2025/26 Revenue, Capital and Reserves Outturn

For discussion

Please ensure ALL sections of this report are fully completed after discussing with the subject expert and a version control included.

Meeting name:	**Joint Independent Audit Committee**
Date of meeting:	**30th June 2026**
Title of paper:	**2025/26 Revenue, Capital and Reserves Outturn**
Author:	Constabulary CFO, Matt Ulyatt Chief Accountant, Margo Merritt Senior Finance Business Partner, Chloë Cornock
Sponsor/ Board member:	Matt Ulyatt, Constabulary CFO Peter Robinson, OPCC CFO

Executive Summary

Revenue Outturn

Revenue highlights of this report include:

- An underspend of £1.8m compared with the budget, an improvement of £2.6m compared to the forecast at Q3. This underspend is split between OPCC (£0.9m) and Constabulary (£0.9m).

- Revenue reserves of £0.5m were used to balance the budget, (£0.1m less than budgeted and £0.1m less than forecast at Q3) and £1.8m of the capital receipts reserve was used to fund short-term capital purchases, IT and vehicles in lieu of RCCO or borrowing. This reduction in the net drawdown in reserves requirement will protect our reserve balances as we go into 2026/27.

- The Constabulary has achieved its £12.3m savings target, with additional support through reduced ICT licence costs. The £0.9m underspend and related reduced use of reserves is the result of delays in recruitment into some ICT and Change Management post, as well as reduced Estates activity pending the implementation of the Estates Strategy.

- Of the £12.3m total savings, £8.4m reflects a permanent reduction to the annual budget, while £3.8m arises from the continued holding of police staff vacancies. This is proportionally the most significant saving achieved by any force in 2025/26.

- The outturn for police officer and staff pay (excluding pensions) is within 0.7% (£1.0m) of a £143m budget. This is 74% of the total budgeted expenditure for the year.

- The OPCC underspent by £0.9m through holding staff vacancies and reducing commissioning spend.

Specific business benefits:-

- Provides information to manage and control expenditure during the year
- To understand the financial pressures on the organisation

Person responsible for implementation:

Matt Ulyatt, CFO

Once approved by the relevant Board member who will present this paper, please submit it to the **Executive Support** mailbox two weeks before the date of the meeting.

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Public Access to Information
Information continued within Constabulary papers is subject to the Freedom of Information Act 2000. Reports which are submitted for consideration at PCC Governance Board are likely to be made public. If the paper contains sensitive information then please detail below.

Is this a decision of significant public interest? *This includes a decision with any impact on the community, expenditure in excess of £50,000, or any decision that would be of obvious interest to the media or the general public*	**No**
Does this report contain sensitive information? *Does this report contain any information which falls into these categories?* a) *would, in the view of the chief officer of the police, be against the interests of national security;* b) *might, in the view of the chief officer of police, jeopardise the safety of any person;* c) *might, in the view of the chief officer of police, prejudice the prevention or detection of crime, the apprehension or prosecution of offenders, or the administration of justice; or* d) *is prohibited by any enactment.* e) *breaches commercial sensitivity*	**Record which section(s) applies and explain why.** **N/A**

ORIGINATOR CHECKLIST (MUST BE COMPLETED)	**Comments These sections must not be left blank**

Has legal advice been sought on this submission if required?	No
Has the Chief Finance Officer been consulted, if required?	Yes
Have equality, diversity and human rights implications been considered, as appropriate?	No – N/A
How is the recommendation consistent with the Police and Crime Commissioner`s objectives?	N/A
Has consultation been undertaken with people or agencies likely to be affected by the recommendation?	N/A
Has communications advice been sought on areas of likely media, community, staff or partner interest and how they might be managed?	No
Have all relevant implications and risks been considered?	Yes – discussed in report
Has this paper / proposal been submitted through any other Constabulary boards? If so, please detail along with the result.	Prior version presented to Finance Panel

1. Purpose / key drivers of report

1.1. To update those charged with governance on the 2025/26 outturn position, including revenue, capital, reserves and treasury management.

2. REVENUE OUTTURN

2.1 The budget underspent by £1.8m, an improvement of £2.6m compared to the forecast at Q3, with the Force only needing to use £0.6m of revenue reserves to balance the budget. This is an encouraging position and indicates that the force is moving to a more financially sustainable position compared to where it has been in the past two financial years.

2.2 The table below sets out the outturn against an amended budget position. A number of virements have been processed to reflect areas where the original budget should have been more transparently disclosed. These are detailed within Appendix A.

2.3 At the end of 2025/26, before any reserve adjustments, the Constabulary and OPCC were £1.8m underspent. Detail on variances within individual lines is provided below this table.

2025/26 Revenue Outturn	2025/26 Outturn post adjust £'000	2025/26 Amended Budget £'000	Over/ (Under) £'000	2025/26 Projected Outturn (Q3) £'000	Movement from Projection at Q3 £'000
Police Officer pay and allowances	92,779	92,381	398	92,703	76
Police Officer overtime	3,384	3,744	(359)	3,553	(168)
Police staff pay and allowances	46,888	46,141	747	46,642	246
Police Staff overtime	617	392	225	582	36
Other Employee Expenses	2,651	2,250	400	3,589	(938)
Police Officer pensions	4,107	3,346	762	3,861	247
EMPLOYEE COSTS	**150,427**	**148,254**	**2,173**	**150,928**	**(501)**
PREMISES COSTS	8,492	9,190	(699)	8,578	(86)
TRANSPORT COSTS	2,687	2,822	(135)	2,774	(87)
COMMUNICATIONS & COMPUTING COSTS	8,836	9,761	(926)	8,669	167
SUPPLIES & SERVICES	18,041	17,886	154	17,611	430
FINANCING COSTS	5,794	5,098	695	5,441	353
TOTAL CONSTABULARY EXPENDITURE	**194,275**	**193,012**	**1,263**	**194,001**	**274**
Central Government Funding	(4,711)	(5,366)	655	(4,649)	(61)
Investment Income	(1,110)	(497)	(613)	(1,032)	(77)
Income Other	(20,176)	(17,988)	(2,188)	(18,365)	(1,811)
TOTAL CONSTABULARY INCOME	**(25,996)**	**(23,851)**	**(2,146)**	**(24,047)**	**(1,949)**
TOTAL CONSTABULARY	**168,279**	**169,162**	**(882)**	**169,954**	**(1,675)**
POLICE CRIME COMMISSIONER COSTS	1,825	2,052	(226)	2,052	(226)
COMMISSIONING COSTS	379	1,034	(655)	1,035	(656)
TOTAL OPCC AND COMISSIONING	**2,204**	**3,085**	**(882)**	**3,086**	**(882)**
TOTAL REVENUE EXPENDITURE	**170,483**	**172,247**	**(1,764)**	**173,040**	**(2,557)**
FUNDED BY					
Police Grant	(88,169)	(88,169)	0	(88,169)	0
Neighbourhood Grant	(1,527)	(1,527)	0	(1,527)	0
Precept	(80,218)	(80,218)	0	(80,218)	0
TOTAL FUNDING	**(169,915)**	**(169,915)**	**0**	**(169,915)**	**0**
Transfers to/ (from) reserves	**(569)**	**(2,333)**	**1,764**	**(1,874)**	**459**

Efficiency Savings

2.3 The target for savings during the year was a critical element of organisational focus during the year, with a requirement of reductions of £12.3m in order to achieve a balanced position. The table below shows the year end position against those savings targets by workstream.

2.4 Overall the targets were met, with overachievement noted against several workstreams, notably officer overtime, Mutually Agreed Resignation Scheme (MARS), rebalancing of the neighbourhood budget, third party contracts and the OPCC. We also saw underachievement, most notably against the large target against frozen posts. However, this has been offset through recurring savings in ICT through ongoing licence usage reductions. The Service Choice Review variance of £0.7m was the result of both delays in processing a number of reviews due to HR capacity and pausing due to the Whole Constabulary Review (WCR) that will be undertaken in 2026/27.

2.5 Frozen posts are a saving that will be rolled forward to 2026/27, as posts have not been deleted. The WCR implementation should enable the right-sizing of the establishment.

Savings Requirement			
	Budget	**Year-End Outturn**	**Variance** **(Over)/under target**
	£m	**£m**	**£m**
Officer overtime	1.2	1.6	(0.4)
Staff overtime	0.4	0.2	0.2
Mutually Agreed Resignation Scheme	1.4	1.5	(0.1)
Frozen posts (net of vacancy rate)	4.3	2.8	1.5
Rebalancing of Neighbourhood Policing	1.3	2.2	(0.9)
Third party, regional and national contracts	1.2	1.4	(0.2)
Service Choice (Tranches 1 and 2)	1.6	1.6	-
Service Choice (Tranches 3-5)	0.7	-	0.7
OPCC Efficiencies	0.2	0.3	(0.1)
ICT	-	0.6	(0.6)
Sub-total	**12.3**	**12.3**	**-**
		Of which pay	-
		Of which non-pay	-

2.6 The above savings are in addition to the general vacancy factor of 3.0% on police staff of £1.7m.

Expenditure

2.6 ***Police officers pay and allowances*** - £0.4m (0.5%) overspent

This is driven by:

- The higher than budgeted pay award (at 4.2% vs 2.0%) was funded by a one-off grant from Home Office and a £0.5m inflation contingency reserve.
- The remaining variance is related to an over-establishment of officers, particularly at Chief Inspector and Superintendent ranks.
- Q3 forecasting was within £0.1m of outturn.

2.7 ***Police Officer overtime*** - £0.4m (9.8%) underspent

This underspend is mainly generated by:

- Local Policing and Prevention and Public contact following introduction of more robust controls. This was the first full year in which the revised controls were in place and budgeting had taken place when minimal data on the effectiveness of those controls was available.
- The outturn position is a £0.2m reduction on the Q3 projection, with the movement generated largely from the Major Events budget. Greater scrutiny of this budget line will take place in 2026/27.

2.8 ***Police Staff pay and allowances*** - £0.7m (1.6%) overspent

£9.0m of the £12.3m savings target sat within police staff pay and allowances. This target (as illustrated in paragraph 2.17) has largely been met through strict recruitment and vacancy controls in year. Any gap has been met through recurring savings taken from non-pay budgets (specifically ICT). The overspend that exists results from:

- The higher than budgeted pay award (at 4.2% vs 2.0%) was funded by a one-off grant from Home Office and a £0.2m inflation contingency reserve.
- The PCSO budget for 2025/26 supported 120 FTE, while at the end of the financial year there were 67 PCSOs, c.63 FTE. This was the result of the rebalancing of the neighbourhood policing establishment and generated a saving of £2.2m against the budget.
- The outturn position is an increase in overspend by £0.2m over that predicted at Q3. The movement is down to an assumed reserve release in relation to enquiry officers, that was not actioned at the end of the year.

2.9 ***Police Staff overtime*** - £0.2m (65%) overspent

The areas driving this are:

- Largely the Force Control Room and Custody. It should be noted that the staff overtime budget was not scrutinised as tightly in the 2025/26 budgeting process, due to materiality in comparison to the officer overtime budget. More scrutiny of these budget lines within 2026/27 will be undertaken to ascertain whether controls are being applied in the same manner as officer overtime.
- The outturn position is in line with the Q3 forecast.

2.10 ***Other Employee Expenses*** - £0.4m (18%) overspent

The variance here is the result of:

- Unbudgeted redundancy costs, which have been funded through use of reserves, due to the strategic and one-off nature of this spend.
- We do however note a swing of £0.9m from the Q3 projection, which relates to:
  - £0.4m relating to duplicating forecasts of the Q3 redundancy and maternity pay forecasts.
  - Expected expenditure of £0.3m on the Whole Constabulary Review (WCR) had been forecast against this line and which at outturn has been reported against Supplies & Services.
  - Slippage on the external training budget by £0.2m.

2.11 ***Police Officer Pensions*** - £0.8m (31%) overspent

The overspend is driven by:

- An additional £0.5m on ill health retirement charges. The budget was based on estimate of 12 people, while the actual number in 2025/26 was 15. Work has been commissioned by Finance Panel to understand more about whether Gloucestershire are an outlier and expenditure is being properly managed.
- £0.2m on injury pensions.
- £0.1m on injury lump sum payments. The budget was set on a three-year average, which understates the need, due to increasing numbers in recent years. We paid six lump sums in 2025/26, the highest in last four years. To reflect this understatement of budget, this has been increased by 64% in 2026/27.
- The outturn position represents an increased overspend of £0.2m from the Q3 projection.

2.12 ***Premises costs*** – £0.7m (6.6%) underspent

The main drivers for this are:

- Utilities and rates have ended the year £0.3m underspent, as electricity use was not as high as forecast. The Constabulary is on the most efficient tariff for energy costs due to work within the region with SWPPS in recent years.

- Repairs and maintenance are £0.4m underspent, due to reduced resource within the Estates team and not spending on buildings in advance of implementing the Estates Strategy.

2.13 ***Transport costs*** - £0.1m (4.8%) underspent

This is due to:

- A £0.3m underspend on fuel for 2025/26;
- Partially offset by an overspend of £0.2m on insurance, tyres, accidental damage and servicing costs. A review supported by Avon & Somerset Constabulary colleagues in January 2026 has identified areas for potential improvement in this area which are in the course of implementation.

2.14 ***Communications and Computing costs*** - £0.9m (9.5%) underspent

The majority of this comes from:

- Licencing costs which are £0.8m underspent – some of this is due to stricter consideration of our licencing needs as well as strong negotiation from ICT leads.
- Lower than anticipated Airwave and telecommunication costs of £0.1m.

2.15 ***Supplies & Services*** - £0.2m (0.9%) overspent

The overspend is being driven by:

- Forensic Services costs, where we see indication that, based on 2025/26 spend, 2026/27 budget are understated. This will be monitored cautiously in the early stages in the year to identify potential variances.
- The outturn position is an increase of £0.4m overspend from the Q3 projection. The movement comes from the inclusion of £0.2m legal provision and £0.2m consultancy cost for the WCR (previously forecast in Other Employee Expenses line).

2.16 ***Capital Financing*** - £0.7m (20%) overspent

The areas driving this are:

- An increase in borrowing costs in the year of £0.6m, due to both higher than budgeted borrowing and worsening interest rates, specifically the change in the LOBO rate on one of our older loans, which was called in during the year. This is partially mitigated by increased investment income on balances which has benefited from the increased interest rates.
- An increase of £0.3m on MRP budget as a result of an underestimate at the time of budget setting.
- The budget against PFI interest was £0.2m overstated, resulting in an underspend.

Income

2.17 ***Central Government Funding*** - £0.7m (12.2%) underachieved

This relates to:

- the Royal Household Protection Group and Special Branch, where we supported with fewer resources than initially anticipated at budget setting, resulting in an under recovery of grant income.

2.18 ***Investment Income*** - £0.6m (123%) overachieved

This performance is the result of:

- significantly better management of daily cash balances, ensuring almost all cash is invested in interest bearing accounts overnight. This plan had not been fully reflected in the budget in 2025/26, but has been in 2026/27.

2.19 ***Other Income*** - £2.2m (18%) overachieved

This was due to the following one-off grants received in 2025/26:

- £0.5m Black Rock PFI
- £0.3m Section 106 grant income
- £0.2m Dangerous dog grant

Other income impacting this line are:

- £0.3m overachievement against Roads Safety budget
- £0.2m overachievement in insurance income in Transport Services

OPCC

2.20 ***OPCC & Commissioning*** - £0.9m (29%) underspent

The underspends are seen in:

- The OPCC budget being £0.2m underspent due to staff vacancies; and
- The Commissioning budget being £0.7m underspent.

These balances have been carried forward as Specific Earmarked Reserves.

The OPCC budget has reduced by £0.5m in 2026/27 and with further reductions to increase the savings target to £1.0m to mitigate reductions in the Force.

Funding

2.21 All budgeted funding was received during the year, with one amendment to the budget to reflect the receipt of the Neighbourhood Policing Grant of £1.5m, which was not included in the 2025/26 budget due to timing of the details being published.

	Updated Budget	Outturn	Variance
	£m	£m	£m
Police grant	72.0	72.0	-
Uplift Maintenance Grant	2.7	2.7	-
Top-Up Grant	1.6	1.6	-
NI Grant	2.3	2.3	-
NH Grant	1.5	1.5	-
Specific Pensions Grant	3.5	3.5	-
Legacy CT Grant	6.1	6.1	-
Precept	79.6	79.6	-
Collection fund	0.6	0.6	-
Total	**169.9**	**169.9**	**-**

Transfers to / from reserves

2.22 The budget of £2.3m represented the expected drawdown from reserves for the Constabulary and OPCC to balance the 2025/26 revenue budget. The actual requirement was £0.6m generating a £1.7m variance. Further details of the items flowing through here can be found in the reserves section of this report.

3 CAPITAL OUTTURN

3.1 Appendix B contains the detail of the capital outturn for 2025/26, which shows an underspend of £5.5m (38%) against the capital programme of £14.6m, with the bulk of the variance in ICT (£2m), Estates (£1.6m), and NICHE and GRS underspends (£1m).

3.2 The highest expenditure was on ICT (£3.3m), followed by NICHE (£3m). These two areas represent 69% of capital spend in 2025/26.

3.3 This underspend primarily reflects a lack of resources to deliver all planned capital projects, resulting in slippage into future years. Future expenditure relating to these projects has already been built into the capital programme, with an expectation that some level of slippage will continue in future years.

3.4 As a result of the significant underspends seen against capital programmes in recent years, a decision has been taken to only carry forward capital budget on specific programmes which are underway at the end of the year. This totals £0.4m for 2025/26:

- Vehicle Replacement £0.043m
- GRS £0.100m
- Custody CCTV £0.250m

4 RESERVES OUTTURN

4.1 The outturn position for the revenue reserves balance at 31 March 2026 is £20.4m, reflecting the net usage of £0.6m of reserves highlighted in the revenue outturn section. £0.5m was required to balance the budget, an improvement of £0.1m compared to that budgeted. A more detailed breakdown of the closing balances by individual reserve is provided at Appendix C.

4.2 The opening revenue reserves balance on 1st April 2025 was £21.0m, compared to an assumed position at budget setting of £17.8m. The variance of £3.2m is due to:

- a reduced earmarked reserve usage of £1.4m against forecast in 2024/25; and
- £1.8m lower than expected usage of the Change Reserve during 2024/25 than anticipated at 2025/26 budget setting.

4.3 The table below sets outs the movements on the revenue reserves by type and nature of movement:

	Designated £m	**Earmarked £m**	**General & Insurance £m**	**TOTAL £m**
Opening Balance Apr 25	11.0	2.9	7.1	**21.0**
Pay Award (2-2.8%)	(0.7)			**(0.7)**
to balance budget	(0.5)			**(0.5)**
Redundancies	(0.7)			**(0.7)**
Specific Earmarked Use		(0.1)		**(0.1)**
Transfer	0.8	(0.8)		-
General Top Up		1.0	0.4	**1.4**
Closing Balance Mar 26	**9.9**	**3.0**	**7.5**	**20.4**

Due to rounding to 1dp, some of the casting may not be exact

4.4 The reduction of £1.2m in the reserves drawdown from the forecast £1.8m drawdown in Q3 reporting relates to:

	Budget £m	Q3 Forecast £m	Outturn £m
From ICT Reserve to fund ICT positions	(0.2)	(0.2)	-
From Inflation Reserve to fund ICT and Change positions	(1.1)	(0.4)	-
From Inflation Reserve to balance budget	(0.6)	(0.6)	(0.5)
From Pay and Pensions Reserve to fund pay award (between 2.0% and 2.8%)	(0.7)	(0.7)	(0.7)
Top up to General and Insurance Reserve	0.3	0.3	0.4
Carry forward relating to the Neighbourhood Policing Grant	-	0.8	-
Redundancy costs	-	(1.0)	(0.7)
Commissioning Fund	-	-	0.7
OPCC Contingency	-	-	0.2
s27 and other carry forwards	-	-	0.1
Specific Earmarked Reserves use	-	-	(0.1)
Drawdown from reserves	**(2.3)**	**(1.8)**	**(0.6)**

4.5 Usage of the capital reserves was as budgeted, with £1.8m used to fund the capital programme in lieu of Revenue Contribution to Capital Outlay (RCCO), reducing the reserves from £5.4m to £3.6m. This is shown in Appendix C.

4.6 Total reserve balances for 2025/26 therefore sit at £24.0m at the end of the financial year.

Appendices

Relevant background papers or appendices (if publishable). Ensure any relevant reference is added to each paper, for example: *CGB Business case*
1. Appendix A – Manual Budget Virement 2. Appendix B – Capital Outturn 2025/26 3. Appendix C – Year End Reserve Balances 4. Appendix D – Specific earmarked funds in 2025/26

Appendix A: Manual Budget Virements

2025/26 Revenue Outturn	25/26 Annual Budget £'000	NHP Grant £'000	Funded by Budget £'000	Major Events Budget £'000	Seconded Officer Budget £'000	Recoverable Expenditure Budget £'000	Pension Remedy £'000	Pay Award Support Grant £'000	Roads Policing £'000	TRI Service Funding £'000	PFI £'000	2025/26 Amended Budget £'000
Police Officer pay and allowances	88,380	1,100	0	420	361	1,154	0	603	363	0	0	92,381
Police Officer overtime	3,676	0	0	(22)	17	72	0	0	0	0	0	3,744
Police staff pay and allowances	45,839	0	0	5	0	197	0	313	(228)	16	0	46,141
Police Staff overtime	347	0	0	35	0	3	0	0	7	0	0	392
Other Employee Expenses	2,241	0	0	0	0	9	0	0	1	0	0	2,250
Police Officer pensions	2,494	0	0	0	0	0	852	0	0	0	0	3,346
EMPLOYEE COSTS	**142,976**	**1,100**	**0**	**439**	**378**	**1,434**	**852**	**916**	**142**	**16**	**0**	**148,254**
PREMISES COSTS	10,508	0	0	1	0	0	0	0	(23)	331	(1,626)	9,190
TRANSPORT COSTS	2,798	0	0	7	1	12	0	0	2	2	0	2,822
COMMUNICATIONS & COMPUTING COSTS	9,761	0	0	0	0	0	0	0	0	0	0	9,761
SUPPLIES & SERVICES	16,341	427	0	409	0	11	0	0	698	0	0	17,886
FINANCING COSTS	3,472	0	0	0	0	0	0	0	0	0	1,626	5,098
TOTAL CONSTABULARY EXPENDITURE	**185,856**	**1,527**	**0**	**856**	**379**	**1,457**	**852**	**916**	**819**	**349**	**0**	**193,012**
Central Government Funding	(5,366)	0	0	0	0	0	0	0	0	0	0	(5,366)
Investment Income	(497)	0	0	0	0	0	0	0	0	0	0	(497)
Income Other	(12,325)	0	0	(856)	(379)	(1,491)	(852)	(916)	(819)	(349)	0	(17,988)
TOTAL CONSTABULARY INCOME	**(18,188)**	**0**	**0**	**(856)**	**(379)**	**(1,491)**	**(852)**	**(916)**	**(819)**	**(349)**	**0**	**(23,851)**
TOTAL CONSTABULARY	**167,668**	**1,527**	**0**	**0**	**0**	**(34)**	**0**	**0**	**0**	**0**	**0**	**169,162**
POLICE CRIME COMMISSIONER COSTS	2,052	0	0	0	0	0	0	0	0	0	0	2,052
COMMISSIONING COSTS	1,034	0	0	0	0	0	0	0	0	0	0	1,034
TOTAL OPCC AND COMISSIONING	**3,085**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,085**
TOTAL REVENUE EXPENDITURE	**170,754**	**1,527**	**0**	**0**	**0**	**(34)**	**0**	**0**	**0**	**0**	**0**	**172,247**
FUNDED BY												
Police Grant	0	0	(88,169)	0	0	0	0	0	0	0	0	(88,169)
Neighbourhood Grant	0	(1,527)	0	0	0	0	0	0	0	0	0	(1,527)
Precept	0	0	(80,218)	0	0	0	0	0	0	0	0	(80,218)
TOTAL FUNDING	**0**	**(1,527)**	**(168,387)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**(169,915)**
Transfers to/ (from) reserves	**(2,367)**	**0**	**0**	**0**	**0**	**34**	**0**	**0**	**0**	**0**	**0**	**(2,333)**

Appendix B: Capital Outturn 2025/26

Capital Scheme	Revised Budget	Actual Spend in Year	(Over)/ Underspend	Deferred to next year
	£m	£m	£m	£m
Vehicle Replacement	1.5	1.4	0.1	(0.04)
Estates Condition and Fabric First works	1.8	0.8	1.0	-
Taser Range	0.7	-	0.6	-
PV Panels	0.2	0.1	-	-
Decarbonisation	0.1	-	0.1	-
ICT Replacement - in year	1.9	2.1	(0.2)	-
BWV, Radio, ANPR	1.4	0.1	1.3	-
ICT Infrastructure	0.9	0.1	0.8	-
ICT Security and Compliance	0.5	-	0.5	-
Replacement of Radios	0.7	-	0.7	-
Office 365/NEP	-	1.1	1.0	-
Records Management System	3.7	3.0	0.7	-
DMS	0.8	0.4	0.4	(0.1)
Occupational Health ICT Project	0.1	0.1	0.1	-
Custody CCTV	0.3	-	0.3	(0.3)
TOTAL CAPITAL EXPENDITURE	**14.6**	**9.1**	**5.5**	**(0.4)**
				-
Method of Funding				
Capital Receipts Reserve	2.2	2.0	0.2	-
National Projects Reserve	0.6	-	0.6	-
Borrowing	11.7	7.0	4.6	(0.4)
TOTAL CAPITAL FUNDING	**14.6**	**9.1**	**5.5**	**(0.4)**

Appendix C: Year End Reserve Balances

	ICT	ESN	Vehicle	Inflation/ Change	Pay & Pensions	Specific Earmarked	Insurance	General	Capital	Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Opening Balance	**1.0**	**1.2**	**0.1**	**5.2**	**3.4**	**2.9**	**1.1**	**6.0**	**5.4**	**26.4**
RCCO									**(1.8)**	**(1.8)**
Use of In-Year Capital Receipt									**(0.2)**	**(0.2)**
Pay Award (2.0% - 2.8%)					(0.7)					**(0.7)**
Redundancies				(0.7)						**(0.7)**
Specific Earmarked Use						(0.1)				**(0.1)**
To balance budget				(0.5)						**(0.5)**
Transfer				0.8		(0.8)				**-**
General Top Up						1.0	0.1	0.3	0.2	**1.6**
2025/26 Closing Balance	**1.0**	**1.2**	**0.1**	**4.8**	**2.7**	**3.0**	**1.2**	**6.3**	**3.6**	**24.0**

Appendix D: Movement on individual specific earmarked funds in 2025/26

Nature	Description	Bal Bfwd £m	Used 25/26 £m	Transferred to other reserves £m	Carry Fwds £m	Bal Cfwd £m
PCC Priorities	OPCC Contingency	0.30	-	-	0.23	0.53
OPPC Commissioning Fund	Commissioning Fund	1.35	-	-	0.66	2.01
ARIS	Asset Recovery Incentivisation Scheme	0.04	-	-	-	0.04
Specific	Berkeley Set Up	0.02	-	-	-	0.02
Specific	Aston Project	0.03	-	-	-	0.03
Specific	Cyber Grant	0.06	-	-	0.03	0.10
Specific	Police and Horizon Scanning	0.05	-	- 0.00	-	0.05
Specific	Estates - Planned Programme Budgets (consultancy)	0.03	- 0.03	-	-	-
Specific	Estates - Wellbeing Spaces	0.01	-	- 0.01	-	-
Specific	Ballistic Kit	0.00	-	- 0.00	-	-
Specific	Firearms Licensing Staffing review	0.18	-	- 0.18	-	-
Enhancement II	Digital Recovery Officers (Op Odyssey) x 4	0.04	-	- 0.04	-	-
Enhancement II	Enquiry Officers x 13	0.21	-	- 0.21	-	-
Enhancement II	People Services Centre Administrator	0.03	-	- 0.03	-	-
Enhancement II	Business Analyst	0.04	-	- 0.04	-	-
Enhancement II	Legal Administrator	0.03	-	- 0.03	-	-
Specific	Honorarium/ Silver Suite Work/ Force Control Room Trainer (2023/24 underspends)	0.01	- 0.01	-	-	0.00
Specific	Mini Police (2023/24 underspends)	0.01	-	- 0.01	-	-
Specific	Black History Training (re-purposed funds in Specific Earmarked Reserves to be identified)	0.03	- 0.02	- 0.00	-	- 0.00
Specific	Underspend on RTRS (after £101k transfer to vehicle reserve)	0.01	-	-	-	0.01
Specific	Navilens (app for accessibility for blind and partially sighted people) (Underspend on Crime Prevention)	0.02	-	- 0.02	-	-
Specific	LEDS underspends	0.16	-	-	0.05	0.21
Specific	Target Variable Payments	0.17	-	- 0.17	-	-
Specific	New amount 24.25 to cover the RVR licences re DA Perpetrator match funding	0.04	- 0.04	- 0.00	-	0.00
Specific	New amount for 25.26 for balance of 50% NH Policing Grant.	-	-	-	-	-
Specific	s27 Money	-	-	-	0.07	0.07
		2.9	**- 0.1**	**- 0.7**	**1.0**	**3.1**