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1. PURPOSE OF REPORT AND BACKGROUND

The purpose of this report is to provide the revenue and capital financial outturn for the 2024/25 financial year. The attached Appendices A and B include details of the outturn revenue position as of 31st March 2025, Appendix C provides an overview of our funding, Appendix D includes information about our reserves and provisions and Appendix E provides the outturn position on our capital programme.

2. EXECUTIVE SUMMARY

In 2024/25, the Constabulary continued to navigate a complex financial environment characterised by rising operational costs, constrained funding, and the implementation of strategic savings initiatives. Despite these challenges, we remained committed to maintaining police officer uplift numbers, which continues to place additional pressure on our financial resources. During the year, we experienced increased expenditure resulting from the higher-than-expected pay award announced in September. This additional cost is mitigated by supplementary government funding; without this support we would have been reporting a significant overspend.

One of the most significant financial pressures continues to be overtime costs. Addressing this remains a key priority, and stakeholders across the organisations are working collaboratively to reduce expenditure to more manageable and sustainable levels. This area of expenditure will continue to be monitored closely as we transition into the new financial year.

In 2024/25 we have incurred net expenditure of £390.5m, compared to a budget of £391.1m - resulting in an **underlying underspend of £0.6m/0.2%**.

After year-end accounting adjustments for provisions and carry forwards, an overspend of £2.3m/0.6% remains. To clear this overspend we have transferred £2.3m from revenue smoothing reserve and **seek GSB endorsement for this accounting treatment**. Once this transfer is accounted for, we present a break-even revenue position for the 2024/25 financial year. The underlying revenue outturn position includes the following highlights:

Police Officer Pay & Allowances – has overspent by £2.6m/1.4%. This represents a £572k increase compared to our Q3 forecast, primarily due to lower-than-expected number of police officer leavers. At Q3, we projected an average of 21 leavers per month; however, the actual figures were below this estimate. In January, there were 17 leavers, followed by 8 in February and 21 in March. There are several other factors that have driven this overspend and they include the following;

The higher-than-expected pay award added a pay award cost pressure of approximately £1.9m. Following the Police Remuneration Review it was announced that a pay award of 4.75% will be awarded against all ranks. Our planning assumption was 3.0%. In support of the additional pay cost for police forces we received additional “un-ringfenced” government grant funding which covered this additional pressure in 2024/25. This has built into our 2025/26 funding settlement on a recurring basis.

The pay award is likely to remain a challenge for 2025/26 as public sector pay awards keep pace with inflation.

Uplift in Officer numbers - In addition to maintaining Officer Uplift numbers, we were asked to recruit a further 20 Officers (60 officers in total) to help realise the national officer uplift target. Home Office grant funding was provided for these additional officers, which we are now expected to maintain throughout 2025/26.

Police Staff Pay and Allowances – has overspent by £0.7m/0.6%. The overspend on Police Staff pay is a direct consequence of the revised staff pay award. Our budget assumption for the police staff pay award was 3.0% effective from September. Following the Police Staff Council's negotiations a 4.75% pay award across all scales was announced. The increased value of the revised pay award adds approximately £1.2m in additional costs and is covered by the additional government grant funding provided in year. Without the revised pay award for police staff, we would be reporting an estimated underlying underspend of approximately £0.5m/0.5%.

PCSO's Pay and Allowances – has underspent by £216k/1.9%. Our budget assumption for pay award was 3.0%. Following the Police Staff Council's negotiations a 4.75% pay award across all scales was announced, adding approximately £158k in costs. The cost of which was funded through the additional government grant. Underspends against this cost pressure reflect the vacancy position held in support of savings delivery. Throughout the year, PCSO vacancy levels have remained higher than anticipated, resulting in a corresponding underspend.

Police Officer Overtime – has overspent by £4.0m/64.2%. Overtime remains a considerable challenge for the constabulary and is subject to ongoing scrutiny. Given the pressures on the budget, it is imperative that the organisation exercises stringent control over overtime to support the long-term sustainability of operational expenditure. The overspend on police officer overtime is predominantly driven by operational demand such as PCDA abstraction, summer demand, and providing policing resilience to national events and operations such as Operation Navette (violent disorder during the summer).

During the summer, the nation experienced significant incidents of violent disorder. In response, to the disorder the constabulary set a directive to implement 12-hour shifts for police officers. The extension of shift durations resulted in a corresponding increase in claimed overtime, mileage and subsistence which had a force wide operational and financial impact. Some of the overtime overspend is offset by income for example Operation Navette, Op Cobb (badger cull) and Glastonbury. Departments with notably overspends include:

- Patrol at £1.8m – increased overtime to cover abstractions provision of optimum numbers and an increase in the average yearly number of crimes allocated to Patrol;
- Operations at £0.8m – overtime on rechargeable events and mutual aid offset by income;
- Tactical Support Team at £0.5m – commitment to meet the STRA (Strategic Threat Risk Assessment) requirements in Firearms and vacancy management in RPU;
- Neighbourhood Policing CID at £0.2m – mainly due to vacancy management;
- Op Remedy at £179k – due to high vacancy rate and back-dated overtime claims; and
- Command & Control at £178k – mainly in our IAU teams driven by demand.

Police Staff Overtime – has overspent by £986k/76.7%. The staff overtime is largely driven by vacancies and demand. In some cases, this has also reflected the need to maintain service continuity while managing increased demand, sickness, and abstractions. Departments with significant overspends include;

- Command & Control at £342k; overspend driven by the IAU department due to 24/7 classification work and in the Comms department to meet optimal numbers for vital shifts;
- Criminal Justice at £127k – high demand and abstraction management in the Custody unit. Also seeing an increase in the Licensing Bureau due to demand;
- Detainee Investigation at £92k – high demand, sickness and vacancy management;
- Speed Enforcement at £87k – overtime being worked to meet demand due to vacancies; and
- Service Hub & Stores at £72k – high demand and vacancy management in the Enquiry Office.

Indirect Employee Expenses – has overspent by £124k/3.5%. The main driver for this overspend is the Police Now budget as we incurred additional spend through this recruitment entry route in 2024/25 and increased apprenticeship levy payments due to the 4.75% pay award.

Pensions – has underspent by £0.3m/3.6%. Both injury pension and ‘capital-equivalent charge paid’ (CECP) for early ill-health retirement remain underspent. No additional claims were submitted against CECP during the last quarter, and the inflationary impact on injury pension has been lower than anticipated.

Premises Costs – has underspent by £0.9m/5.5%. This is driven by underspends of £251k on energy costs due to lower consumption. Rates were £214k underbudget due to business rates saving at Trinity Road (£168k), Broadbury Road (£46k) and Yeovil Police Station (£137k). Cleaning charges are £107k underspent, as actual annual inflationary increases were lower than expected. Repairs and maintenance are £262k under budget. The main reason for underspend is due to lower reactive work costs.

Transport Costs – has overspent by £58k/1.1%. Fuel costs are underspent by £435k primarily due to lower-than-anticipated fuel prices. The original budget assumed a 5.0% increase in fuel costs; however, actual prices have decreased by 14%. This underspend has been partially offset by overspends in maintenance and workshop costs, which are £336k over budget, largely driven by accident repair costs. Across the force, we continue to observe a trend of increased mileage claims, particularly within Patrol and CID departments, which reflects the impact of student officer abstractions.

Communications and Computing – has recorded an underspend underspent by £1.9m/6.7%. Most of this variance is attributable to the IT Directorate, which reported an underspend of £1.7m. This is primarily due to support contract savings associated with the ERP system. Additionally, the central budget for non-enhancing capital expenditure is underspent by £1.0m. This expenditure relates to the ERP implementation and the Transformation Programme (including the migration of applications to cloud solutions), with delays and descoping of projects contributing to the underspend.

This underspend is partially offset by a £515k overspend linked to the new ERP implementation. There has also been an increase in postage costs within Speed Enforcement, amounting to £137k overspend. Furthermore, a £152k overspend has been reported across various departments, relating to other applications and licensing costs.

Supplies and Services – has reported an overspend of £816k/6.5%. Significant variances include a £636k overspend within Patrol, primarily driven by external dog kennelling costs. Legal Services recorded an overspend of £393k, largely attributable to fees for external counsel. In Estates, an overspend of £177k was incurred due to professional fees, particularly relating to business rates consultancy, Kenneth Steele House canteen subsidy and legal costs. Further pressures include £83k relating to the cleaning of cell vehicles (linked to budget pressure), and £78k relating to remand costs arising from price increases. These overspends have been partially offset by a £507k underspend against the force-wide equipment budget, which is held centrally.

Partnership Costs – an overall underspend of £99k/0.3% has been reported. This variance is largely attributable to reduce costs across various collaborative functions. Specifically, MCIT reported an underspend of £197k, primarily due to lower staffing costs. Blackrock recorded a £134k underspend, driven by vacancies in firearms instructor roles, while the SWROCU showed a £96k underspend, linked to the return of Asset Recovery Incentivisation Scheme (ARIS) funding from 2023/24. The CTSFO department also contributed to the overall underspend with £83k, again due to staffing vacancies.

However, these underspends have been offset by an overspend of £332k, arising from contribution towards a national public inquiry. In addition, there were operational overspends amounting of £153k, largely resulting from mutual aid support provided to Operation Navette and Operation Brera, both associated with summer disorder. Furthermore, within the Victims and Safeguarding department, there was an overspend of £106k, reflecting increased contributions towards adult safeguarding reviews and child safeguarding practice reviews.

Central Costs – has overspent by £0.5m/3.5%. This includes various transfers to and from reserves. The position reflects a £1.1m underspend due to the release of £1.8m from reserves for the 2023/24 Office Uplift funding, which was not included in the original budget. A transfer of £627k from Speed Enforcement reserves to support vehicle purchases, ANPR cameras and a donation to the Police Community Trust. A planned transfer of £734k from the Hinkley Reserve was not required, resulting in an overspend. This was due to a budget correction, as the amount originally anticipated to be drawn from the Hinkley reserve had been overestimated. As Hinkley income was higher than anticipated the planned drawdown was not required. We had to make a budget correction of £356k for Deferred Prosecution model as we had only budgeted for the transfer from reserves and not budgeted for the expenditure.

In year savings and budgetary adjustments also contributed, with a £12k overachievement. This includes £337k Police staff year 2/3 savings; £830k PSI staff savings; £215k Police Now saving; £265k Taser saving; £740k Airwave CMA (Competition and Market Authority) discount and credit note.

Financing costs, also accounted for within central costs, shows an overspend of £1.6m. This includes £732k higher than budgeted direct revenue funding (this is offset by underspend on non-enhancing capital), and £526k spend in Speed Enforcement on vehicles and ANPR cameras (offset by transfer from reserves).

Income – has overachieved by £7.0m/14.7%. The overachievement in income includes:

- £3.7m unplanned grant funding in support of the cost pressure created by the additional pay award;
- £480k additional income to meet the target of 20 extra officers (this target was met in March 2025);
- £950k overachievement on interest on investment income;
- £647k overachievement in Operations rechargeables (includes £480k claim for Op Navette);
- £713k overachievement in Criminal Justice on safeguarding income (£582k) and VIPER managed services contract refund (£120k);
- £228k higher than budgeted income in TST for abnormal loads and
- £497k over achievement in Hinkley Point (income paid in advance to support future policing at the site). Offset by an underachievement on Speed Enforcement referral and courts income of £1.3m.

The £0.6m underlying underspend has been accounted for, following discussion and agreement with the PCC CFO, as follows: -

Provisions review – At year end we have a net movement of £2.61m into our provisions. This includes an increase of £836k in our provision for legal costs, £40k increase in our provision for debt management, increase to our insurance provision of £2.57m and a decrease of £832k in our provision for historical legal claims.

Carry Forwards – We have carried forward £270k in support of commitments at year-end, which were unable to be completed, across Constabulary budgets. Of this carry forward £239k has been set aside to support ongoing activities in Collaborations.

The table below summarises these movements in our final accounting adjustments:

Notes	£'000
Underlying reported revenue underspend	623
Year-end movement on provisions	-2,615
Carry forwards in support of committed areas of spend	-270
Ring-fenced revenue reserves	2,262
Residual balance	-

We have **spent £21.1m on capital expenditure** this financial year (63.2% of plan). During the year this spend has included:

- Replacement of user end devices - £1.1m and transformation project - £0.7m
- ICT projects £2.0m and ERP project - £3.3m
- Replacement of vehicles in our fleet - £5.5m
- Estates projects and repairs - £5.3m
- Capital equipment purchases (e.g. ANPR replacement) - £0.7m

This creates an underspend of £12.3m against budget. Of this underspend, £2.4m is being carried forward to support commitments next year, resulting in an overall underspend of £9.9m to budget. The main under spend relates to several digital programmes, the HQ chiller replacement delayed till 25/26, re profiling of Yeovil and Plymouth house estate projects and over estimation on the user devices replacement requirement.

3. PART ONE – 2024/25 REVENUE BUDGET PERFORMANCE

A **breakeven position** has been recorded at the end of the 2024/25 financial year, with an underspend of **£0.6m/0.2%** recorded before carry-forwards, provisions and final reserve adjustments were made.

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Employee Costs	335,758	327,944	7,814	2.4%	-	7,814	2.4%
Non-Employee Costs	106,969	108,512	(1,542)	(1.4%)	2,115	573	0.5%
Savings & Adjustment	-	12	(12)	(100.0%)	-	(12)	(100.0%)
Income	(54,822)	(47,803)	(7,019)	14.7%	(1,494)	(8,512)	17.8%
CONSTABULARY SUB-TOTAL	387,906	388,664	(758)	(0.2%)	621	(137)	0.0%
Miscellaneous & Grants	(2,293)	(2,393)	101	(4.2%)	-	101	(4.2%)
CONSTABULARY TOTAL	385,613	386,270	(658)	(0.2%)	-	(36)	0.0%
OPCC	2,472	2,439	33	1.3%	2	35	1.4%
Commissioning	2,396	2,395	1	0.1%	-	1	0.1%
TOTAL REVENUE EXPENDITURE	390,481	391,104	(623)	(0.2%)	623	-	0.0%

The above reflects the subjective position presented, which is supported by more detail provided in Appendix A. The remainder of part one will focus on the management structure presentation of our budget, which is shown in more detail in Appendix B.

NEIGHBOURHOOD & PARTNERSHIPS DIRECTORATE

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Neighbourhood Policing	34,367	35,480	(1,113)	(3.1%)	-	(1,113)	(3.1%)
Offender Management	7,846	7,410	436	5.9%	-	436	5.9%
Victims and Safeguarding	6,417	6,162	255	4.1%	-	255	4.1%
Citizens in Policing	476	593	(117)	(19.7%)	-	(117)	(19.7%)
Serious & Violent Crime	480	496	(15)	(3.1%)	-	(15)	(3.1%)
ADDER Drugs	375	375	0	0.0%	-	0	0.0%
Operation Remedy	7,748	8,547	(799)	(9.3%)	-	(799)	(9.3%)
ASB Hotspot Grant	538	564	(27)	(4.7%)	-	(27)	(4.7%)
Deferred Prosecution Scheme	(16)	0	(16)	0.0%	-	(16)	0.0%
Teachable Moments Engagement Car (TMEC)	0	0	0	0.0%	-	0	0.0%
NEIGHBOURHOOD & PARTNERSHIP	58,231	59,627	(1,396)	(2.3%)	-	(1,396)	(2.3%)

Neighbourhood Policing – The year-end position reflects an underspend of £1.4m/2.3%. This position is primarily driven by ongoing officer vacancies, resulting in an underspend of £658k and a final establishment shortfall of 14.2 FTE. Police Officer overtime was £196k over budget, reflecting increased operational demand and vacancy management. Staff pay showed a marginal overspend of £16k, attributed to non-achievement of the vacancy factor. PCSO numbers declined throughout the year, leading to an underspend of £207k, with 40.8 FTE leaving the organisation. PCSO overtime recorded a £16k underspend, due to underutilisation of the bank holiday allocation; however, general overtime spending increased due to vacancies.

Additional underspends were recorded across course fees and third-party costs, offsetting overspends in transport and supplies. Income marginally exceeded targets, aided by a contribution from Somerset County Council in support of an officer and staff member. A final adjustment of £300k was made to allocate surplus income to the Hinkley Reserve.

Offender Management – Year-end result is an overspend of £436k/5.9%. Officer pay has overspent £208k as the department has grown in year because of the demand and current guidelines. This has also meant that because of the backlogs and AFI's, Officer overtime also overspent by £136k. Police staff has ended the year on an underspend, this is due to a vacancy. Police staff overtime has overspent, due to work to clear backlogs for DVDS and MOSOVO. There is an overspend on Third Party payments which is the cost from Probation Services for a member of staff. Supplies and services overspent by £44k of which some is covered by income for BUDDI Tags as well as some additional analytic questionnaires.

Victims and Safeguarding – Year-end result is an overspend of £255k/4.1%. There is a slight underspend on officer pay £50k and this is due to a Sergeant post which is an either/or post which is filled by a staff member. Police staff are overspent by £180k. The department was 3.5 FTE over established. Police Staff overtime is slightly overspent at £7k this is covering backlogs and bank holiday working. There are underspends on course fees and supplies and services, but Third-Party costs are overspent by £106k. This is due to the Serious Case Reviews received for both Adult and children as well as the charges for DHR's (Domestic Homicide Reviews) now being charged to LSU, there is no budget to cover the DHR's and minimal budget for SAR/SCR's.

Citizens In Policing – Year end outturn is an underspend of £117k/19.7%. Officer overtime shows an overspend, this is because there is no budget for the Specials weekends (majority of OT charged to Learning). Police staff pay is underspent by £84k, the reason for this is that there have been vacancies held in year to be given up as savings. Other areas of underspend is travel, subsistence, catering and subscriptions all of which relate to the Special Constabulary. Generally, their claims have been lower than the allocated budget.

Serious & Violent Crime – This category is funded by the Home Office via the OPCC office. The outturn is an overall underspend of £15k. Due to projected underspends the OPCC office reallocated these funds to other projects, so this underspend has been utilised on other OPCC commissioning projects. An accrual was made for the projected unclaimed overtime. This is the final year of this project and next year it will be merged with Op Hold (ASB Hotspot Grant) under Op Haven.

Adder Drugs – This budget is funded by the Home Office. The year-end result is a very small underspend. An accrual was made to cover the estimated unclaimed overtime. This is the final year for Adder and reports will continue to be run to monitor spend.

Remedy – The year-end result is an underspend of £799k/9.3% which is due to officer pay and holding vacancies against their establishment throughout the year. Due to the vacancies, officer and police staff overtime has overspent due to demand and this has offset the underspend on officer pay. Overspends on other areas are other employee costs, premises costs, supplies and services and transport are also higher than budgeted with the misuse of drugs fund contributing to hire car costs. Transport overspends are due to hired vehicles costs and increasing mileage allowance claims. The overspends on premises are due to £39k for disposal of drugs and NOS canisters that there is no budget for. The Op Viscount team overachieved on their income for scrap metal sales by £11k.

ASB Hotspot Grant – The year end position is an underspend of £27k/4.7% however based on projections the OPCC office reallocated the projected underspend on other OPCC commissioning projects so there will be a short fall in funding of £6k. An accrual has been made for the projected outstanding overtime claims and reports will continue to be run to check the spend against this. Next year the grant will merge with serious violence and use the name Op Haven.

Teachable Moments Engagement Car – A small overspend of £100 is reported over the funding available from the OPCC office.

RESPONSE DIRECTORATE

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year- end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Command and Control	28,335	26,002	2,334	9.0%	-	2,334	9.0%
Patrol	66,017	61,012	5,005	8.2%	-	5,005	8.2%
Detainee Investigation Support	9,574	8,369	1,205	14.4%	-	1,205	14.4%
RESPONSE	103,927	95,383	8,544	9.0%	-	8,544	9.0%

Command & Control – The result is an overspend of £2.3m/9.0% which relates to pay and overtime. Officer pay is £1.5m overspent reflecting an uplift of unfunded PCs in IAU and FPOC, along with unfunded FIMs and a CI post. There has been considerable number of restricted officers and sickness in IAU. Officer overtime is £179k overspent. £116k relates to IAU, which has minimal budget, and the remaining overtime balance relates to call handler shifts worked by officers.

Staff pay is overspent by £354k, of which the vacancy factor accounts for £661k. There have been +76 leavers in the year, however this is closely monitored, and regular recruitment and training courses are planned to manage the staff turnover and minimise vacancies. Staff overtime is £342k overspent. £104k relates to AFI classification work, £25k for switchboard gaps, £30k for CDI (Dash, Brag, VAWG) and £88k for vital shift cover (summer demand). There was £60k costs relating to redundancy and pension costs, offset by income from the ICB's for Mental health link officer roles.

Patrol – The year-end position shows an overall overspend of £5.0m/8.2%. Police officer's pay accounted for £2.6m of this, driven by PCDA over-established posts, which fluctuated between 78 and 125 per month, in addition to two unfunded Chief Inspector posts. Overtime expenditure was £1.8m over budget, primarily due to maintain minimum staffing levels and Op Hour (£120k).

Mileage costs exceeded budget by £66k linked to overtime related travel claims, officer base shift relocations and PCDA travel claims to UWE. Non-pay overspends were largely attributable to seized dog kennelling costs which exceeded budget by £636k. No external financial support was received. The overspend was caused by an increase in kennelling requirements, from 60 to 117 dogs per day. A rise in daily charges from £20 to £25 and in addition to elevated veterinary costs due to higher intakes levels.

Detainee Investigation Support – The year-end position reflects an overall overspend of £1.2m/14.4%. Officer pay accounted for £992k of this variance and is driven by several factors such as uplift of 20 FTE police constables; over-established posts at sergeant and Inspector ranks and by sickness and secondments. Officer overtime was £122k over budget, largely attributed to planned Force operations, evolving investigative standards and ISOP activity which required additional DIT support. Staff pay reported a £29k underspend due to vacancies being held, while staff overtime resulted in an overspend of £92k.

OPERATIONAL SUPPORT DIRECTORATE

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Criminal Justice	18,666	17,528	1,139	6.5%	-	1,139	6.5%
Speed Enforcement	(298)	(1,477)	1,180	(79.9%)	-	1,180	(79.9%)
Operations Major Incidents	37	399	(362)	(90.7%)	-	(362)	(90.7%)
Operations	14,018	13,773	246	1.8%	-	246	1.8%
Intelligence and Tasking	13,432	13,546	(113)	(0.8%)	-	(113)	(0.8%)
Tactical Support Team	12,180	12,549	(369)	(2.9%)	-	(369)	(2.9%)
OPERATIONAL SUPPORT	58,036	56,316	1,720	3.1%	-	1,720	3.1%

Criminal Justice – The year-end result shows an overspend of £1.1m/6.5%. Outturn position is driven by several factors. Police Officer Pay is £606k overspent. There is an over established Sgt position in Custody as we have budget for 50 FTE but need to maintain a number around 60 FTE to keep all three sites open 24/7. Police Staff Pay is £489k overspent. Attrition levels in Criminal Justice are low meaning they are not achieving the vacancy factor applied to the budget. Officers & Staff overtime is £216k overspent. Overheating mainly in Custody due to covering gaps in minimum levels including paying overtime at enhanced rate to generate interest. The Detainee Transport initiative also reports here, where we spent £150k in overtime against a budget of £33k.

Premises costs are £149k overspent. Expenditure approved for the 17 additional vulnerable cell doors, funded by Op Safeguard income. Supplies & Services is £360k overspent. We have recognised the initial requirement to reimburse the NHS for the cost of getting the SARC up to ISO accreditation standards which was not budgeted for (£172k).

Other areas where the budget is under pressure includes Remand costs which we spent £239k, generating a £78k overspend. This is being driven by inflationary increases e.g. food prices have increased on average 40% in the last 2 years plus detainee numbers are up 15.7% over previous 12 months. Interpreter Fees is £55k overspent due to increased demand plus an 8% contractual increase

from June 24 when only 3% was budgeted for. For car cleaning we spend £8k per month with Sodexo for cleaning vehicles. This is the cost for the entire force. This activity generated an £82k overspend in 2024/25.

The above overspends are offset by an overachievement of the income budget. £714k mainly attributable to Operation Safeguard income where there was no budget target set.

Speed Enforcement / Road Safety Support Unit – The outturn position is an overspend of £1.2m/79.9%. The unit continues to self-fund, generating an excess of income in 2024/25 of almost (£300k) however the budget expectation of (£1.5m) pushes the department into an overspent position. As the department operates under a cost recovery model the full impact of inflationary increases for pay awards, utilities, rent, postage and IT are all captured here. Overall costs went up by 7.5% from 2023/24 against a backdrop of a reduction of 11% in detected offences for the same period.

For 2025/26 the net budget position has been reduced to (£798k). In this year we will also see the full year effect of the increase in referral income. This was increased from £45 per course attendee to £50 from Feb 2025. If referrals remain at the 2024/25 level, the increase generates an additional (£370k). As the core objective of the department is to reduce offending, additional scrutiny will need to be placed on controlling costs to ensure full cost recovery is maintained.

Operations Major Incidents – £362k/90.7% underspent as at the end of the financial year. We have spent £37k this financial year, 51% of this relates to our response to illegal raves, the remaining amounts being for VIP protection and Op Scorpion (regional drug operation). Most of the big hitters in terms of exceptional incidents impacting on Ops specifically for 2024/25 is Op Navette and Op Hour are managed through Ops Rechargeable (see below).

Operations – the year-end result is a £246k/1.8% overspend as at the end of 2024/25.

There are two distinct elements to this line:

	YTD Actual	YTD Budget	YTD Variance	Over/ (Under)
	£'000	£'000	£	%
Operations Department	13,955	14,176	(221)	(1.6%)
Operations Rechargeable	63	(404)	467	(115.6%)
OPERATIONS TOTAL	14,018	13,773	246	1.8%

Operations Department – the year-end result shows a £221k underspend. The department is quite a complex picture as it includes a multitude of disciplines. In addition to the Operational Support Units, we have Dogs, Mounted, Drones, Operational and Contingency Planning, Underwater Search and Forensic Collision Investigation. The department is overspending on police officer overtime, but this is offset this year by the underspends on police officer pay due to the requirement to hold vacancies in support of Patrol. The main area placing budgets under pressure is the Dog Unit due to an extensive upskilling and refresh of the unit over the previous 2 years and (as in all areas) inflationary pressures. The average cost per dog has risen by 9% from £3.2k in 2023/24 to £3.5k in 2024/25.

Ops Rechargeable – this area of the budget covers the policing of events (excluding Glastonbury) both where we receive income and where we do not, plus the Badger Cull and Football policing. In 2024/25 specifically the costs associated with Op Hour & Op Navette were also captured here. The overspend is made up of a significant amount of the additional hours incurred when the entire force went to 12 hours shifts in August 24. Only some of this was directly attributable to the public order response and therefore claimed back as part of the reimbursement from the Home Office.

Intelligence and Tasking – the year end result is an underspend of £113k/0.8%. This figure includes both the Intelligence and the Covert Compliance Department. Officer and staff pay has generated a considerable underspend of £173k. This figure is after a vacancy factor of £444k was applied. The department still struggles to retain staff, especially amongst Researchers and Analysts. Vacancies were also held relating to the PSI savings and pending replacement of some staff roles with police officers. Offsetting this underspend is an overspend on police staff overtime of £57k as overtime is utilised to control backlogs in processing.

Tactical Support Team – £369k/2.9% underspent at the end of the year. This underspend is being driven by police officer pay and allowances, £580k underspend due to vacancies. Supplies and Services £55k underspent due to underutilisation of training and equipment budgets. Income £228k overachieved due to abnormal load income. These underspends are offset by the ongoing considerable overspend on police officer overtime £521k overspent; spending £894k against a budget of £373k. Of the overtime overspend, £72.5k relates to abnormal loads and is covered by income. The remainder relates to Firearms £307k overspent because of needing to meet the minimum numbers for the STRA, paying an enhanced rate (double time) to garner any interest and RPU £141k where the issue has been the need to cover vacancies.

CRIMINAL INVESTIGATIONS DIRECTORATE (CID)

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
CID	46,114	42,274	3,839	9.1%	-	3,839	9.1%
CID Major Incidents	360	430	(70)	(16.3%)	-	(70)	(16.3%)
CID	46,474	42,705	3,769	8.8%	-	3,769	8.8%

CID – An overspend of £3.8m/9.1% has been reported at year end which is a significant reduction on the overspend position of £6.6m last year. This has been driven by a reduction in our over-established position on police officers. The Directorate finish the year over-established by 90 FTE and has supported the funding of between 128 to 185 DHEP officers through this financial year.

Police Officer overtime was overspent by £116k by year end, again this is improvement year on year, but this would be expected with the reduction in establishment. £36k of the overspend was unaccounted 2023/24 spend, £60k was constable driven with around 75% relating to the extended shifts. Our sergeant overtime was £20k overspent and the SLT are actively reviewing high earners and any correlations with abstractions and flexible working pattern pressures. Staff Pay has reported an underspend of £206k whilst holding its Police Staff Investigator vacancies in support of the future savings.

Other pressures have been felt in our transport costs and professional fees, specifically the cost of expert witnesses for cases. We have also contributed £44k plus the cost of three resources to the National Post Office investigation (Op Olympos) which commenced in the second half of the year. Income was over-achieved by £118k with £69k relating to growth in the coroner's team resulting in increased recharges made to Bristol and Somerset local authorities. £18k has come from the supply of surveillance trainers to the College of Policing, this is mutually beneficial helping A&S officers maintain their qualifications.

CID Major Incidents (MI) – An underspend of £70k/16.3% has been reported at year end with some significant results from our Serious and Organised Crime Team including a multi-million-pound drugs operations and high-profile manhunts across the Southwest. This funding is essential for supporting critical events which would otherwise create significant pressure in our standard budget.

COLLABORATIONS

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Scientific Investigation	11,026	11,138	(112)	(1.0%)	184	72	0.6%
Major Crime Investigation	6,501	6,706	(205)	(3.1%)	55	(150)	(2.2%)
MCIT Major Incidents	359	378	(19)	(5.0%)	-	(19)	(5.0%)
Southwest ROCU	5,732	5,829	(97)	(1.7%)	-	(97)	(1.7%)
Black Rock	1,227	1,335	(108)	(8.2%)	-	(108)	(8.2%)
Counter Terrorism Specialist Firearms	836	903	(67)	(7.4%)	-	(67)	(7.4%)
SWPCP ACC	146	168	(21)	(12.7%)	-	(21)	(12.7%)
SWPPS Collaboration	597	584	13	2.3%	-	13	2.3%
Regional Collaboration	465	546	(82)	(15.0%)	-	(82)	(15.0%)
Disaster Victim Identification	55	66	(12)	(17.6%)	-	(12)	(17.6%)
COLLABORATIONS	26,944	27,653	(709)	(2.6%)	239	(470)	(1.7%)

Scientific Investigations – After all adjustments, we are reporting a £72k/0.6% overspend at year end. The Southwest Forensics (SWF) collaboration revenue contribution for 2024/25 is £9,677k against a budget of £9,650k. This small overspend is offset by an underspend in software licences no longer required. The capital contribution is £620k plus a carry forward for slippage of DFU Estates work at KSH of £139k. Against a budget of £722k, this creates a small overspend of £37k after all adjustments are made.

The Digital Forensic outsourcing budget of £697k has resulted in a £12k underspend. The outsourcing budget will be absorbed into the collaboration formally from 2025/26 and as such a carry forward from Avon & Somerset of £45k is required which results in a net overspend of £33k. At Q3 we were forecasting an underspend against this area of £100k however our outsource provider delivered on a backlog of 2023/24 submissions in Q4 which was not expected at Q3. A carry forward of £30k has also been approved to complete the SWF Case Management Project in 2025/26.

Major Crime Investigation & MCIT Major Incidents – Combined, the overall underspend for MCIT is £169k for the full year. The outturn position for MCIT should be viewed holistically as there is some year-end cross charging between the two lines on the report and the forces within the collaboration.

At year end, there were a total of 7.3 FTE vacancies within MCIT. Recruitment continues to be a priority, and the team are working with HR to try and mitigate this in line with the operating model that is underway. They are looking to bolster the team and review its composition to ensure MCIT is fit for purpose, with job roles and resources aligned appropriately.

Overtime was underspent regionally by £248k and this is because of tighter control as well as a reduction in the number of major investigations over the latter part of the year. Compared to the challenging prior financial year, the cost of investigations has reduced by 25.1% in line with fewer CAT A-D investigations.

A&S CAT A-D Investigations cost comparison:

2022/23	£332k	
2023/24	£479k	44.3% increase to prior year
2024/25	£359k	(25.1%) decrease to prior year

Southwest ROCU – At year end, SWROCU reported an operational underspend against the A&S contribution budget of £97k/1.7%. There was a return of 2023/24 ARIS funding which was no longer required and therefore returned to forces in year. It was agreed to carry forward all other underspends in SWROCU to support projects in 2025/26 resulting in a zero variance to budget position for Avon & Somerset.

Black Rock Training – An underspend of £108k/8.2% is reported after regionally approved carry forwards of £66k have been accounted for. This position has remained static throughout the year due to vacancies in Firearms Instructor posts (7.2 FTE). This has been offset against a couple of smaller overspends within supplies and services, mainly on course fees, incurred due to the vacancy position on Instructors; a few courses had to be outsourced as a one-off to meet demand required across the region. The management and governance board continue to review the challenges around recruitment and retention, and this remains a key focus.

CTSFO - An underspend of £67k/7.4% is reported against the A&S contribution after regionally approved carry forwards of £30k have been accounted for. The main driver for the underspend is on Police Pay. There have been on average 5 FTE PC vacancies throughout the year. Savings on pay have in part been offset against overspends on overtime to fully resource the team, support local Ops teams and assist in policing large events (RIAT, Cheltenham Races) when required. Overtime is being closely monitored by the management team to fully understand the reasons behind it.

SWPCP ACC - An underspend of £21k/12.7% is reported for the full year due to savings against Officer Pay. The Regional ACC post was vacant for a few months in year. The Ch Supt role acted up to cover the ACC but was not backfilled, so savings were made between the two roles. Both positions are now filled at year end.

Regional Collaboration – An underspend of £82k/15% is reported for the full year. This area covers planned costs for Quality Standards, PCC Resources, ESN, Cyber Resilience, and the SWPC Project Team. The underspend falls largely in SWPC Projects (£46k) and Quality Standards (£27k) due to vacancies in both areas during the year (now filled) contributed in part by other small underspends in non-pay. PCC Resources reported a small underspend of £11k.

INFORMATION TECHNOLOGY DIRECTORATE

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Information Technology	28,509	30,357	(1,848)	(6.1%)	-	(1,848)	(6.1%)

The outturn position of the Directorate is an underspend of £1.8m/6.1%. This position is driven by the staff pay vacancies, ERP related software savings, cloud migration project underspends, offset against Azure costs. Staff pay is underspent by £28k. This year end position is driven by in year vacancies offset against agency costs of £245k to augment capacity within the Network and End User team. Recruitment into key positions is still difficult but there are clear improvements overall. Other Employee Expenses is underspent by £16k. The training budget is underutilised again in 2024/25, under by 63%. Training is consistently under budget year on year, plans going forward will need to be solidified.

Communications and Computing is underspend by £1.7m. Most of the underspend is driven by ERP related savings, achieved through the relinquishment of specific support contracts. The target budget is held in central finance, so this impact has been offset centrally. Further significant underspends were driven by cloud migration delays, and these were offset against increased cloud costs within the Azure cloud. There were other underspends driven by other savings and surplus inflationary budgets which will be utilised within the following year as we reach the anniversary dates of long term, high value contracts.

Supplies and Services underspent by £110k. This is driven by the RPA resource budget; RPA activity was funded through the NPCU Programme this year. Income & Reimbursements is below budget by £32k. This is driven by a surplus budget of £50k on income. Additional income was received from body worn video camera recharges to the Bristol Port Police and printer rental recharges for regional usage.

FINANCE AND BUSINESS SERVICES DIRECTORATE

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Chief Officer Group	2,762	2,429	333	13.7%	-	333	13.7%
Evidential Property	789	812	(23)	(2.8%)	-	(23)	(2.8%)
Transport Services	5,542	5,789	(247)	(4.3%)	-	(247)	(4.3%)
Services Hub & Stores	6,309	6,431	(121)	(1.9%)	-	(121)	(1.9%)
Finance Department	2,516	2,637	(121)	(4.6%)	-	(121)	(4.6%)
Estates and Facilities Department	17,103	18,050	(947)	(5.2%)	30	(917)	(5.1%)
FBS Delivery Programme	285	306	(20)	(6.7%)	-	(20)	(6.7%)
FINANCE & BUSINESS SERVICES	35,307	36,453	(1,146)	(3.1%)	30	(1,116)	(3.1%)

Chief Officer Group – Overspend of £333k/13.7% for the full year. £136k overspend on police officer pay, mainly due to additional role supporting National Portfolio for Sexual Offences not budgeted and temporary over-establishment by 1 FTE on Chief Superintendent roles. £135k over budget on police staff pay, mainly due to costs for Misconduct Panel Chair. In addition, Force Open day costs over budget by £48k.

Evidential Property – Underspend of £23k/2.8% for the full year, due to staff vacancies.

Transport Services – We are under budget by £247k/4.3% for the full year. The main factor is £435k underspend on fuel for police vehicles due to lower petrol prices (we allowed for 5% fuel cost inflation

in the budget, but this has not been required, as petrol prices have been relatively stable). In addition, our insurance income is overachieving by £104k, mainly due to claims from accidents. However, these factors are partly offset by higher vehicle maintenance and workshop costs, which are £336k over budget.

Services Hub & Stores – We are underbudget by £121k/1.9% for the full year, mainly due to £85k underspend on uniform orders. In addition, we are underbudget on police staff pay by £95k and the department is currently under established by 12.5 FTE. However, we are over budget on overtime by £72.5k, mainly due to coverage for vacancies in the Enquiry Office.

Finance – We are under budget by £121k/4.6% for the full year, mainly due to police staff vacancies and due to an underspend on the directorate training budget.

Estates & Facilities – We are £917k/5.1% under budget year to date. Repair and maintenance costs are £262k under budget due to lower ad hoc reactive works this year. Business rates are £214k under budget, mainly due to a backdated refunds for Broadbury Road, Yeovil and Trinity Road police stations, after successful appeals to challenge the rates paid at the site. Energy costs are underspent by £222k, mainly due to lower consumption. Rent and landlord service charge costs are £109k under budget due to lower inflationary cost increases at some sites. PFI costs are £96k under budget as the annual inflationary increase was lower than expected (budget assumed inflation of 5%, whereas actual increase was 3.5%). Income is overachieving by £71k, mainly due to additional service charges billed and feed in tariff income.

FBS Delivery Programme – We are £20k/6.7% under budget for the full year due to 0.5 FTE project manager vacancy.

PEOPLE AND ORGANISATIONAL DEVELOPMENT DIRECTORATE

	24/245 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
HR Operations	3,176	3,033	143	4.7%	1	143	4.7%
Organisational Development	2,899	3,277	(379)	(11.6%)	-	(379)	(11.6%)
Learning	8,995	9,228	(232)	(2.5%)	(4)	(232)	(2.5%)
Health & Safety	76	125	(50)	(39.6%)	-	(50)	(39.6%)
Workforce Planning & Resources	2,134	2,126	9	0.4%	-	9	0.4%
PEOPLE & OD DIRECTORATE	17,280	17,789	(509)	(2.9%)	(3)	(509)	(2.9%)

HR Operations (includes Reasonable Adjustments) – Is £143k/4.7% overspent at year-end. There is an underspend on Police Staff Pay of £73k, due to the vacant Directorate post for 6 months. There is an overspend on Police Staff Overtime of £18k. Supplies & Services are £36k overspent, which includes a £45k overspend in P&OD Directorate due to increased numbers of Police Medical Appeal Boards (PMAB's) (8 in 24/25 -v- 3 in 23/24). Other Employee Expenses is £138k overspent due to Police Now, which is a £21k reduction on the Q3 projection as the number of cohorts were revised down from 16 to 14.

Reasonable Adjustments (RA) overspent by £30k, which is a £100k reduction on the Q3 projection. Expenditure was projected at straight line across the year, with an additional prudent projection of

£36k linked to the cost of hearing aid equipment to give compatibility with airwave. IT are still piloting various options and so the expenditure did not occur in 2024/25 as expected. There has been a significant drop in the number of Dragon licences issued, as well as a reduction in RA equipment such as chairs, keyboards and mice. HR Advisory have also reduced the training requirement for specialist software from 3 hrs to 1 hr. They have seen a reduction in the number of RA requests being made in the last quarter and are applying closer scrutiny to RA requests, assessing them on a case-by-case basis.

Organisational Development (includes Occupational Health) – Year end underspend of £379k/11.6%. Police Staff Pay was £300k underspent at year-end. The vacancies occurred mainly within Occupational Health (£180k) but also includes the vacant BPA post (£52k) and various roles in OD (£75k). Other Employee Expenses are overspent by £105k at year-end. £54k relates to direct medical interventions and £46k relates to employee medical examinations in Occupational Health. Supplies and Services had an underspend of £146k. The Leadership Review budget underspent by £59k and the expected one-off £60k spend on the First Line Leadership (FLL)/Leapwise business case for digital costs were not incurred. The Surfwell courses will extend into 2025/26 with £10k left to be invoiced.

Learning – the year end underspend for Learning was £232k/2.5% and is due to Police Officer Pay which was underspent by £458k due to sustained vacancies throughout the year. This has helped offset the overspend on Police Staff Pay of £250k, which includes a £360k contribution from Reserves to fund the temporary posts as agreed in the business case.

Other Employee Expenses were £88k overspent at year end. DHEP/CPD course fees overspent by £108k. A transfer from Reserves of £45k was received towards DHEP fees. Supplies and Services underspent by £88k, which was a reduction of £23k on the Q3 projection. Underspends in the main driven by equipment budgets. Income overachieved by £96k at year end. The main areas for overachievement were recharges to the regions for the Public Order Inspector of £41k and Training Investigations of £15k.

Health & Safety - at year end there is a £50k/39.6% underspend. This is linked to a £47k underspend on Police Staff Pay. This is due to the vacant Head of Health & Safety post not being filled until the end of October and the resignation of the SO1 post holder from the beginning of December.

Workforce Planning - as at year end the department overspent by £9k/0.4%, which is mainly due to police staff pay overspending by £34k due to maternity cover for the Head of WFP earlier in the year. This overspend on pay is offset by £25k of underspends on various non-pay budgets.

LEGAL & COMPLIANCE DIRECTORATE

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
LEGAL & COMPLIANCE	3,256	2,842	414	14.6%	0	414	14.6%

Legal & Compliance – Year-end outturn is an overspend of £414k/14.6%. There is an overspend of £299k on salary costs largely attributable to agency fees and not being able to cover the vacancy factor. Legal costs and services contributed a further £320k overspend. These pressures have been partially mitigated by a £121k underspend within contingency budgets, along with additional underspends across areas such as course fees, communications and computing which together total £64.5k. Income

has slightly overachieved by £52.3k which includes the return of unused funds from the Wiltshire Collaboration.

DIRECTORATE OF THE CHIEF OF STAFF

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Performance & Assurance	1,982	1,923	59	3.1%	-	59	3.1%
Performance & Insight	1,841	1,845	(4)	(0.2%)	-	(4)	(0.2%)
Professional Standards Department	4,511	3,813	698	18.3%	-	698	18.3%
Portfolio Management Office	1,063	734	329	44.8%	-	329	44.8%
Staff Office	531	501	30	6.1%	-	30	6.1%
DIRECTORATE OF THE CHIEF OF STAFF	9,928	8,817	1,112	12.6%	-	1,112	12.6%

Performance & Assurance (including Chief of Staff C/Supt) – a year-end overspends of £59k/3.1% is reported. Several factors have played out during the year. Police Officer pay is £104k underspent. The realignment of the Evidence Based Policing Team in January 2025 has meant there is now a significant underspend as this department was holding vacancies. Police Staff pay at the end of March is £188k overspent. This is due to the internal movement of FTE in February and March and the temporary CDI (Crime Data Integrity) structure that has been remained unfunded in 2024/25.

Performance & Insight – at year end the department is underspent by £4k/0.2%. Police Staff Pay - overspend of £74k, this is an increase from the Q3 projections of £42k and is due to the realignment of some FTE from Performance & Assurance from February. Income of £62k was received from Somerset County Council to fund Partnership Data Manager post. As of period 12, £31.4k of this was funding has been applied, offset the overspend on pay. The remaining balance includes a £30k receipt held in advance for the 2025/26 financial year.

Professional Standards – as of year-end, the department reported an overspend of £698k/18.3%. The primary driver was a £433k overspend on police officer pay. This is due to the year-long deployment of six over-established officers (four from the Demand Paper, one temporarily replacing a Staff Investigator, and one for long-term redeployment). Police Officer overtime was £36k over budget and this was consistent with Q3 projections. Police Staff pay showed a £172k overspend, reflecting temporary roles. Staff overtime totalled £70k, largely attributable to zero-hours workers. The department recognises this budgetary pressure, however current demand levels continue to make reducing reliance on this support challenging.

Strategic Change & Planning Team (incorporating the Portfolio Management Office) – at year end the department is overspent by £329k/44.8%. Police officer pay is £134k overspent which is due to three unfunded C/Insp posts but also includes some back dated pay. Police staff pay is £200k overspent, which is in part due to some unbudgeted roles but also the internal movement of staff posts within the Directorate.

Staff Office – at year end the department is £30k/6.1% overspent. The projected underspend at Q3 has since become an overspend at Year-end, a swing of £43k. This is due to an unanticipated over-established Inspector who joined in period 10 with back dated pay.

CORPORATE COMMUNICATIONS DIRECTORATE

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Corporate Communications	1,846	1,926	(80)	(4.1%)	-	(80)	(4.1%)
Events Team	127	151	(25)	(16.6%)	-	(25)	(16.6%)
Corporate Communications Directorate	1,973	2,077	(105)	(5.0%)	-	(105)	(5.0%)

Corporate Communications - overall at year end there is an underspend of £105k/5.0%. This is split as Corporate Comms £80k and the Events Team £25k. The Corporate Communications team reported a £70k underspend in police staff pay. This includes the secondment of the Head of Corporate Communications to the College of Policing during 2024/25, as well as an accrual in period 13 for a missing "Acting Up" payment covering the period from September to March 2025. In addition, other employee expenses were underspent by £22k and the majority of this was against the training budget.

The Events Team reported a £25k underspend on conference and meeting expenses. Leadership Days underspent, while the Outstanding Policing Awards (OPA) event was delivered within budget. Supplies and Services reflected a total underspend of £47k, the majority of which was attributable to the Events Team. This included savings of £20k on catering, £24k on professional fees and £10k on the Reward scheme. Income was £47k below target, in line with the quarter 3 forecast. Sponsorship income was £47k below target.

CENTRAL COSTS

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Pensions	515	897	(382)	(42.6%)	-	(382)	(42.6%)
Officer & Staff Allowances	(13,666)	(9,453)	(4,214)	44.6%	-	(4,214)	44.6%
Central Costs	11,154	17,191	(6,037)	(35.1%)	519	11,673	(32.1%)
Covid 19 (legacy)	39	-	39	0.0%	-	39	0.0%
Central Savings & Adjustments	-	12	(12)	(100.0%)	-	(12)	(100.0%)
CENTRAL COSTS	(1,958)	8,647	(10,605)	(122.6%)	519	(1,439)	(116.6%)

In 2024/25 we have underspent by £10.3m/120.2% in central costs after year-end adjustments for provisions for debt management and historical claims. Highlights from this area include;

Pensions – These costs relate to medical retirements and injury pension awards, and we are reporting an under spend of £382k/42.6%. This underspend is driven by an over-accrual by three people at the end of last year on the provision set aside for ill health injury Capital Equivalent Charges.

Central Costs – £5.8m/33.9% underspend after year-end adjustments. Most of the underspend is due to centralised Officer Uplift budget. Year-end adjustments and provisions reduce the underlying underspend, these movements include:

- Decrease of £831k provision relating to historical claims
- £40k provision for bad debt management
- £1.0m of prior year uplift funding transferred to Legal to offset riot claim provision.
- £2.5m increase to the insurance provision

Officer & Staff Allowances – An underspend of £4.5m/44.6% which represents the underspend on centralised budgets for police officer and staff pay and allowances held in year. The reported underspend is driven by unplanned income related to the additional grant funding of £3.74m received in support of the increased pay award and additional grant funding of £480k for an extra officer uplift of twenty officers, target met by March 25.

Central Savings and Adjustments – An underspend of £12k/100% relates to in year savings and adjustments that have been identified through the budget review and savings project work. This includes police staff year 2/3 savings of £337k; PSI staff savings £830k; a reduction of £215k on Police Now and £265k on Taser in year costs.

Covid-19 costs – An overspend of £39k is reported and this is covering residual spend and going forward the budget area will be closed.

MISCELLANEOUS, GRANTS AND SECONDEES

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
MISCELLANEOUS	-	-	-	0.0%	-	-	0.0%
GRANTS	(2,293)	(2,393)	101	(4.2%)	-	101	(4.2%)
SECONDEES	-	-	-	0.0%	-	-	0.0%

These items are reported separately from our main budget as they represent areas of spend which can otherwise distort the presentation of financial information. The grant section includes funding for Serious Violence, Project Adder, ASB Hot Spot and MOJ grant in support of services provided to victims and safeguarding. There is an underachievement of £101k on grants and this is due to an incorrect income budget set for Project Adder and a repurposing of funding for Serious Violence and ASB Hotspot grant. Q3 forecasted underspends on Serious Violence and ASB grants were repurposed by the OPCC for other initiatives, therefore leaving a small shortfall on the funding on these grants.

POLICE & CRIME COMMISSIONER MANAGED BUDGETS

	24/25 Outturn	24/25 Annual Budget	Over/ (Under) Underlying Outturn		24/25 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
OPCC	2,472	2,439	33	1.3%	2	35	1.4%
COMMISSIONING COSTS	2,396	2,395	1	0.1%	0	1	0.1%
OPCC TOTAL	4,868	4,834	34	0.7%	2	36	0.8%

There was an underlying overspend of £34k in relation to pay and non-pay budgets managed by the OPCC. An overspend of £36k is reported after year-end adjustments which include a £2k carry forward.

YEAR-END ADJUSTMENTS – PROVISIONS AND RESERVES

The table summarises how the £0.6m/0.2% underspend has been accounted for as shown above:

Notes	£'000
Underlying reported revenue underspend	623
Year-end movement on provisions	-2,615
Carry forwards in support of committed areas of spend	-270
Ring-fenced revenue reserves	2,262
Residual balance	-

Provisions

At the end of the financial year, it is necessary for us to make provisions for known liabilities the timing or value of which remains uncertain. As part of our year-end adjustments, we have reviewed these provisions, the significant provision movements that have occurred during the year, are explained by:

Notes (Movement on balance sheet)	£'000
Increase in our self-insurance provision following independent review	2,573
Increase in our provision for legal costs	833
Increase in our provision for bad debts	40
Decrease in our provision for historical legal claims	(831)
Increase in provisions	2,615

After accounting for these adjustments, as well as the use of provisions during the year, our provision balances as at the end of 2024/25 are: -

Notes	Balance as at 31st March 2024	Movement During Year	Balance as at 31st March 2025
	£'000	£'000	£'000
Insurance provision	8,653	1,548	10,201
Legal Services provision	548	788	1,336
Ill-health retirements provision	616	(616)	0
Historic overtime and case review provision	3,918	(1,517)	2,401
TOTAL PROVISIONS	13,735	203	13,938

At the end of the year, the total balance of provisions to be accounted for is currently showing an increase of £0.2m.

Reserves

We have reviewed our reserve position at the end of the year, taking into account the risk assessed review of the general fund, completed by the OPCC CFO, as well as the movements on reserves during the year. Following this review, we have accounted for this balance as follows:

- Carry forward of £270k in support of unfulfilled commitments at the end of the financial year. Of this carry forward £239k has been set aside to support ongoing activities in Collaborations;
- Transfer from Revenue Smoothing reserve of £2.26m in support of the increased insurance provision

The following table provides a summarised version of our reserve position (a full breakdown is provided at Appendix D):

Notes	Balance as at 31st March 2024	Movement During Year	Balance as at 31st March 2025
	£'000	£'000	£'000
Earmarked – discretionary	5,397	(582)	4815
Earmarked – non-discretionary	8,357	(880)	7,477
Earmarked – capital and PFI	21,392	(4,541)	16,850
General Fund	12,000	0	12,000
Capital receipts	12,697	0	12,697
TOTAL PROVISIONS	58,976	(5,137)	53,839

Our useable reserve levels have decreased by £5.1m/8.7% over the course of the year. The following points of note are highlighted: -

- Our discretionary reserve levels have decreased by £0.6m, due to the utilisation of the revenue smoothing reserve in support of the increase to the insurance provision and a reduction in the volume of carry forwards compared to last year and PCC reserve.
- Our non-discretionary reserves have decreased by £0.9m, which is mainly because of usage of victims and commission reserve, grants, road safety and proceeds of crime, which has been

partly offset by the increase in Hinkley Point, Pension fund McCloud and Miscellaneous reserves.

- Our capital and PFI reserves have decreased by £4.5m, which mainly represents the utilisation of capital financing reserve to support the funding of our capital spend in 24/25.
- Our capital receipts reserve has remained static.

DEBT MANAGEMENT

The bad debt provision for 2024/25 is £75k, an increase of £40k from 2023/24. Debt over 90 days old has increased by £30k (£67.8k in 2023/24) over the course of the year.

SINGLE TENDER ACTIONS

During the year 102 single tender actions were issued as exceptions to the normal procurement process with a total value of £4.98m. 26 of these STA's related to IT with a value of £2.3m, 15 related to collaborations with a value of £0.7m, 25 related to Operations with a value of £0.6m and 8 related to Estates with a value of £0.5m the remainder were of smaller value from other areas of the Constabulary.

4. **PART TWO – 2024/25 CAPITAL & PROJECTS BUDGET PERFORMANCE**

The capital plan for 2024/25 totalled £29.8m with the addition of carry forwards of capital schemes in progress amounting to £3.5m at the end of 2023/24. These adjustments show a revised capital plan of £33.4m for 2023/24.

The table below summarises this movement:

	24/25 Plan	Carry Forward from 2023/24	Total Plan
	£'000	£'000	£'000
Asset Replacement & Renewal	12,893	1,113	14,006
Digital Projects	1,521	784	2,305
Estate Projects	9,097	(104)	8,993
Revenue Projects	4,524	1,755	6,279
Funded or Part Funded Projects	1,788	-	1,788
TOTAL	29,823	3,548	33,371

2024/25 CAPITAL PROGRAMME OUTTURN

	Total Plan	Actual Outcome		Over/ (Under)		Re-profiling to 24/25	Over/(Under)
	£'000	£'000	%	£'000	%	£'000	£'000
Asset Replacement & Renewal	14,006	8,545	61.01%	(5,461)	(39.0%)	824	(4,637)
Digital Projects	2,305	1,191	51.65%	(1,114)	(48.4%)	153	(961)
Estate Projects	8,993	4,791	53.28%	(4,202)	(46.7%)	97	(4,105)
Revenue Projects	6,279	4,094	0.00%	(2,185)	0.0%	1,366	(819)
Funded or part funded project	1,788	2,457	137.40%	669	37.4%	-	669
TOTAL	33,371	21,077	63.16%	(12,294)	(36.8%)	2,440	(9,854)

At the end of Q4, 2024/25 £21.1m (63.2%) of the capital programme had been spent, creating a £12.3m underspend against budget for the year. We are also carrying forward budget of £2.4m, resulting in a remaining underspend of £9.9m for the year, further details of which are included within Annex E. The main under spend relates to several digital programmes, the HQ chiller replacement delayed till 25/26, re profiling of Yeovil and Plymouth house estate projects and over estimation on the user devices replacement requirement.

The key highlights of the capital plan are as follows:

ASSET REPLACEMENT AND RENEWAL

£8.5m (61% of the plan) has been spent on asset replacement and renewal by the end of quarter 4 resulting in a £5.5m/39% underspend against the plan at the end of the year. With the carry forwards of £0.8m creates a final under spend of £4.6m.

- IT Renewal and replacements - £1.8m expenditure incurred for the year, mainly on monitors, video conferencing equipment, laptops, desktops, mobiles, VM ware, headsets and cloud gateway. We are £1.2m under budget by the end of the year after carry forwards: primarily driven by underspend on the end user devices (£0.8m) where the level of requirement was lower than expected and the delay in DIR hardware procurement.
- Estates rolling replacement and renewal – £545k expenditure for the full year (20% of budget), on HQ and Concorde House Security works, HQ canteen, HQ chiller project fees and building management controls systems. We are £2.2m underspent for the full year, mainly because the main works to replace the heating and cooling systems in the HQ Ops building will now take place in 2025/26.
- Vehicle replacements - £5.5m has been spent on replacement vehicles for the full year (98% of budget). Key areas of spend include £1.2m on Response, £1.1m on Tactical Support team, £1.0m on Ops Support, £0.8m on Neighbourhood, £0.3m on South West Forensics, £0.3m on Investigations.
- Capital Equipment Replacement – Expenditure of £662k incurred to date, mainly on ANPR replacement hardware, ballistic shields and taser replacement programme. We were £1.5m underspent due to the extended trial for body armour.

DIGITAL PROJECTS

£1.2m capital spend was incurred to the end of quarter 4 for digital projects with a carry forward of £153k has resulted in an underspend of £1.0m against budget. Main areas of spend this year have been on Network layer refresh, CCTV, GIS Future and Storm replacement. The underspend includes the following: -

- Transformation £1.2m (c/fwd £153k)
- Data platform £0.4m

ESTATES PROJECTS

For the full year £4.8m (53% of the plan) has been spent on the Estates programme, with an underspend of £4.2m/47%. The main reasons for the underspend are the push back of the start of construction works on the Bath, Plymouth House and Yeovil Horsey Lane refurbishment projects to next financial year.

- Yeovil– we incurred £374k this financial year on fees for Horsey Lane police station refurbishment and Yeovil vehicle workshop. This is £1.7m underspent, as the project has been delayed. Construction works on the Yeovil project are now expected to commence in 2025-26 financial year. The tender process for appointing a contractor is expected to begin in April 2025.
- Broadbury Road - £1.9m spent on the refurbishment in the year and the works are now largely complete. The project is £0.2m under budget overall, because costs for demolition and car park resurfacing works were lower than expected and the contingency was not fully utilised.
- Bath, Plymouth House - £390k incurred for fees and asbestos works this financial year. We are £1.9m underspent this year as the project has been delayed. The start of the construction works will commence in 2025-26 financial year.

- Minehead - We have spent £0.8m on refurbishment of the new Minehead police station (net of contribution from Somerset Council). Works are now complete, and the project spend was in line with the expected costs presented in the final business case.
- Chard – £825k spend this year on the refurbishment of the Chard police station. The works are now completed, and the project was £0.1m under budget.
- Electric Car Charging – We are £620k underspent due to push back of works to future years.

FUNDED OR PART FUNDED PROJECTS

There are several projects outside of the immediate control of our capital programme, often reflecting the specific restrictions on the funding and, or the partnership basis of the initiative being supported. Actual spend for 2024/25 is £2.5m and the key highlights from this element of the capital spend include:

- CTPSW vehicles - £425k
- Southwest Regional Organised Crime Unit vehicles - £223k
- Speed Enforcement vehicles - £362k
- Forensics building works - £855k
- Black Rock vehicles - £24k

CAPITAL FUNDING

	Funding Available	Utilisation of Funding	Funding C/Fwd. into 25/26
	£'000	£'000	£'000
Specific capital grant	1,497	763	734
Direct revenue contributions	10,702	6,476	4,226
Capital contributions from partners	417	417	-
Borrowings	814	4,190	-
Earmarked capital reserves	400	381	19
General capital reserves	14,610	4,212	10,398
Capital receipts	13,109	412	12,697
TOTAL Funding	41,549	16,851	28,074
Non enhancing revenue projects	-	4,226	-
Total Capital Programme	41,549	21,077	28,074

To fund our capital, spend for 2024/25 we have firstly utilised the vehicle sales income (£412k) against our fleet replacement costs and within funded projects there has been £62k of specific grant funding for spend incurred on CTFSO Vehicles.

Revenue contributions of £5.1m have been fully utilised against replacement and renewal, as well as an additional £4.2m revenue funding for the non-enhancing revenue projects for the ERP, Soze, Niche, and other smaller projects.

We have used the remaining £813k of borrowings taken in 2020/21 to fund south Somerset projects. Through internal borrowing we have funded the completion of Broadbury road and the development of Minehead, Plymouth house and south Somerset.

The remaining project spend has been funded through both partner contributions and our General Capital reserve.

5. EQUALITY ANALYSIS

All business cases in support of change, both with revenue and capital implications are subject to an equality impact assessment. This way we can ensure that those decisions on how we allocate our funding across budgets and plans are cognisant of equality issues.

6. SUSTAINABILITY

Sustainability is important regarding ensuring the organisation is living within both its financial limits (financial sustainability) as well as within its environmental limits through ensuring effective and efficient use of natural resources. In fulfilling the objectives in terms of financial sustainability, this report, and our annual financial planning which culminates in the publication of our Medium-Term Financial Plan, ensure we can maintain a good overview of our financial sustainability. Wider environmental sustainability considerations are also accounted for within the budget and capital programme.

7. CONCLUSIONS AND RECOMMENDATIONS

Our revenue performance, pre-outturn adjustments, was an underspend of £0.6m/0.2%. At Q3 we forecasted an underspend of £0.2m/0.0% and therefore we have seen an overall movement of £467k. After accounting for year-end adjustments e.g. provisions, carry forwards and reserve movements a revenue overspend of £2.3m/0.6% was identified. This deficit was subsequently mitigated through a transfer from reserves, enabling the Constabulary to report a final breakeven position against its revenue budget. **This report seeks GSB endorsement of the proposed accounting treatment for the transfer of £2.3m from the revenue smoothing reserve to offset and balance the overspend.**

Against our original planned capital performance, we have spent £21.1m which is 63.2% of the original plan. The main underspend relates to a delay to some digital programmes, delay in the HQ chiller replacement. We will look to update our future capital plans and report these back as part of the Q1 reporting in July 2025.

Members of the Constabulary Management Board and the PCCs Governance and Scrutiny Board are invited to review and discuss this financial performance report.

ANNEX A - Subjective Structure 2024/25 Revenue Outturn	Adjustments										
	24/25 Outturn pre adjust	24/25 Annual Budget	Over/ (Under)	Capital Reserves	Carry Forwards	Provisions	Reserves	24/25 Outturn post adjust	24/25 Annual Budget	Over/(Under)	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%
Police Officer Pay & Allowances	191,958	189,390	2,568	0	0	0	0	191,958	189,390	2,568	1.4%
Police Officer Overtime	10,319	6,285	4,035	0	0	0	0	10,319	6,285	4,035	64.2%
Police Staff Pay & Allowances	107,170	106,515	656	0	0	0	0	107,170	106,515	656	0.6%
Police Staff Overtime	2,272	1,286	986	0	0	0	0	2,272	1,286	986	76.7%
PCSO Pay & Allowances	11,519	11,736	(216)	0	0	0	0	11,519	11,736	(216)	-1.8%
PCSO Overtime	133	143	(10)	0	0	0	0	133	143	(10)	-6.8%
Other Employee Expenses	3,708	3,584	124	0	0	0	0	3,708	3,584	124	3.5%
Pension Fund	8,679	9,007	(328)	0	0	0	0	8,679	9,007	(328)	-3.6%
EMPLOYEE COSTS	335,758	327,944	7,814	0	0	0	0	335,758	327,944	7,814	2.4%
PREMISES COSTS	16,055	16,996	(941)	0	0	0	0	16,055	16,996	(941)	-5.5%
TRANSPORT COSTS	5,396	5,338	58	0	0	0	0	5,396	5,338	58	1.1%
COMMUNICATIONS & COMPUTING COSTS	26,503	28,399	(1,896)	0	0	0	0	26,503	28,399	(1,896)	-6.7%
SUPPLIES & SERVICES	13,360	12,543	816	0	(28)	2,574	0	15,905	12,543	3,362	26.8%
PARTNERSHIP COSTS	30,760	30,859	(99)	0	(42)	0	0	30,717	30,859	(141)	-0.5%
TRANSFER TO/FROM RESERVES	(1,369)	(248)	(1,121)	0	795	0	(2,262)	(2,837)	(248)	(2,589)	1043.8%
FINANCING COSTS	16,266	14,625	1,641	1,078	0	0	0	17,345	14,625	2,719	18.6%
ADJUSTMENTS & SAVINGS IDENTIFIED	0	12	(12)	0	0	0	0	0	12	(12)	-100.0%
TOTAL CONSTABULARY EXPENDITURE	442,728	436,467	6,261	1,078	724	2,574	(2,262)	444,842	436,467	8,375	1.9%
Government Grants	(32,317)	(27,954)	(4,364)	0	0	0	0	(32,317)	(27,954)	(4,364)	15.6%
Income Other	(22,505)	(19,850)	(2,655)	(1,078)	(455)	40	0	(23,998)	(19,850)	(4,149)	20.9%
TOTAL CONSTABULARY INCOME	(54,822)	(47,803)	(7,019)	(1,078)	(455)	40	0	(56,315)	(47,803)	(8,512)	17.8%
TOTAL CONSTABULARY (exc Misc/Grants/Secondees)	387,906	388,664	(758)	0	269	2,615	(2,262)	388,527	388,664	(137)	0.0%
MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0.0%
GRANTS	(2,293)	(2,393)	101	0	0	0	0	(2,293)	(2,393)	101	-4.2%
SECONDEES	0	0	0	0	0	0	0	0	0	0	0.0%
TOTAL CONSTABULARY	385,613	386,270	(658)	0	269	2,615	(2,262)	386,234	386,270	(36)	0.0%
OFFICE OF THE POLICE AND CRIME COMMISSIONER	2,472	2,439	33	0	2	0	0	2,474	2,439	35	1.4%
COMMISSIONING COSTS	2,396	2,395	1	0	0	0	0	2,396	2,395	1	0.1%
TOTAL OPCC AND COMMISSIONING	4,868	4,834	34	0	2	0	0	4,870	4,834	36	0.8%
TOTAL REVENUE EXPENDITURE	390,481	391,104	(623)	0	271	2,615	(2,262)	391,104	391,104	0	0.0%

ANNEX B - Mgt Structure 2024/25 Revenue Report	24/25 Outturn pre adjust £'000	24/25 Annual Budget £'000	Over/ (Under) £'000	Capital Reserves £'000	Carry Forwards £'000	Provisions £'000	Reserves £'000	Funding Adjustments £'000	24/25 Outturn post adjust £'000	24/25 Annual Budget £'000	Over/(Under) £'000	%
Neighbourhood Policing	34,367	35,480	(1,112)	0	0	0	0	0	34,367	35,480	(1,112)	-3.1%
Offender Management	7,846	7,410	436	0	0	0	0	0	7,846	7,410	436	5.9%
Victims and Safeguarding	6,417	6,162	255	0	0	0	0	0	6,417	6,162	255	4.1%
Citizens in Policing	476	593	(117)	0	0	0	0	0	476	593	(117)	-19.7%
Serious & Violent Crime	480	496	(15)	0	0	0	0	0	480	496	(15)	-3.1%
ADDER Drugs	375	375	(0)	0	0	0	0	0	375	375	(0)	0.0%
Operation Remedy	7,748	8,547	(799)	0	0	0	0	0	7,748	8,547	(799)	-9.3%
ASB Hotspot Grant	538	564	(27)	0	0	0	0	0	538	564	(27)	-4.7%
Deferred Prosecution Scheme	(16)	0	(16)	0	0	0	0	0	(16)	0	(16)	0.0%
Teachable Moments Engagement Car (TMEC)	0	0	0	0	0	0	0	0	0	0	0	0.0%
NEIGHBOURHOOD & PARTNERSHIP	58,231	59,627	(1,396)	0	0	0	0	0	58,231	59,627	(1,396)	-2.3%
Command and Control	28,335	26,002	2,334	0	0	0	0	0	28,335	26,002	2,334	9.0%
Patrol	66,017	61,012	5,005	0	0	0	0	0	66,017	61,012	5,005	8.2%
Detainee Investigation Support	9,574	8,369	1,205	0	0	0	0	0	9,574	8,369	1,205	14.4%
RESPONSE	103,927	95,383	8,544	0	0	0	0	0	103,927	95,383	8,544	9.0%
Criminal Justice	18,666	17,528	1,139	0	0	0	0	0	18,666	17,528	1,139	6.5%
Speed Enforcement	(298)	(1,477)	1,180	0	0	0	0	0	(298)	(1,477)	1,180	-79.9%
Criminal Justice	18,369	16,050	2,318	0	0	0	0	0	18,369	16,050	2,318	14.4%
Operations Major Incidents	37	399	(362)	0	0	0	0	0	37	399	(362)	-90.7%
Operations	14,018	13,773	246	0	0	0	0	0	14,018	13,773	246	1.8%
Intelligence	13,432	13,546	(113)	0	0	0	0	0	13,432	13,546	(113)	-0.8%
Tactical Support Team	12,180	12,549	(369)	0	0	0	0	0	12,180	12,549	(369)	-2.9%
OPERATIONAL SUPPORT	58,036	56,316	1,720	0	0	0	0	0	58,036	56,316	1,720	3.1%
CID	46,114	42,274	3,839	0	0	0	0	0	46,114	42,274	3,839	9.1%
CID Major Incidents	360	430	(70)	0	0	0	0	0	360	430	(70)	-16.3%
CID	46,474	42,705	3,769	0	0	0	0	0	46,474	42,705	3,769	8.8%
Scientific Investigation	11,026	11,138	(112)	0	184	0	0	0	11,209	11,138	72	0.6%
Major Crime Investigation	6,501	6,706	(205)	0	55	0	0	0	6,556	6,706	(150)	-2.2%
MCIT Major Incidents	359	378	(19)	0	0	0	0	0	359	378	(19)	-5.0%
South West RCU	5,732	5,829	(97)	0	0	0	0	0	5,732	5,829	(97)	-1.7%
Black Rock	1,226	1,335	(109)	0	0	0	0	0	1,226	1,335	(109)	-8.2%
Counter Terrorism Specialist Firearms	836	903	(67)	0	0	0	0	0	836	903	(67)	-7.4%
SWPCP ACC	146	168	(21)	0	0	0	0	0	146	168	(21)	-12.7%
SWPPS Collaboration	597	584	13	0	0	0	0	0	597	584	13	2.3%
Regional Collaboration	465	546	(82)	0	0	0	0	0	465	546	(82)	-15.0%
Disaster Victim Identification	55	66	(12)	0	0	0	0	0	55	66	(12)	-17.6%
COLLABORATION	26,942	27,651	(709)	0	239	0	0	0	27,181	27,651	(470)	-1.7%
Information Technology Directorate	28,509	30,357	(1,848)	0	0	0	0	0	28,509	30,357	(1,848)	-6.1%
INFORMATION TECHNOLOGY DIRECTORATE	28,509	30,357	(1,848)	0	0	0	0	0	28,509	30,357	(1,848)	-6.1%
Chief Officer Group	2,762	2,429	333	0	0	0	0	0	2,762	2,429	333	13.7%
Evidential Property	789	812	(23)	0	0	0	0	0	789	812	(23)	-2.8%
Transport Services	5,542	5,789	(247)	0	0	0	0	0	5,542	5,789	(247)	-4.3%
Services Hub & Stores	6,309	6,431	(121)	0	0	0	0	0	6,309	6,431	(121)	-1.9%
Finance Department	2,516	2,637	(121)	0	0	0	0	0	2,516	2,637	(121)	-4.6%
Estates and Facilities Department	17,103	18,050	(947)	0	30	0	0	0	17,133	18,050	(917)	-5.1%
FBS Delivery Programme	285	306	(20)	0	0	0	0	0	285	306	(20)	-6.7%
FINANCE & BUSINESS SERVICES DIRECTORATE	35,307	36,453	(1,146)	0	30	0	0	0	35,337	36,453	(1,116)	-3.1%
HR Operations	3,176	3,034	143	0	0	0	0	0	3,176	3,034	143	4.7%
Organisational Development	2,899	3,277	(379)	0	0	0	0	0	2,899	3,277	(379)	-11.6%
Learning	8,995	9,228	(232)	0	0	0	0	0	8,995	9,228	(232)	-2.5%
Health & Safety	76	125	(50)	0	0	0	0	0	76	125	(50)	-39.6%
Workforce Planning & Resources	2,134	2,126	9	0	0	0	0	0	2,134	2,126	9	0.4%
PEOPLE & ORG DEVELOPMENT DIRECTORATE	17,280	17,789	(509)	0	0	0	0	0	17,280	17,789	(509)	-2.9%
Legal & Compliance	3,256	2,842	414	0	0	(167)	0	0	3,090	2,842	247	8.7%
LEGAL & COMPLIANCE DIRECTORATE	3,256	2,842	414	0	0	(167)	0	0	3,090	2,842	247	8.7%
Performance & Assurance	1,982	1,924	59	0	0	0	0	0	1,982	1,924	59	3.1%
Performance & Insight	1,841	1,845	(4)	0	0	0	0	0	1,841	1,845	(4)	-0.2%
Professional Standards Department	4,511	3,813	698	0	0	0	0	0	4,511	3,813	698	18.3%
Portfolio Management Office	1,063	734	329	0	0	0	0	0	1,063	734	329	44.8%
Staff Office	531	501	30	0	0	0	0	0	531	501	30	6.1%
DIRECTORATE OF THE CHIEF OF STAFF	9,929	8,817	1,112	0	0	0	0	0	9,929	8,817	1,112	12.6%
Corporate Communications	1,973	2,077	(105)	0	0	0	0	0	1,973	2,077	(105)	-5.0%
CORPORATE COMMUNICATIONS DIRECTORATE	1,973	2,077	(105)	0	0	0	0	0	1,973	2,077	(105)	-5.0%
Pensions	515	897	(382)	0	0	0	0	0	515	897	(382)	-42.6%
Officer & Staff Allowances	(13,666)	(9,453)	(4,214)	0	0	0	0	0	(13,666)	(9,453)	(4,214)	44.6%
Central Costs	11,154	17,191	(6,037)	0	0	2,781	(2,262)	0	11,673	17,191	(5,518)	-32.1%
Covid 19	39	0	39	0	0	0	0	0	39	0	39	0.0%
Central Savings	0	12	(12)	0	0	0	0	0	0	12	(12)	-100.0%
Student Officers	0	0	0	0	0	0	0	0	0	0	0	0.0%
CENTRAL COSTS	(1,958)	8,647	(10,605)	0	0	2,781	(2,262)	0	(1,439)	8,647	(10,086)	-116.6%
TOTAL CONSTABULARY (exc Misc/Grants/Secondees)	387,906	388,664	(758)	0	269	2,615	(2,262)	0	388,527	388,664	(137)	0.0%
MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0.0%
GRANTS	(2,293)	(2,393)	101	0	0	0	0	0	(2,293)	(2,393)	101	-4.2%
SECONDEES	0	0	0	0	0	0	0	0	0	0	0	0.0%
TOTAL CONSTABULARY	385,613	386,270	(658)	0	269	2,615	(2,262)	0	386,234	386,270	(36)	0.0%
OFFICE OF THE POLICE AND CRIME COMMISSIONER	2,472	2,439	33	0	2	0	0	0	2,474	2,439	35	1.4%
COMMISSIONING COSTS	2,396	2,395	1	0	0	0	0	0	2,396	2,395	1	0.1%
TOTAL OPCC AND COMMISSIONING	4,868	4,834	34	0	2	0	0	0	4,870	4,834	36	0.8%
TOTAL REVENUE EXPENDITURE	390,481	391,104	(623)	0	271	2,615	(2,262)	0	391,104	391,104	(0)	0.0%

ANNEX C - Funding 2024/25 Revenue Report March 2025	24/25 YTD Actual	24/25 YTD Budget	Over/ (Under)	Over/ (Under)	Projected Outturn	24/25 Annual Budget	24/25 Projected Over/ (Under)	Over/ (Under)
	£'000	£'000	£'000	%	£'000	£'000	£'000	%
Funding - Police Grant	(139,874)	(139,874)	(0)	0.0%	(139,874)	(139,874)	(0)	0.0%
Funding - DCLG	(69,272)	(69,272)	0	(0.0%)	(69,272)	(69,272)	0	(0.0%)
Funding - Council Tax Support Grant	(11,378)	(11,378)	0	(0.0%)	(11,378)	(11,378)	0	(0.0%)
Funding - Council Tax Freeze	(3,331)	(3,331)	0	(0.0%)	(3,331)	(3,331)	0	(0.0%)
Precepts	(167,249)	(167,249)	(0)	0.0%	(167,249)	(167,249)	(0)	0.0%
Grant - Govt Inside AEF	(1)	(1)	(0)	8.0%	(1)	(1)	0	0.0%
FORCE FUNDING	(391,104)	(391,104)	(0)	0.0%	(391,104)	(391,104)	0	(0.0%)
TOTAL CONSTABULARY FUNDING	(391,104)	(391,104)	(0)	0.0%	(391,104)	(391,104)	0	(0.0%)

APPENDIX D RESERVES AND PROVISIONS		Bal as at 31st March 2024 £'000	Movement during year £'000	Adjusts £'000	Total movement £'000	Bal as at 31st March 2025 £'000
DISCRETIONARY RESERVES	1. Carry Forwards - 98503	90	(57)		(57)	32
	2. Operations reserve - 98526	1,500			0	1,500
	3. Overtime Liability - 98541	1,000			0	1,000
	4. Buildings and sustainability - 98500/98525	290			0	290
	5. Revenue Smoothing Reserve - 98548	1,779	(426)		(426)	1,352
	6. New PCC reserve - 98546	738	(98)		(98)	640
	TOTAL Discretionary Earmarked Revenue Reserves	5,397	(582)	0	(582)	4,815
NON-DISCRETIONARY RESERVES	7. Regional Programme Reserve - 98540	172	140		140	311
	8. SWROCU reserve - 98529	398	57		57	455
	9. Proceeds of crime reserve - 98523	653	(165)		(165)	488
	10. Detained Property reserve - 98508	496	57		57	553
	11. Grants carried forward - 98527	2,253	(282)		(282)	1,971
	12. Hinkley Point - 98531	683	125		125	808
	13. Road Safety - 98530	655	(314)		(314)	341
	14. Local Resilience Forum Reserves - 98533/98510	282			0	282
	15. Victims and Commissioning Reserve - 98537	2,575	(1,128)		(1,128)	1,447
	16. Miscellaneous Balances Reserve - 98538	101	163		163	264
	17. Pension Fund McCloud 98547	88	467		467	555
	TOTAL Non-Discretionary Earmarked Revenue Reserves	8,357	(880)	0	(880)	7,477
TOTAL Earmarked Revenue Reserves		13,754	(1,462)	0	(1,462)	12,292
CAPITAL/PFI	18. Capital Financing reserve - 98100	14,610	(4,212)		(4,212)	10,399
	19. Capital earmarked reserves - 98104	400	(382)		(382)	19
	20. PFI Change Reserve - 98539	457			0	457
	21. PFI Sinking Fund Reserve - 98536	5,191	52		52	5,243
	22. ESMCP Reserve - 98105	734			0	734
	TOTAL Earmarked Capital and PFI Reserves	21,392	(4,541)	0	(4,541)	16,851
TOTAL EARMARKED RESERVES		35,146	(6,003)	0	(6,003)	29,143
General Fund - 98800		12,000	0		0	12,000
TOTAL REVENUE RESERVES		47,146	(6,003)	0	(6,003)	41,143
Capital Receipts Reserve - 98106		12,697		0	0	12,697
TOTAL USEABLE RESERVES		59,843	(6,003)	0	(6,003)	53,840
PROVISIONS	Insurance Provision	8,653	1,548		1,548	10,201
	Legal Services Provision	548	788		788	1,336
	Ill-health retirements and terminations Provision	616	(616)		(616)	0
	UCPI provision	3,918	(1,517)		(1,517)	2,401
	TOTAL PROVISIONS	13,735	203	0	203	13,938
TOTAL RESERVES AND PROVISIONS		71,814	(5,800)	0	(5,800)	67,778

Annex E 2024/25 Capital Programme Outturn	Total Budget	2024 Actual Spend	Over /(Under) Spend	C/F 24/25
	£'000	£'000	£'000	£'000
Information and Communication Systems	3,419	1,793	(1,626)	427
Estates	2,699	544	(2,155)	397
Fleet	5,673	5,545	(128)	0
Equipment	2,214	662	(1,552)	0
Total Replacement / Renewal Programme	14,006	8,545	(5,461)	824
Digital Projects	2,305	1,191	(1,114)	153
Estates Projects	8,993	4,791	(4,202)	97
Revenue Projects	6,279	4,094	(2,185)	1,366
Total Programme	17,577	10,075	(7,501)	1,616
Funded / Part Funded Projects	1,788	2,457	669	0
Total Capital Programmes	33,371	21,077	(12,294)	2,440