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DEPARTMENT: Finance and Business Services

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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 2025/26 financial year. The attached Appendices A and B include details of the outturn revenue position as of 31st March 2026, 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

This report summarises the financial performance for the 2025/26 financial year. It identifies that we have incurred expenditure of £411.5m, compared to a budget of £411.2m - resulting in an **overspend of £0.3m/0.1%.** This headline is the final position after year-end accounting adjustments, including carry forwards and provisions, have been made. The final overspend position will be balanced by use of the revenue smoothing reserve as part of the accounting that will be made in preparation for our 2025/26 financial statements, which will be published later this year once our auditors have completed their work.

The financial performance reported during the year, should be considered within our operating context. During the year we have:

- Introduced a new operating model, brigading response and neighbourhood policing functions under a geographically defined command structure.
- Established our neighbourhood tasking teams, bolstering this capacity and capability and delivering year one of the government's neighbourhood policing guarantee in force.
- Recruited 290 new police officers, enabling us to exceed our ambition to deliver net growth of 70 overall – achieving a target establishment of 3,372 (headcount of 3,421).
- Recorded 4% more crimes (nearly 7,000), reflecting improvements in recording practices. Within this the profile of crimes continues to change.
- Sustained significant performance improvements within our 'First point of contact' services, with 97.4% of 999 calls answered within 10 seconds (2nd out of 43 forces nationally), only 3.7% of 101 calls abandoned (compared to 25% in 2023/24).
- Continued to deliver sustained improvements in rape charge volumes (+29% on 2024/25), building on the trailblazing work of Operation Bluestone (nationally known as Soteria).
- Sustained significant progress against our HMICFRS assessed areas for improvement, including in the management, enforcement and timeliness of internet child abuse cases, the management of the Domestic Violence Disclosure Scheme (DVDS), the management of registered sex offenders and the improved quality, compliance and supervisory oversight of use of risk assessments.

Underneath the headline revenue outturn position, there is further detail, which includes the following highlights:

Police Officer Pay & Allowances – has overspent by £0.8m/0.4%. This reflects the higher-than-expected pay award, from September 2025, which announced a pay award of 4.2%, higher than the 2.8% we had originally planned for within the budget. This alone added a cost pressure of approximately £1.6m. This cost pressure was recognised by the Government, who provided additional "un-ringfenced", in-year, grant funding which covered the part-year effect of this cost for 2025/26. The full year cost of this has been built into our 2026/27 budget on a recurring basis, alongside the assumption of a 3% pay award from September 2026. Pay inflation is likely to remain a challenge for 2026/27.

Neighbourhood Policing Grant - In addition to maintaining Officer Uplift numbers, we have successfully increased our establishment by a further 70 officers (net growth) in line with our plans submitted to the Neighbourhood Policing Grant. This growth supports delivery of Neighbourhood Policing commitments and aligns with national expectations.

Police Officer Overtime – Overtime expenditure has overspent by £0.9m/10.8% and remains a significant financial pressure for the Constabulary, subject to continued scrutiny. In the context of wider budget constraints, it is essential that robust controls are maintained to ensure the long-term sustainability of operational expenditure. The overspend is primarily driven by increased operational demand, including abstractions related to PCDA commitments, summer demand, the requirement to provide resilience for local and national events, including mutual aid deployments for high-profile operations. A proportion of this overtime overspend is offset by income for example mutual aid requirement, policing of football and the Glastonbury Festival.

Police Staff Pay and Allowances – has overspent by £1.0m/0.9%. This overspend primarily due to the staff pay award of 4.2% (effective from 1st September), which was greater than the 2.8% we had assumed at the time we set the budget. This difference adds approximately £0.9m in additional cost. Noting the likely financial impact of the pay award, the government provided an additional in-year pay grant, which covers the cost.

Police Staff Overtime – has overspent by £0.2m/8.9%. 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.

PCSO's Pay and Allowances – has underspent by £0.6m/5.2%. This underspend would have been greater had it not been for the impact of the staff pay award, which added approximately £0.16m in costs. The underspend is therefore reflective of PCSO vacancies which have remained higher during the year, as resources have prioritised officer recruitment and training. A new plan for PCSO recruitment during 2026/27 should see this vacancy position reduce.

Other Employee Expenses – has underspent by £0.4m/8.7%. This underspend is mainly because of less expenditure on training than was originally planned in the budget. We're reporting an underspend of £0.1m on Degree Holder Entry Programme (DHEP) and Police Constable Entry Programme (PCEP) course fees due to reduced recruitment numbers, as well as underspends against force wide budgets for courses fees.

Pensions – has overspent by £1.0m/11.5%. This includes £0.3m of unbudgeted pension strain costs relating to redundancies; £0.4m on injury gratuities costs; £0.1m overspend against 'capital-equivalent charge paid' (CECP) for early ill-health retirement; and £130k overspend against injury basic pension.

Premises Costs – has underspent by £0.7m/4.3%. This underspend includes £0.5m on energy costs mainly due to lower prices. Business rates were £0.6m under budget due to successful challenge of the ratable value of our Police HQ site and Bridewell police station. Repairs and maintenance are £0.3m over budget, driven by spend on relocating our speed enforcement unit, as well as training school and general improved responsiveness of our new facilities management service compared to previous provider.

Transport Costs – has underspent by £39k/0.8%. Fuel costs are underspent by £0.4m primarily due to lower-than-anticipated fuel prices through most of the year. This underspend has been partially offset by overspends in maintenance and workshop costs, which are £0.3m over budget, largely driven by accident repair costs. Across the force, we continue to observe a trend of increased mileage claims, particularly within BCU departments, which reflects the impact of student officer abstractions.

Communications and Computing – has underspent by £75k/0.2%. The IT Directorate reported an underspend of £0.1m. This is primarily due to success in managing inflationary increases within budget. Additionally, the central budgets for non-enhancing project expenditure are underspent by £0.2m. These underspends are partially offset by a £0.3m overspend in Speed Enforcement postage costs, driven by higher prices and volumes, with price being the principal driver as postage costs have doubled since 2024/25.

Supplies and Services – has reported an overspend of £1.2m/8.4%. Significant variances include a £0.4m overspend against external dog kennelling costs, which continues to see pressure since the XL bully breed band came into force. Legal Services recorded an overspend of £0.7m, largely attributable to fees for external counsel. In Estates, an overspend of £0.2m was primarily driven by professional fees associated with business rates consultancy, alongside increased expenditure on equipment and furniture. In addition, cost pressures of £73k were incurred in relation to the cleaning of cell vehicles.

We are also reporting a £0.1m overspend on uniform costs. The increase in uniform expenditure reflects a one-off increase in demand for uniforms and PPE ahead of planned temporary closure of our stores as we transitioned systems at the start of April. These overspends have been partially offset by a £0.4m underspend against force-wide equipment budget.

Partnership Costs – an overall underspend of £0.1m/0.3% has been reported, largely driven by reduced costs across several collaborative functions. SWROCU has reported an underspend of £0.2m, primarily attributable to in-year police officer vacancies held as part of their savings plan. MCIT has reported an underspend of £0.4m, due to lower staffing costs, while Blackrock Operational Training has recorded an underspend of £0.1m, driven by vacancies within firearms instructor roles.

These underspends have been partially offset by an overspend of £0.2m within Operational Support, largely attributable to mutual aid provided to us in support of policing of protest activity. Southwest Forensics has reported an overspend of £0.1m driven by staff pay pressures, increased external submissions and the outsourcing of DFU costs as we work to reduce historic backlogs of demand.

Central Costs – has a net underspent by £0.1m/0.9%, however this masks a £0.5m net movement to reserves (largely resulting from a large Asset Recovery Incentivisation Scheme receipt in Q4), offset by a £0.6m over-achievement of in-year savings and budgetary adjustments.

Income – has overachieved by £5.9m/(10.2%). There are several contributing factors behind this overachievement and they include the following:

- £2.7m additional pay award grant funding (as noted above).
- £0.6m overachievement in Asset Incentivisation income. This has increased throughout the year as several ongoing cases concluded.
- £0.3m overachievement in interest on investments.

- £0.1m overachievement in Op Safeguard income (national contingency arrangement used when in prisons in England and Wales are close to full capacity).
- £0.2m favourable variance in Operations income, including mutual aid income relating to the Donald Trump UK visit, national protests, and a large scene guarding deployment in Devon and Cornwall.
- £0.2m MCIT reimbursement from Wiltshire relating to 2024/25 (Op Willow). The operation was led by Wiltshire across the tri-force arrangement, with costs subsequently reclaimed from the Home Office.
- £0.5m overachievement in Transport Services insurance income, largely driven by Opus claims.

All the above subjective variances explain an underlying underspend of £1.9m/0.5%. Year-end accounting adjustments in the form of provisions and carry forwards have added £2.2m of further costs, thereby resulting in the overall reported position of an overspend of £0.3m/0.1% at year-end. The below summary of the accounting adjustments is provided:

Provisions – At year end, total provisions have increased by £1.9m. This increase primarily reflects a top up of the self-insurance provision following an independent review of outstanding claims and wider market conditions, that identified the need to strengthen the fund to cover existing and expected claims. In addition, the bad debts provision has increased by £21k, reflecting a review of the likelihood of recovering outstanding balances.

Carry Forwards – We have carried forward £0.2m in support of commitments at year-end, which were unable to be completed, across Constabulary budgets. A carry forward of £1.5m has been set aside to support ongoing collaborative activities; at year end, this is financially accounted for on a net basis, with the expenditure offset by associated income.

We have **spent £21.4m on capital expenditure** this financial year (65.2% of original plan). Spend has been on major estates projects, ERP and Fleet replacement which are explained in more detail below. At year-end we carry forward a further £3.2m of funds in support of capital commitments at year-end, leaving £8.2m which was largely reprofiled into forward years at the time we reset the capital plan in February 2026, and supports the revised timeframe for delivery of projects such as our Yeovil police station refurbishment and our HQ chiller replacement project.

3. PART ONE – 2025/26 REVENUE BUDGET PERFORMANCE

A **breakeven position** was achieved at the end of the 2025/26 financial year, with an underspend of **£1.9m/0.5%** reported before the applications of carry-forwards, provisions and final reserve adjustments.

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£’000	£'000	%
Employee Costs	355,702	352,809	2,893	0.8%	-	2,893	0.8%
Non-Employee Costs	113,525	112,798	727	(1.4%)	4,147	4,874	4.3%
Savings & Adjustment	-	638	(638)	(100.0%)	-	(638)	(100.0%)
Income	(64,081)	(58,164)	(5,917)	10.2%	(2,278)	(8,195)	14.1%
CONSTABULARY SUB-TOTAL	**405,146**	**408,081**	**(2,935)**	**(0.7%)**	**1,869**	**(1,066)**	**(0.3%)**

Miscellaneous & Grants	(1,093)	(2,165)	1,072	(49.5%)	18	1,090	(50.3%)
CONSTABULARY TOTAL	**404,053**	**405,916**	**(1,863)**	**(0.5%)**	**1,887**	**24**	**0.0%**
OPCC	2,643	2,669	-26	(1.0%)	2	-24	(0.9%)
Commissioning	2,611	2,611	-	0.0%	-	-	0.0%
TOTAL REVENUE EXPENDITURE	**409,307**	**411,196**	**(1,889)**	**(0.5%)**	**1,889**	**-**	**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.

BRISTOL BCU

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£’000	£'000	%
Bristol North	6,469	6,993	(524)	(7.5%)	4	(520)	(7.4%)
Bristol East Central	9,086	8,713	373	4.3%	-	373	4.3%
Bristol South	6,551	7,016	(465)	(6.6%)	-	(465)	(6.6%)
NBH Crime Prevention Unit	3,142	3,028	114	3.8%	-	114	3.8%
Op Haven	1,257	1,275	(18)	(1.4%)	-	(18)	(1.4%)
Op Haven Projects	(3)	-	(3)	0.0%	-	(3)	0.0%
BRISTOL BCU	**26,502**	**27,025**	**(524)**	**(1.9%)**	**-**	**(519)**	**(1.9%)**

Bristol North - reported a £520k underspend, largely driven by officer pay vacancies across Neighbourhood, Patrol, and NTT teams. Smaller underspends were also reported in course fees and non-pay budgets, primarily reflecting delays in planned activity.

Bristol East Central - recorded a £373k overspend, primarily due to sustained officer pay pressures, including OE posts within Neighbourhood and Patrol. Pay overspends in support of the EVR pilot (Enhanced Video Response pilot – a response model that uses live video technology to handle suitable incidents remotely).

Bristol South - reported a £465k underspend, entirely attributable to officer pay vacancies across Neighbourhood and Patrol, linked to workforce transitions during the move to the new geographical operating model.

NBH Crime Prevention Unit - reported a £114k overspend. £102k relates to PCSO costs prior to BCU alignment. Staff Pay is also overspent due to additional anti-social Behaviour post.

NORTH EAST BCU

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£’000	£'000	%
South Glos	7,606	7,899	(294)	(3.7%)	-	(294)	(3.7%)

BANES	6,483	6,789	(306)	(4.5%)	-	(306)	(4.5%)
Detainee Investigation Support	9,460	9,587	(127)	(1.3%)	-	(127)	(1.3%)
NORTH EAST BCU	**23,549**	**24,275**	**(726)**	**(3.0%)**	**-**	**(726)**	**(3.0%)**

South Glos - reported a £294k underspend. This position is primarily driven by officer and PCSO pay vacancies across Neighbourhood, Patrol, and The Mall, partially offset by overtime pressures within Patrol and The Mall. Smaller underspends were also recorded within non-pay budgets, mainly relating to equipment.

BANES - reported a £306k underspend, largely driven by officer and PCSO pay vacancies within Neighbourhood teams. This was partially offset by Patrol pay pressures reflecting two OE Inspector posts.

Detainee Investigations - delivered a £127k underspend, primarily due to officer pay vacancies. This was partially offset by increased police officer and staff overtime costs required to ensure operational resilience during periods of reduced staffing.

<u>SOMERSET BCU</u>

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
North Somerset	6,022	5,868	154	2.6%	-	154	2.6%
West Somerset	9,594	9,021	573	6.4%	-	573	6.4%
East Somerset	8,876	9,117	(242)	(2.6%)	-	(242)	(2.6%)
Citizens in Policing	447	589	(142)	(24.1%)	-	(142)	(24.1%)
SOMERSET BCU	**24,939**	**24,595**	**343**	**1.4%**	**-**	**343**	**1.4%**

North Somerset - an overspend of £154k was reported, including BCU Command. This is despite a £287k underspend on officer pay across Neighbourhood, Patrol, and NTT teams, alongside further underspends in PCSO pay (£66k) and non-pay budgets (£76k). These underspends are offset by a £593k shortfall in Neighbourhood Policing Grant income due to changes following the BCU restructure. The grant was previously held within the old Neighbourhood Policing structure and was later partial transferred to North Somerset. The shortfall is fully offset elsewhere in the reporting structure, meaning there is no overall impact on the grant funding.

West Somerset - An overspend of £573k was reported overall. This position is driven by a £1.1m overspend on officer pay, reflecting significant over-establishment, particularly within Patrol. This includes overspends within Patrol (£1.062m) and Hinkley (£254k), the latter of which is offset by associated income, alongside underspends within Neighbourhood (£196k) and NTT (£24k).

This pressure is partially mitigated by underspends in PCSO pay of £80k, reflecting vacancies during the year, and a significant £222k underspend in officer overtime, partly due to a budget misalignment that should have been attributed to South Gloucestershire. In addition, higher-than-anticipated Hinkley income adjustments generated a further £228k underspend.

East Somerset - a £242k underspend was reported overall. This position is largely driven by a significant PCSO pay underspend of £192k, reflecting under-establishment for most of the year while recruitment continues. Police staff pay was also underspent by £21k, alongside underspends in officer and PCSO overtime of £69k and £10k respectively. These were partially offset by a £21k overspend on officer pay, driven by Patrol pressures, and higher travel costs of £30k.

Citizens In Policing - a £142k underspend was reported, primarily driven by a £54k underspend in police staff pay resulting from under-establishment. Additional underspends include £26k within conferences and meetings, reflecting the award ceremony being delivered through the Events Team, and £52k within supplies and services. The latter is mainly attributable to continued underspends in catering costs and lower-than-expected subscription expenditure relating to Federation costs for Specials.

NEIGHBOURHOOD & PARTNERSHIPS DIRECTORATE

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Neighbourhood Policing	(2,045)	(1,506)	(540)	35.9%	-	(540)	35.9%
Serious & Violent Crime	6	-	6	0.0%	-	6	0.0%
ADDER Drugs	8	-	8	0.0%	-	8	0.0%
Operation Remedy	1,512	1,629	(117)	(7.2%)	-	(117)	(7.2%)
ASB Hotspot Grant	11	0	11	5,621%	-	11	5,621%
NEIGHBOURHOOD & PARTNERSHIP	**(508)**	**124**	**(632)**	**(510.8%)**	**-**	**(632)**	**(510.8%)**

The Neighbourhood Directorate was disbanded during the year to form the creation of the new operating model. This therefore reflects the budgets which were not moved because of these in-year changes.

Neighbourhood - reported a £540k underspend. During November, budgets were reallocated to reflect the move to the new geographical policing model, including the transfer of the Neighbourhood Guarantee budget. This resulted in a £593k surplus on receipt of the grant, which offsets the corresponding grant overspend reported within North Somerset. This was partially offset by a £58k overspend relating to the PCSO turnover factor, which remained in place despite the budget realignment.

Op Remedy - reported a £117k underspend. During November, the budget was reallocated following the implementation of the new geographical operating model. While funding was retained to accommodate potential additional expenditure, not all the revised allocation was required by year end.

PUBLIC PROTECTION DIRECTORATE

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Victims and Safeguarding	7,820	7,448	372	5.0%	-	372	5.0%
Offender Management	8,915	9,349	(434)	(4.6%)	-	(434)	(4.6%)

Early Intervention Team	3,919	3,914	5	0.1%	-	5	0.1%
Crime Against Children	8,129	8,555	(426)	(5.0%)	-	(426)	(5.0%)
PUBLIC PROTECTION	**28,784**	**29,266**	**(483)**	**(1.6%)**	**-**	**(483)**	**(1.6%)**

Victims & Safeguarding - a £372k overspend was reported. This position was driven by overspends in officer pay (£188k), reflecting in-year over-establishment, and staff pay (£172k), primarily due to the turnover factor not being fully achievable. Additional pressures arose from unbudgeted Serious Case Review costs and lower-than-expected income, as Bristol City Council funding was received for only nine months of the post rather than a full year, due to a period of sickness during which the costs could not be recharged. These pressures were partially offset by underspends in staff overtime (£20k), course fees (£7k), and subscriptions, including the reversal of a legacy purchase order (£26k).

Offender Management - a £434k underspend was reported, primarily driven by officer pay vacancies throughout the year (£476k) and under-establishment in staff posts (£40k). This favourable position was partially offset by a £54k overspend on police officer overtime required to maintain service delivery. Additional underspends arose from course fees not fully utilised during the year.

Early Intervention Team - a £5k overspend was reported. Officer pay was overspent by £90k due to additional officers above establishment linked to the Families First pilot (is a multi-agency initiative that integrates police, health and social care professionals into unified teams to provide early intervention for struggling families). Staff pay was overspent by £22k for similar reasons, reflecting additional posts associated with the pilot. Transport and supplies and services also overspent by £13k due to the absence of an allocated budget. These pressures were largely offset by income of £60k from the Home Office for Operation Beacon Port and £50k from North Somerset Council in support of Families First.

Crime Against Children - a £426k underspend was reported overall. This was largely driven by officer pay vacancies (£355k) and a significant underspend in officer overtime (£115k). These favourable variances were partially offset by a small overspend in police staff pay (£8k), alongside pressures within course fees (£21k), ADF licences (£18k), and supplies and services (£10k).

RESPONSE DIRECTORATE

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Patrol	40,388	37,614	2,775	7.4%	-	2,775	7.4%
RESPONSE	**40,388**	**37,614**	**2,775**	**7.4%**	-	**2,775**	**7.4%**

The response directorate was disbanded during the year to form the creation of the new operating model. This therefore reflects the budgets which were not moved as a result of these in-year changes.

Response - reported a £2.8m overspend. This was primarily driven by a £1.8m overspend on officer pay, reflecting sustained over-establishment averaging 85 FTE from April to October, largely attributable to PCDA abstractions. Overtime costs were £0.5m overspent, predominantly due to increased rest-day working to maintain operational resilience. Additionally, kennel costs overspent by £0.3m, driven by increased provider charges and higher veterinary costs.

OPERATIONAL SUPPORT DIRECTORATE.

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Criminal Justice	19,692	18,788	904	4.8%	-	904	4.8%
Speed Enforcement	(892)	(785)	(107)	13.6%	-	(107)	13.6%
Operations	15,173	15,584	(411)	(2.6%)	-	(411)	(2.6%)
Operations Rechargeable	513	(29)	542	(1,875%)	-	542	(1,875%)
Operations Major Incidents	(9)	0	(9)	0.0%	-	(9)	0.0%
Intelligence and Tasking	14,639	14,850	(211)	(1.4%)	-	(211)	(1.4%)
Tactical Support Team	13,053	13,725	(672)	(4.9%)	-	(672)	(4.9%)
Command and Control	19,494	19,241	254	1.3%	-	254	1.3%
Desk Based Investigation	7,330	7,016	314	4.5%	-	314	4.5%
OPERATIONAL SUPPORT	**88,994**	**88,389**	**605**	**0.7%**	-	**605**	**0.7%**

Criminal Justice - closed the year with an overspend of £904k. The overspend is mainly driven by sustained over-establishment in Custody, with police staff £637k and police officer pay £309k pressures arising from Detention Officer and Sergeant posts respectively. Additional pressures include one-off employee costs £43.6k and unbudgeted pension costs £103.4k linked to redundancy and flexible retirement. These pressures were partially offset by strong income performance of £253k, primarily from licence fees, Operation Safeguard and custody lockouts.

Speed Enforcement - underspend of £107k. This favourable outturn is primarily driven by strong income performance, with NDORS income overachieving by £227k and Roadworks Scheme income exceeding budget by £96k, largely due to additional income from the M5 scheme. Further savings of £53k were achieved on premises costs following the team's relocation from Portisfields to HQ, alongside a £200k underspend on police staff pay. These favourable movements were partially offset by a significant overspend on postage costs £325k, arising from price increases and insufficient budget provision, which has been addressed in the 2026/27 budget.

Operations - underspend of £411k. This favourable outturn is primarily driven by pay-related savings across the portfolio, including a £549k underspend on police officer pay, £88k on police staff and £61k on officer overtime, largely reflecting vacancies. These savings were partially offset by cost pressures within the Dangerous Dogs budget £168k and higher training costs £47k, mainly associated with forensic collision investigation training requirements for new staff. Income underachievement of £75k, primarily relating to Bristol Airport due to billing based on full establishment, alongside shortfalls in mutual aid income £24.7k and banning orders income within Operations Planning £48.1k, was mitigated by the corresponding pay underspends resulting from vacancies.

Operations Rechargeable - overspend of £542k. This overspend is primarily driven by increased operational activity, resulting in a £437k overspend on police officer overtime. This reflects higher overtime requirements linked to non-rechargeable protest operations within the Force and increased Mutual Aid deployments, with overtime costs partially offset by associated income. Additional pressures arose from Third Party Costs, which overspent by £175k due to Mutual Aid support provided from other forces for protest-related activity, predominantly Operations Barret and Brie, along with

£17k relating to prior-year claims for Operation Navette. Supplies and Services costs also exceeded budget by £70k, largely associated with catering and subsistence costs across a range of operational deployments.

Intelligence and Tasking – underspend of £211k. The underspend is primarily driven by Police Officer Pay savings of £561k, reflecting prolonged PC vacancies within the department, with 5 FTE posts remaining vacant at the end of March. Additional smaller underspends were achieved on training £10k and communications and computing costs £10k. These favourable pay variances were partially offset by overspends on police staff pay £331k and staff overtime £69k. The staff pay pressure relates to non-delivery of planned turnover savings, as staffing reductions are being achieved through natural attrition and will continue to create pressure in the short to medium term.

Tactical Support Team – underspend of £672k. The favourable outturn is primarily driven by a £530k underspend on police pay, reflecting vacancies across PC and Sergeant posts during the year, alongside a £61k underspend on officer overtime. Income also performed strongly, overachieving by £200k, mainly from abnormal load and vehicle recovery fees. These positive variances were partially offset by an overspend of £62k on other employee expenses, largely due to higher firearms course fees where external providers were required because of limited training capacity at Black Rock.

Command and Control - reported a £254k overspend. This reflects a £1.0m underspend in officer pay arising from 18 vacant First Point of Contact (FPOC) officer posts. This was than offset by a £1.2m overspend in police staff pay, driven largely by the application of the turnover factor (£525k) and sustained over-establishment linked to training requirements. On average, staff over-establishment was 19 FTE per month, alongside 56 leavers during the year. Staff overtime was £48k underspent, with further underspends achieved within mileage and other non-pay budgets. These were partially offset by a £64k pension strain cost relating to switchboard posts.

Desk Based Investigations - A £314k overspend was reported overall. Officer pay overspent by £84k, reflecting over-establishment. Police officer overtime was £95k overspent, primarily to maintain operational coverage where staff gaps existed and to support work deferred under the Force Inspections business case. This included overtime pressures within case-file preparation on NICHE (£55k), backlog crime clearance (£36k), and increased resourcing over bank holidays (£27k) following the transfer of staff posts to the Force Inspections function from 8 April 2025. Police staff pay was £98k overspent, of which £58k relates to staff who transitioned into Force Inspections, with the balance attributable to the turnover factor. Staff overtime was £42k overspent, largely driven by additional capacity required to close case files on NICHE (£34k).

CRIMINAL INVESTIGATIONS DIRECTORATE (CID)

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£’000	£'000	%
CID	41,224	38,597	2,628	6.8%	-	2,628	6.8%
CID Major Incidents	443	469	(26)	(5.6%)	-	(26)	(5.6%)
CID	**41,667**	**39,066**	**2,601**	**6.7%**	-	**2,601**	**6.7%**

CID - recorded an overspend of £2.6m in the financial year 2025/26. The year-end position was largely driven by police officer pay costs, partially offset by efficiency savings and income received above budget. The primary driver of the overspend was police officer pay & allowances (£2.7m). CID finished the year 43 FTE over established, funding 79 DHEP and 5 PCDA officers, partially offset by 41 PC/DC vacancies. Professional Fees & Consultancy (£50k) were above budget, partly due to Justitia training and research project, which was approved because of TVP (Targeted variable payments) underspends. A £580k transfer to reserves has been recorded, reflecting the allocation of the Asset Incentivisation surplus to the POCA reserve in line with agreed financial treatment.

Savings were achieved across the 1% efficiency savings areas, with expenditure on course fees, travel fares, and accommodation and subsistence £35k below budget. Doctor call-out fees were £32k lower than budget, primarily due to delays in SARC FSR accreditation site visits. In addition, contributions to other forces were £23k below budget, reflecting lower-than-anticipated contributions towards Operation Olympus.

Against income, reimbursements of £39k were received relating to Operation Prybank, covering staff deployment costs within the directorate. Contributions of £600k were received, primarily driven by Asset Incentivisation income £576k above budget following the closure of several long-running cases, alongside higher-than-expected Coroners' Local Authority contributions (£24k) attributable to increased overtime activity.

COLLABORATIONS

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Scientific Investigation (SWF)	11,350	11,246	104	0.9%	-	104	0.9%
Major Crime Investigation	6,745	7,154	(409)	(5.7%)	-	(409)	(5.7%)
MCIT Major Incidents	121	439	(318)	(72.5%)	-	(318)	(72.5%)
Southwest ROCU	6,214	6,383	(168)	(2.6%)	-	(168)	(2.6%)
Black Rock	1,314	1,459	(144)	(9.9%)	-	(144)	(9.9%)
Counter Terrorism Specialist Firearms	955	988	(34)	(3.4%)	-	(34)	(3.4%)
SWPC ACC Executive Team	210	175	35	20.2%	-	35	20.2%
SWPPS Collaboration	652	625	27	4.4%	-	27	4.4%
Regional Collaboration	554	669	(103)	(15.4%)	-	(103)	(15.4%)
Disaster Victim Identification	50	58	(8)	(14.4%)	-	(8)	(14.4%)
COLLABORATIONS	**28,178**	**29,195**	**(1,017)**	**(3.5%)**	**-**	**(1,017)**	**(3.5%)**

SW Forensics - an overspend of £104k was reported at year end. This position was driven by a £169k overspend in the revenue contribution, partially offset by underspends in the capital contribution (£50k) and IT/consumable equipment (£15k). Revenue pressures primarily relate to staff pay overspends across regional teams (£515k), higher costs for external submissions (£278k), DFU outsourcing (£58k), and overtime (£51k). These pressures were significantly mitigated by underspends in non-pay budgets (£797k), largely attributable to lower course fee expenditure and savings on IT licences

MCIT - underspent by £409k. £152k is the underspend attributable to the A&S Tri-Force contribution and is driven from underspends in Police Staff Pay from vacancies across the region & overtime. £229k is a reimbursement from Wiltshire Police in relation to Op Willow; a national operation from 2024/25 which Wiltshire was reimbursed for during Q3 and passed on the share for the A&S resource provided at the time. £28k underspend in relation to the 2024/25 carry forward for Op Denmark salary costs.

SWROCU - achieved a £168k underspend through the planned management of in-year police officer vacancies to support the SWROCU savings plan.

Major Crime Investigation CAT A-D - underspent by £409k. Fewer new and complex investigations during 2025/26 resulted in an underspend in year compared to previous years.

Black Rock - underspend of £144k at year end driven by vacancies in Firearms Instructors (6 FTE) and overachievement of income in year from selling places on courses externally (e.g. NFIC, IFC, NPOC) and letting income from range hire.

CTSFO - underspend of £34k at year end. Driven by underspends in equipment and course fees. All officers have completed the more expensive training courses such as D9, SFIC and MASTS so budget has not been needed in full during 2025/26.

SWPC Executive Team - overspend of £35k is driven by vehicle and relocation costs.

SWPPS - overspend of £27k. An invoice for additional charges relating from 2024/25 was received in Q4 for £24k which has resulted in the year end overspend.

Regional Collaboration - an underspend of £103k was reported at year end. This includes a £27k underspend within PCC Resources, reflecting no expenditure incurred on Operation Scorpion or Crimestoppers during 2024/25, a £27k underspend within Quality Standards relating to the ISO accreditation budget, and a £33k underspend within the ESN programme arising from staff vacancies within the team.

INFORMATION TECHNOLOGY DIRECTORATE

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£’000	£'000	%
Police Employee Costs	9,139	9,543	(404)	(4.2%)	-	(404)	(4.2%)
Communications & Computing Costs	23,404	23,534	(129)	(0.5%)	-	(129)	(0.5%)
Other Non-pay Costs	64	8	56	700%	181	237	2,963%
Income	(499)	(464)	(35)	(7.5%)	-	(35)	(7.5%)
IT DIRECTORATE TOTAL	**32,108**	**32,621**	**(511)**	**(1.6%)**	**181**	**(331)**	**(1.0%)**

IT Directorate - has underspent by £511k before year-end adjustments. Staff Pay underspend of £353k, primarily driven by in-year vacancies, including significant gaps within EUS and reduced capacity across the Digital and Projects Team. This was partially mitigated using contractors and agency staff, at a total cost of £407k. The directorate has successfully recruited into several key roles however; the year-end position remains at an under-establishment of 16 FTE.

Income overachieved by £35k, driven by improved regional cost recovery. Supplies and Services overspent by £53k, primarily due to Open University consultancy costs. Overtime was 29% below budget, although this represents an increase compared to the prior year. Other employee expenses underspent by £34k, mainly due to underutilisation of the training budget; a more detailed review is planned for 2026/27 to address this.

Communications and Computing underspend of (£129k), reflecting a range of offsetting pressures across a complex cost base. Significant savings were delivered in-year through contract review and renegotiation, achieving £1.3m, with a further £1.35m identified for future years. Additional savings of £179k were realised through FBP-led commercial activity. These savings were partly offset by cost pressures, notably increases in supplier software contracts driven by changes in licensing models and service upgrades. Framework procurements were also higher than anticipated, typically c.20–30% above direct award costs.

Azure expenditure was elevated earlier in the year; however, improved governance and planning reduced run-rate costs by c.£10k per month, alongside the reallocation of project-related costs to the capital programme at year-end. Phasing of activity also impacted the position. Surplus inflationary budgets generated underspends for much of the year, which were subsequently utilised upon renewal of key contracts. This has informed a more refined approach to inflationary budgeting going forward. In addition, delays across key projects and programmes contributed to in-year underspends. The final position reflects a £180k provision carried forward for ERP-related software support costs.

FINANCE AND BUSINESS SERVICES DIRECTORATE

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£’000	£'000	%
Chief Officer Group	2,887	2,690	197	7.3%	-	197	7.3%
Evidential Property	857	784	73	9.3%	-	73	9.3%
Transport Services	5,057	5,641	(585)	(10.4%)	-	(585)	(10.4%)
Services Hub & Stores	6,365	6,390	(25)	(0.4%)	-	(25)	(0.4%)
Finance Department	3,208	3,273	(65)	(2.0%)	-	(65)	(2.0%)
Estates and Facilities Department	17,993	18,424	(431)	(2.3%)	-	(431)	(2.3%)
FBS Delivery Programme	264	326	(61)	(18.8%)	-	(61)	(18.8%)
FINANCE & BUSINESS SERVICES	**36,631**	**37,528**	**(898)**	**(2.4%)**	**-**	**(898)**	**(2.4%)**

Chief Officer Group - £197k overspend for full year. Main factor is overspent on police officer pay, as there have been overlaps between officers leaving and joining the department.

Evidential Property - £73k overspend due to recruitment of temporary Evidential Property clerks employed to clear backlogs. Overspend supported by vacancies held in Admin Hub.

Transport Services - £585k underspend. £409k underspend on fuel costs, mainly due to lower petrol prices for most of the year. Insurance claims income is over-achieving by £484k. These factors are partly offset by vehicle repair costs, which are £289k overbudget due to high accident repairs.

Services Hub & Stores - £25k underspend. £224k underspend on staff pay due to vacancies (we are currently 16.5 FTE under established). Partly offset by £54k overspend on Enquiry Office overtime due to high demand and coverage of vacancies. Uniform costs are £103k over budget; uniform spend has been running underbudget for most of the year, but in March there was an increase in orders made by officers and a review of obsolete stock after a full stock take ahead of transition to Oracle system.

Finance - £65k underspend. £51k underspend on staff pay due to vacancies (currently 3 FTE under established). £19k underspend on directorate training costs.

Estates & Facilities - £431k underspend. £553k underspend on energy costs, mainly due to lower gas and electricity prices this financial year. Business rates are £627k under budget; we have been successful in challenging the rateable value of The Bridewell and Portishead HQ, so we have received significant backdated business rates refunds for these properties. Repair and maintenance costs are £298k overbudget due to high spend for Speed Enforcement and Training school at HQ; also costs of concrete stairs and cost of temporary chiller at Kenneth Steele House. Estates income is underachieving by £65k, mainly because the tenant previously occupying land at Kenneth Steele House has gone into administration.

FBS Delivery Programme - £61k underspend due to under establishment on project manager roles.

PEOPLE AND ORGANISATONAL DEVELOPMENT DIRECTORATE

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
HR Operations	3,410	3,650	(241)	(6.6%)	-	(241)	(6.6%)
Organisational Development	1,687	1,809	(122)	(6.8%)	-	(122)	(6.8%)
Learning	10,172	10,792	(619)	(5.7%)	-	(619)	(5.7%)
Occupational Health	1,523	1,618	(95)	(5.9%)	-	(95)	(5.9%)
Health & Safety	109	128	(19)	(15.1%)	-	(19)	(15.1%)
Workforce Planning & Resources	2,243	2,301	(58)	(2.5%)	-	(58)	(2.5%)
PEOPLE & OD DIRECTORATE	**19,144**	**20,298**	**(1,154)**	**(5.7%)**	**-**	**(1,154)**	**(5.7%)**

HR Operations - £241k underspent at year end. The main driver is staff pay underspends of £139k, due to small number of vacancies throughout the year, including the Head of HR Ops. Reasonable adjustments £99k underspent at year. Additional temporary funding and NHP grant funding were not fully utilised.

Organisational Development - an underspend of £122k was reported at year end. This was primarily driven by underspends in police officer pay (£87k), resulting from vacancies within the Federation and D&I, and police staff pay (£58k), reflecting ongoing vacancies throughout the year. Supplies and services were £77k underspent, including £62k within the Wellbeing budget. These favourable variances were partially offset by £57k of expenditure within other employee costs for NHS health checks and Surfwell courses, together with an unbudgeted pension strain recharge of £127k relating to REACH.

Learning - an underspend of £619k was reported at year end. This was primarily driven by a £327k underspend in police officer pay, reflecting a sustained level of PC vacancies, which than offset a small overspend arising from an over-established PS post and additional TSA payments. Police staff pay was £103k underspent, supported by additional funding from the Neighbourhood Policing Grant to cover ongoing temporary contracted staff. Other employee costs were £119k underspent, reflecting lower-than-planned numbers of DHEP and PCEP student officers. Income was overachieved by £64k, largely due to higher-than-anticipated Regional Public Order charges, which are variable and finalised late in the year, alongside smaller additional income from investigative and operational training activity.

LEGAL & COMPLIANCE DIRECTORATE

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
LEGAL & COMPLIANCE	3,644	3,107	537	17.3%	-	537	17.3%

Legal & Compliance - There is an overspend of £537k. Police Staff pay is overspent by £31k this is non-achievement of the turnover factor. Course fees were not utilised by £14k. After the charge for Lexis Nexis there was an under spend on Comms & Computing of £65k. Supplies and services overspent by £696k this was mainly for Legal costs and services for the use of external barristers and other legal provisions. Court applications also overspent. Income overachieved by £112k. This is partly attributable to changes in the charging methodology for private disclosures, with the introduction of a tiered pricing approach resulting in increased income.

DIRECTORATE OF THE CHIEF OF STAFF

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Force Inspection & Crime Standards	4,648	4,524	124	2.7%	-	124	2.7%
Performance & Insight	2,195	2,221	(25)	(1.1%)	-	(25)	(1.1%)
Professional Standards Department	4,639	4,861	(223)	(4.6%)	-	(223)	(4.6%)
Strategic Planning & Change (PMO)	1,596	1,398	197	14.1%	-	197	14.1%
Staff Office	615	543	73	13.4%	-	73	13.4%
DIRECTORATE OF THE CHIEF OF STAFF	**13,692**	**13,546**	**146**	**1.1%**	-	**146**	**1.1%**

Force Inspection & Crime Standards – an overspend of £124k was reported at year end. The principal drivers were a £64k overspend in police officer pay, largely reflecting an over-established post within the department, and a £79k overspend in police staff overtime. The overtime pressure relates to sustained high workloads and staff attrition within the CDI team, which was newly established within the department during 2025/26.

Professional Standards – an underspend of £223k was reported at year end. Police officer pay was £58k underspent, reflecting additional funding received for officer growth posts between November and March, which were not fully recruited to in-year. Police staff pay was £178k underspent due to several vacancies across the year, with recruitment activity increasing steadily from Q3 onwards. This was partially offset by a £20k overspend in police staff overtime, around 85% of which relates to the use of three zero-hours contractors required to manage sustained high workloads within the department.

Strategic Planning & Change – an overspend of £197k was reported at year end. This position was driven by a £277k overspend in police officer pay, reflecting the presence of several unbudgeted Chief Inspector and Superintendent posts during the year. This was partially offset by a £77k underspend in police staff pay, arising from a small number of vacancies, a delayed start date, and maternity leave posts reducing to nil pay for part of the year.

CORPORATE COMMUNICATIONS DIRECTORATE

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Corporate Communications	2,117	2,221	(104)	(4.7%)	-	(104)	(4.7%)

Corporate Comms, including the Events Team – was £104k underspent. Police Staff Pay was £73k underspent due to a small number of vacancies throughout the financial year. Other Employee Expenses were underspent by £64k, the majority within the Events Team who have reduced the costs in 2025/26 for the OPA's, as well as Leadership Days that were arranged in larger venues, so fewer dates were required which has driven cost savings. The income budget of £50k (one of the benefits from the business case that created the Events Team) was not achieved and is the second year not that this has not been achieved.

CENTRAL COSTS

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
Pensions	2,252	1,535	717	46.7%	-	717	46.7%
Officer & Staff Allowances	(17,868)	(15,105)	(2,763)	18.3%	-	(2,763)	18.3%
Central Costs	10,919	12,162	(1,243)	10.2%	1,684	441	3.6%
Central Savings & Adj.	-	618	(618)	(100.0%)	-	(618)	(100.0%)
Student Officers (legacy)	2	-	2	0.0%	-	2	0.0%
Covid 19 (legacy)	12	-	12	0.0%	-	12	0.0%
CENTRAL COSTS	**(4,683)**	**(789)**	**(3,893)**	**493.2%**	**1,684**	**(2,209)**	**279.9%**

In 2025/26 we have underspent by £2.2m 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. We are reporting an overspend of £0.7m. During the year, 12 injury gratuity claims were processed. The majority of these were of relatively low value, averaging below £20k; however, one claim was of a significantly higher value at approximately £250k. We will monitor the position here closely to determine if this is an unusual year, or indicative of an emerging trend which will require an uplift to budget. In addition, Capital Equivalent Charges and injury basic pension costs are above budget, reflecting higher average costs and a greater number of cases than originally assumed.

Central Costs – £0.4m overspend after year-end adjustments. Before year-end adjustments this area is reporting an underspend of £1.2m. This reflects centrally held officer pay budgets relating to the Neighbourhood Policing Grant and Uplift, alongside unused central provision for in-year training, equipment, and planned IT growth. The Neighbourhood Policing Grant and Uplift budgets were not fully utilised in-year but have been devolved out to business areas for 2026/27.

The year-end adjustment for the uplift in the insurance provision has been recognised within central costs and accounts for the movement of £1.9m in the outturn position, resulting in a £0.3m overspend.

Officer & Staff Allowances – An underspend of £2.7m due to unplanned income related to the additional grant funding of £2.7m received in support of the increased pay award.

Central Savings and Adjustments – An underspend of £618k/100% relates to in year savings and adjustments that have been identified through budget review and savings work.

Covid-19 costs – An overspend of £12k is reported and this is covering residual pay spend from previous year.

MISCELLANEOUS, GRANTS, HISTORICAL CLAIMS AND SECONDEES

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
MISCELLANEOUS	-	-	-	0.0%	-	-	0.0%
GRANTS	(2,160)	(2,165)	5	(0.2%)	18	23	(1.0%)
HISTORICAL CLAIMS	1,067	-	1,067	0.0%	-	1,067	0.0%
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, Op Haven and MOJ grant in support of services provided to victims and safeguarding. An underachievement of £23k has been recorded against grant income, arising from a variance between the income budgeted for Operation Haven and the amount received. This section also provides for provisions relating to historical claims connected to an ongoing national enquiry.

POLICE & CRIME COMMISSIONER MANAGED BUDGETS

	25/26 Outturn	25/26 Annual Budget	Over/ (Under) Underlying Outturn		25/26 Year-end adjusts	Over/ (Under) After y/e adjusts	
	£'000	£'000	£'000	%	£'000	£'000	%
OPCC	2,643	2,669	(26)	(1.0%)	2	(23)	(0.9%)
COMMISSIONING COSTS	2,611	2,612	(0)	(0.0%)	-	(0)	(0.0%)
OPCC TOTAL	**5,254**	**5,280**	**(26)**	**(0.5%)**	**-**	**(23)**	**(0.4%)**

The pay and non-pay budgets managed by the OPCC experienced an underlying underspend of £26k. Following the completion of year-end adjustments, including an agreed £2k carry forward into the next financial year, the reported outturn position shows a reduced underspend of £23k.

YEAR-END ADJUSTMENTS – PROVISIONS AND RESERVES

The table summarises how the £1.9m/0.5% underspend has been accounted for as shown above:

Notes	£'000
Underlying reported revenue underspend	**1,889**
Year-end movement on provisions	-1,948
Carry forwards in support of committed areas of spend	-187
Capital reserves funding of capital expenditure	-18
Ring-fenced revenue reserves	264
Residual balance	**-**

Provisions - At the end of the financial year, provisions are required for known liabilities where the timing or value remains uncertain. As part of the year-end process, all provisions have been reviewed. The significant movements during the year are explained below:

Provision movements (Balance Sheet):

- The opening balance of the self-insurance provision at the start of the period was £10.6m. During the year, legal claims totalling £1.7m were settled from the self-insurance fund, reducing the provision to £8.9m. At year-end the independent review of outstanding claims and wider market conditions, has recommended £1.9m is added to the provision to adequately cover existing and future liabilities. After taking this adjustment into account, the closing value of the self-insurance provision for 2025/26 is: **£10.9m**
- Increase in provision for legal costs: **£144k**
- Increase in provision for bad debts: **£21k**
- Decrease in provision for historical legal claims: **(£374k)**

After taking account of these movements and the utilisation of provisions during the year, the provision balances at 31 March 2026 are as follows:

Notes	Balance as at 31st March 2025	Outflows (use of provision)	Inflows (top-up of provision)	Balance as at 31st March 2026
	£'000	£'000	£'000	£'000
Insurance provision	10,201	(1,673)	2,328	10,856
Legal Services provision	1,336	(301)	644	1,678
Historic overtime and case review provision	2,401	(417)	9	1,992
TOTAL PROVISIONS	**13,938**	**(2,391)**	**2,981**	**14,526**

Overall, total provisions have increased by **£0.6m** over the year.

Reserves

We have reviewed our reserve position at the end of the year (a full breakdown is provided at Annex D), considering 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 £187k in support of unfulfilled commitments at the end of the financial year.
- Transfer from Revenue Smoothing reserve of £264k to support the pressure created by the increased insurance provision

Notes	Balance as at 31st March 2025	Movement During Year	Balance as at 31st March 2026
	£'000	£'000	£'000
Earmarked – discretionary	4,815	(180)	4,706
Earmarked – non-discretionary	7,477	(997)	6,486
Earmarked – capital and PFI	16,850	(1,928)	14,923
General Fund	12,000	0	12,000
Capital receipts	12,697	0	12,697
TOTAL RESERVES	**53,839**	**(3,024)**	**50,812**

Our useable reserve levels have decreased by £3.1m/6% over the course of the year. The following points of note are highlighted: -

- Our discretionary reserve levels have decreased by £0.1m, due to the utilisation of the revenue smoothing reserve in support of the increase to the insurance provision and an increase in the volume of carry forwards compared to last year.
- Our non-discretionary reserves have decreased by £1.0m, which is mainly because of usage of victims and commission reserve, grants, Hinkley Point and LRF, which has been partly offset by the increase in carry forwards for SWROCU, Proceeds of Crime, Detained property and Miscellaneous reserves.
- Our capital and PFI reserves have decreased by £1.9m, which mainly represents the utilisation of capital financing reserve to support the funding of our capital spend in 25/26.
- Our capital receipts reserve has remained static.

DEBT MANAGEMENT

The bad debt provision for 2025/26 is £96k, an increase of £21k from 2024/25. Debt over 90 days old has increased by £2.6k (£30k in 2024/25) over the course of the year.

SINGLE TENDER ACTIONS

During the year 143 single tender actions were issued as exceptions to the normal procurement process with a total value of £7.8m. 33 of these STA's related to IT with a value of £3.2m, 38 related to collaborations with a value of £1.2m, 17 related to Operations with a value of £0.6m and 25 related to Finance & Business services with a value of £2.1m the remainder were of smaller value from other areas of the Constabulary.

4. PART TWO – 2025/26 CAPITAL & PROJECTS BUDGET PERFORMANCE

The 2025/26 capital plan was £29.9m. This increased to a **revised plan of £32.9m** following £2.4m of carry-forward schemes from 2024/25 and in-year adjustments of £0.5m.

	Total Plan	Actual Outcome		Over/ (Under)		Re-profiling to 26/27	Over/(Under)
	£'000	£'000	%	£'000	%	£'000	£'000
Asset Replacement & Renewal	12,294	8,767	71.3%	(3,528)	(28.7%)	514	(3,013)
Digital Projects	1,196	398	33.3%	(798)	(66.7%)	683	(115)
Estate Projects	11,423	5,302	46.4%	(6,121)	(53.6%)	1,771	(4,350)
Revenue Projects	6547.747	5,643	0.0%	(905)	0.0%	273	(631)
Funded or part funded projects	1443	1,330	92.2%	(113)	(7.8%)	-	(113)
TOTAL	**32,904**	**21,440**	**65.2%**	**(11,464)**	**(34.8%)**	**3,241**	**(8,223)**

2025/26 CAPITAL PROGRAMME OUTTURN

By the end of 2025/26, **£21.4m (65.2%)** of the capital programme had been spent, resulting in an **in-year underspend of £11.5m**. After carrying forward £3.2m of committed budgets, the **net underspend for the year is £8.2m** (see Annex E for further breakdown).

The underspend mainly reflects delays to digital programmes, slippage of the HQ heating and cooling replacement into 2026/27, and re-profiling of the Yeovil estate project.

Asset replacement

£8.8m (71%) of the asset replacement and renewal budget was spent, leaving a £3.5m underspend. After £0.5m of carry-forwards, the final underspend is £3.0m.

- IT renewal: £2.4m spent on laptops, desktops, video conferencing equipment, headsets and network upgrades & improvements. £0.1m under budget after carry-forwards.
- Estates rolling replacement: £1.8m spent (44% of budget) on HQ Ops building heating & cooling system, Burnham-on-Sea roof and other M&E works; £2.2m underspend mainly due to delays of HQ heating and cooling works into 2026/27.
- Vehicle replacement: £4.2m spent (87% of budget). Main spends include vehicles for Response (£1.2m), Neighbourhood (£1.3m), Investigations (£0.6m) and South Forensics (£0.4m).
- Capital equipment: £0.4m spent, mainly on taser and ANPR replacement; £0.3m underspend due to ANPR delays.

Digital Projects

Capital spend totalled **£0.4m** with **£0.7m carried forward**, resulting in a **£0.1m underspend**. Spend focused on wireless access points and network refresh. Carry forwards include:

- **Door Access Control**: £0.5m (fully carried forward)
- **Regional Forensics**: £0.1m

Estates Projects

£5.3m (46%) was spent on estates projects, with a **£4.4m underspend** after **£1.7m of carry forwards** This largely reflects the delayed construction phase at Yeovil Police Station.

- **Yeovil Police Station**: £1.0m spent on fees and construction works; **£6.3m underspend** due to project delay, of which £0.6m will be carried into 26/27. Construction commenced February 2026.

- **Bath Police Station**: £2.7m spent and £1.1m to be carried forward to 26/27; completion expected August 2026,
- **Electric Vehicle Charging**: £1.3m spent; delivery accelerated to utilise £0.7m grant funding.
- **Frome Police Station**: £0.2m spent in year. Overbudget due to higher M&E costs. Works now completed.

Revenue Projects

£5.6m (86%) was spent on non-enhancing projects, with a **£0.1m underspend** of which **£0.3m** will be carried in to 26/27.

- **Enterprise Resource Planning (ERP)**: £4.4m with Go live in 26/27
- **Digital Evidence Management System (DEMS)**: £0.6m after re-profiling to 26/27
- **Digital Investigation Analytics tool (Soze)**: £0.4m spent – on budget

Funded or Part-Funded Projects

Spend on externally funded or partnership projects totalled **£1.3m** in 2025/26:

- **CTPSW vehicles**: £0.4m
- **SW ROCU vehicles**: £0.2m
- **South West Forensics**: £0.6m relating to the space at Kenneth Steele House, Bristol.

CAPITAL FUNDING

	Funding Available £'000	Utilisation of Funding £'000	Funding C/Fwd. into 26/27 £'000
Specific capital grant	2,010	1,277	733
Direct revenue contributions	10,383	10,383	-
Capital contributions from partners	83	83	-
Borrowings	-	4,043	-
Earmarked capital reserves	3,356	18	3,338
General capital reserves	10,399	5,257	5,142
Capital receipts	13,077	379	12,697
TOTAL Funding	**39,308**	**21,440**	**21,910**
Non enhancing revenue projects		- 5,643	-
Total Capital Programme	**39,308**	**15,797**	**21,910**

To fund the 2025/26 capital programme, vehicle sales income of **£380k** was applied directly against fleet replacement costs, while **£709k** of grant funding was utilised within the estates programme to support EV infrastructure.

Revenue contributions totalling **£8.9m** were fully applied to replacement and renewal activity, alongside an additional **£5.6m** of revenue funding to support non-enhancing projects, including ERP, Soze, DEMS, and other smaller initiatives.

The development of the Bath Police Station and Yeovil Police Station, together with the remaining costs of the EV infrastructure, were financed through internal borrowing. The balance of the capital programme was funded through a combination of partner contributions and the 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 £1.9m/0.5%. At Q3 we forecasted an underspend of £0.5m/0.1% and therefore we have seen an overall movement of £1.4m. After accounting for year-end adjustments e.g. provisions, carry forwards and reserve movements a revenue overspend of £0.3m/0.1% is reported. 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 £0.3m from the revenue smoothing reserve to offset and balance the overspend.

Against our original planned capital performance, we have spent £21.4m which is 65.2% of the original plan. The main underspend relates to a delay to some digital programmes, delay in the HQ chiller replacement and Yeovil estates project. We will look to update our future capital plans and report these back as part of the Q1 reporting in July 2026.

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 2025/26 Revenue Outturn	SAP	Adjustments	25/26 Outturn pre adjust	25/26 Annual Budget	Over/ (Under)	Over/ (Under)	Capital Reserves	Carry Forwards	Provisions	Reserves	25/26 Outturn post adjust	25/26 Annual Budget	Over/(Under)	
	£'000	£'000	£'000	£'000	£'000	%	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%
Police Officer Pay & Allowances	207,309	(0)	207,309	206,498	811	0.4%	0	0	0	0	207,309	206,498	811	0.4%
Police Officer Overtime	9,725	(0)	9,725	8,780	945	10.8%	0	0	0	0	9,725	8,780	945	10.8%
Police Staff Pay & Allowances	112,550	(36)	112,514	111,559	955	0.9%	0	0	0	0	112,514	111,559	955	0.9%
Police Staff Overtime	1,842	0	1,842	1,691	151	8.9%	0	0	0	0	1,842	1,691	151	8.9%
PCSO Pay & Allowances	10,322	0	10,322	10,891	(569)	(5.2%)	0	0	0	0	10,322	10,891	(569)	-5.2%
PCSO Overtime	135	0	135	170	(35)	(20.4%)	0	0	0	0	135	170	(35)	-20.4%
Other Employee Expenses	4,003	(3)	4,000	4,384	(384)	(8.7%)	0	0	0	0	4,000	4,384	(384)	-8.7%
Pension Fund	9,853	1	9,854	8,837	1,018	11.5%	0	0	0	0	9,854	8,837	1,018	11.5%
EMPLOYEE COSTS	**355,739**	**(37)**	**355,702**	**352,809**	**2,892**	**0.8%**	**0**	**0**	**0**	**0**	**355,702**	**352,809**	**2,892**	**0.8%**
PREMISES COSTS	16,415	0	16,415	17,145	(730)	(4.3%)	0	0	0	0	16,415	17,145	(730)	-4.3%
TRANSPORT COSTS	5,159	37	5,196	5,235	(39)	(0.8%)	0	0	0	0	5,196	5,235	(39)	-0.8%
COMMUNICATIONS & COMPUTING COSTS	23,783	6,727	30,510	30,585	(75)	(0.2%)	0	0	0	0	30,510	30,585	(75)	-0.2%
SUPPLIES & SERVICES	14,915	45	14,960	13,798	1,162	8.4%	0	0	1,927	0	16,887	13,798	3,089	22.4%
PARTNERSHIP COSTS	11,308	21,386	32,694	32,794	(100)	(0.3%)	0	(106)	0	0	32,588	32,794	(206)	-0.6%
TRANSFER TO / FROM RESERVES	(704)	(70)	(774)	(1,191)	417	(35.0%)	0	1,699	0	(263)	662	(1,191)	1,853	-155.6%
FINANCING COSTS	10,376	4,149	14,524	14,431	93	0.6%	890	0	0	0	15,414	14,431	983	6.8%
ADJUSTMENTS & SAVINGS IDENTIFIED	0	0	0	638	(638)	(100.0%)	0	0	0	0	0	638	(638)	-100.0%
TOTAL CONSTABULARY EXPENDITURE	**436,990**	**32,237**	**469,227**	**466,245**	**2,982**	**0.6%**	**890**	**1,593**	**1,927**	**(263)**	**473,374**	**466,245**	**7,128**	**1.5%**
Government Grants	(40,529)	(4)	(40,533)	(37,812)	(2,722)	7.2%	0	0	0	0	(40,533)	(37,812)	(2,722)	7.2%
Income Other	(21,557)	(1,991)	(23,548)	(20,352)	(3,196)	15.7%	(890)	(1,409)	21	(0)	(25,826)	(20,352)	(5,473)	26.9%
TOTAL CONSTABULARY INCOME	**(62,086)**	**(1,996)**	**(64,081)**	**(58,164)**	**(5,917)**	**10.2%**	**(890)**	**(1,409)**	**21**	**(0)**	**(66,359)**	**(58,164)**	**(8,195)**	**14.1%**
TOTAL CONSTABULARY (exc Misc/Grants/Secondees)	**374,905**	**30,241**	**405,146**	**408,081**	**(2,935)**	**(0.7%)**	**0**	**185**	**1,948**	**(264)**	**407,015**	**408,081**	**(1,067)**	**-0.3%**
MISCELLANEOUS	0	0	0	0	0	0.0%	0	0	0	0	0	0	0	0.0%
GRANTS	(1,868)	(292)	(2,160)	(2,165)	4	(0.2%)	18	0	0	0	(2,142)	(2,165)	23	-1.0%
HISTORICAL CLAIMS	1,067	0	1,067	0	1,067	0.0%	0	0	0	0	1,067	0	1,067	0.0%
SECONDEES	(0)	0	0	0	0	0.0%	0	0	0	0	0	0	0	0.0%
TOTAL CONSTABULARY	**374,104**	**29,949**	**404,053**	**405,916**	**(1,864)**	**(0.5%)**	**18**	**185**	**1,948**	**(264)**	**405,940**	**405,916**	**23**	**0.0%**
OFFICE OF THE POLICE AND CRIME COMMISSIONER	2,643	0	2,643	2,669	(26)	(1.0%)	0	2	0	0	2,645	2,669	(23)	-0.9%
COMMISSIONING COSTS	2,611	0	2,611	2,612	(0)	(0.0%)	0	0	0	0	2,611	2,612	(0)	0.0%
TOTAL OPCC AND COMISSIONING	**5,254**	**0**	**5,254**	**5,280**	**(26)**	**(0.5%)**	**0**	**2**	**0**	**0**	**5,257**	**5,280**	**(23)**	**-0.4%**
TOTAL REVENUE EXPENDITURE	**379,358**	**29,949**	**409,307**	**411,196**	**(1,889)**	**(0.5%)**	**18**	**187**	**1,948**	**(264)**	**411,196**	**411,196**	**(0)**	**0.0%**

ANNEX B - Mgt Structure 2025/26 Revenue Report	SAP	Adjustments	25/26 Outturn pre adjust	25/26 Annual Budget	Over/ (Under)	Over/ (Under)	Capital Reserves	Carry Forwards	Provisions	Reserves	Funding Adjustments	25/26 Outturn post adjust	25/26 Annual Budget	Over/(Under)	
	£'000	£'000	£'000	£'000	£'000	%	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%
Bristol North	6,464	4	6,469	6,993	(524)	(7.5%)	0	4	0	0	0	6,473	6,993	(520)	-7.4%
Bristol East Central	9,086	0	9,086	8,713	373	4.3%	0	0	0	0	0	9,086	8,713	373	4.3%
Bristol South	6,551	0	6,551	7,016	(465)	(6.6%)	0	0	0	0	0	6,551	7,016	(465)	-6.6%
NBH Crime Prevention Unit	3,142	0	3,142	3,028	114	3.8%	0	0	0	0	0	3,142	3,028	114	3.8%
Op Haven	1,257	0	1,257	1,275	(18)	(1.4%)	0	0	0	0	0	1,257	1,275	(18)	-1.4%
Op Haven Projects	(3)	0	(3)	0	(3)	0.0%	0	0	0	0	0	(3)	0	(3)	0.0%
BRISTOL BCU	**26,498**	**4**	**26,502**	**27,025**	**(524)**	**(1.9%)**	**0**	**4**	**0**	**0**	**0**	**26,506**	**27,025**	**(519)**	**-1.9%**
South Glos	7,606	0	7,606	7,899	(294)	(3.7%)	0	0	0	0	0	7,606	7,899	(294)	-3.7%
BANES	6,483	0	6,483	6,789	(306)	(4.5%)	0	0	0	0	0	6,483	6,789	(306)	-4.5%
Detainee Investigation Support	9,474	(13)	9,460	9,587	(127)	(1.3%)	0	0	0	0	0	9,460	9,587	(127)	-1.3%
NORTH EAST BCU	**23,563**	**(13)**	**23,549**	**24,275**	**(726)**	**(3.0%)**	**0**	**0**	**0**	**0**	**0**	**23,549**	**24,275**	**(726)**	**-3.0%**
North Somerset	5,604	418	6,022	5,868	154	2.6%	0	0	0	0	0	6,022	5,868	154	2.6%
West Somerset	9,594	0	9,594	9,021	573	6.4%	0	0	0	0	0	9,594	9,021	573	6.4%
East Somerset	8,876	0	8,876	9,117	(242)	(2.6%)	0	0	0	0	0	8,876	9,117	(242)	-2.6%
Citizens in Policing	447	0	447	589	(142)	(24.1%)	0	0	0	0	0	447	589	(142)	-24.1%
SOMERSET BCU	**24,520**	**418**	**24,939**	**24,595**	**343**	**1.4%**	**0**	**0**	**0**	**0**	**0**	**24,939**	**24,595**	**343**	**1.4%**
Neighbourhood Policing	(2,045)	0	(2,045)	(1,506)	(540)	35.9%	0	0	0	0	0	(2,045)	(1,506)	(540)	35.9%
Serious & Violent Crime	6	0	6	0	6	0.0%	0	0	0	0	0	6	0	6	0.0%
ADDER Drugs	8	0	8	0	8	0.0%	0	0	0	0	0	8	0	8	0.0%
Operation Remedy	1,512	0	1,512	1,629	(117)	(7.2%)	0	0	0	0	0	1,512	1,629	(117)	-7.2%
ASB Hotspot Grant	11	0	11	0	11	5,621.6%	0	0	0	0	0	11	0	11	5621.6%
NEIGHBOURHOOD & PARTNERSHIP	**(508)**	**0**	**(508)**	**124**	**(632)**	**(510.8%)**	**0**	**0**	**0**	**0**	**0**	**(508)**	**124**	**(632)**	**-510.8%**
Victims and Safeguarding	7,819	0	7,820	7,448	372	5.0%	0	0	0	0	0	7,820	7,448	372	5.0%
Offender Management	8,915	0	8,915	9,349	(434)	(4.6%)	0	0	0	0	0	8,915	9,349	(434)	-4.6%
Early Intervention Team	4,029	(110)	3,919	3,914	5	0.1%	0	0	0	0	0	3,919	3,914	5	0.1%
Crime Against Children	8,129	0	8,129	8,555	(426)	(5.0%)	0	0	0	0	0	8,129	8,555	(426)	-5.0%
PUBLIC PROTECTION DIRECTORATE	**28,893**	**(110)**	**28,784**	**29,266**	**(483)**	**(1.6%)**	**0**	**0**	**0**	**0**	**0**	**28,784**	**29,266**	**(483)**	**-1.6%**
Patrol	40,388	0	40,388	37,614	2,775	7.4%	0	0	0	0	0	40,388	37,614	2,775	7.4%
RESPONSE	**40,388**	**0**	**40,388**	**37,614**	**2,775**	**7.4%**	**0**	**0**	**0**	**0**	**0**	**40,388**	**37,614**	**2,775**	**7.4%**
Criminal Justice	*19,699*	*(7)*	*19,692*	*18,788*	*904*	4.8%	0	0	0	0	0	19,692	18,788	904	4.8%
Speed Enforcement	*(464)*	*(428)*	*(892)*	*(785)*	*(107)*	13.6%	0	0	0	0	0	(892)	(785)	(107)	13.6%
Criminal Justice	19,235	(435)	18,800	18,003	797	4.4%	0	0	0	0	0	18,800	18,003	797	4.4%
Operations	15,307	(134)	15,173	15,584	(411)	(2.6%)	0	0	0	0	0	15,173	15,584	(411)	-2.6%
Operations rechargeable	513	0	513	(29)	542	(1,875.0%)	0	0	0	0	0	513	(29)	542	-1875.0%
Operations	15,820	(134)	15,686	15,555	131	0.8%	0	0	0	0	0	15,686	15,555	131	0.8%
Operations Major Incidents	(9)	0	(9)	0	(9)	0.0%	0	0	0	0	0	(9)	0	(9)	0.0%
Intelligence	14,644	(5)	14,639	14,850	(211)	(1.4%)	0	0	0	0	0	14,639	14,850	(211)	-1.4%
Tactical Support Team	13,053	0	13,053	13,725	(672)	(4.9%)	0	0	0	0	0	13,053	13,725	(672)	-4.9%
Command and Control	19,494	0	19,494	19,241	254	1.3%	0	0	0	0	0	19,494	19,241	254	1.3%
Desk Based Investigation	7,330	0	7,330	7,016	314	4.5%	0	0	0	0	0	7,330	7,016	314	4.5%
OPERATIONAL SUPPORT	**89,568**	**(574)**	**88,994**	**88,389**	**605**	**0.7%**	**0**	**0**	**0**	**0**	**0**	**88,994**	**88,389**	**605**	**0.7%**
CID	41,166	58	41,224	38,597	2,628	6.8%	0	0	0	0	0	41,224	38,597	2,628	6.8%
CID Major Incidents	443	0	443	469	(26)	(5.6%)	0	0	0	0	0	443	469	(26)	-5.6%
CID	**41,609**	**58**	**41,667**	**39,066**	**2,601**	**6.7%**	**0**	**0**	**0**	**0**	**0**	**41,667**	**39,066**	**2,601**	**6.7%**
Scientific Investigation	6	11,345	11,350	11,246	104	0.9%	0	0	0	0	0	11,350	11,246	104	0.9%
Major Crime Investigation	(181)	6,925	6,745	7,154	(409)	(5.7%)	0	0	0	0	0	6,745	7,154	(409)	-5.7%
MCIT Major Incidents	184	(64)	121	439	(318)	(72.5%)	0	0	0	0	0	121	439	(318)	-72.5%
South West ROCU	6,383	(168)	6,214	6,383	(168)	(2.6%)	0	0	0	0	0	6,214	6,383	(168)	-2.6%
Black Rock	0	1,314	1,314	1,459	(144)	(9.9%)	0	0	0	0	0	1,314	1,459	(144)	-9.9%
Counter Terrorism Specialist Firearms	0	955	955	988	(34)	(3.4%)	0	0	0	0	0	955	988	(34)	-3.4%
SWPCP ACC	0	210	210	175	35	20.2%	0	0	0	0	0	210	175	35	20.2%
SWPPS Collaboration	652	0	652	625	27	4.4%	0	0	0	0	0	652	625	27	4.4%
Regional Collaboration	13	554	566	669	(103)	(15.4%)	0	0	0	0	0	566	669	(103)	-15.4%
Disaster Victim Identification	0	50	50	58	(8)	(14.4%)	0	0	0	0	0	50	58	(8)	-14.4%
COLLABORATION	**7,057**	**21,121**	**28,178**	**29,195**	**(1,017)**	**(3.5%)**	**0**	**0**	**0**	**0**	**0**	**28,178**	**29,195**	**(1,017)**	**-3.5%**
Information Technology Directorate	31,027	1,082	32,109	32,620	(511)	(1.6%)	0	181	0	0	0	32,289	32,620	(331)	-1.0%
INFORMATION TECHNOLOGY DIRECTORATE	**31,027**	**1,082**	**32,109**	**32,620**	**(511)**	**(1.6%)**	**0**	**181**	**0**	**0**	**0**	**32,289**	**32,620**	**(331)**	**-1.0%**
Chief Officer Group	2,887	(0)	2,887	2,690	197	7.3%	0	0	0	0	0	2,887	2,690	197	7.3%
Evidential Property	857	0	857	784	73	9.3%	0	0	0	0	0	857	784	73	9.3%
Transport Services	5,033	23	5,057	5,641	(585)	(10.4%)	0	0	0	0	0	5,057	5,641	(585)	-10.4%
Services Hub & Stores	6,365	0	6,365	6,390	(25)	(0.4%)	0	0	0	0	0	6,365	6,390	(25)	-0.4%
Finance Department	3,208	0	3,208	3,273	(65)	(2.0%)	0	0	0	0	0	3,208	3,273	(65)	-2.0%
Estates and Facilities Department	17,991	2	17,993	18,424	(431)	(2.3%)	0	0	0	0	0	17,993	18,424	(431)	-2.3%
FBS Delivery Programme	264	0	264	326	(61)	(18.8%)	0	0	0	0	0	264	326	(61)	-18.8%
FINANCE & BUSINESS SERVICES DIRECTORATE	**36,606**	**25**	**36,631**	**37,528**	**(898)**	**(2.4%)**	**0**	**0**	**0**	**0**	**0**	**36,631**	**37,528**	**(898)**	**-2.4%**
HR Operations	3,410	0	3,410	3,650	(241)	(6.6%)	0	0	0	0	0	3,410	3,650	(241)	-6.6%
Organisational Development	1,687	0	1,687	1,809	(122)	(6.8%)	0	0	0	0	0	1,687	1,809	(122)	-6.8%
Learning	10,172	0	10,172	10,792	(619)	(5.7%)	0	0	0	0	0	10,172	10,792	(619)	-5.7%
Occupational Health	1,523	0	1,523	1,618	(95)	(5.9%)	0	0	0	0	0	1,523	1,618	(95)	-5.9%
Health & Safety	109	0	109	128	(19)	(15.1%)	0	0	0	0	0	109	128	(19)	-15.1%
Workforce Planning & Resources	2,243	0	2,243	2,301	(58)	(2.5%)	0	0	0	0	0	2,243	2,301	(58)	-2.5%
PEOPLE & ORG DEVELOPMENT DIRECTORATE	**19,144**	**0**	**19,144**	**20,298**	**(1,154)**	**(5.7%)**	**0**	**0**	**0**	**0**	**0**	**19,144**	**20,298**	**(1,154)**	**-5.7%**
Legal & Compliance	3,644	0	3,644	3,107	537	17.3%	0	0	0	0	0	3,644	3,107	537	17.3%
LEGAL & COMPLIANCE DIRECTORATE	**3,644**	**0**	**3,644**	**3,107**	**537**	**17.3%**	**0**	**0**	**0**	**0**	**0**	**3,644**	**3,107**	**537**	**17.3%**
Performance & Assurance	4,648	0	4,648	4,524	124	2.7%	0	0	0	0	0	4,648	4,524	124	2.7%
Performance & Insight	2,193	2	2,195	2,221	(25)	(1.1%)	0	0	0	0	0	2,195	2,221	(25)	-1.1%
Professional Standards Department	4,639	0	4,639	4,861	(223)	(4.6%)	0	0	0	0	0	4,639	4,861	(223)	-4.6%
Strategic Planning & Change	1,596	0	1,596	1,398	197	14.1%	0	0	0	0	0	1,596	1,398	197	14.1%
Staff Office	615	0	615	543	73	13.4%	0	0	0	0	0	615	543	73	13.4%
DIRECTORATE OF THE CHIEF OF STAFF	**13,691**	**2**	**13,692**	**13,546**	**146**	**1.1%**	**0**	**0**	**0**	**0**	**0**	**13,692**	**13,546**	**146**	**1.1%**
Corporate Communications	2,117	0	2,117	2,221	(104)	(4.7%)	0	0	0	0	0	2,117	2,221	(104)	-4.7%
CORPORATE COMMUNICATIONS DIRECTORATE	**2,117**	**0**	**2,117**	**2,221**	**(104)**	**(4.7%)**	**0**	**0**	**0**	**0**	**0**	**2,117**	**2,221**	**(104)**	**-4.7%**
Pensions	2,251	1	2,252	1,535	717	46.7%	0	0	0	0	0	2,252	1,535	717	46.7%
Officer & Staff Allowances	(17,868)	0	(17,868)	(15,105)	(2,763)	18.3%	0	0	0	0	0	(17,868)	(15,105)	(2,763)	18.3%
Glastonbury Festival	*(648)*	*0*	*(648)*	*(713)*	*65*	*(9.1%)*	0	0	0	0	0	(648)	(713)	65	-9.1%
HQ Central	*3,692*	*8,227*	*11,919*	*12,109*	*(190)*	*(1.6%)*	0	0	1,948	0	0	13,867	12,109	1,758	14.5%
Reserves	*(87)*	*0*	*(87)*	*1,023*	*(1,110)*	*(108.5%)*	0	0	0	(264)	0	(351)	1,023	(1,374)	-134.3%
Wilfred Fuller	*(265)*	*0*	*(265)*	*(258)*	*(8)*	*3.0%*	0	0	0	0	0	(265)	(258)	(8)	3.0%
Central Costs	**2,692**	**8,227**	**10,919**	**12,162**	**(1,243)**	**(10.2%)**	**0**	**0**	**1,948**	**(264)**	**0**	**12,603**	**12,162**	**441**	**3.6%**
Central Savings	0	0	0	618	(618)	(100.0%)	0	0	0	0	0	0	618	(618)	-100.0%
Student Officers	2	0	2	0	2	0.0%	0	0	0	0	0	2	0	2	0.0%
Covid 19	12	0	12	0	12	0.0%	0	0	0	0	0	12	0	12	0.0%
CENTRAL COSTS	**(12,911)**	**8,228**	**(4,683)**	**(789)**	**(3,893)**	**493.2%**	**0**	**0**	**1,948**	**(264)**	**0**	**(2,999)**	**(789)**	**(2,209)**	**279.9%**
TOTAL CONSTABULARY (exc Misc/Grants/Secondees)	**374,905**	**30,241**	**405,146**	**408,081**	**(2,935)**	**(0.7%)**	**0**	**185**	**1,948**	**(264)**	**0**	**407,015**	**408,081**	**(1,067)**	**-0.3%**
MISCELLANEOUS	0	0	0	0	0	0.0%	0	0	0	0	0	0	0	0	0.0%
GRANTS	(1,868)	(292)	(2,160)	(2,165)	4	(0.2%)	18	0	0	0	0	(2,142)	(2,165)	23	-1.0%
HISTORICAL CLAIMS	1,067	0	1,067	0	1,067	0.0%	0	0	0	0	0	1,067	0	1,067	0.0%
SECONDEES	(0)	0	0	0	0	0.0%	0	0	0	0	0	0	0	0	0.0%
TOTAL CONSTABULARY	**374,104**	**29,949**	**404,053**	**405,916**	**(1,864)**	**(0.5%)**	**18**	**185**	**1,948**	**(264)**	**0**	**405,940**	**405,916**	**23**	**0.0%**
OFFICE OF THE POLICE AND CRIME COMMISSIONER	2,643	0	2,643	2,669	(26)	(1.0%)	0	2	0	0	0	2,645	2,669	(23)	-0.9%
COMMISSIONING COSTS	2,611	0	2,611	2,612	(0)	(0.0%)	0	0	0	0	0	2,611	2,612	(0)	0.0%
TOTAL OPCC AND COMISSIONING	**5,254**	**0**	**5,254**	**5,280**	**(26)**	**(0.5%)**	**0**	**2**	**0**	**0**	**0**	**5,257**	**5,280**	**(23)**	**-0.4%**
TOTAL REVENUE EXPENDITURE	**379,358**	**29,949**	**409,307**	**411,196**	**(1,889)**	**(0.5%)**	**18**	**187**	**1,948**	**(264)**	**0**	**411,196**	**411,196**	**0**	**0.0%**

ANNEX C - Funding 2025/26 Revenue Report March 2026	25/26 YTD Actual £'000	25/26 YTD Budget £'000	Over/ (Under) £'000	Over/ (Under) %	Projected Outturn £'000	25/26 Annual Budget £'000	25/26 Projected Over/ (Under) £'000	Over/ (Under) %
Funding - Police Grant	(145,060)	(145,060)	0	(0.0%)	(145,060)	(145,060)	0	(0.0%)
Funding - DCLG	(71,838)	(71,838)	0	(0.0%)	(71,838)	(71,838)	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	(179,590)	(179,589)	(1)	0.0%	(179,590)	(179,589)	(1)	0.0%
Grant - Govt Inside AEF	0	0	0	0.0%	0	0	0	0.0%
Reimbursements	0	0	0	0.0%	0	0	0	0.0%
FORCE FUNDING	**(411,196)**	**(411,196)**	**(0)**	**0.0%**	**(411,197)**	**(411,196)**	**(0)**	**0.0%**
TOTAL CONSTABULARY FUNDING	**(411,196)**	**(411,196)**	**(0)**	**0.0%**	**(411,197)**	**(411,196)**	**(0)**	**0.0%**

	APPENDIX D RESERVES AND PROVISIONS	Bal as at 31st March 2025 £'000	Movement during year £'000	Total movement £'000	Bal as at 31st March 2026 £'000
DISCRETIONARY RESERVES	1. Carry Forwards - 98503	32	155	155	187
	2. Operations reserve - 98526	1,500	0	0	1,500
	3. Overtime Liability - 98541	1,000	0	0	1,000
	4. Buildings and sustainability - 98500/98525	290	0	0	290
	5. Revenue Smoothing Reserve - 98548	1,352	(263)	(263)	1,089
	6. New PCC reserve - 98546	640	0	0	640
	TOTAL Discretionary Earmarked Revenue Reserves	**4,815**	**(109)**	**(109)**	**4,706**
NON-DISCRETIONARY RESERVES	7. Regional Programme Reserve - 98540	311	(206)	(206)	106
	8. SWROCU reserve - 98529	455	953	953	1,409
	9. Proceeds of crime reserve - 98523	488	581	581	1,069
	10. Detained Property reserve - 98508	553	222	222	775
	11. Grants carried forward - 98527	1,971	(1,554)	(1,554)	417
	12. Hinkley Point - 98531	808	(478)	(478)	330
	13. Road Safety - 98530	341	(100)	(100)	242
	14. Local Resilience Forum Reserves - 98533/98510	277	(148)	(148)	130
	15. Victims and Commissioning Reserve - 98537	1,447	(357)	(357)	1,090
	16. Miscellaneous Balances Reserve - 98538	265	141	141	406
	17. Pension Fund McCloud 98547	555	(44)	(44)	512
	TOTAL Non-Disrectionary Earmarked Revenue Reserves	**7,473**	**(987)**	**(987)**	**6,486**
TOTAL Earmarked Revenue Reserves		**12,288**	**(1,096)**	**(1,096)**	**11,192**
CAPITAL/PFI	18. Capital Financing reserve - 98100	10,399	(5,257)	(5,257)	5,141
	19. Capital earmarked reserves - 98104	19	3,319	3,319	3,338
	20. PFI Change Reserve - 98539	457	0	0	457
	21. PFI Sinking Fund Reserve - 98536	5,243	10	10	5,253
	22. ESMCP Reserve -98105	734	0	0	734
	TOTAL Earmarked Capital and PFI Reserves	**16,851**	**(1,928)**	**(1,928)**	**14,923**
TOTAL EARMARKED RESERVES		**29,139**	**(3,024)**	**(3,024)**	**26,115**
General Fund - 98800		12,000	0	0	12,000
TOTAL REVENUE RESERVES		**41,139**	**(3,024)**	**(3,024)**	**38,115**
Capital Receipts Reserve - 98106		12,697	0	0	12,697
TOTAL USEABLE RESERVES		**53,836**	**(3,024)**	**(3,024)**	**50,812**
PROVISIONS	Insurance Provision	10,201	655	655	10,856
	Legal Services Provision	1,336	342	342	1,678
	UCPI provision	2,401	(409)	(409)	1,992
	Lease provision dilapidations	766	5	5	771
	TOTAL PROVISIONS	**14,704**	**593**	**593**	**15,297**
TOTAL RESERVES AND PROVISIONS		**68,540**	**(2,432)**	**(2,432)**	**66,109**

Annex E 2025/26 Capital Programme Outturn	Total Budget	2025 Actual Spend	Over /(Under) Spend	C/F 25/26	Over /(Under) Spend
	£'000	£'000	£'000	£'000	£'000
Information and Communication Systems	2,882	2,468	(414)	362	(52)
Estates	3,965	1,755	(2,210)	97	(2,113)
Fleet	4,776	4,170	(606)	-	(606)
Equipment	671	374	(297)	55	(242)
Total Replacement / Renewal Programme	**12,294**	**8,767**	**(3,528)**	**514**	**(3,013)**
Digital Projects	1,196	398	(798)	683	(115)
Estates Projects	11,423	5,302	(6,121)	1,771	(4,350)
Revenue Projects	6,548	5,643	(905)	273	(631)
Total Programme	**19,167**	**11,343**	**(7,824)**	**2,727**	**(5,097)**
Funded / Part Funded Projects	1,443	1,330	(113)	-	(113)
Total Capital Programmes	**32,904**	**21,440**	**(11,464)**	**3,241**	**(8,223)**