



# Financial Performance Report Q3- 2025/26

Finance & Assets Committee  
Thursday 15<sup>th</sup> January 2026

Governance & Scrutiny Board  
Tuesday 10<sup>th</sup> February 2026

Constabulary Management Board  
Thursday 22<sup>nd</sup> January 2026

# Revenue – Actual results for Q3



Total Constabulary budgets are £1.6m/0.5% underspent at 31<sup>st</sup> December

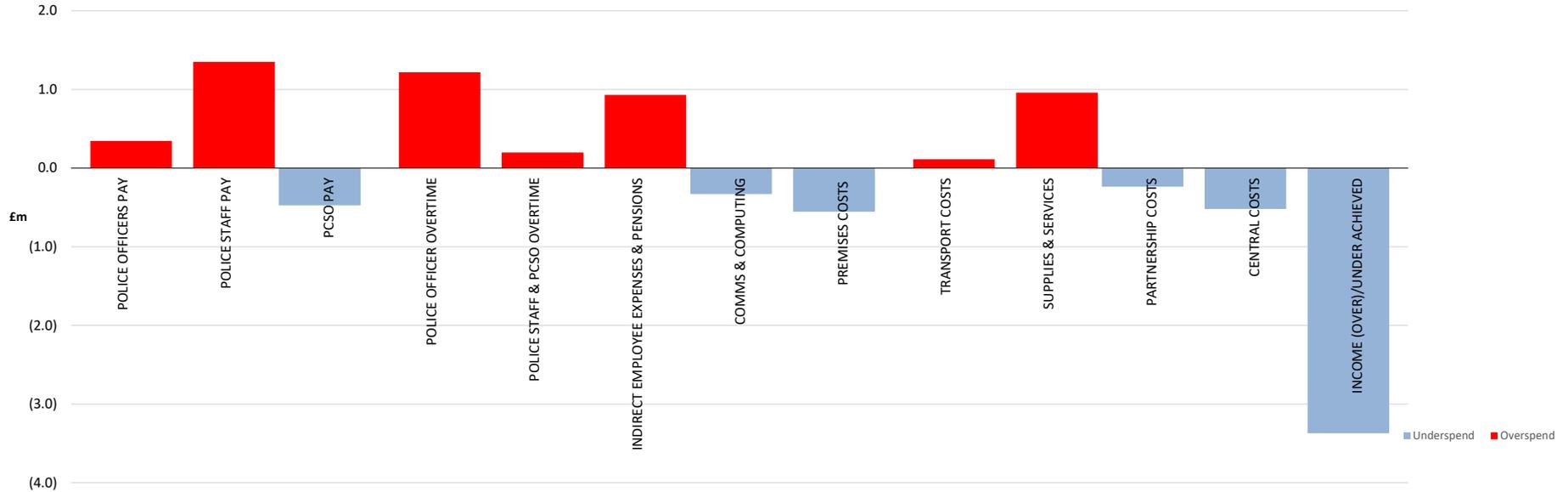
- **Other employee costs** include overtime, and this is overspending by £832k for Officer and £126k for staff. This is being somewhat offset by underspends on training budgets.
- **Premises costs** £458k underspent. Mainly on energy costs and business rates.
- **Central costs** £470k underspent. Have overachieved against this year's savings targets due to in year budget adjustments.

	YTD Actual	YTD Budget	(Under) / Overspend
	£'000	£'000	£'000
Police Officers pay	153,903	154,260	(357)
Police Staff Pay	83,976	83,390	586
PCSO Pay	7,709	8,134	(425)
Other employee costs	18,295	16,573	1,722
Comms & Computing	18,638	18,637	1
Premises costs	13,032	13,490	(458)
Transport costs	3,885	3,926	(41)
Supplies & Services	11,536	11,080	456
Partnership Costs	26,144	25,988	155
Central Costs	7,710	8,180	(470)
Income (Over)/Under Achieved	(48,779)	(44,744)	(4,034)
Misc/Secondees/Grants/Historical claims	(543)	(1,842)	1,299
<b>Total Constabulary</b>	<b>295,506</b>	<b>297,073</b>	<b>(1,567)</b>
OPCC & Commissioning	1,715	3,260	(1,545)
<b>Total Revenue</b>	<b>297,221</b>	<b>300,333</b>	<b>(3,112)</b>

# Revenue - Year end forecast at Q3



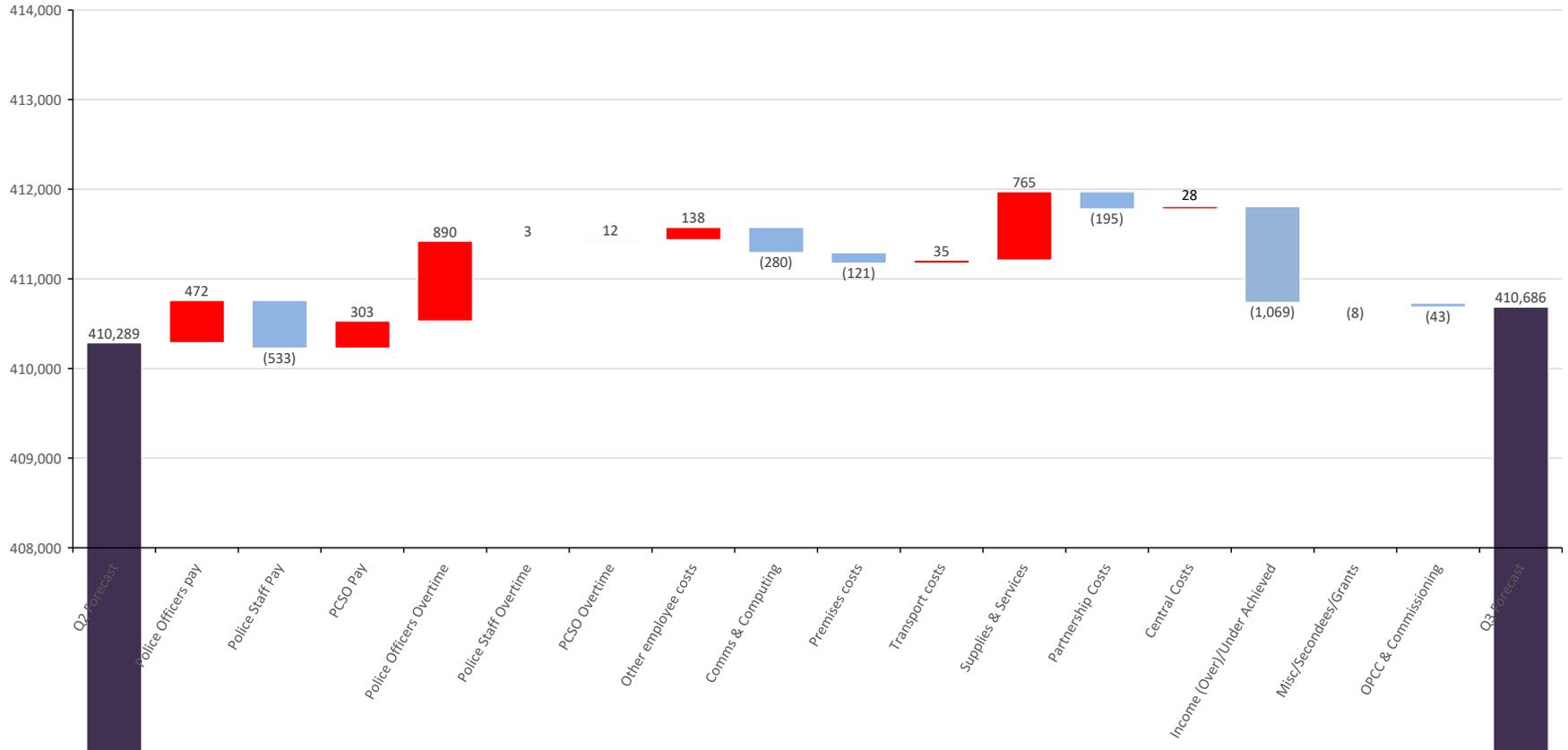
Estimated underspend for the Constabulary by 31<sup>st</sup> March 2026 of £0.4m/0.1%



# Q3 – Total Revenue Forecasted Qtr 2 v Qtr 3 movement



Forecasted Revenue costs increase by £0.4m from Qtr. 2 to Qtr. 3





# Q3 – Ops Rechargeable Forecasted Qtr 2 vs Qtr 3 movement

Non Rechargeable	Overtime		
	Q2 Projection	Q3 Projection	Change
	£000	£000	£000
Carnivals	-	4	4
Funeral Knowle West	2	2	0
Illegal Raves	55	56	2
Other	1	12	10
Pride Events	3	3	0
Protests	166	291	125
Robbie Williams in Bath	5	6	0
Rugby	6	9	3
St Paul's Carnival	8	8	0
Targeting drug related crime	0	0	-
Targeting Motorbike crime	10	10	0
VIP Protection	0	4	3
<b>Total non rechargeable</b>	<b>256</b>	<b>404</b>	<b>147</b>

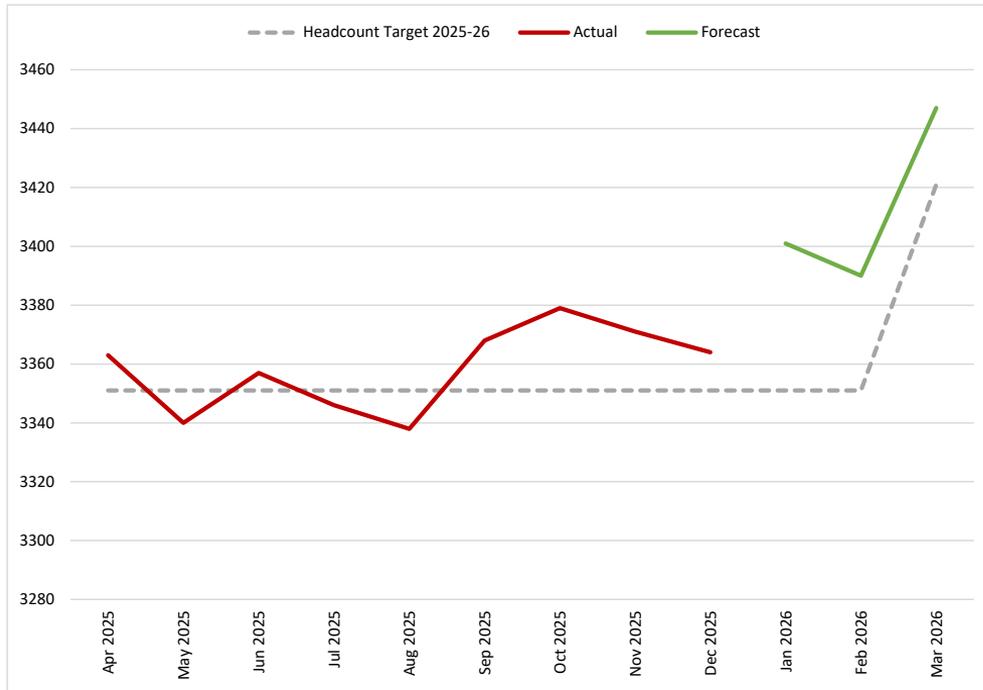
Other exps	Q2 Projection			Q3 Projection			Change		
	£000	£000	£000	£000	£000	£000	£000	£000	£000
	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
0	0	0	0	0	0	0	0	0	0
0	0	1	0	0	1	1	0	0	0
1	1	1	0	1	1	1	0	0	0
41	41	114	73	41	114	73	0	0	0
1	1	2	1	1	2	1	0	0	0
3	3	4	1	3	4	1	0	0	0
1	1	1	-	1	1	1	0	0	0
1	1	1	-	1	1	1	0	0	0
-	-	-	-	-	-	-	-	-	-
2	2	3	1	2	3	1	0	0	0
<b>52</b>	<b>52</b>	<b>128</b>	<b>76</b>	<b>52</b>	<b>128</b>	<b>76</b>	<b>0</b>	<b>0</b>	<b>0</b>

Rechargeable Exp	Overtime		
	Q2 Projection	Q3 Projection	Change
	£000	£000	£000
Ab Load	0	0	0
ASB	14	15	1
Badminton Horse Trials	6	7	1
Balloon Fiesta	6	6	0
CBRN Officer	-	-	-
Cheltenham races	0	0	0
Counter Terrorism	2	2	0
DJT In London	-	-	-
DJT in Scotland	71	75	4
Dogs	1	1	0
Firearm Officer shortages	-	2	2
Football	-	12	12
Forwards Festival	3	4	1
French President in Windsor	8	9	0
Harbour Festival	4	4	0
Love Saves the Day	9	9	0
Notting Hill Carnival	1	5	4
Other	8	9	1
Protests	40	92	52
Royal Air Tattoo	3	3	0
Royal Ascot	0	0	0
Scene Guarding	33	62	29
Summit	0	0	-
VIP Protection	4	8	4
<b>Total rechargeable</b>	<b>214</b>	<b>325</b>	<b>111</b>

Other exps	Q2 Projection			Q3 Projection			Change		
	£000	£000	£000	£000	£000	£000	£000	£000	£000
	-	-	-	-	-	-	-	-	-
1	1	1	0	1	1	0	0	0	0
1	1	1	-	1	1	-	-	-	-
-	-	-	-	-	-	-	-	-	-
0	0	0	-	0	0	-	-	-	-
0	0	0	0	0	0	0	0	0	0
-	-	-	-	-	-	-	-	-	-
21	21	23	1	21	23	1	0	0	0
0	0	0	0	0	0	0	0	0	0
-	-	-	-	-	-	-	-	-	-
-	-	0	0	-	0	0	0	0	0
1	1	1	-	1	1	-	-	-	-
1	1	1	0	1	1	0	0	0	0
0	0	6	6	0	6	6	0	0	0
2	2	13	11	2	13	11	0	0	0
-	-	-	-	-	-	-	-	-	-
-	-	0	0	-	0	0	0	0	0
3	3	6	2	3	6	2	0	0	0
-	-	-	-	-	-	-	-	-	-
-	-	0	0	-	0	0	0	0	0
<b>34</b>	<b>34</b>	<b>56</b>	<b>22</b>	<b>34</b>	<b>56</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>0</b>

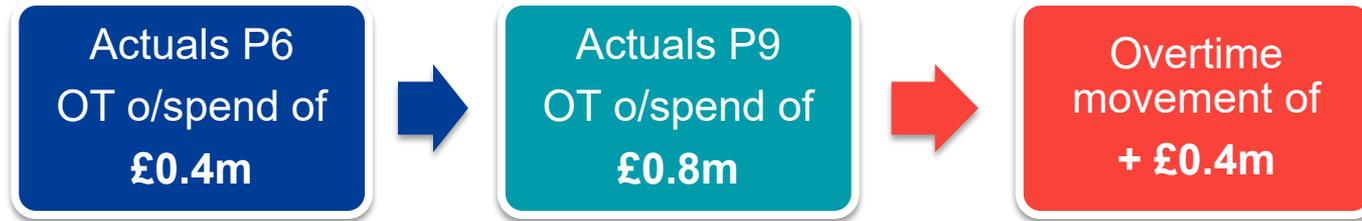
Income	Q2 Projection			Q3 Projection			Change		
	£000	£000	£000	£000	£000	£000	£000	£000	£000
	-	1	-	1	-	1	-	1	-
-	26	-	26	-	26	-	0	-	0
-	21	-	21	-	21	-	0	-	0
-	11	-	11	-	11	-	0	-	0
-	0	-	0	-	0	-	0	-	0
-	-	-	-	-	-	-	-	-	-
-	4	-	4	-	4	-	0	-	0
-	-	-	3	-	3	-	3	-	3
-	193	-	192	-	192	-	1	-	1
-	4	-	7	-	7	-	2	-	2
-	-	-	-	-	-	-	-	-	-
-	-	-	19	-	19	-	19	-	19
-	33	-	33	-	33	-	0	-	0
-	13	-	13	-	13	-	0	-	0
-	10	-	10	-	10	-	0	-	0
-	52	-	52	-	52	-	0	-	0
-	6	-	6	-	6	-	0	-	0
-	9	-	9	-	9	-	1	-	1
-	71	-	197	-	197	-	126	-	126
-	13	-	13	-	13	-	0	-	0
-	-	-	-	-	-	-	-	-	-
-	48	-	88	-	88	-	40	-	40
-	14	-	14	-	14	-	0	-	0
-	8	-	16	-	16	-	8	-	8
<b>-</b>	<b>539</b>	<b>-</b>	<b>736</b>	<b>-</b>	<b>736</b>	<b>-</b>	<b>198</b>	<b>-</b>	<b>198</b>

# Police Officer - Pay and Allowances



- The maintenance headcount target for 25-26 is 3,351 and increases by 70 to 3,421 for the Neighbourhood Policing guarantee in Mar 26.
- In order to qualify for the full Officer Maintenance grant, the target headcount numbers will need to be met at data collection points on 30<sup>th</sup> Sept 25 and 31<sup>st</sup> Mar 26.

## Police Officer Overtime – Actuals Spotlight



The increase in actual overtime expenditure between Period 6 and Period 9, resulting in a £0.4m movement, reflects a combination of pay, operational and demand-led pressures:

- **Pay Award Impact:** Actual overtime costs reflect the part-year impact of the additional +1.4% pay award, contributing to upward pressure when compared to earlier periods.
- **Operational Support – Rechargeable:** Overtime associated with rechargeable operational activity, including the recent visits of US President, has been incurred during the period. These costs are expected to be largely offset through mutual aid recharge arrangements.
- **Operational Support – non-Rechargeable:** Non-rechargeable operational demand, most notably linked to ongoing protest activity, continues to drive additional overtime pressures that cannot be recovered.
- **Patrol Overtime Pressures:** Overtime within Patrol functions remains primarily demand-led, reflecting increased operational activity and sustained abstractions levels, including study and training abstractions, which reduce available frontline capacity.

# Police Officer Overtime – Forecast Spotlight



## Key Drivers and Forward Look (Final Quarter)

The increase in the overtime forecast reflects a combination of structural, operational and cost pressures expected to continue into the final quarter of the year:

- **Pay Award Impact:** Ongoing financial pressure arising from the additional +1.4% pay award, which continues to flow through overtime costs.
- **BCU Structural Transition:** Increased forecasting complexity linked to the part-year implementation of the BCU structure. The absence of established trend data limits the ability to directly overlay historic patterns observed within Neighbourhood and Patrol functions.
- **Residual Historic Claims:** Continued submission of overtime claims relating to the previous operating structure, contributing to elevated expenditure during the transition period.
- **PCDA Abstractions:** Elevated abstractions levels in Qtr. 4, with approximately 100 officers abstracted during the first five weeks of January/February, placing additional pressure on remaining operational capacity.
- **Potential Reduction in Overtime:** Early indications suggest a potential reduction in overtime levels, which may reflect a direct benefit of the transition to the BCU structure. However, this remains tentative and will require further time and trend data to confirm sustainability.
- **Operational Volatility:** Ongoing responsive operational activity including protest-related deployments and mutual aid supporting other forces, continues to drive reactive overtime demand.
- **Coding and Data Accuracy:** Variability in overtime coding remains a risk to forecast precision; the transition to Oracle is expected to improve consistency and transparency.

# Overtime Analysis – Bristol BCU



## Current Position (What):

Overall YTD Spend £385k, projection spend £1057k, overspent £173k

NHB YTD £249k - Projection O/Spend £151k.

Since Q1 the Remedy officers have moved into NTT, but the overtime budget did not follow. (E&C and South)

Patrol YTD £42k – Projection – Breakeven

Based on monthly average costs of Patrol allocated by funded FTE

Police Staff OT YTD £25k – Projection O/spend £22k

PCSO YTD £48k – Projection O/spend £41k – Bristol South

The YTD figure does not include Op Haven as it is covered in full by the grant.

## Root Cause Analysis (Why):

- Reference codes were introduced as a better way to help explain why OT is being worked, some are coming through but not enough to explain fully the reasons.
- Electronic form now used for self pre auth only asks for date and time, it doesn't allow for any coding. This doesn't help when trying to explain why the OT has been worked – this doesn't seem to have changed.
- NHB there are still a number of officer vacancies (9.7fte) and whilst this explanation is not helpful it is in some way part of the issue.

## Mitigation Plan (How):

Reiterate the use of reference codes to aid further narrative

- If overtime worked for other departments, ensure that other departments codes are used.
- Regular meetings with DLM's as well as C/Inspectors to discuss overtime – this is ongoing.
- Monthly spreadsheets provided to C/Inspectors and above for discussion as well as top earners for welfare.

# Overtime Analysis – North East BCU



## Current Position (What):

Overall YTD Spend £418k, projection spend £930k, overspent £397k

NHB YTD £104k - Projection O/Spend £70k.

Since Q1 the Remedy officers have moved into NTT, but the overtime budget did not follow. (E&C and South)

Patrol YTD £34k – Projection O/Spend £188k

No budget has been loaded here – it is in Somerset BCU

PCSO YTD £10k – Projection u/spend £12k

### DIT

Officer YTD £130k - Projection O/Spend £40k – due to volume and gaps on all teams

Staff YTD £k - Projection O/Spend £37k – due to volume and gaps on all teams

## Root Cause Analysis (Why):

Patrol - Use of electronic form to claim OT (last 18 months) – no ability to ascertain what OT was for.

Line managers approve OT in sap without codes.

Requires refresh of comms – Officers unaware that SIO's should be used.

PCDA Year 2 + 3 abstractions – June over 100 FTE per day for 2 weeks, Sep 164 FTE for 4 weeks and Jan 26 over 200 FTE for 3 weeks.

Remedy Officers moved to NTT – but no OT budget followed

## Mitigation Plan (How):

Patrol - as part of the geographical model, there has been an in-depth review of officer restrictions, suspensions and flexible working patterns and officers will be allocated to bases to assist with the resource modelling.

Patrol - Bank holiday resourcing – keep to resourcing levels /change of shift times to maximise cover when required.

OP Demand – use of additional 8 PCS on earlies on Sat/Sun from Jun to end Sept to hand over constants – Estimate £67k cost

Have stopped SGT's filling PC gaps

Changes to Electronic form to add drop downs and SIO codes – go live – Qtr. 4

Review of top 20 earners in each area from a welfare position sent on a monthly basis

Sgts at bases filled to resourced levels, not 3 per base.

DIT – change in working routines and added supervisors to reduce OT and be BAU.

New lower BH resourcing numbers.

# Overtime Analysis – Somerset BCU



## Current Position (What):

**East Somerset** YTD Spend - £55k YTD Variance -£32k Underspent - Projecting £22k Overspent

**North Somerset** YTD Spend £55k YTD Variance -£16k Underspent - Projecting £38K Overspent.

**West Somerset** YTD Spend £55k YTD Variance -£67k - Projecting £26k Underspent.

Adjustments have been made across Somerset for general overtime. This has been done as there is limited year to date expenditure for Patrol and NTT. Adjustment for Bank Holiday overtime also done for Christmas and New Year. Neighbourhood is overspent due to minimal budget for rest days and old year exceeding accrual figure. Due to the change from Neighbourhood/Patrol to BCU model there is limited information available for Patrol as few claims have been processed this is the same for NTT. The reason West Somerset is under spent is because there is an elevated budget some of which should be in South Glos.

## Root Cause Analysis (Why):

*Patrol - Use of electronic form to claim OT (last 18 months) – no ability to ascertain what OT was for.*

*Line managers approve OT in sap without codes.*

*Requires refresh of comms – Officers unaware that SIO's should be used.*

*PCDA Year 2 + 3 abstractions – June over 100 FTE per day for 2 weeks, Sep 164 FTE for 4 weeks and Jan 26 over 200 FTE for 3 weeks. Reference codes were introduced as a better way to help explain why OT is being worked, some are coming through but not enough to explain fully the reasons.*

*Electronic form now used for self pre auth only asks for date and time, it doesn't allow for any coding. This doesn't help when trying to explain why the OT has been worked – this doesn't seem to have changed.*

*NHB there are still a number of officer vacancies and whilst this explanation is not helpful it is in some way part of the issue.*

## Mitigation Plan (How):

*Patrol - as part of the geographical model, there has been an in-depth review of officer restrictions, suspensions and flexible working patterns and officers will be allocated to bases to assist with the resource modelling.*

*Patrol - Bank holiday resourcing – keep to resourcing levels /change of shift times to maximise cover when required.*

*Have stopped SGT's filling PC gaps*

*Changes to Electronic form to add drop downs and SIO codes – go live – Qtr. 4*

*Review of top 20 earners in each area from a welfare position sent on a monthly basis*

# Overtime Analysis – Ops Support



## Current Position (What):

Overtime budgets were increased from previous year by £933k /56%. This enabled BH budgets to be set on agreed staffing levels with the remainder targeted to areas most overspent previously. At Q2 Bank Holiday budgets are predicted to come in on budget.

The position for Non BH OT is £121k over YTD, moving to £24k under spent at year end. This is a movement of £212k from the reported Q1 position. The variance is driven by Ops Rechargeable. All areas projected to underspend in officer overtime, movement from YTD due to profiling of OT for events & football. Staff overspend generated from Intel Processing / Road Safety Support & Firearms Licensing where there is no budget.

## Root Cause Analysis (Why):

Police staff overtime in Intel Processing overspent by £34k due to demand. Overtime is offered to clear backlog.

RSSU projected overspend £40k. The budget was only slightly increased +£10k, as the spend is offset by police staff vacancies. The projection for police staff pay is an underspend of £186k, after a £242k vacancy factor. Despite constant recruitment the dept. have run at 14 FTE vacancies on average since Apr 23.

Firearms Licensing is £47.5k overspent. This is the total estimated spend as there is no budget. The overtime is because of the increase in FLOs putting pressure on admin functions.

Police officer overtime in TST – although overall underspent, projecting an £35k overspend in Firearms even after budget was more than doubled, all due to not having staff to meet the STRA of 1 x Sgt and 8 x PCs on duty 24/7.

## Mitigation Plan (How):

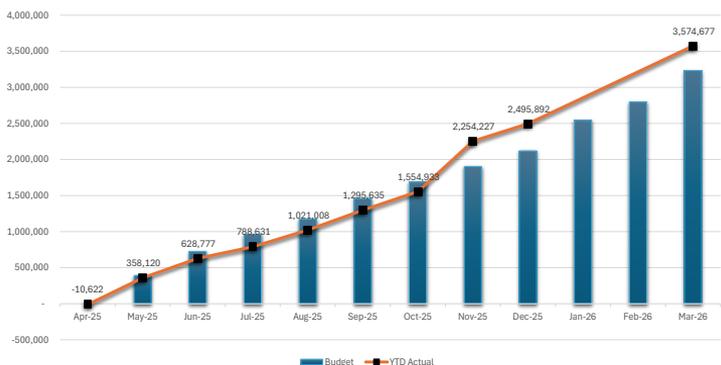
Review of Intel Processing to be undertaken to revisit automation solutions. DLM agreed some time ago 5FTE training posts to be filled in anticipation of leavers to try to minimise the impact of high attrition levels.

The projection for RSSU is 20% less than the 24/25 spend as they have stopped overtime relating to dashcam footage processing. The footage is still being processed but as less of a priority.

Budget could be allocated to Firearms Licensing either from increasing the income budget or moving from Progression & Prosecution and Custody (£41k under spend projected) however department currently reviewing all overtime in one month period with a view to reducing rather than funding.

Firearms Officers – firearms officers have been moved to a 12hr shift pattern which has dramatically reduced the overtime required to meet minimum staffing levels. The projection has been adjusted down but we remain hopeful by Q3 we will see sustained reduction allowing us to further reduce costs here.

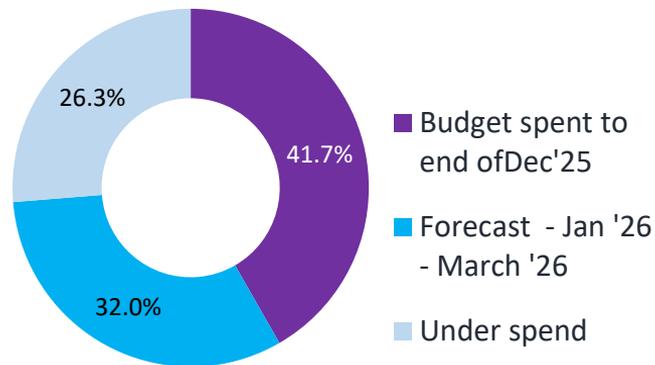
All Police Officer & Staff Overtime - YTD Position & Forecast



# Projects including Capital– 2025/26



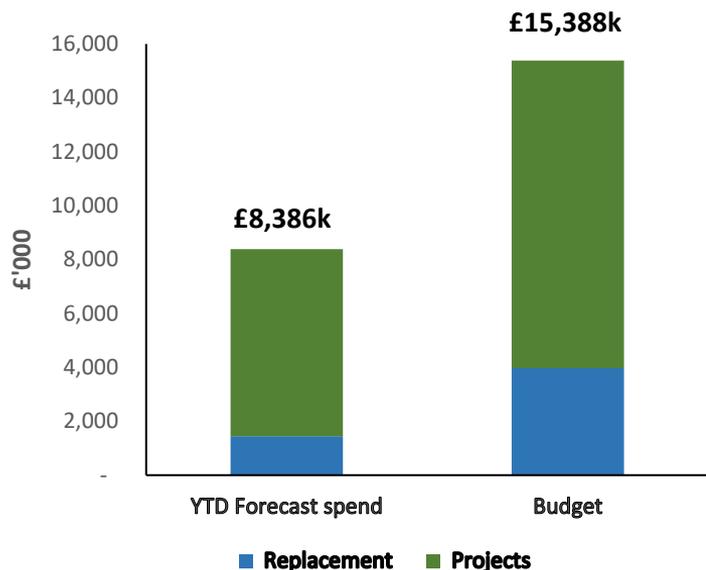
## Quarter 3



£000's	Budget	Spend to date	Forecast outturn	(Under)/over spend
Replacement	12,156	6,315	3,426	(2,415)
Capital Projects	19,050	6,192	6,746	(6,112)
Funded/Part Funded	1,343	1,067	250	(26)
<b>Total</b>	<b>32,549</b>	<b>13,574</b>	<b>10,423</b>	<b>(8,553)</b>

To the end of December £13.6m has spent against a plan of £32.6m, a further £10.4m is forecast to be spent resulting in an under spend of £8.6m by year end.

# Estates – Capital and Projects



£000's	Budget	Actual Spend	Forecast outturn	Under/over spend
Replacement	3,965	766	1,444	- 2,521
Projects	11,423	1,721	6,941	- 4,482
<b>Total</b>	<b>15,388</b>	<b>2,487</b>	<b>8,386</b>	<b>- 7,003</b>

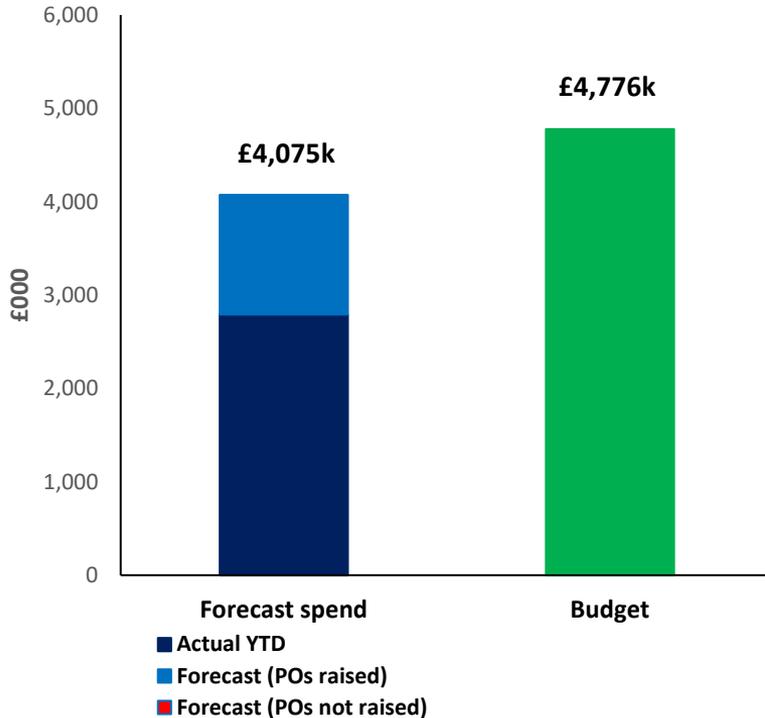
## Replacement & Renewal

- £0.8m actual spend YTD (19% of budget) mainly on HQ Ops building heating & cooling system.
- £1.4m forecast FY spend (36% of budget):
  - HQ Ops building heating & cooling system (£1.3m). Works now started and expected to complete Autumn 2026.
  - Other M&E (£0.1m)
- Forecast underspend of £2.5m (64% of budget), mainly due to push back of part of HQ heating & cooling system works to 26/27. £0.3m Electrical switches at HQ now also to be completed after chiller works in 26/27.

## Projects

- £1.7m actual spend YTD (15% of budget) mainly on Plymouth House, Frome Enquiry Office and Yeovil Horsey Lane.
- £6.9m forecast FY spend (61% of budget):
  - Bath Plymouth House (£3.5m). Started on site in Sept.
  - Yeovil (£2.1m). Construction stage to start Feb 26.
  - EV charging (£0.9m). We could receive grant funding for 75% of these works if application is successful (as this is uncertain currently not including income in forecast). Spend needs to take place before end of March according to conditions of grant –contractor is lined up to complete works.
  - Frome Enquiry Office (£0.2m). Now complete
  - Radstock (£0.1m) on roof, asbestos removal, gym. Further works next financial year
- Forecast underspend of £4.5m (39% of budget) mainly because construction works on Yeovil are now starting later than expected.

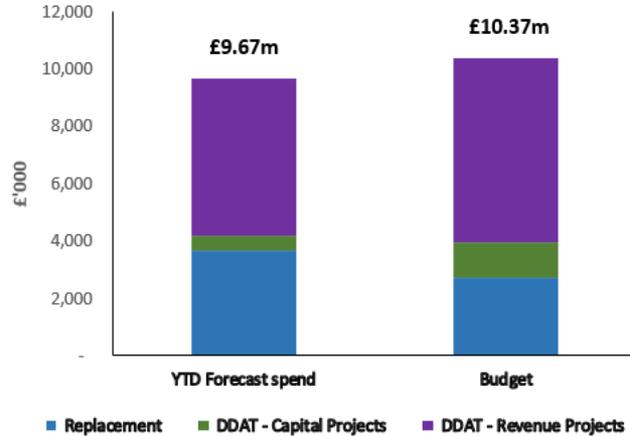
# Fleet – Capital



- £2.8m of orders have been delivered YTD (59% of budget)
- £1.3m further spend forecast in Q4, giving a full year total of £4.1m. POs already raised for all £1.3m forecast spend.
- Forecasting underspend of £0.7m (15%).
- A further £0.4m of orders have been raised that could be delivered this financial year. In addition, expecting to raise further £0.2m orders for delivery in 25-26. Therefore, could come in within £0.1m of budget
- Budget includes £280k uplift for Neighbourhood guarantee funding.
- Orders raised but not yet delivered include:
  - 10x Neighbourhood & Partnership 4x4s (£302k)
  - 9x Patrol Vauxhall Vivaro Patrol cars (£285k)
  - 15x Citroen Berlingo Neighbourhood & Partnership vehicles (£392k)
  - 10x Toyota Corolla Patrol cars (£248k)
  - 5x Vauxhall Astra Patrol cars (£130k)

£000's	Budget	Actual Spend	Forecast outturn	Under/over spend
Replacement	4,776	2,794	4,075	- 701
<b>Total</b>	<b>4,776</b>	<b>2,794</b>	<b>4,075</b>	<b>- 701</b>

# IT - Capital & Projects



£000's	Budget	Actual Spend	Forecast outturn	Under/over spend
Replacement	2,743	2,413	1,251	921
DDAT - Capital Projects	1,196	330	212	- 654
DDAT - Revenue Projects	6,431	4,141	1,314	- 976
<b>Total</b>	<b>10,370</b>	<b>6,884</b>	<b>2,777</b>	<b>- 709</b>

## IT £0.709m 6.8% Under Budget at Q3

### Capital Replacement - £0.921m Over

- Regional Procurement of Laptops – c.2500 units, spent £1.91m
- Regional Procurement of Mobile Phones – 3400 Officer and potentially 400 staff phones - £918k – **with procurement - TBC**
- DIR Hardware £362k – Estimating a prudent Q4 delivery – **Medium confidence**
- Monitors - £72k – Projection reduced, lower than average.
- Video Conferencing Equipment - £115k – £65k C/Fwd for the lecture theatre upgrade
- Unscheduled Tablet spend - £47k
- Body Worn Video Camera's - £100k for £250 units (Training)

### Capital Projects – (£654k) Under

- Physical Access Replacement – Business Case to be reviewed, budget to be carried over to 26/27 to align with timelines.
- Wireless Access Point Replacement – Increased projection to £408k, on target for this FY.
- EP&HQ Disaster Recovery (24/25 C/Fwd) - £88k, budget to be carried over to 26/27, not possible within the current year.

### Revenue Projects – (£696k) under

- ERP – Projected cost £4.3m
- DEMS Review - £183k under, timing differences
- Majority of the underspend is driven by the Provision For Emerging Projects budget, spend not realised - IVR



**Comments or questions?**