



Cumbria Office of the Police, Fire and Crime Commissioner

**Public Accountability Conference 12 February 2026
Agenda Item 06b**

Title: Capital Programme 2026/27 & Beyond

Report of the Constabulary Chief Finance Officer and PFCC Chief Finance Officer

Originating Officers: Lorraine Holme, Group Accountant; Sarah Walker, Financial Services Manager

1. Purpose of the Report

1.1. The purpose of this report is to provide information on the proposed capital programme for 2026/27 and beyond, both in terms of capital expenditure projections and the financing available to fund such expenditure. The capital programme is developed in consultation with the Constabulary who are the primary user of the capital assets under the ownership of the Commissioner.

2. Recommendations

2.1. The Commissioner is asked to note the proposed capital programme for 2026/27 and beyond as part of the overall budget process for 2026/27.

2.2. At the next Executive Board – Police meeting The Commissioner is asked to approve the status of capital projects as detailed in appendices 2 to 5.

3. Capital Funding and Expenditure

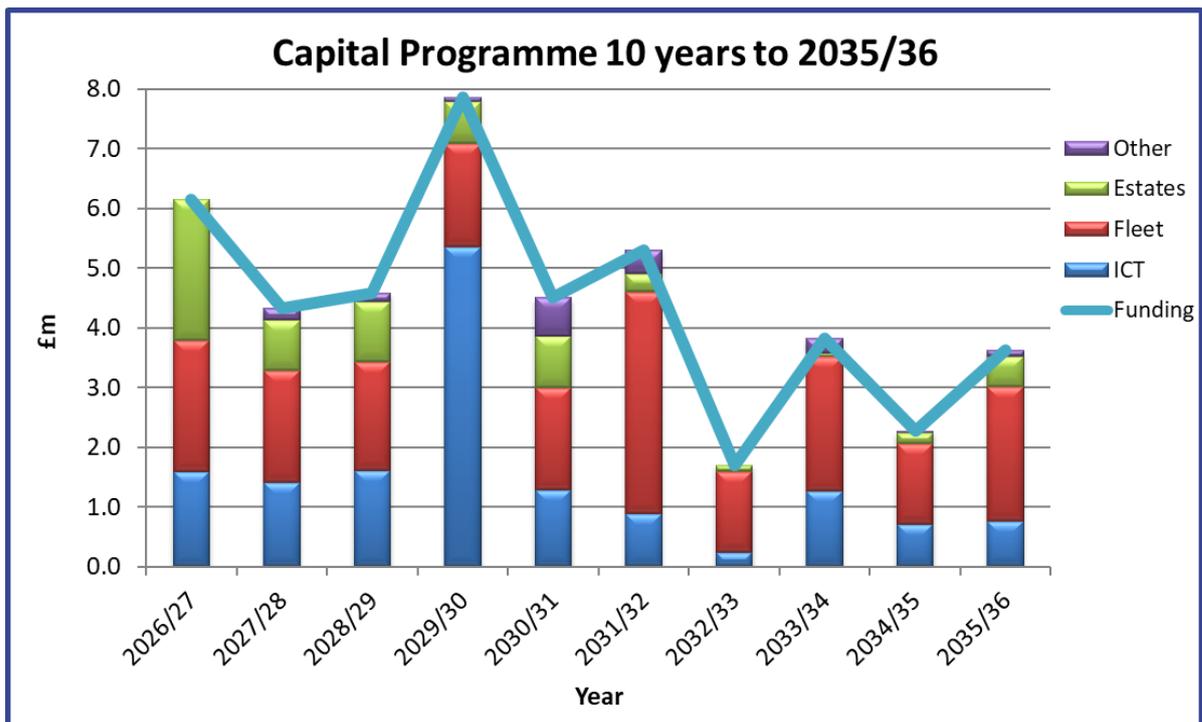
- 3.1. Local Authorities (including the Police, Fire and Crime Commissioner) determine their own programmes for capital investment in non-current (fixed) assets that are essential to the delivery of quality public services. The Commissioner is required by regulation to have regard to The Prudential Code when carrying out his duties in England and Wales under part 1 of the Local Government Act 2003. The Prudential Code establishes a framework to support local strategic planning, local asset management planning and proper option appraisal. The objectives of the Prudential Code are to ensure: “within a clear framework, that the capital investment plans of local authorities are **affordable, prudent and sustainable**”. The test applied to meet these requirements states that all schemes, within the 5-year medium term capital programme, are only approved on the basis that they are fully funded either through capital grants, capital reserves, capital receipts, revenue contributions or planned borrowing.
- 3.2. There are three main recurring elements to the Commissioner’s capital programme namely: Fleet Schemes, Estates Schemes and DDaT (Digital Data & Technology) Schemes. In addition to these, there are currently a small number of “other schemes” which do not fall into the broad headings above and include the replacement of firearms equipment, tasers, body armour and CCTV equipment.
- 3.3. The profile of capital expenditure fluctuates annually. Across the current ten-year programme, annual average expenditure typically comprises £2.0m to replace fleet vehicles and around £1.5m for replacement of DDaT systems and equipment. DDaT Expenditure reflects the Constabulary Strategy to invest in digital technology. The profile of Estates schemes is ‘lumpier’, with peaks of expenditure when major buildings or life cycle components are replaced.
- 3.4. The table below provides a high-level summary of the proposed capital programme and associated capital financing over the five-year timeframe of the medium-term financial forecast (2026/27 to 2030/31).

Capital Expenditure	Yr 0 2025/26 £000's	Yr 1 2026/27 £000's	Yr 2 2027/28 £000's	Yr 3 2028/29 £000's	Yr 4 2029/30 £000's	Yr 5 2030/31 £000's	Yr 1-5 Total £000's
ICT Schemes	3.7	1.6	1.4	1.6	5.4	1.3	11.2
Fleet Schemes	2.3	2.2	1.9	1.8	1.7	1.7	9.3
Estates Schemes	1.2	2.4	0.8	1.0	0.7	0.9	5.8
Other Schemes	0.1	0.0	0.2	0.2	0.1	0.7	1.1
Total Capital Strategy	7.2	6.2	4.3	4.6	7.9	4.5	27.4

Capital Financing	Yr 0 2025/26 £000's	Yr 1 2026/27 £000's	Yr 2 2027/28 £000's	Yr 3 2028/29 £000's	Yr 4 2029/30 £000's	Yr 5 2030/31 £000's	Yr 1-5 Total £000's
Capital Receipts	(1.5)	0.0	0.0	0.0	0.0	(1.0)	(1.0)
Contributions from Revenue	(1.0)	(0.4)	(0.5)	(0.5)	(0.4)	(0.4)	(2.2)
Revenue Reserves - DRC	(0.5)	(0.1)	0.0	(0.0)	0.0	(0.0)	(0.2)
Capital Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Capital Reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Borrowing	(4.2)	(5.6)	(3.8)	(4.1)	(7.5)	(3.1)	(24.1)
Total Capital Financing	(7.2)	(6.2)	(4.3)	(4.6)	(7.9)	(4.5)	(27.4)

(Excess) / Shortfall	0.0						
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3.5. The diagram below shows the composition of the capital programme over 10 years. The large block of Estates work in 2026/27 relates to the purchase and modernisation of the deployment centre in West Cumbria at the end of the current PFI contract. The large increase in DDaT expenditure in 2029/30 includes £3.5m for the replacement to the current airwave radios with a new national Emergency Services network (ESN), this scheme has previously been delayed. The increase in the fleet budget for 2031/32 incorporates a year whereby the rolling program for replacement vehicles every 4 years & 5 years are due within the same year, resulting in a year with more vehicle purchases.

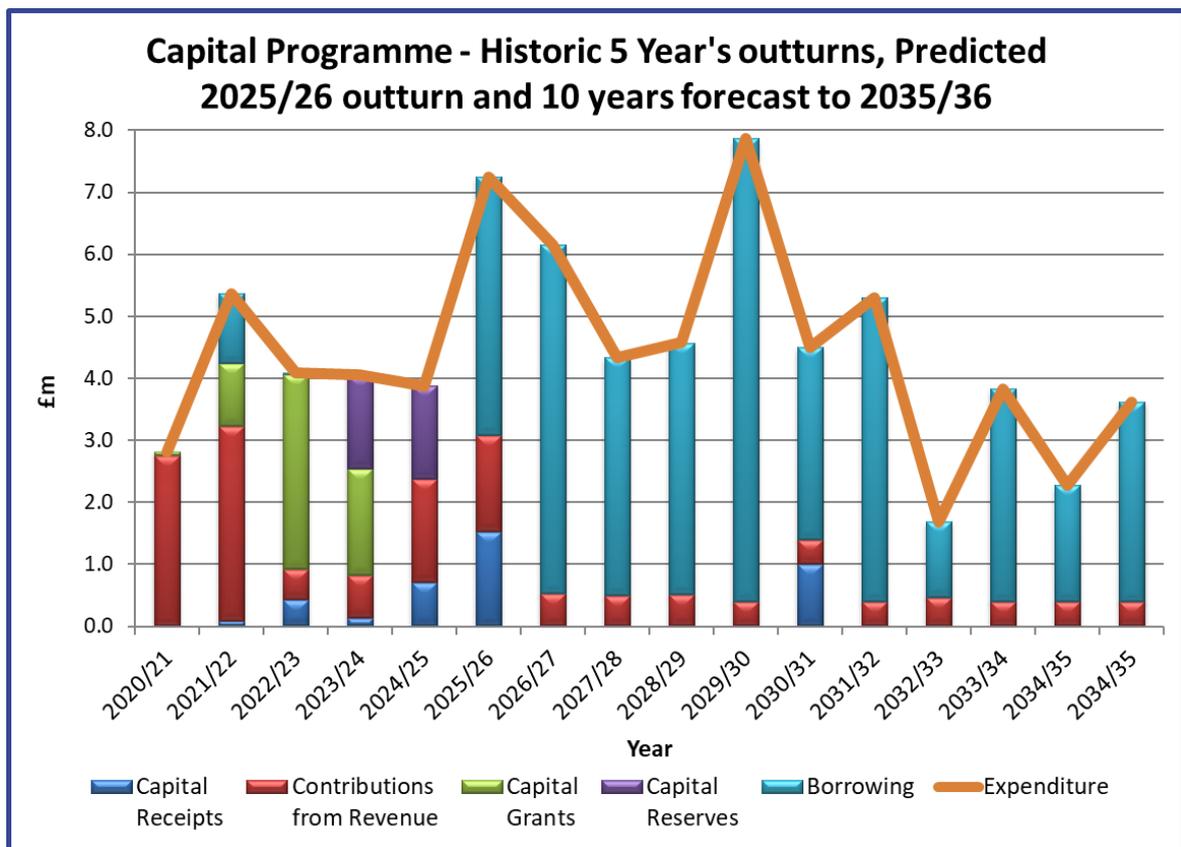


- 3.6. Historically, the capital programme has been financed through a combination of capital grants, capital receipts, capital reserves, borrowing and contributions from the revenue budget.
- Reserves are earmarked to specific projects and the timing of their use is matched to the expenditure. Reserves are largely exhausted by 2026/27.
 - In addition, the Government's grant settlements over recent years had successively reduced the amount of capital grant to the point where it was removed altogether in 2022/23. All of the grants were used to fund capital expenditure in 2023/24 leaving no capital grants to apply to any future years.
 - A similar situation has arisen with the 'unapplied capital receipts' reserve. An historic programme of estate rationalisation has resulted in sale receipts being received but not always used to fund expenditure in the same financial year. Some of these receipts have been reserved and the programme presented here shows that £1.5m will be used in 2025/26, depleting the reserve. In 2030/31, the final year of the medium term plan a scheme to address fleet garage provision is included along with a capital receipt arising from the current premises. This receipt will be fully utilised to provide the new facilities.
- 3.7. As a result of the reducing funding sources described above, the choices for future financing of the capital programme are largely limited to contributions from the revenue budget or borrowing. In the past borrowing has been confined to long life assets such as Estates and as a result the capital programme has become increasingly reliant on contributions from the revenue budget to finance capital expenditure. Historically, the annual contribution from the revenue budget was set at £1.2m but from 2017 the revenue contribution has steadily increased in each budget setting round to a level of £3.6m.
- 3.8. In recent capital programmes, as a result of the current inflationary pressure on the revenue budget, the decision was taken to reduce revenue contributions in both 2022/23 and 2023/24 by £3.0m p.a. and to replace this with borrowing as a means of balancing the revenue budget in the short term. As a result of some reprofiling there has been no need to undertake any of this borrowing to date however from 2025/26 borrowing against DDaT and Fleet assets will become necessary.

3.9. As a result of continued inflationary pressures, contract price increases, reduced government grants, the core revenue contribution has been reduced to £0.4m p.a. with borrowing being used to balance the capital funding.

3.10. A summary of the 10-year capital programme is provided for information at **Appendix 1**. The appendix shows that the capital programme is fully funded over the medium-term five-year period and the longer 10-year period. This has been achieved by assumed borrowing of £38.7m over the 10-year MTF. The estimates for 5-10 years are built on a number of assumptions, which, particularly in rapidly changing sectors such as DDaT, are difficult to accurately predict. This means that project costs in the later years of the capital programme become increasingly indicative and should be treated with caution.

3.11. The chart below illustrates capital expenditure and funding over a historic five-year period and forecast for ten-year period which illustrates how the capital programme will become almost entirely dependent upon borrowing in the future with a small amount of revenue funding.



3.12. DDaT Schemes

The DDaT Capital Programme primarily provides for the cyclical replacement and improvement of the full range of DDaT equipment, hardware and application software to meet the strategic and operational needs of the Constabulary. However, over the period of the medium-term financial forecast it also supports the Constabulary strategy to invest in technology to modernise the police service that is delivered to our communities.

The DDaT capital programme supports the delivery of Constabulary's Digital Strategy.

The DDaT Capital Programme also makes provisions for a number of national DDaT programmes, which include changes of major strategic importance, in particular, the programme to replace the Police Radio System (Airwave) with an Emergency Services Network (ESN). The ESN scheme was previously included in the capital programme at an estimated cost of £9.6m over 10 years. The scheme has been consistently postponed, due to national delays on the project. Benchmarking has been carried out with similar forces to understand their ESN strategies, and on this basis the budget has been reduced to £3.4m, commencing in 2029/30. Details of requirements are still emerging, and it won't be clear as to the financial commitment needed locally until the Home Office release further information and devices are developed.

The pandemic provided the Constabulary with an opportunity to move to a more agile working environment. The infrastructure is currently a consolidation of server hardware in an on-site data center and cloud storage. The desire is to move away from this expensive hardware and towards cloud storage remains and budget of £2.1m is included in the programme to continue the infrastructure improvements over the 10-year strategy.

The DDaT programme also covers local and mandated national police systems such as the main crime and intelligence system, command and control, forensics management, prisoner information systems, case and custody, including digital files for sharing with criminal justice partners and the police national data base that supports the sharing of information between forces.

Work is continuing in partnership with Mark 43 following the replacement of the record management system, allowing the Constabulary to keep ahead of the evolving complexities of policing technologies and join all information in one place. Work is progressing well and has moved onto the Case and Custody phase (phase 2). Phase 3 is linked to the national DCF (Digital Case File) project, this final phase will be much smaller and managed within the work stack of Business Development. Working in partnership to develop the system means that capital expenditure has been kept to a minimum. The scheme has cost £0.6m to date with an expected expenditure of £0.5m by end of 2027.

Over recent years significant investment in mobile and digital ICT has been undertaken and was successful in allowing the Constabulary to work effectively from home during the pandemic. The capital strategy presented provides £7.1m over 10 years to provide a Modern Workplace, and the subsequent replacement of existing mobile devices as they reach end of life. Budgets for hardware also provide for the costs of all the different technology used to access systems, including traditional desktop computers, laptops, tablets as well as smartphones that use application technology (police apps), but importantly provide end user access to all systems and applications.

An in-depth analysis & benchmarking exercise has been carried out during the year on the DDaT capital budget, with savings being identified. A number of planned replacements have been pushed back and rolling replacement budgets have been smoothed over the 10 years to more accurately reflect the capacity of the teams to roll out new devices. This work will continue and the smartphone budget will be next to be reviewed with the aim of removing the peaks and troughs for a level replacement programme.

If the large schemes are discounted, the programme shows that the DDaT capital programme presented remains broadly flat over the 10 years at an average of £1.3m per annum. This provides for the cyclical replacement and improvement of the full range of DDaT services: the networks and security and that ensures information can be moved securely between the different systems and device end points through which it is entered, processed and stored.

Appendix 2 provides a high-level analysis of the DDaT capital programme.

3.13. Fleet Schemes

The Constabulary fleet replacement programme consists of 300 vehicles. The capital programme provides for the replacement and kit out of these vehicles on a periodic basis at the end of their useful life. The fleet schemes are supported by the fleet strategy, an update of which was presented to the Commissioner as part of the budget setting process in September. The fleet strategy sets out the Constabulary fleet requirements over the coming years. The main aim of the fleet strategy is to provide a cost-effective fleet service to meet the needs of operational policing. The majority of vehicles are procured through a national framework agreement which ensures value for money is achieved.

During 2025/26 53 vehicles were planned for replacement (including 7 where delivery was delayed from 2024/25) at an estimated cost of £1.6m. Of this, 15 vehicles had their life



extended by one year delaying purchase to 2026/27 at an estimated cost of £0.4m. An additional 16 vehicles have been added during the year at a cost of £0.5m, 4 uplift vehicles, 2 Sprinter Vans, 3 vehicles donated and 7 vehicles have been written off, the

funds for these vehicles have been brought forward from 2026/27. 36 vehicles in the programme for 2025/26 have been received, it is hoped the remaining 18 will be delivered by the end of March 2026.

A further review of vehicle requirements is currently underway, including an evaluation of the overstrength vehicles currently being held.

A new scheme for the introduction of vehicle telematics has progressed well. This provides in-car data recording to improve vehicle utilisation, and it is anticipated that the detailed data provided will result in efficiencies in future years.

The plan for 2026/27 is to replace 62 vehicles with a budget of £2.2m, this is made up of a mix of mainly operational vehicles across all commands. The budget has been created on pricing from current frameworks and recent purchases with a caveat that prices are volatile & rapidly increasing, and there is potential that the budget requirement will increase.

Appendix 3 provides a high-level analysis of the fleet capital programme.

3.14. Estates Schemes

The Commissioner's estate currently consists of 30 premises (including police headquarters, larger police stations/Territorial Policing Area HQ, which include custody suites, smaller police stations, leased in and leased out property together with surplus assets subject to disposal). The estates schemes are supported by the estates strategy, an annual update of progress against this was presented to the Commissioner as part of the budget setting process for 2026/27. The estates strategy aims to provide a link between the strategic objectives of the organisation and priorities for the estate. The strategy outlines the current and future requirements of the estate and documents the changes that are required to meet these.

The main focus of the strategy in recent years has been on smaller life cycle replacements at various premises, including roof repairs, enhancing the Dog welfare facilities, refurbishment of Appleby and Hunter Lane Police Stations.

The emphasis for the current year has also been to review the options for the West Cumbria deployment centre which is currently part of a PFI arrangement. The PFI arrangement is due to end in 2026 and with the assistance of Home Office specialists the exit negotiations are being progressed. The capital programme includes a budget of £1.1m based on the assumption that the current premises will be purchased and renovated in 2026/27 rather than undertaking a new build. The 2026/27 budget also includes £0.3m investment in the replacement of heating, ventilation and air conditioning at the HQ site along with replacement of paving at Cockermouth that has become unsafe.

The Office of the Police, Fire and Crime Commissioner have recently commissioned condition surveys for all owned premises. This will allow for a thorough review of estate provision and

will look for areas where collaborated working may be possible. The condition surveys will be used shape the future Estates Strategy and will lead to changes in the budgets that support its delivery.

Appendix 4 provides a high-level analysis of the estates capital programme.

3.15. Other Schemes

Other schemes include cross cutting or operational programmes of work and include the replacement of Tasers and Firearms, replacement ballistic shields/body Armour, and works to expand and replace the Countywide CCTV system.

Appendix 5 provides a high-level analysis of the 'other' schemes.

4. Scheme Approval Status

In accordance with Financial Regulations B3 – Capital Programme, capital projects are split into three categories, Indicative, Delegated and Firm as outlined below. All schemes will begin as indicative when the medium-term financial plan is approved and the Commissioner will indicate which schemes are to be subject to further reports to proceed to procurement in the MTFP.

Indicative – Where a scheme requires a full detailed business case to be submitted to the Commissioner for formal approval. All schemes requiring a business case are presented to COG, followed by Executive Board – Police prior to proceeding. The information requirements for schemes will be subject to CC CFO approval in consultation with the OPFCC CFO.

Delegated – where a scheme is approved in principle but there are fine details with regard to procurement and costs that have been delegated to the CC CFO, in consultation with the OPFCC CFO, for final approval. CC CFO delegations are limited to the financial amounts included for the scheme within the capital programme plus a variance of up to 10% or £100,000 whichever is the lower. The CC CFO in consultation with the OPFCC CFO, may vire from capital reserves to fund any balance for the scheme within the delegated limit.

Firm - where a firm scheme is approved, procurement can commence without delay. They will typically relate to cyclical replacement programmes and maintenance works. They will either be supported by the relevant capital strategy or a business case, at or before the approval of the capital programme.

No capital expenditure shall be incurred unless the specific scheme is included in the capital programme approved by the PFCC or as subsequently modified

5. Supplementary information

Attachments

- Appendix 1 Draft Capital Expenditure and Financing 10 years 2026/27 to 2035/36
- Appendix 2 Draft DDaT Schemes
- Appendix 3 Draft Fleet Schemes
- Appendix 4 Draft Estates Schemes
- Appendix 5 Draft Other Schemes
- Appendix 6 Analysis of the change in Capital Strategy between February 2025 and January 2026
- Appendix 7 Sensitivity Analysis

Capital Expenditure and Financing 10 years 2026/27 to 2035/36

Capital Expenditure	Yr 0	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10	Yr 1-10
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Total
	£000's											
ICT Schemes	3.7	1.6	1.4	1.6	5.4	1.3	0.9	0.2	1.3	0.7	0.8	15.1
Fleet Schemes	2.3	2.2	1.9	1.8	1.7	1.7	3.7	1.3	2.3	1.3	2.2	20.3
Estates Schemes	1.2	2.4	0.8	1.0	0.7	0.9	0.3	0.1	0.1	0.2	0.5	6.9
Other Schemes	0.1	0.0	0.2	0.2	0.1	0.7	0.4	0.0	0.3	0.0	0.1	1.9
Total Capital Strategy	7.2	6.2	4.3	4.6	7.9	4.5	5.3	1.7	3.8	2.3	3.6	44.2

Capital Financing	Yr 0	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10	Yr 1-10
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Total
	£000's											
Capital Receipts	(1.5)	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0	(1.0)
Contributions from Revenue	(1.0)	(0.4)	(0.5)	(0.5)	(0.4)	(0.4)	(0.4)	(0.5)	(0.4)	(0.4)	(0.4)	(4.3)
Revenue Reserves - DRC	(0.5)	(0.1)	0.0	(0.0)	0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	(0.2)
Capital Grants	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Capital Reserves	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Borrowing	(4.2)	(5.6)	(3.8)	(4.1)	(7.5)	(3.1)	(4.9)	(1.2)	(3.4)	(1.9)	(3.2)	(38.7)
Total Capital Financing	(7.2)	(6.2)	(4.3)	(4.6)	(7.9)	(4.5)	(5.3)	(1.7)	(3.8)	(2.3)	(3.6)	(44.2)

(Excess) / Shortfall	0.0											
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As per section 4 above, all schemes will begin as indicative when the medium-term financial plan is approved and the Commissioner will indicate which schemes are to be subject to further reports to proceeding.

A more detailed analysis of capital expenditure is provided at Appendices 2-5

DDaT Schemes

Proposed DDaT Capital Programme	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Yr 1-10
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Total
	£'s										
Modern Workplace (End User Hardware Replacements)	0.9	0.8	0.9	0.9	0.4	1.0	0.5	0.9	0.4	0.4	7.1
Service Projects	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.7
Core Hardware Replacements	0.3	0.5	0.6	1.0	0.8	0.3	0.5	0.5	0.4	0.4	5.2
Radio Replacement	0.0	0.0	0.0	3.4	0.0	0.0	0.0	0.0	0.0	0.0	3.4
Projects (Infrastructure Solution Replacements)	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
General Reprofile	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)
Savings	0.0	0.0	0.0	0.0	0.0	(0.4)	(0.8)	(0.2)	(0.1)	(0.1)	(1.6)
Total DDaT Programme	1.6	1.4	1.6	5.4	1.3	0.9	0.2	1.3	0.7	0.8	15.1

As per section 4 above, all schemes will begin as indicative when the medium-term financial plan is approved and the Commissioner will indicate which schemes are to be subject to further reports to proceeding.

Fleet Schemes

Proposed Fleet Capital Programme	Number of Vehicles in Category	Year 1 2026/27 £	Year 2 2027/28 £	Year 3 2028/29 £	Year 4 2029/30 £	Year 5 2030/31 £	Year 6 2031/32 £	Year 7 2032/33 £	Year 8 2033/34 £	Year 9 2034/35 £	Year 10 2035/36 £	Yr 1-10 Total £
Covert	12	0.1	0.1	0.1	0.0	0.3	0.1	0.0	0.2	0.0	0.4	1.1
Neighbourhood Policing	98	1.7	0.0	0.8	0.9	0.4	2.0	0.0	0.8	0.9	0.4	8.0
Specialist Vehicles	32	0.2	0.2	0.4	0.1	0.3	0.3	0.2	0.3	0.1	0.2	2.2
Dog Vehicles	14	0.1	0.2	0.1	0.2	0.0	0.0	0.1	0.3	0.1	0.3	1.4
Motor Cycles	7	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2
Pool Cars	31	0.0	0.1	0.1	0.0	0.3	0.2	0.0	0.0	0.0	0.1	0.8
Protected personnel Carriers	9	0.0	0.4	0.0	0.0	0.2	0.0	0.4	0.0	0.0	0.0	1.0
Roads Policing Vehicles	25	0.1	0.6	0.1	0.5	0.1	0.7	0.1	0.5	0.1	0.7	3.5
Crime Command	40	0.0	0.1	0.1	0.0	0.0	0.4	0.1	0.1	0.1	0.1	1.0
Crime Scene Investigators	8	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.3
Garage	5	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
VIP	3	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.2
Partnership Vehicles (Rechargable)	16	0.0	0.1	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.3
Total Fleet Summary	300	2.2	1.9	1.8	1.7	1.7	3.7	1.4	2.3	1.3	2.3	20.3
Number of Vehicles Replaced Each Year		62	38	48	38	45	103	37	45	31	48	563

As per section 4 above, all schemes will begin as indicative when the medium-term financial plan is approved and the Commissioner will indicate which schemes are to be subject to further reports to proceeding.

Estates Schemes

Appendix 4

Estates Strategy 2026/27 Onwards Proposed Estates Capital Programme	Yr 1 2026/27 £m	Yr 2 2027/28 £m	Yr 3 2028/29 £m	Yr 4 2029/30 £m	Yr 5 2030/31 £m	Yr 6 2031/32 £m	Yr 7 2032/33 £m	Yr 8 2033/34 £m	Yr 9 2034/35 £m	Yr 10 2035/36 £m	Yr 1-10 Total £m
Appleby Roof Repairs	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1
Ambleside externals (inc. surfacing)	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Barrow HVAC	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Barrow UPS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Barrow CCTV camera replacement	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1
Barrow window refurb	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Cockermouth Paving	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Durranhill Roof Repairs & Glazing	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Durranhill curtain walling life cycles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Durranhill affray	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Durranhill life replacement	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Durranhill CCTV system and cell call	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Durranhill heat and vent plant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Durranhill UPS	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1
HQ window conservation	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.2
HQ UPS	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
HQ HVAC	0.3	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.5
HQ Comms Centre Cooling plant	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
HQ Firearms welfare facilities	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
HQ Fire doors	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.2
HQ LDC life cycle bedrooms	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
HQ surfacing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Hunter Lane fire doors	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Kendal Roof Repairs	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Kendal CCTV and Cell Call	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1
Kendal - yr 10 electrical and plant	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1
Kendal CCTV	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1
Kendal cladding	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Kendal tarmac surfacing	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Kendal fire doors	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1
Longtown - Roof	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Longtown lighting and power	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
NTU externals	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Whitehaven life cycles	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1
Windermere roof	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Windermere externals	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
West Estate Purchase	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Garage Provision - ???	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.5
Strategic Estate development fund	0.3	0.5	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.4
Estate wide fire strategy	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.1
Total Estates Schemes	2.4	0.8	1.0	0.7	0.9	0.3	0.1	0.1	0.2	0.5	6.9

As per section 4 above, all schemes will begin as indicative when the medium-term financial plan is approved and the Commissioner will indicate which schemes are to be subject to further reports to proceeding.

Other Schemes

Proposed Other Capital Programme	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10	Yr 1-10
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Total
	£	£	£	£	£	£	£	£	£	£	£
CCTV	0.0	0.0	0.2	0.0	0.5	0.4	0.0	0.0	0.0	0.0	1.0
Taser CED migration (T60 package /T7 * 79)	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.4
X26 taser fleet replacement	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.2
Glock Pistol Replacement	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1
Portable Ballistic Protective Equipment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sheilds - Public Order Protective Sheilds	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Body Armour	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Total Other Schemes	0.0	0.2	0.2	0.1	0.7	0.4	0.0	0.3	0.0	0.1	1.9

As per section 4 above, all schemes will begin as indicative when the medium-term financial plan is approved and the Commissioner will indicate which schemes are to be subject to further reports to proceeding.

Analysis of change in Capital Programme between Feb 2025 and the Jan 2026 proposals.

EXPENDITURE	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	New 1-5 Year
	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	2030/31 £m	TOTAL £m
Capital Strategy - Approved (February 2025)	4.9	6.0	5.1	4.5	7.4	3.4	26.5
Capital Strategy - Proposed (TODAY)	7.2	6.2	4.3	4.6	7.9	4.5	27.4
Difference (decrease)/Increase	2.4	0.2	(0.8)	0.0	0.4	1.1	1.0
Difference by Type							
- ICT Schemes	1.5	0.1	(1.2)	0.2	0.1	0.5	(0.3)
- Fleet Schemes	0.7	(0.5)	0.2	(0.6)	(0.0)	0.3	(0.5)
- Estates Schemes	0.1	0.6	0.2	0.4	0.4	0.3	1.8
- Other Schemes	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Difference (decrease)/Increase	2.4	0.2	(0.8)	0.0	0.4	1.1	1.0
Explanation of the Difference by Type							
ICT Schemes							
2024/25 carried forward to 2025/26	1.4	0.0	0.0	0.0	0.0	0.0	0.0
Trsf to/from revenue	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Reprofile	0.0	(0.1)	0.0	0.0	0.0	0.0	(0.1)
Future Reprofile	0.0	0.0	0.0	0.0	(0.2)	0.2	0.0
Reprofile Laptops and Docs	0.0	0.1	(1.2)	0.2	0.3	(0.0)	(0.6)
Savings	0.0	0.0	0.0	0.0	0.0	0.3	0.3
Fleet Schemes							
Qtr.4 slippage	0.3	0.0	0.0	0.0	0.0	0.0	0.0
Move to 2026/27	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0
Write off B/Fwd	0.2	0.0	0.0	0.0	0.1	(0.1)	0.0
Additional Vehicle - DT	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Re-profile 1 year	0.0	(0.1)	0.2	(0.2)	(0.1)	(0.1)	(0.3)
Re-profile write off	0.0	(0.2)	0.0	(0.0)	(0.0)	0.2	0.0
Moved back in 2024/25	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0
Uplift Vehicle	0.1	0.0	0.0	0.0	0.0	0.0	0.0
New carriers Aprvd	0.2	0.0	0.0	0.0	0.0	0.0	0.0
Re-profile + 4 years	0.0	(0.2)	0.0	(0.3)	0.0	0.2	(0.3)
Estates Schemes							
Bfwd from 2024/25 to 2025/26	0.3	0.2	0.0	0.0	(0.0)	0.0	0.1
Tsfr from Revenue	0.1	0.0	0.0	0.0	0.0	0.0	0.0
New Scheme	0.1	0.2	0.1	0.3	0.4	0.3	1.3
Reprofile	(0.4)	0.2	0.1	0.1	0.0	0.0	0.4
Other Schemes							
Bfwd from 2024/25 to 2025/26	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Difference (decrease)/Increase	2.4	0.2	(0.8)	0.0	0.4	1.1	1.0
Balance left to explain	0.0	(0.0)	0.0	(0.0)	0.0	0.0	(0.0)

Sensitivity Analysis

Budget Area	Sensitivity Analysis	2026/27	2027/28	2028/29	2029/30	2030/31	
General	Capital Programme	<i>Current Capital Programme in £m</i>	£6.2m	£4.3m	£4.6m	£7.9m	£4.5m
	Capital Programme	Impact in £m of 1% increase in Capital Expenditure	£0.06m	£0.04m	£0.05m	£0.08m	£0.02m
	Capital Programme	<i>Current debt repayment in relation to Capital Expenditure in £m</i>	£1.1m	£1.9m	£2.6m	£3.2m	£4.6m
	Capital Programme	Impact in £m of a £1m increase in Capital Expenditure	£0.2m	£0.2m	£0.2m	£0.2m	£0.2m