

# The Chief Constable of Cumbria Constabulary

## Summary Statement of Account 2024/25

### Introduction

I am pleased to introduce the summary Statement of Accounts for the 2024/25 financial year. This summary statement sets out the single entity statements of the Chief Constable of Cumbria Constabulary. The Police, Fire and Crime Commissioner for Cumbria (the Commissioner) has also produced group accounts, which consolidate the single entity statements of the Chief Constable and the Commissioner. The accounts are published in accordance with the Accounts and Audit Regulations 2015.

The summary statement provides a breakdown of net spending during the year and shows the overall financial position of the Chief Constable as at 31 March 2025. The reporting format is specifically designed to meet the requirements of the Code of Practice on Local Authority Accounting. A series of notes are provided to assist readers in their understanding of the statement, whilst the presentational format is designed to make for easier reading by those who access the document through the Chief Constable's website: [www.cumbria.police.uk](http://www.cumbria.police.uk)

The summary statement is taken from the Chief Finance Officer's narrative report to the full statement and provides a simplified summary of the financial statements with expanded information on the objectives, activities, performance and future financial prospects of the Constabulary. This aims to give the reader greater understanding of the context in which the financial statements are set. The narrative report is also available as a stand-alone document on the same website. The Commissioner's consolidated financial statements showing the group position can be accessed from the Commissioner's website: <https://cumbria-pfcc.gov.uk/>

### Statutory Framework

The Chief Constable was established as a statutory entity under the Police Reform and Social Responsibility Act 2011 (PRSRA 2011). The PRSRA 2011 provides that there will be a Police and Crime Commissioner for each police area with responsibility for ensuring the maintenance of the police force for the area, securing that the police force is efficient and effective and holding the Chief Constable to account. The Commissioner has wider responsibilities than those solely relating to the police force. These include responsibility for the delivery of community safety and crime reduction, the enhancement of the delivery of criminal justice in their area and providing support to victims.

The PRSRA 2011 established the Chief Constable as a separate statutory entity, distinct from the Commissioner and with operational independence. The Chief Constable is responsible for maintaining the King's peace and the exercise of police powers. The Chief Constable is accountable to the Commissioner for leadership of the force, the delivery of efficient and effective policing and the management of resources and expenditure for the police force.

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The PRSRA 2011 sets out the statutory financial framework for the Commissioner and Chief Constable. The legislation provides for the Secretary of State to issue a financial code of practice in relation to the proper administration of financial affairs. The Home Office, under the legislation, issues a Financial Management Code of Practice for the Police Forces of England and Wales

The Code supports the statutory framework further setting out the financial relationships and requirements for the Commissioner and Chief Constable.

This financial framework provides that the Commissioner receives all funding, including government grants, council tax income and other sources of income related to policing and crime reduction. All funding for the Chief Constable must come from the Commissioner. This, in addition to the powers of the Commissioner to set the strategic direction for policing and appoint and dismiss the Chief Constable, creates a subsidiary relationship between the Commissioner and the Chief Constable. As such, the Commissioner must publish a set of group consolidated accounts in addition to single entity accounts. The Chief Constable must publish single entity accounts and provide information to the Commissioner to support the publication of group accounts.

### Organisational Structure

The Chief Constable is supported by a Deputy Chief Constable, and two Assistant Chief Constables who are responsible for a portfolio of functions within the organisation.

During 2022/23 a forcewide restructure was undertaken with the aim of more clearly establishing accountability for policing outcomes and to facilitate improved engagement and collaboration with partner public sector authorities following Local Government Reform in Cumbria. As a result of the restructure, the Constabulary has been split into five commands, each headed by a Chief Superintendent, reporting to an Assistant Chief Constable.

The **Standards, Insight and Performance Command** performs a number of strategic functions including responsibility for management information, performance management, business change and benefits management. The **Operations Command** is responsible for Command and Control, Civil Contingencies and Event Planning, and specialist functions such as Armed Policing, Public Order and Roads Policing. The **Crime and Intel Command** is responsible for investigating crime and includes specialist units for gathering intelligence, major crime investigation, countering serious and organised crime, public protection, digital investigation, forensics, serious collision investigation, scientific support and the criminal justice unit. Specialist functions, provide support to Operations Command and BCUs. There are two basic command units (BCUs), one for **Cumberland** and the other for **Westmorland & Furness**. These align to the unitary authority boundaries created under Local Government Reform in Cumbria. The BCUs are responsible for local policing, response and crime investigation. There are also two support directorates, known as enabling services, both of which report to one of the Assistant Chief Constables. The Corporate Support Directorate includes finance,

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people, estates, fleet, learning & development, commercial and central services. In overall terms, the Corporate Support directorate aims to provide cohesive and integrated support for operational policing. The Digital, Data and Technology Directorate is responsible for all aspects ICT development and data management. Legal Services is a small specialist function, which operates independently from the main directorate structure and provides services to the Chief Constable and Commissioner.

### Chief Constable's Report

It has been my privilege to serve as the Chief Constable of Cumbria Constabulary since July 2023. Performance in Cumbria has continued to improve, and I am proud of the officers and staff who work tirelessly within the Constabulary. Our force mission is to **'deliver an outstanding policing service to keep Cumbria safe'**. This mission consists of four pillars known as the '4Cs'. They are:

- Contempt for criminality
- Compassion for victims
- Community focus
- Care for colleagues



In terms of crime and disorder, Cumbria remains one of the safest places to live, work and visit in England and Wales. Cumbria has some of the lowest reported levels of crime and anti-social behaviour incidents in the country and is delivering some of the highest outcome rates nationally for all crime investigations.

In relation to levels of crime, during 2024/25 we have seen a 4% increase in overall recorded crime. Cumbria has seen increases in a number of categories including violence against the person, sexual offences, unlawful driving offences, drug and public order offences. Cumbria has, however, seen reductions in robbery, theft, burglary, vehicle offences, criminal damage and arson offences. The increases in drugs offences are largely as a result of an increase in stop search activity recorded in the country. Crime continues to become more complex as society and technology evolve. Although, this increases the challenges faced by our front-line officers in protecting the public, we constantly review our demand to inform our resourcing options, making sure that we address changing criminality.

The other major challenge faced by the Constabulary during 2024/25 was to maintain impetus on the local implementation of the Government's Operation Uplift Programme, to recruit an additional 20,000 officers nationally. Cumbria's target over the three years was to recruit an additional 169 FTE police officers. The Constabulary was able to achieve each year's target ahead of schedule and in 2024/25 the Home Office asked us to recruit an additional 25 officers to support the overall national efforts, a higher than anticipated level of leavers in the latter stages of 2024/25 meant that we were only able to have 17 of these additional 25 officers in place at the year end. Looking ahead to 2025/26 financial year, as part of the Governments Neighbourhood Policing Guarantee (a national initiative to provide

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13,000 extra police resources in neighbourhood teams over the life of the parliament), the Constabulary has been funded to not only maintain the original 194 uplift officers but also to provide an additional 46 police resources in neighbourhood teams, this is to be delivered through a mix of new police officers (10), new PCSOs (12), police specials (8) and new police staff (16) where these resources allow existing police officers to be redeployed to neighbourhood team from back office duties. Work is already underway to ensure the increased numbers can be delivered. Ringfenced Home Office grant in relation to operation uplift is provided and is conditional on achieving the numbers on two checkpoint dates of 30/09/25 and 31/03/26. The Neighbourhood Policing Guarantee, which is also funded by ringfenced grant, is paid subject to monthly and quarterly returns.

As the Chair of the NPCC Digital, Data and Technology Coordination Committee, I am immensely proud of our representation as a leading force in rolling out mobile technology. Work has continued on developing the digital infrastructure. During 2024/25 the force went live with the first phase of a new records management system as part of an exciting programme of work with its partner Mark 43.

The Constabulary is inspected and graded as part of a regime known as PEEL (Police Efficiency, Effectiveness and Legitimacy) by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS). In March 2024, the evidence gathering phase of an extensive period of inspection came to an end and the PEEL inspection report was issued in July 2024. The report, graded Cumbria Constabulary's performance across nine areas of policing and found the force was 'outstanding' in one area, 'good' in six areas and 'adequate' in two areas. HMICFRS congratulated the Constabulary on its overall good performance. Whilst I am pleased with the outcome of the inspection and its recognition of the steps taken to improve performance in Cumbria, the Constabulary will continue to strive to make further improvements with the aim of delivering an outstanding police service to keep Cumbria safe.

The force strategy remains pivotal to the delivery of a policing service to meet the future needs of the county. It seeks to bring together business and change planning into a single cohesive plan, which is aligned to the national policing vision. During 2024/25, in addition to the continued development of operational ICT systems highlighted, we have:

- Launched the Digital Toolkit, which has been developed to assist officers in identifying digital lines of enquiry, across all investigation types.
- Taken part in the National Home Office Robotics Process Automation to reduce demand around repetitive administrative tasks to become more efficient.
- The force implemented the use of telematic data for more efficient vehicle asset management.
- Launched a CCTV and Doorbell Camera Registry programme. By accessing the Operations Platform 'Fūsus by Axon' officers collect real-time intelligence from residents and businesses.
- Launched a Neighbourhood Policing Pledge, in demonstration of our commitment to neighbourhood policing, which remains firmly at the heart of the organisation. This pledge further reinforces our ongoing commitment

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to providing a quality policing service for the people of Cumbria through providing a visible policing presence and prompt response to issues our communities say matter the most.

- Several prevention initiatives were successfully launched such as Clear, Hold, Build, Problem Solving, and Hotspot policing with the objectives of preventing crime.
- Cumbria received a grading of 'outstanding' for building, supporting and protecting the workforce from HMICFRS during PEEL.
- Successfully launched its new records management system Mark43.

The plan will continue to be developed during 2025/26 under the leadership of the Chief Officer team.

Whilst the grant funding for Operation Uplift has been maintained and flexibility afforded to Commissioners to increase the precept in 2024/25 is appreciated and has allowed officer numbers to be maintained, this takes place in the context of uncertainty regarding the longer-term financial outlook. The continued high levels of inflation throughout 2024/25 have put a pressure on the budget. This when combined with constraints on national funding as the Government deals with the financial consequences of the pandemic will compound existing financial risks regarding the sustainability of funding, as will the financial burden of national policing initiatives, pensions costs and potential changes to the police funding formula. In the meantime, the Constabulary will continue to operate as efficiently as possible and deliver savings to balance the budget.

The budget setting process for the 2025/26 financial year was concluded in February and a medium-term financial forecast (MTFF) covering 5 years to 31/03/30 was approved. The MTFF shows that the Police, Fire and Crime Commissioner and Constabulary collectively need to identify savings of up to £11m by 2029/30. During 2024/25 the programme of work to deliver the required savings under the leadership of the Deputy Chief Constable has continued, this programme of work is known as the 'Futures Programme'.

In closing, I would like reiterate that it has been my privilege to serve the people of Cumbria in my role as Chief Constable, In the autumn I will move on from Cumbria to take up my new role as Chief Constable of Merseyside, I am however confident that I am leaving Cumbria Constabulary in a strong position to continue its work to 'Keep Cumbria Safe'.

**Rob Carden, Chief Constable**

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### 2024/25 Grant Settlement and Budget

Under the provisions of the Police and Social Responsibility Act 2011, the Commissioner receives external funding, principally in the form of central government grants and council tax. The Commissioner is responsible for setting the budget and maintaining the force through the provision of funding to the Chief Constable. Details of the 2024/25 grant settlement, the Commissioner's overall budget and the level of Council Tax levied are provided in the Commissioner's combined financial statements.

In summary, the Government provided significant additional grant funding in 2024/25, which was directed towards the continued maintenance of the additional police officers as part of Operation Uplift; the Government's programme to recruit 20,000 officers nationally. The principal challenge presented from the grant settlement was the lack of provision to meet the rising cost of providing existing services. To this end, Police and Crime Commissioners were afforded flexibility to increase council tax above inflation to make up the shortfall. Following public consultation, the Commissioner increased the precept by £12.96 for a band D property, which is equivalent to 4.36%. This enabled services to be maintained, offsetting the effect of pay and price increases and other unavoidable commitments, whilst the additional grant has allowed the Constabulary to proceed with the maintenance of the Uplift target of an additional 169 police officers for Cumbria. During 2024/25, the Home Office also provided specific grant funding for a further increase in officers numbers of 25 to help achievement of the national target of 20,000. The Constabulary budget for 2024/25 was based on a police officer budget of 1,359 Full Time Equivalent (FTE) which equated to a headcount of 1,393 police officers.

### Performance

#### Summary Budget and Outturn

Summary Budget & Outturn	Base Budget 2024/25 £000s	Revised Budget 2024/25 £000s	Outturn 2024/25 £000s	(Under)/ Overspend 2024/25 £000s
Police Officers	108,222	109,907	110,039	132
PCSOs	1,921	1,748	1,619	(129)
Police Staff	30,813	29,755	29,588	(167)
Other Employee	2,374	2,455	2,454	(1)
Transport	2,658	2,695	3,013	318
Supplies & Services	12,329	12,513	12,243	(270)
Third Party Related	4,471	6,019	6,265	246
<b>Total Expenditure</b>	<b>162,788</b>	<b>165,092</b>	<b>165,221</b>	<b>129</b>
Income	(4,774)	(9,163)	(9,715)	(552)
<b>Total Constabulary</b>	<b>158,014</b>	<b>155,929</b>	<b>155,506</b>	<b>(423)</b>

The Chief Constable's budget amounting to £158m is based upon the funding arrangements with the Commissioner. The table shows the summary budget for 2024/25 as set on 15 February 2024, the revised budget (taking into account budget changes made during the year) and the outturn position.

The presentation is as the figures are reported throughout the year in the management accounts. At the year-end a number of technical accounting adjustments (required by proper accounting

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practice) are made. For this reason, the outturn in the table above will not reconcile directly to the summary Comprehensive Income and Expenditure Statement.

The budget is predominantly made up of funding for employee costs, amounting in total to £143.330m, which is broken down into Police Officers £108.222m, PCSOs £1.921m, Police Staff £30.813m and other employee costs of £2.374m. The remainder of the budget relates to non-staff costs including, transport costs of £2.658m and supplies/other costs of £16.800m. Income of (£4.774m), which is generated through policing activities, is also shown within the Chief Constable's budget.

### In-Year Financial Performance

**Revenue Expenditure:** The Chief Constable's final expenditure position for 2024/25, compared to the revised budget is an underspend of (£0.423m), which represents 0.27% of the budget.

Police Officer pay was overspent by £0.132m through a combination of changes to the workforce plan, a conscious decision to recruit early to ensure achievement of the additional Operation Uplift targets. This is partially offset by savings on police staff and PCSOs as a result of a higher than expected level of vacancies, reduced supplies and services expenditure and additional income.

**Capital Expenditure:** Under the terms of the funding arrangement between the Commissioner and the Chief Constable, all non-current assets are under the control of the Commissioner. Details of capital expenditure and funding in relation to the acquisition and enhancement of assets, which amounted to £3.884m in 2024/25 are shown in the financial statements of the Commissioner. This figure was significantly less than capital budget of £6.160m. Expenditure on DDAT amounted to £2.389m, which included upgrading the records management system, rapid deployment CCTV cameras, improved ANPR capability and cyclical hardware and software. In relation to the Estate £0.098m, the majority related to refurbishment of Appleby Police Station and works to the UPS at Kendal. A further £1.336m was expended on the cyclical replacement of the vehicle fleet and installation of vehicle telematics. Other expenditure amounted to £0.061m and included replacement of protective shields and CSI camera equipment.

### Organisational Performance

The Constabulary operates a comprehensive framework of performance measures to ensure it is meeting its objectives and support the Commissioner in delivering the Police, Fire and Crime Plan. The following section provides a summary of performance in relation to crime, incidents and other outcomes for 2024/25.

Overall crime increased by 4% (1,486 crimes) compared to the previous financial year.



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This table summarises the Constabulary's performance indicators.

	Number of Crimes 2024/25	% Change from previous year
<b>All Crime</b>	<b>37,072</b>	<b>4%</b>
Violence against the person	16,631	8%
Homicide	4	33%
Death or Serious Injury - Unlawful Driving	74	51%
Stalking and Harassment	5,180	12%
Violence with injury	4,602	0%
Assault - cause serious harm	254	1%
Assault with injury	4,311	3%
Other violence with Injury	37	-78%
Violence without injury	6,771	11%
Assault without injury	5,776	11%
Assault without injury on a Constable	432	-3%
Other violence without injury	563	22%
Rape and sexual offences	1,821	14%
Robbery	134	-26%
Theft offences	5,241	-2%
Burglary	1,057	-20%
Vehicle offences	837	-14%
Criminal damage and arson offences	3,847	-11%
Drugs offences	2,002	20%
Public order offences	3,802	14%
Miscellaneous Crimes Against Society	1,162	30%
Possession of weapons offences	538	0%

- 'Violence against the person', experienced an increase of 8% which equates to 1,236 crimes. However, within this broad category, certain crime types such as homicides and death and serious injury from unlawful driving increased.
- Acquisitive crimes such as robbery, theft and burglary reduced overall in 2024/25. The combined reduction was 6% (409 crimes).
- We encourage the reporting of rape and sex offences; reported crimes increased by 14% (230 offences) compared to the previous year.
- Drug offences experienced an increase of 20% which equates to 338 crimes. This is an indication of increased levels of pro-activity, targeting those who cause significant harm in our communities whilst addressing the threat

of County Lines and Serious Organised Crime.

- Reported antisocial behaviour (ASB) has reduced by 21.4% (985 fewer incidents). This significant decrease is influenced by Operation Enhance and subsequent increased foot patrols within ASB hotspots.
- Work has also targeted increased reporting for domestic abuse. During 2024/25 domestic abuse crimes increased by 2.7% which equates to 163 additional crimes.
- Cumbria generally has a low level of hate crime compared to other forces both nationally and in the North West, however, the latest figures for crimes with a hate indicator show an annual increase of 210 crimes, which represents an increase of 18.9%.
- The Constabulary is consistently achieving some of the highest levels of call handling performance nationally, further improving our services to our communities.
- Latest CSEW data (year ending December 2024) indicates that overall confidence in policing within Cumbria is at 72.3%, which is the fourth highest figure nationally and above the national average. Additionally, 58.0% of respondents in Cumbria agreed that the police were doing a good or excellent job, which was the second highest figure nationally and substantially above the national average of 48.5%



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### People

The Constabulary recognises that its workforce is its most important asset and that maintaining healthy, engaged and motivated officers and staff is critical to the delivery of effective services.

The Constabulary re-launched its People Strategy in 2021/22, which brings together the key themes of:

- health, safety and well-being
- workforce planning, recruitment and talent management
- employee relations
- reward and recognition
- managing workforce change
- learning and development

During 2024/25 there has again been particular focus on recruitment of officers to maintain the Government's Uplift programme.

Occupational Health has continued to play a significant role in maintaining the health and wellbeing of officers and staff. Key activities have included:

- Following successful completion of OH Foundation Standards, the Occupational Health Team is now focused on completion of the Enhanced Standards and the commitment to translate this across to the industry wide SEQOHS Standards.
- OH is leading the tactical team who will deliver the next level of the Better Health at Work Award – Continuing Excellence. Evidence will be submitted in August prior to an on-site assessment on Sep 13th 2024.
- Occupational Health continues to provide input in training of recruits, leadership courses, specialist roles e.g., AFO, Dispatch, CID. Additional bespoke stress and resilience training in support of the Force Futures Plan has been developed and delivery is underway.
- The Wiser Mind programme has been adapted to provide input into response officer development days; focusing on practical techniques to process trauma and build resilience. This is backed up with fortnightly drop in practice sessions, available to all officers and staff. The drop in sessions are being revised to offer specific techniques for maintaining resilience through change.
- A new Trauma Informed Supervision Training Programme is being implemented with the support of Dr Noreen Tehrani; this aims to equip crime supervisors to have effective 1:1 and group sessions with their staff so they can successfully demobilise, diffuse, identify red flags and develop skills to mitigate accumulative trauma impact whilst cases are ongoing using an evidence-based model.

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At the 31<sup>st</sup> March 2025 the Constabulary employed:

- 1,344 Police Officers
  - 35 PCSOs
  - 621 Police staff
- (all expressed in full time equivalents)

As part of the Commissioner's council tax pledge in 2024/25 the police officer establishment was maintained at 1,359 FTE, which represented the Constabulary's additional uplift officers to help the achievement of the national Operation Uplift programme. The achievement of the Uplift target was made a high priority by the Constabulary. Over 2024/25 the numbers of police staff and PCSOs operated below establishment due to an increase in the level of vacancies.

Actual Employees as at 31 March 2025	CC		Total FTE
	Male FTE	Female FTE	
Directors/Chief Officers	11.0	2.0	<b>13.0</b>
Senior Managers	9.0	6.0	<b>15.0</b>
All Other Employees	977.3	995.8	<b>1,973.0</b>
<b>Total CC Employees</b>	<b>997.3</b>	<b>1,003.8</b>	<b>2,001.0</b>

This table provides a breakdown of the Constabulary workforce (expressed in full time equivalents (FTE)) by gender.

The 2024/25 average percentage of working time lost due to sickness increased for both officers staff compared with the previous

year. The police officer rate increased from 4.0% to 5.8%, whilst police staff rate increased from 4.7% to 5.0%. An attendance action plan is in place with a wide range of actions to pro-actively manage sickness.

The Constabulary is committed to promoting a workforce which reflects our communities and a culture that respects and celebrates all aspects of diversity. Achieving this aim will also lead to a working environment that is free from discrimination, harassment, bullying and victimisation. The Constabulary's diversity strategy covers the period 2020 to 2025 has three objectives:

- 1) Develop a more diverse and inclusive workforce, utilising positive action to reflect the communities of Cumbria Constabulary
- 2) Increase awareness of emerging crime types and effectively work with the public sector to understand vulnerabilities and work together to deliver confidence building projects
- 3) Enhance service delivery and accessibility to protected groups and communities where there is perception of inequality by involving them in our work

The Constabulary recognises the importance of developing the skills and knowledge of its workforce. The Constabulary's has an annual training plan, which aims to ensure that officers, PCSOs and staff are equipped with the

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requisite skills to perform their role, including mandatory accreditation for specialist responsibilities. During 2024/25 particular training resource was directed to:

- Training for new officer recruits through the Police Educational and Qualification Framework for new officers (developing apprenticeship and degree entry training courses in conjunction with the University of Central Lancashire) including innovative Professional Policing Degree and direct entry Detective programmes.
- Re-introduction of non-degree cohorts as a fourth entry route alongside other PEQF routes.
- Leadership and skills courses for sergeants, inspectors and police staff.
- Specialist crime including an in house developed Investigative Manager course for detective supervisors and forensic interview training.
- Enhanced personal safety and Taser training.

### Sustainability

Sustainability is at the heart of the Constabulary's approach to change and business improvement, with the focus on streamlining processes and emphasising quality by putting in systems to get things right first time. In addition, the Constabulary's Demand Strategy delivers sustainability by looking at how demand can be managed down through preventative and collaborative working with other public agencies.

Within the Commissioner's estate sustainability is promoted both in day to day management of the assets and in new capital developments. The capital programme promotes sustainability within design and strives to better the requirements of the current building regulations by 10%. Specific holistic design targets are set, encouraging use of natural ventilation and sustainable renewable technology where possible. Previous projects have set specific BREEAM energy efficiency targets of a minimum of very good.

Procurement of sustainable goods and services is encouraged with targets set for local labour and supply of materials. Larger specifications of work include a percentage of 'green' and where possible recycled products. Tender evaluation considers whole life costing, including running costs for the life of the building and a sustainability / environmental assessment. These measures are consistent with the social value policy.

The estate is served by a force wide building management system which is used for:

- Regular monitoring and control of consumption.
- Controlling mechanical building services.
- Monitoring faults for timely repair.

Both new and refurbishment work include specific specifications for low energy technology. A move to LED lighting installations and low emission air conditioning across the estate is the standard.

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As a result of the measures put in place during the covid pandemic, a more agile approach to home working has developed with many police staff working partly from home and partly from the office. This agile approach delivers sustainability benefits reduced travel between sites, improve space efficiency, reduces estate footprint and drives down the energy and environmental footprint at a number of sites. The measures also improve wellbeing.

For many years the Constabulary has operated a recycling policy.

In line with the national fleet strategy, the Constabulary still operates a mostly diesel fleet, with the strategy being continually reviewed as technology advances. There are now a number of petrol vehicles in the fleet, reflecting the technological improvements in these engines. In addition, there is now a small electric fleet, a mix of both unmarked and marked operational vehicles.

In 2019 a web of electric chargers was fitted throughout the estate to provide infrastructure support to these and future electric vehicles.

The fleet includes vehicles of many different types, which are required to perform a number of roles. Each role has specific targets for emissions and the purchasing criteria for new vehicles dictates that they must be within these limits.

Where appropriate arrangements exist vehicles are purchased on a national framework, which includes sustainability and environmental criteria. The maintenance of vehicles is carried out at garages located strategically throughout the county, reducing downtime and transportation. Parts are bought locally and make use of the wider local supply chain where possible.

In a geographically large county, staff are encouraged to make use of virtual meetings as an alternative to physical meetings and the transport time and costs, which that entails. Where journeys are essential, public transport via travel plans, car sharing and cycle to work schemes are promoted. During 2024/25 as part of the Futures Programme, a number of people carriers (mini busses) have been introduced which shuttle officers and staff between locations in a single vehicle rather than having multiple vehicles undertaking the same journey. This provides both cost efficiencies and environmental/sustainability benefits.

## The Financial Statements

This section of the financial summary provides an explanation of the various parts of the financial statements. The aim of the financial statements are to demonstrate to the reader the overall financial position of the Chief Constable

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at the end of the financial year, together with the cost of the services provided during the year and the financing of that expenditure. The key financial statements are:

- The Comprehensive Income and Expenditure Statement (CIES)
- The Movement in Reserves Statement (MiRS)
- The Balance Sheet (BS)
- The Cash Flow Statement (CFS)
- The Police Officer Pension Fund Accounts

### Comprehensive Income and Expenditure Statement

Summary CI&ES	Gross Expenditure 2024/25 £000s	Gross Income 2024/25 £000s	Net Expenditure 2024/25 £000s
Cost of Police Services	128,144	(790)	<b>127,354</b>
Funding Provided by PFCC to CC	0	(156,652)	<b>(156,652)</b>
<b>Cost of Services</b>	<b>128,144</b>	<b>(157,442)</b>	<b>(29,298)</b>
Financing Costs and Investment Income	58,697	(9,865)	<b>48,832</b>
<b>(Surplus)/Deficit on the Provision of Services</b>	<b>186,841</b>	<b>(167,307)</b>	<b>19,534</b>
Other Comprehensive Income and Expenditure			<b>(122,674)</b>
<b>Total Comprehensive Income and Expenditure</b>			<b>(103,140)</b>

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. The Chief Constable prepares this statement in accordance with the expenditure analysis as prescribed by Code of Practice on Local Authority Accounting issued by the Chartered Institute of Public Finance and Accountancy (CIPFA). The CIES is shown on page 28 of the

full statement of accounts.

The statement shows that the gross cost of providing policing services amounted to £127.354m in 2024/25. This figure included the costs of neighbourhood policing, incident response, crime investigation, roads policing, communication with the public, criminal justice arrangements and a range of support services.

In addition, the CIES also records a number of technical adjustments including 'financing costs & investment income' £48.832m and 'other comprehensive income & expenditure' net income of (£122.674m).

These adjustments principally relate to changes to future pensions obligations over the year based on proper accounting practices. The overall effect of the cost of providing services and the pensions adjustment is to produce an accounting surplus of (£103.140m) for the year, which largely impacts on unusable pensions reserves. The analysis on page 6 of this summary, based on the management accounts, shows an underspend of (£0.423m).

An Income and Expenditure analysis that sets out what those costs are (e.g. staffing, transport etc.) is provided in the note 6 to the statement of accounts on page 37.

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### Movement in Reserves Statement

Summary Movement in Reserves	Balance 31/03/2024 £000s	Movements 2024/25 £000s	Balance 31/03/2025 £000s
Police Pensions Reserve	(1,079,290)	102,290	(977,000)
LGPS Pensions Reserve	(719)	87	(632)
Accumulated Absences Reserve	(4,414)	412	(4,002)
<b>Total Reserves</b>	<b>(1,084,423)</b>	<b>102,789</b>	<b>(981,634)</b>

This statement shows the different reserves held by the Chief Constable analysed into 'Usable Reserves', which can be applied to fund expenditure and other 'Unusable Reserves', which are principally accounting adjustments. It shows the opening balance on each

reserve at the start of the year, movements in year and the closing balance. The Chief Constable's statement of movements in reserves is shown on page 29 in the full statement of accounts.

The reserves shown above on the Chief Constable's movement in reserves statement are all classed as 'unusable' and provide a mechanism through which accounting adjustments can be made to present the accounts in accordance with proper accounting practices, whilst allowing the statutory amounts required to be charged for council tax purposes.

The Chief Constable's movements in reserves statement principally records the net impact of the Chief Constable's negative reserve in relation to the Police Pension and the Local Government Pension Schemes, reflecting the requirement to record pension assets and liabilities as they are earned rather than when they become due for payment. During 2024/25, the overall negative balance on the police pension scheme and the local government pension scheme have reduced, largely as a result of changes to actuarial assumptions.

All usable reserves are controlled by the Commissioner and are recorded in the balance sheet of the Commissioner, who formally recognises the need to provide contingencies to meet unplanned and planned expenditure in the future. The Commissioner's usable reserves include a general reserve of £4.000m to meet unplanned risks and earmarked reserves of £23.752m for specific revenue and capital purposes. During 2024/25, a total of £1.419m has been transferred from the Commissioner's earmarked reserves to support revenue and capital expenditure.

### The Balance Sheet

Balance 31/03/2024 £000s	Summary Balance Sheet	Balance 31/03/2025 £000s
15,471	Current Assets	17,281
(17,513)	Current Liabilities	(18,838)
(1,082,381)	Long Term Liabilities	(980,077)
<b>(1,084,423)</b>	<b>Net Liabilities</b>	<b>(981,634)</b>
(1,084,423)	Unusable Reserves	(981,634)
<b>(1,084,423)</b>	<b>Total Reserves</b>	<b>(981,634)</b>

The balance sheet shows the value as at the balance sheet date (31 March 2025) of the Chief Constable's assets and liabilities.

# The Chief Constable of Cumbria Constabulary

## Summary Statement of Account 2024/25

The Chief Constable's current assets (£17.281m) are comprised of the Chief Constable's share of short-term debtors and the balance of funding between the Commissioner and the Chief Constable. Current liabilities (£18.838m) reflect amounts owed by the Chief Constable. They include the Chief Constable's share of short-term creditors and the balance of funding between the Chief Constable and the Commissioner. Long-term liabilities (£980.077m) represent the Chief Constable's share of the pensions deficit together with a small number of provisions to meet future liabilities. The net assets (assets less liabilities) are matched on the balance sheet by the Chief Constable's reserves. The balance sheet reserves reflect the position at year end and therefore match the final position shown in the movement in reserves statement. The balance sheet is shown on page 30 in the full statement of accounts.

The Chief Constable's 2024/25 balance sheet shows a combined pensions deficit of (£978m) ((£1,080m) in 2023/24) for the LGPS and the Police Pension Scheme to which its employees and former employees belong. However, statutory arrangements for funding the deficit, through increased contributions over a period designed to balance the pensions account and central government funding mean that the financial position of the Chief Constable remains healthy.

### The Cash Flow Statement

Cash flows 2023/24 £000s	Summary Cash Flow Statement	Cash flows 2024/25 £000s
	<b>0 Cash &amp; Cash Equivalents 1 April</b>	<b>0</b>
21,757	Net (Surplus)/Deficit on the provision of services	19,534
(21,757)	Adjustments for Non-cash Movements	(19,534)
	<b>0 Net Cash Flows from Operating Activities</b>	<b>0</b>
	<b>0 Cash &amp; Cash Equivalents 31 March</b>	<b>0</b>

The Cash Flow Statement shows the changes in cash and cash equivalents of the Chief Constable during the reporting period. Under the terms of the funding arrangement between the Commissioner and the Chief Constable, all cash and cash equivalents are held by the Commissioner and as such, the Chief Constables cash flow statement simply reflects the surplus or deficit from the provision of services less adjustments for non-cash movements. The statement is shown on page 31 of the full statement of accounts.



# The Chief Constable of Cumbria Constabulary

## Summary Statement of Account 2024/25

### Police Officer Pension Fund Account

Pension Fund A/C 2023/24 £000s	Summary Police Pension Fund	Pension Fund A/C 2024/25 £000s
(16,588)	Contributions - Employer	(19,923)
(7,193)	Contributions - Officers	(7,731)
(268)	Contributions - Other	(191)
40,539	Benefits Payable	44,183
55	Other Payments	102
<b>16,545</b>	<b>Net Amount Payable</b>	<b>16,440</b>
(16,545)	Contribution from Home Office	(16,440)
0	Net Amount Payable	0

This statement sets out the transactions on the Police Officer pension fund account for the year. The statement records all of the contributions that have been made to the pension fund during the year. These are primarily contributions from employees and the Constabulary, as employer. Contribution rates are set nationally by the Home Office. There are also small amounts of other contributions, either from officers joining the scheme in the year and transferring in existing pensions benefits or additional contributions from the employer to cover the cost of ill-health retirements.

The fund also records the benefits paid out of the fund to its members. Any difference between the contributions received into the fund and amount paid out is met by government grant, paid through the Commissioner. This means that the police pension fund always balances to nil.

The statement identifies contributions made in 2024/25 totaling (£27.845m). The pension benefits that are payable from the fund, together with other payments amounted to £44.285m. The balance between contributions and pensions' benefits paid of £16.440m has been funded by the Home Office via the Police, Fire and Crime Commissioner. The full pensions fund accounts and note can be found on pages 50-51 of the full statement of accounts.

### Supporting Information to the Financial Statements

The key financial statements are supplemented by an explanation of the accounting policies used in preparing the statements which are shown in Annex C. They also contain a comprehensive set of notes that explain in more detail a number of entries in the primary financial statements. A glossary of terms provides an explanation of the various technical accounting terms and abbreviations. The statements are published alongside the Annual Governance Statement for the Chief Constable in accordance with the 2015 Accounts and Audit (England) Regulations. The Annual Governance Statement (AGS) of the Chief Constable can be found in Annex D of this Statement of Accounts or on the Constabulary website at [www.cumbria.police.uk](http://www.cumbria.police.uk).

# The Chief Constable of Cumbria Constabulary

## Summary Statement of Account 2024/25

### The Financial Outlook

The financial statements provide a breakdown of net spending during the year with the balance sheet showing the strong overall financial position of the Commissioner and Chief Constable as at 31 March 2025. This has primarily arisen as a result of positive action on behalf of the Constabulary to manage costs in the context of increasing demand for services and real terms reductions in funding over the last decade.

Looking forward, the Government has continued to provide funding in respect of the Uplift Programme (the scheme to recruit an additional 20,000 officers nationally). In Cumbria's case, further additional ringfenced grant of £4.3m has been provided for 2025/26 (conditional on maintaining the Uplift numbers), which, in combination with continued flexibility afforded to Police and Crime Commissioners to levy increased council tax has enabled the budget for 2025/26 to be balanced.

Whilst the position is financially resilient in the short term, there are uncertainties which have the potential to impact negatively on the budget in the medium term. Based on the MTFF assumptions, savings will need to be delivered from 2026/27 to balance the budget. The cumulative budget gap by 2029/30 is forecast as £11m. The uncertain impact of inflation on future budget prospects compounds existing financial risks in relation to the adequacy and sustainability of funding beyond Operation Uplift, the cost of national policing programmes, particularly the Emergency Services Network, pensions issues and the review of the police funding formula. The required savings are considered to be challenging, and will need diligence to ensure they are achievable and manageable. The announcement of a spending review in 2025 is hoped to provide greater clarity in relation to funding for the 3 year period 2026/27 to 2028/29.

Within the Constabulary a programme of work, known as the 'Futures Programme' is underway to better understand demand and seek efficiencies. In 2024/25 this programme consisted of 16 individual projects. Against this background, the level of required savings highlighted in the MTFF are considered to be achievable.

A reserves policy has also been developed, which seeks to balance pro-actively utilising reserves to support current policing services with maintaining reserves at a level that provides some financial resilience.

In light of the financial outlook presented above and in the context of the MTFF and savings plans, the Chief Constable and the Chief Finance Officer have reviewed the going concern position of the Constabulary and have concluded that it is appropriate to produce the Chief Constable's accounts on a going concern basis.

# The Chief Constable of Cumbria Constabulary

## Summary Statement of Account 2024/25

### Risks

The focus of the Constabulary's strategic risk register is closely aligned with the financial challenges faced by the Constabulary outlined above and the consequential impact of implementing change across the organisation.

There are currently four risks on Constabulary strategic risk register which are as follows:

- The implications of longer-term reduction in budget and the level of savings required.
- ISO Accreditation - the organisation does not achieve accreditation in line with the Forensic Science Regulator statutory code
- Continued use of Airwave due to delays in ESMCP & ESN
- Unable to investigate cyber-crime effectively, or promptly due to the increased volume and complexity of reported incidents

Wherever possible the Constabulary actively mitigates and manages its strategic risks.

### Acknowledgements

The financial statements were authorised for issue by me as the Constabulary Chief Finance Officer, on 16 June 2025.

In closing, it is appropriate to acknowledge the dedication and professionalism of Lorraine Holme and the wider finance team in again achieving the closure of accounts and the publication of these statements against tight deadlines.

**Michelle Bellis**

**Constabulary Chief Finance Officer**

The accounts present a true and fair view of the position of the Chief Constable of Cumbria Constabulary as at 31 March 2025 and its income and expenditure for the year there ended.

[Signatures removed for the purposes of publication on website](#)

Michelle Bellis CPFA

Constabulary Chief Finance Officer

Date: 16 June 2025