

Gloucestershire  
Police & Crime Commissioner  
and Group

**2019 /20**

**S  
U  
M  
M  
A  
R  
Y  
  
A  
C  
C  
O  
U  
N  
T  
S**

# Financial Summary 2019/20

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's website at [www.gloucestershire-pcc.gov.uk](http://www.gloucestershire-pcc.gov.uk)

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 (IAS19) have been consolidated to simplify the statements.

Actual net expenditure for the year was £141.3 million, funded by General Grant and contributions (£62.1m), Pension Grant (£20.9m) and Council Tax (£58.3m).

## **Certification and Audit**

The audited accounts were approved by the Police and Crime Commissioner and Chief Finance Officer on 15 January 2021.

**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.pnn.police.uk](mailto:pcc@gloucestershire.pnn.police.uk)**

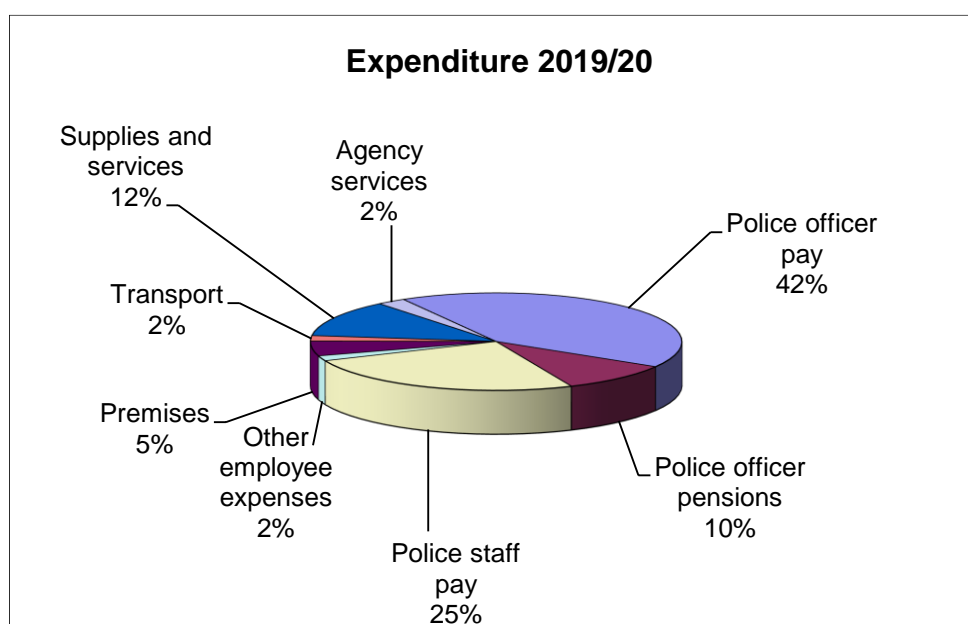
**If you have any ideas or suggestions about how the information provided in these summary Accounts can be improved please let us know. Please send your comments to the Chief Accountant, Mark Rowe at [mark.rowe@gloucestershire.pnn.police.uk](mailto:mark.rowe@gloucestershire.pnn.police.uk) or at County Police HQ, No.1 Waterwells, Waterwells Drive, Quedgeley, Gloucester, GL2 2AN.**

# Income and Expenditure

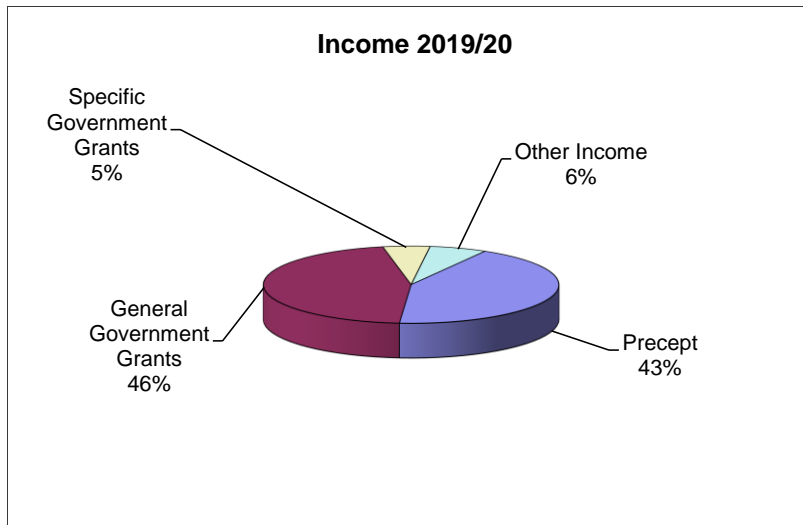
The cost of policing in Gloucestershire for the year to 31<sup>st</sup> March 2020 is shown below:

	This Year £000	Last Year £000
Police officer pay	54,733	53,022
Staff pay	32,789	30,050
Police pensions	12,701	9,640
FRS17 pension costs	-1,095	57,298
Other employee expenses	2,196	1,762
Premises	6,413	5,928
Transport	2,344	2,277
Supplies and services	15,964	15,780
Agency services	3,254	3,124
Depreciation	4,720	4,240
<b>Gross Operating Expenditure</b>	<b>134,019</b>	<b>183,121</b>
Specific grants	-6,985	-7,300
Income from fees and charges	-8,523	-7,859
Revaluation gains	-568	-755
<b>Net Cost of Service</b>	<b>117,943</b>	<b>167,207</b>
Capital and interest charges	236	2,138
Interest received	-303	-275
IAS19 adjustments	1,095	-57,298
Contribution to Pension Fund account	20,937	22,671
Transfers to/from reserves	1,429	517
<b>Total cost to be funded</b>	<b>141,337</b>	<b>134,960</b>

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 £62.1m**  
Police Revenue Grant, Council Tax Support Grant, Capital Grant/contribution & National non-domestic rates redistribution

**Specific Government Grants £7.0m**  
These now account for 10% of government funding

**Precept £58.3m**  
The Band D Council Tax was £250.49 per dwelling (£226.49 in 2018/19)

**Other Income £8.5m**  
Includes £0.2m from the Home Office to fund the costs of the badger cull.

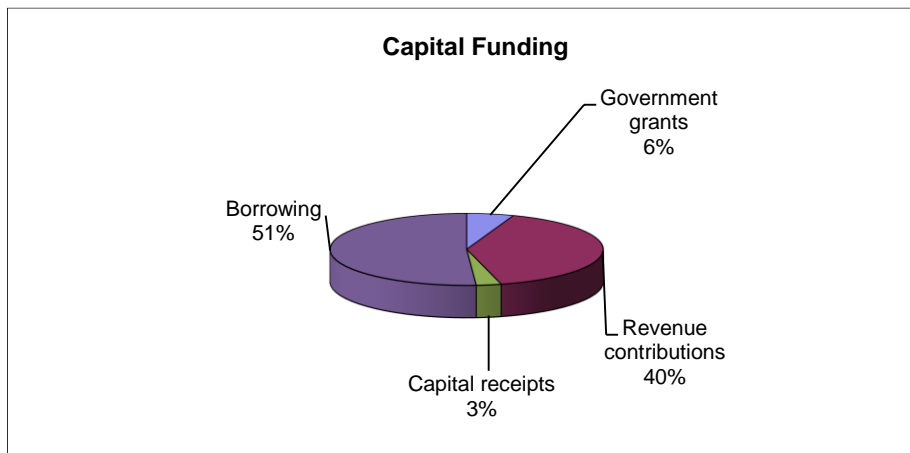
## Capital Expenditure and Funding

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

During the year the PCC spent £9.782m on capital expenditure, on the following assets:

	<b>£000</b>
Vehicle replacement	2,900
IT systems	1,381
Equipment	364
Buildings	5,137
<b>Total expenditure</b>	<b><u>9,782</u></b>

This expenditure was financed by:



# Balance Sheet

What the PCC owns (ASSETS) and what he owes (LIABILITIES)

	2020 £000	2019 £000
<b>Long term assets</b>		
Land & buildings	66,294	61,671
Vehicles, equipment & software	8,603	7,147
<b>Total long term assets</b>	<u>74,897</u>	<u>68,818</u>
<b>Current assets</b>		
Cash & short term investments	23,981	29,036
Debtors & other current assets	14,680	14,911
<b>Total assets</b>	<u>113,558</u>	<u>112,765</u>
<b>Less: Liabilities</b>		
Short term creditors	-12,885	-11,570
Borrowing	-8,713	-8,729
PFI finance lease	-17,166	-17,524
Provisions	-319	-260
<b>Total liabilities</b>	<u>-39,083</u>	<u>-38,083</u>
<b>Total assets less liabilities</b>	<u>74,475</u>	<u>74,682</u>

**The PCC's net worth is £74.5 million.  
This is represented by:**

	2020 £000	2019 £000
Capital reserves	51,798	52,589
General reserve	5,818	5,996
Specific reserves	16,859	16,097
<b>Total worth</b>	<u>74,475</u>	<u>74,682</u>

The specific reserves are detailed in the Reserves Strategy which is published on the PCC's website.

The Balance Sheet in the published Accounts includes pension liabilities of £1.384 billion. This reduces the net worth of the PCC from net assets of £74 million, to net liabilities of £1.310 billion (negative worth). This liability will be met from future pension contributions and government funding.