement benefit obligations</p> <p>An inappropriate amount is estimated and recorded for the defined benefit obligation (risk not applicable for PCC)</p>	<p>We have performed the following procedures:</p> <ul style="list-style-type: none"> Evaluated the competency, objectivity of the actuaries to confirm their qualifications and the basis for their calculations; Performed inquiries of the accounting actuaries to assess the methodology and key assumptions made, including actual figures where estimates have been used by the actuaries, such as the rate of return on pension fund assets; Agreed the data provided by the audited entity to the Scheme Administrator for use within the calculation of the scheme valuation; Challenged, with the support of our own actuarial specialists, the key assumptions applied, being the discount rate, inflation rate and mortality life expectancy against externally derived data; Confirmed that the accounting treatment and entries applied by the Group are in line with the IFRS and the CIPFA Code of Practice; Considered the adequacy of the Group’s disclosures in respect of the sensitivity of the deficit or surplus to these assumptions; Evaluated the design and implementation of controls in place for the Group to determine the appropriateness of the assumptions used by the actuaries in valuing the liability; 	<p>We did not identify any material misstatements relating to this risk.</p>

Audit of the financial statements



The table below summarises the key financial statement audit risks that we identified to our audit opinion as part of our risk assessment and how we responded to these through our audit.

Significant financial statement audit risk	Procedures undertaken	Findings
<p>Fraud risk from expenditure recognition</p> <p>Liabilities and related expenses for purchases of goods or services are not completely identified and recorded (risk not applicable for PCC)</p>	<p>We have performed the following procedures:</p> <ul style="list-style-type: none"> • We evaluated the design and implementation of controls for developing manual expenditure accruals at the end of the year to verify that they have been completely and accurately recorded; • We inspected a sample of invoices of expenditure, in the period around 31 March 2024, to determine whether expenditure has been recognised in the correct accounting period and whether accruals are complete; • We selected a sample of year end accruals and inspect evidence of the actual amount paid after year end in order to assess whether the accruals have been accurately recorded; • We have performed a retrospective review of prior year accruals in order to assess the completeness with which accruals had been recorded at 31 March 2023 and consider the impact on our assessment of the accruals at 31 March 2024. • We also compared the items that were accrued at 31 March 2023 to those accrued at 31 March 2024 in order to assess whether any items of expenditure not accrued for as at 31 March 2024 have been done so appropriately. 	<p>We did not identify any material misstatements relating to this risk.</p>

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Value for Money



Value for Money



Introduction

We are required to be satisfied that the Group has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or ‘value for money’. We consider whether there are sufficient arrangements in place for the Group for the following criteria, as defined by the National Audit Office (NAO) in their Code of Audit Practice:



Financial sustainability: How the Group plans and manages its resources to ensure it can continue to deliver its services.



Governance: How the Group ensures that it makes informed decisions and properly manages its risks.



Improving economy, efficiency and effectiveness: How the Group uses information about its costs and performance to improve the way it manages and delivers its services

We are not required to consider whether all aspects of the Authority’s arrangements are operating effectively. We are also not required to satisfy ourselves that the Authority has achieved value for money during the year.

Approach

We undertake risk assessment procedures in order to assess whether there are any risks that value for money is not being achieved. This is prepared by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

Where a significant risk is identified we perform further procedures in order to consider whether there are significant weaknesses in the processes in place to achieve value for money.

We are required to report a summary of the work undertaken and the conclusions reached against each of the aforementioned reporting criteria in this Auditor’s Annual Report. We do this as part of our commentary on VFM arrangements over the following pages.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Group. We make performance improvement observations where we identify opportunities to improve in areas where we have not identified any weaknesses.

Summary of findings

	Financial sustainability	Governance	Improving economy, efficiency and effectiveness
Commentary page reference	13	15	17
Identified risks of significant weakness?	x No	x No	x No
Actual significant weakness identified?	x No	x No	x No
2022-23 Findings	No significant weakness identified	No significant weakness identified	No significant weakness identified
Direction of travel	↔	↔	↔

Value for Money



National context

We use issues affecting Police Forces nationally to set the scene for our work. We assess if the issues below apply to this Group.

Financial performance

In recent years, police forces have faced a challenging environment with increasing demands alongside significant budget reductions. Government funding cuts have forced forces to make difficult decisions about service priorities and resource allocation. This has driven innovation, with forces exploring new partnerships and alternative funding sources to maintain operational effectiveness. Examples include developing social enterprises utilising police expertise, such as security training or cybercrime prevention consultancy. Additionally, forces are actively seeking alternative funding streams, including charitable donations, community fundraising initiatives, and seizing criminal assets to support policing activities.

However, this increased reliance on alternative funding sources presents both opportunities and challenges. There are concerns about over-reliance on these income streams, which could lead to uneven service delivery and vulnerabilities if the funding sources prove unstable. Furthermore, ethical considerations are paramount, ensuring transparency and accountability in the use of alternative funding sources to maintain public trust. In extreme cases, forces may face significant financial challenges, requiring intervention from the Home Office or other external bodies.

Professional standards

Maintaining public trust is paramount for any police force. Financial stability and the responsible use of public funds are crucial for upholding this trust. All financial decisions and activities must be conducted with the highest ethical standards and in accordance with relevant legislation and regulations. Transparency and accountability are essential, with clear and transparent reporting on financial performance and the use of public funds crucial for ensuring public and political accountability. Furthermore, continuous improvement is vital, with forces constantly reviewing and improving their financial management practices to ensure efficiency, effectiveness, and sustainability.

Local context

The Cambridgeshire Police and Crime Commissioner (PCC) and Chief Constable (CC) serve the local community with various policing services. The Group operates within a challenging financial environment, similar to other Home Office forces experiencing financial pressures.

Financial Performance:

The financial performance of Cambridgeshire Constabulary, like many other police forces, has been impacted by budget constraints in recent years. Funding cuts have necessitated careful resource allocation and a focus on finding efficiencies. Maintaining financial stability while ensuring effective policing services remains a key challenge for the force.

Professional standards:

The recent HMICFRS inspection report on Cambridgeshire Constabulary, published in August 2023, found the force "requires improvement" in several key areas, particularly in investigating serious violence and protecting vulnerable people. While the Group was commended for its work in preventing crime and supporting its workforce, concerns were raised about its response times and the effectiveness of its investigations into serious crimes such as homicide and sexual offences.

Financial Sustainability



How the Group plans and manages its resources to ensure it can continue to deliver its services.

We have considered the following in our work:

- How the Group ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the Group plans to bridge its funding gaps and identifies achievable savings;
- How the Group plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the Group ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- How the Group identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

Financial planning:

The Group has a statutory duty to breakeven within the budget. The budget setting process involves stakeholders at all levels of management hierarchy and takes place as part of the annual business planning process.

A “Medium Term Financial Strategy” (MTFS) has been formulated encompassing the financial implications of the known challenges encountered to maintain current operations whilst pursuing the goals and objectives. The MTFS takes into account the financial forecast, encompassing both internal and external resources, over the medium term, and serves as the foundation for compiling the budget for the ensuing years.

A revenue budget is prepared alongside a capital program that are both strategically aligned with the aims and objectives outlined in the MTFS. This process takes into consideration local pressures as well as efficiency savings necessary to achieve the aims and objectives. It is seamlessly integrated into the annual budget setting process.

The budgets and MTFS undergo review and approval by the Force Executive Boards (FEB), the Police and Crime Panel (PCP) and Business Coordination Board (BCB). This multi-tiered approval process ensures thorough consideration of the budgets by key stakeholders across all levels within the organisation. Presenting reports at these meetings facilitates open discussion, allowing for issues to be raised, deliberated upon, and appropriate actions agreed upon. Subsequently, these actions are monitored for implementation through the Committee action takers.

Monitoring of ongoing financial performance:

Various stakeholders including the FEB and BCB closely monitor and scrutinise the financial position. On a monthly basis, budget stakeholders receive a comprehensive package detailing year-to-date expenditures, commitments, previous month’s forecasts, and current allocations. Subsequently, they convene with their financial counterparts to scrutinize forecasts and address any emergent fiscal pressures. The variances are documented in the FEB report, necessitating detailed action plans from budget stakeholders to rectify identified issues.

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Financial Sustainability



... Continued

Monthly financial reports are presented to the FEB by the Chief Financial Officer (CFO) from P3, encompassing funding budgets, capital allocations, and treasury management components such as cash flow, borrowing status, and reserves. Additionally, these reports are furnished to BCB on a quarterly basis for review and strategic considerations.

The 23/24 MTFS outlined a balanced financial stance for 23/24, while also highlighted a funding shortfall for 24/25 onwards. Projected revenue for 2023 was budgeted at £178.2m with actual position as at January 24 of £177.5m. Analysis from the January monitoring report revealed an underspend of £1.3m within the Group's budget for 23/24 position reducing the risk of utilising funding reserves. Furthermore, capital expenditure shows an underspend of £12.7m, primarily attributed to delays in relevant projects but despite these challenges, the capital plan continues to undergo regular review and updates in the MTFS. Consequently, the overall financial position of the Group for 23/24 is deemed to be robust.

The MTFS presented and approved in February highlighted a balanced position for 2024/25 however highlighted a potential gap that may necessitate utilising budget assistance reserves from 2026/27. This gap arises from several challenges, notably the operational landscape and reduced central funding. Despite efforts by the Home Office to devise a new funding formula, its release is contingent upon the election of a new government, introducing uncertainty. As a result, no assumptions regarding the new funding formula were incorporated into the plan resulting in shortfalls. However, the MTFS does propose augmenting base funding through a precept increase, aligning with government allowances for flexibilities in this regard.

Governance



How the Group ensures that it makes informed decisions and properly manages its risks.

We have considered the following in our work:

- how the Group monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- how the Group approaches and carries out its annual budget setting process;
- how the Group ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- how the Group ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency; and
- how the Group monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of management or Board members' behaviour.

Risk management

The OPCC has a risk management process in place, which allows the OPCC to identify and monitor risks. All identified risks are subject to scrutiny and challenge to ensure an appropriate risk score and mitigations in place. Our review of the risk register found this was sufficiently detailed to effectively manage key risks, and sufficient actions identified which set out how the PCC intends to achieve a target risk level. Relevant reporting of current and open risks takes place on a regular basis to Joint Audit Committee.

Financial Planning/ Monitoring

Please see page previous pages for our assessment of these arrangements.

Framework of control and audit arrangements

The Group have in place the Corporate Framework and Cambridgeshire specific Force Financial Instructions alongside BCH financial regulations, which are align to best practice and show clear delegated responsibilities. There are Terms of References for each sub- committee and board which are reviewed on regular basis to ensure they remain fit for purposes.

The Group conducted an internal anti- fraud audit last year, resulting in actionable recommendations currently being implemented. These measures include training personnel in key departments and establishing a fraud risk register. Additionally, an annual fraud report is presented to the Joint Audit Committee for oversight.

The Group maintains a robust internal control system to prevent and detect fraud. Annually, a comprehensive threat assessment is conducted to evaluate misconduct and corruption risks, encompassing theft, fraud, financial vulnerabilities, and other misconduct themes. This assessment informs strategic priorities for the upcoming year.

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Governance

... Continued

Internal audit services are outsourced by the Group, covering both Cambridgeshire specifically and BCH level reviews. Detailed management responses and action plans are devised to address any deficiencies identified in the audit recommendations.

Policies and frameworks

The Group has a number of policies and frameworks in place, including abuse of authority and gifts and hospitality policies. These are regularly updated and ensures compliance with expected behaviours throughout the Group.

Decision Making

The OPCC operates under the oversight of governance boards responsible for managing and approving critical decisions. The only Decision Board run by the OPCC is the BCB. The Terms of Reference (ToR) governing BCB's operations undergo regular review to ensure compliance and effectiveness in monitoring processes.

In terms of business case development, the Group adheres to the principles outlines in the Treasury Green Book to ensure thoroughness and consistency. Decision- making processes are subject to scrutiny by PCP, and the Group maintains transparency by allowing public attendance at meetings. Moreover, all decision notices are promptly disseminated on the public website to uphold transparency and accountability.



Improving economy, efficiency and effectiveness



How the Group uses information about its costs and performance to improve the way it manages and delivers its services

We have considered the following in our work:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Group evaluates the services it provides to assess performance and identify areas for improvement;
- how the Group ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Group commissions or procures services, how it assesses whether it is realising the expected benefits.

Planning and delivery of efficiency plans

The identification of cost improvements and efficiency requirements stem from CAMSTRA proposals and the discussions with budget managers and Senior Leadership Team (SLT) members. A dedicated segment of SLT meetings is allocated to discuss identified savings and efficiencies. The Chief Officer Team (COT) provides strategic guidance, shaping planned savings through collaborative efforts, which are then integrated into the financial planning stage. These plans are developed through various meetings, including FEB.

Currently, the performance and efficiency plan for the 2023/24 remains on track. based on actuals to date. However, given the economic uncertainty and the Group's challenging financial landscape, achieving planned efficiencies in future periods may prove more arduous. Monitoring savings through budget monitoring reports plays an important role in overseeing delivery, with the SLT Part 2 meeting maintaining its focus on savings delivery.

Budget savings are reported through monitoring reports presented to the monthly FEB meetings and quarterly BCB meetings. To streamline operations, the Group has developed a Corporate Change and Benefits Management Framework, covering the entire project lifecycle, including post- implementation reviews at the 6- month and 12- month mark.

A comprehensive review of the 2024/25 MTFS, indicates that savings and efficiencies are progressing well for the upcoming year, with ongoing efforts to develop saving proposals for future years also underway. A saving tracker has been developed to delineate these proposals, accompanied by a risk assessment by the owner. The risk rating is integrated into the tracker and discussed during the SLT Part 2 meeting and Resource Board in the development of the MTFS.

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Improving economy, efficiency and effectiveness



... Continued

Performance reporting

The Group employs a rigorous performance monitoring framework, starting with daily local meetings where specific actions are assigned to address low-level issues. Monthly performance meetings are conducted across all departments, contributing insights to the overarching monthly Force Performance Board (FPB). These gatherings are focused on evaluating performance against the Constabulary Corporate Plan Objectives, leveraging a blend of high-level performance indicators and granular management information to identify obstacles to performance and areas requiring improvements.

The FPB convenes to receive comprehensive updates from department heads, strategic priority owners, and lead officers. These updates are presented in both written and verbal formats. The FPB assumes an active role in driving improvement by initiating necessary actions. Monthly, the FPB delivers a strategic high-level report to the FEB, providing a summary of current performance delivery, thereby ensuring alignment with the Group's goals and objectives.

Response to reports from regulators

The most recent police efficiency, effectiveness and legitimacy (PEEL) inspection was released in March 2024. The Group has proactively addressed the recommendations, primarily concerning areas "Responding to the public" and "Managing offenders and suspects". To address these recommendations, the Group has allocated additional funding in the investment plan within the 24/25 MTFS.



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