OPCC
Office of the Police &
Crime Commissioner
for Gloucestershire

Gloucestershire
Police & Crime Commissioner and Group

Summary Accounts 2025/26

DRAFT

Subject to audit

Financial Summary 2025/26

This is a summary of the Statement of Accounts of the Police & Crime Commissioner (PCC) and Group, which has been produced to provide clearer information and aid understanding. The full Statement of Accounts is available on the PCC website.

Some modifications have been made to the figures contained in the full Statement of Accounts to aid clarification. Pension liabilities have been excluded from the Balance Sheet as these liabilities will be met from government funding and future pension contributions. On the Income and Expenditure Account capital adjustments and pension adjustments have been consolidated to simplify the statements.

Actual net expenditure for the year was £186.0m, funded by Government Grant (£83.9m), Pension Grant (£21.9m) and Council Tax (£80.2m).

Certification and Audit

The accounts were approved by the PCC Chief Finance Officer on _______.

To obtain the information included in this document in another language, large print or on audio tape please contact the PCC on 01452 754348 or E-mail: pcc@gloucestershire.police.uk

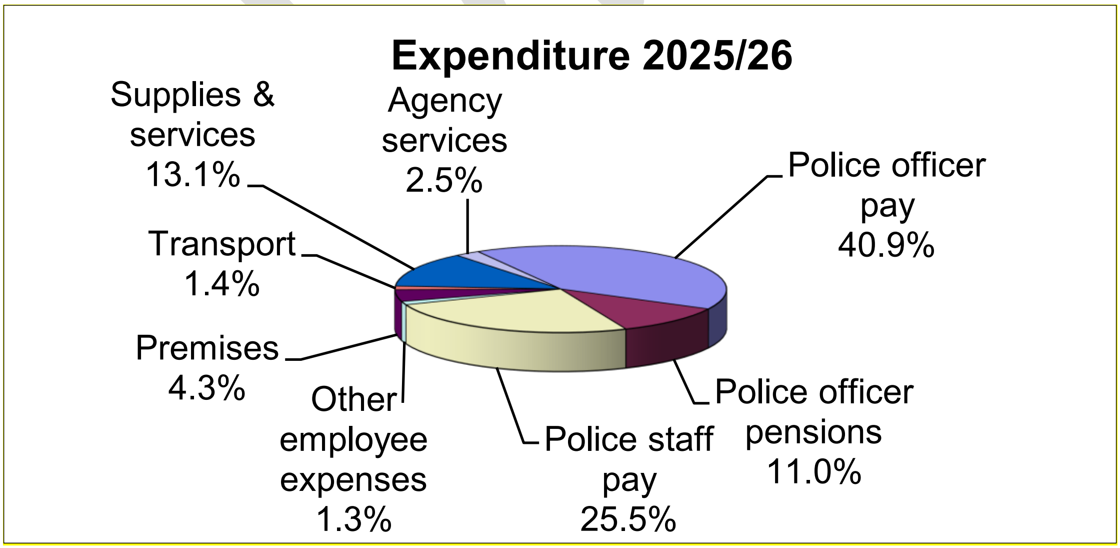
If you have any ideas or suggestions about how the information provided in these summary Accounts can be improved, please let us know.
Please send your comments to the Finance department at Finance.HQ@gloucestershire.police.uk or at County Police HQ, No.1 Waterwells, Waterwells Drive, Quedgeley, Gloucester, GL2 2AN.

Income and Expenditure

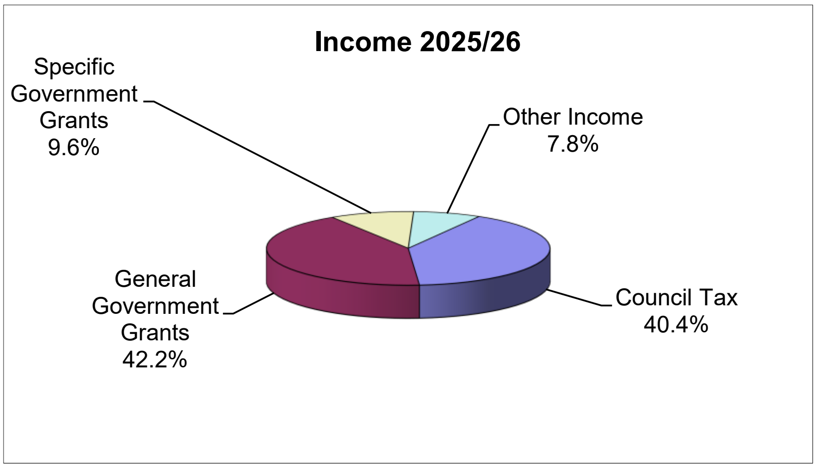
The cost of policing in Gloucestershire for the year to 31st March 2026 is shown below:

	2024/25 £000	2025/26 Year £000
Police officer pay	72,839	79,498
Staff pay	50,035	49,514
Police pensions	19,257	21,352
FRS17 pension costs	(32,056)	(41,085)
Other employee expenses	3,716	2,483
Premises	9,057	8,494
Transport	2,685	2,644
Supplies and services	22,458	25,501
Agency services	4,822	4,757
Depreciation	5,450	5,528
Revaluation losses	842	64
Gross Operating Expenditure	**159,106**	**158,750**
Specific grants	(17,715)	(19,104)
Income from fees and charges	(12,754)	(15,340)
Revaluation gains	0	0
Net Cost of Service	**128,637**	**124,306**
Capital and interest charges	1,033	202
Interest received	(1,433)	(1,110)
IAS19 adjustments	32,056	41,085
Contribution to Pension Fund account	21,647	21,933
Transfers to/(from) reserves	(5,102)	(402)
Total cost to be funded	**176,837**	**186,014**

The analysis of Gross Operating Expenditure (excluding capital and IAS 19 adjustments) is:



The services provided by the PCC were funded as follows:



General Government Grants £83.9m
Police Revenue Grant, Council Tax Support Grant, Pensions legacy grant and allocation of ex-DCLG formula funding

Specific Government Grants £19.1m
These now account for 19% of government funding

Council Tax £80.2m
The Band D Council Tax was £322.08 per dwelling (£308.08 in 2024/25)

Other Income £15.3m

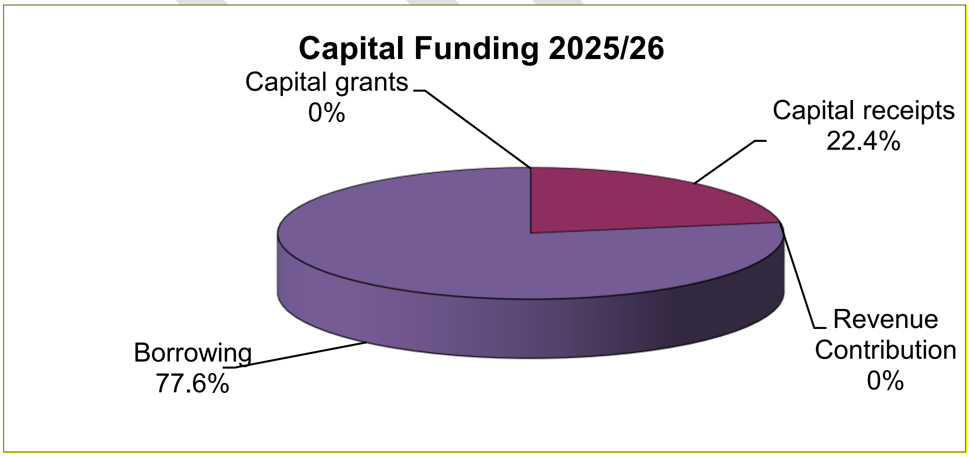
Capital Expenditure and Funding

Amounts spent on purchasing, upgrading and improving assets, and how this spending was financed.

During the year the PCC spent £9.1m on the following assets:

	2025/26 £000
Vehicles	1,357
IT systems	6,677
Equipment	92
Buildings	958
Total expenditure	**9,084**

This expenditure was financed by:



Balance Sheet

What the PCC owns (Assets) and what he owes (Liabilities)

	31.03.25 £000	31.03.26 £000
Long term assets		
Land & buildings	61,853	61,662
Vehicles, equipment & software	15,263	19,432
Total long term assets	77,116	81,094
Current assets		
Cash & short term investments	11,397	12,760
Debtors & other current assets	21,367	20,928
Total assets	**109,880**	**114,782**
Less: Liabilities		
Short term creditors	(18,261)	(19,858)
Borrowing	(27,078)	(33,381)
PFI finance lease	(14,637)	(13,843)
Provisions	(635)	(745)
Total liabilities	**(60,611)**	**(67,827)**
Total assets less liabilities	**49,269**	**46,955**

The PCC's net worth is £47.0m.

This is represented by:

	31.03.25 £000	31.03.26 £000
Capital reserves	31,610	29,642
General reserve	6,035	6,336
Specific reserves	11,624	10,977
Total worth	**49,269**	**46,955**

A breakdown of specific reserves are set out in the Statement of Accounts which is published on the PCC's website.

The Balance Sheet in the published Accounts includes pension liabilities of £938m. This reduces the net worth of the PCC from net assets of £47m, to net liabilities of £891m (a negative worth). This liability will be met from future pension contributions and government funding.