

### Introduction

I am pleased to introduce the summary Statement of Accounts for the 2024/25 financial year. This Summary statement sets out both the single entity statements of the Police, Fire and Crime Commissioner for Cumbria and the consolidated group position, incorporating the statements of the Chief Constable of Cumbria Constabulary. The accounts are published in accordance with the Accounts and Audit Regulations 2015.

This summary statement of accounts is taken from the Chief Finance Officers narrative report to the full statement of accounts. The purpose of the report is to offer readers a guide to the most significant matters reported in our statement of accounts. It sets out our overall financial position and a series of mini statements summarising and explaining the primary financial statements. It includes information on our performance and value for money. A commentary is also provided to set out the major influences impacting our income and expenditure in the current and future financial years.

By providing this information we aim to support our readers with an understandable and informative narrative on those matters most significant to our financial position and our financial and non-financial performance. This narrative report is provided as part of the overall publication of the financial statements and also as a standalone report. It can be accessed through the Commissioner's website: [www.cumbria-PFCC.gov.uk](http://www.cumbria-PFCC.gov.uk) together with the single entity statements of the Chief Constable.

### Statutory Framework

The Police, Fire and Crime Commissioner 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, Fire 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.

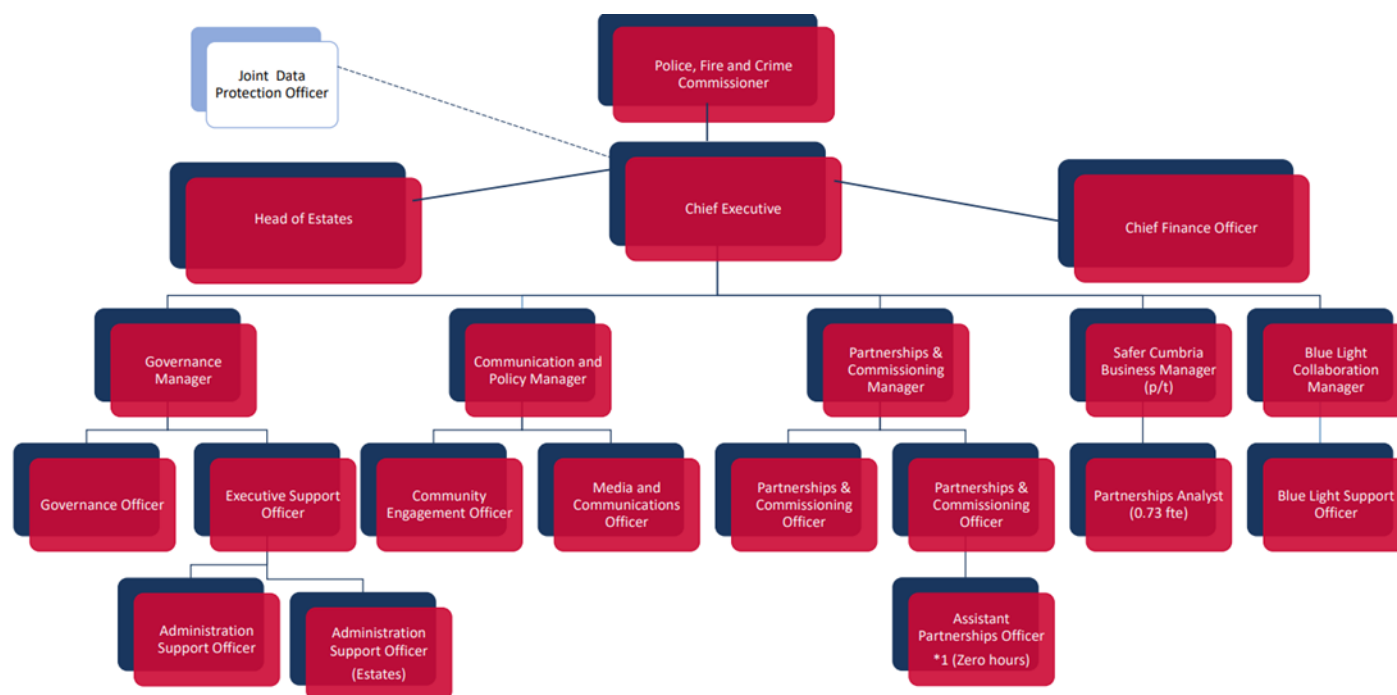
The PRSRA 2011 also established the Chief Constable as a separate statutory entity, distinct from the Commissioner and with operational independence. The Chief Constable is responsible for maintaining the King's peace and the exercise of police powers. The Chief Constable is accountable to the Commissioner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

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. The Commissioner decides the budget, allocating assets and funds to the Chief Constable. This, in addition to the powers of the Commissioner to set the strategic direction for policing, 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 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 the group accounts.

### Our Organisation



The Police, Fire and Crime Commissioner is supported by an office of 18.5 FTE staff, this includes two statutory officers.

The Chief Constable is accountable to the Commissioner and has responsibilities to support the Commissioner in the delivery of the strategy and objectives set out in the Police, Fire and Crime Plan. Both entities have appointed a Joint Audit Committee and a Joint Community Scrutiny Panel. The Committee and Panel comprise independent members to oversee arrangements for governance, including financial reporting and the arrangements for integrity and ethical behaviour. Four Custody Visiting Panels fulfil the statutory requirement for independent review of custody. Membership of the panels at the end of 2024/25 were: Barrow 10, Kendal 6, North Cumbria 1 and West Cumbria 11.

### Our Goals

The Commissioner sets the strategic direction for policing and wider interventions within the Police, Fire and Crime Plan, which was launched on 8<sup>th</sup> January 2025. The vision for our plan is 'Protecting Cumbria'. We want people in Cumbria to feel safe, protected and secure in their own homes and in their communities. There are five key priorities identified in the Plan, which have been developed by taking into account local concerns and national requirements:

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- Putting People First.
- Providing Visible and Accessible Services.
- Protecting Vulnerable People and Communities.
- Focusing on Prevention to Protect Cumbria.
- Making Best Use of Resources.

For each priority there are a set of objectives, some of which are police specific and others that focus on the Commissioner and Chief Constable working alongside partner organisations to keep communities safe, while supporting victims and bringing offenders to justice.

We work to achieve this by holding the Chief Constable to account for the delivery of effective policing and by commissioning a range of activity and interventions with the Constabulary and our wider partners.

The Commissioner works closely across a range of partner agencies in Cumbria to deliver against identified areas of business best achieved through a partnership approach. As Chair of the Safer Cumbria Partnership the Commissioner provides a convening and assurance role in relation to the Criminal Justice System, Combatting Drugs, the Serious Violence Duty and Contest (Counter Terrorism). This is in line with national direction and statutory guidance.

## Our People

Our people are the most important resource we have in achieving our goals. Our values commit to having an empowered staff who are high performing, professional and have high levels of satisfaction in their roles. The Commissioner's Office and Constabulary perform well in relation to the gender diversity of the workforce. At Chief Officer Level, excluding the elected Police, Fire and Crime Commissioner, 66% of the single entity Chief Officers are male as are 20% of senior managers. A breakdown by gender of the number of men and women across the organisation at the end of the financial year and the number of men and women who were managers is set out below.

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| Actual Employees as at<br>31 March 2025 | PFCC           |                | Total<br>FTE   |
|-----------------------------------------|----------------|----------------|----------------|
|                                         | Male<br>FTE    | Female<br>FTE  |                |
| <b>PFCC Single Entity</b>               |                |                |                |
| Chief Officers                          | 2.0            | 1.0            | <b>3.0</b>     |
| Senior Management                       | 1.0            | 4.0            | <b>5.0</b>     |
| All Other Employees                     | 1.0            | 9.5            | <b>10.5</b>    |
| <b>Total PFCC Employees</b>             | <b>4.0</b>     | <b>14.5</b>    | <b>18.5</b>    |
| <b>Group</b>                            |                |                |                |
| Chief Officers                          | 13.0           | 3.0            | <b>16.0</b>    |
| Senior Management                       | 10.0           | 10.0           | <b>20.0</b>    |
| All Other Employees                     | 978.3          | 1,005.3        | <b>1,983.5</b> |
| <b>Total Group Employees</b>            | <b>1,001.3</b> | <b>1,018.3</b> | <b>2,019.5</b> |

## Chief Executive Report

This is the first year of the new Commissioner's term of office.

The Commissioner also holds the role of Cumbria Commissioner Fire and Rescue Authority following the transfer of Fire governance due to Local Government Reorganisation in 2023. The Fire and Rescue Authority produce their own set of accounts and are not part of the OPFCC/Constabulary group.

During the year the Commissioner has developed his first Police, Fire and Crime Plan with the support of the Constabulary and partners. This has helped establish effective relationships with key local government, criminal justice, health and third sector partners to develop initiatives and commission activities to reduce crime, support victims and enhance community safety and criminal justice.

The Police, Fire and Crime Plan contains the police and crime objectives, which all contribute toward achieving the Commissioner's overall aim of 'Protecting Cumbria'. Objectives are monitored internally by the Commissioner through his overarching Executive Board - Police. In addition, the Commissioner holds quarterly Public Accountability Conferences; a public meeting where he holds the Chief Constable to account.

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The Commissioner has continued to provide a range of services in support of victims of all crime with integrated support for victims / survivors of sexual violence and domestic abuse. This service is delivered by our commissioned provider Victim Support by way of a multi-year contract. Victims have continued to receive high quality needs led support delivered by a multi-skilled, experienced team in line with victim support's trauma informed support framework. Delivery of this contract focuses on those who want & need support and taking the service to victims. The service maximise engagement by using an individual's referred method of contact & the use of 'calendly' to book appointment at a time convenient and suitable to them. Victim support also provides options for self-help using digital self-help tools. The Service proactively work with partners creating pathways & providing comprehensive accurate referrals. Victim Support also improve awareness of victim services by training police and partners. The service develops key messages of independence from the police & statutory sector to encourage confidence to engage with the support offer. The commissioned service continued to integrate universal offer of support plus IDVA, ISVA services ensuring the different components of this service work seamlessly together in support of victims, meaning a user gets to the right support the first time.

Strengthening the support available the Commissioner provided specialist support by way of a Male IDSVA, Health IDSVA and a team of Children & young people IDVAs.

During 2024/25 funding was provided to the third sector to support & reduce the effects of violence against women and girls. The Freedom project was able to increase the availability of counselling sessions for victim / survivors of Domestic Abuse & reduce their waiting lists.

The women's centres, Gateway 4 Women & Women's Community Matters used funding to support victims of crime and abuse to help them cope and recover. The centres provided a core offer, delivering a whole system approach for victims across all spectrums of abuse, women experiencing domestic abuse & / or sexual violence and to women who have experience of offending or who are at risk of offending due to vulnerability. The centres build on their integrated and co-ordinated response to engage, motivate and support women in developing their knowledge, personal skills and confidence. The centres provide prevention and early intervention support to reduce escalation towards crisis, encourage reporting to police and promote well-being.

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Safety Net & The Birchall Trust were funded to provide help after domestic or sexual abuse. The services understand it is difficult to take the first step and reach out for support, but they are there to find the best approach towards recovery.

There are well established financial and governance frameworks in place to fulfil statutory, regulatory and best practice requirements, supported by the relevant professional bodies for local government and policing. This benefits from continuous development to ensure the office continues to meet the highest standards.

Public consultation and engagement are paramount to the Commissioner as he is the 'voice' for the people of Cumbria for policing. A wide range of diverse opportunities are available for the public to speak directly to the Commissioner, when the Commissioner is out in the community or by speaking to groups directly. This is further supported by the public contacting the Commissioner directly, with 861 people contacting the Commissioner in this way during 2024/25. The main themes raised in this year were in relation to police service dissatisfaction, anti-social driving and ongoing crime.

The Commissioner undertook a successful public consultation for the increase in the council tax precept for 2024/25, with 715 respondents and 60% supporting the proposal. As a result of the public consultation, the views of the Chief Constable and the unanimous support of the Police, Fire and Crime Panel, the Commissioner took the decision to increase council tax precept by £8.64 for a Band A property and £12.96 for a Band D property.

The Commissioner has continued to hold the Chief Constable to account at regular Public Accountability Conferences and weekly 1-2-1s as well as embedding an internal accountability and governance structure, including monthly Executive Board – Police meetings with the Chief Constable and the Chief Officer team which scrutinises and challenges performance across the totality of policing.

The Commissioner receives further assurance from His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) and internal and external auditors, which all independently assess the effectiveness and efficiency of the Constabulary across a wide range of areas, such as their governance, financial and risk management internal controls. In conjunction with the Constabulary, the Commissioner also operates a Joint Audit Committee and a Community Scrutiny Panel. These meetings provide assurance

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on the adequacy and effectiveness of internal arrangement across both organisations such as financial and risk management as well as ensuring high standards of integrity and ethical behaviour.

When areas of concerns are raised through these independent boards, they are escalated to the Commissioner's Executive Board – Police, which provides further scrutiny and oversight, ensuring actions are delivered to improve performance.

The Commissioner's staff embrace the fast-moving pace of the Office and this is evident from the work that is on-going with the Commissioner launching several key strategic campaigns in support of the new Police, Fire and Crime Plan and his commissioning strategy. In addition, work continues to explore opportunities for collaboration between blue light services, with a view to increasing efficiencies for both Cumbria Constabulary and Cumbria Fire & Rescue Service. Extensive work is underway to transfer the Constabulary's Estates Department to the Office from April 2025. As the Commissioner legally owns all the police and fire estate, the new service will provide a cost-effective estates function for both policing and fire. The Office is well placed to deal with this new challenge in 2025/2026 and will continue to drive an ambitious programme of work that seeks to bring together further collaborative opportunities across several areas of business. For example, work is being carried out to bring together a shared commercial services function between police and fire as of June 2025.

## Finance Review

### 2024/25 Grant Settlement and Budget

The Commissioner set a combined net revenue budget of £132.769m for 2024/25 on 15 February 2024. Funding of this amount came from the Police Grant settlement (£77.191m) and income from Council Tax (£55.578m). The budget represented an increase of the Council Tax precept by 4.36%, taking the Commissioner's proportion of the band D equivalent tax to £310.05 per annum. The effect of the increase is to support the medium term financial forecast and maintaining existing policing services through a period of higher inflationary pressures. The budget provided net funding for the Chief Constable of £158.014m comprising a £162.788m expenditure budget to support policing and an income budget of (£4.774m). The Commissioner's budget provided £3.274m for Commissioned Services, to provide funding for partnership working across the Commissioner's wider community safety, crime reduction and victim support responsibilities and £1.119m for the Office of the Police, Fire and Crime Commissioner.

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The capital budget was set at £7.370m including schemes approved in the year and the effect of the 2023/24 capital outturn position. Capital expenditure is made up broadly of expenditure on assets that have a useful life of beyond one year. Approximately 52% of the programme related to investment in ICT, with the remainder being made up estates works, the cyclical replacement of fleet vehicles and operational equipment. The budget was funded from a combination of Revenue Contributions (1.711m), reserves (£0.742m) and a borrowing requirement (£2.686m).

The table below shows the summary revenue 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 below 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 practice) are made. For this reason, the outturn in the table below will not reconcile directly to the Summary Comprehensive Income and Expenditure statement on page 12.

### Summary Budget and Outturn

| Summary Budget & Outturn                         | Base Budget<br>2024/25<br>£000s | Revised Budget<br>2024/25<br>£000s | Outturn<br>2024/25<br>£000s | (Under)/<br>Overspend<br>2024/25<br>£000s |
|--------------------------------------------------|---------------------------------|------------------------------------|-----------------------------|-------------------------------------------|
| Constabulary Budget                              | 158,014                         | 155,929                            | 155,506                     | (423)                                     |
| Office of the PFCC                               | 1,119                           | 1,184                              | 1,194                       | 10                                        |
| Other PFCC Budgets                               | 12,993                          | 14,024                             | 14,195                      | 171                                       |
| Grants/Contributions                             | (33,983)                        | (36,771)                           | (37,048)                    | (277)                                     |
| <b>Net Expenditure before reserves movements</b> | <b>138,143</b>                  | <b>134,366</b>                     | <b>133,847</b>              | <b>(519)</b>                              |
| To/(From) Reserves                               | (5,374)                         | (1,597)                            | (1,078)                     | 519                                       |
| <b>Net Expenditure</b>                           | <b>132,769</b>                  | <b>132,769</b>                     | <b>132,769</b>              | <b>0</b>                                  |
| Government Grants                                | (77,191)                        | (77,191)                           | (77,191)                    | 0                                         |
| Council Tax                                      | (55,578)                        | (55,578)                           | (55,578)                    | 0                                         |
| <b>Total External Funding</b>                    | <b>(132,769)</b>                | <b>(132,769)</b>                   | <b>(132,769)</b>            | <b>0</b>                                  |

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The Constabulary gross expenditure budget is made up of funding for employee costs, amounting in total to £143.865m, which is broken down into Police Officers £109.907m, PCSOs £1.748m, Police Staff £29.755m and other employee costs of £2.455m. The remainder of the budget relates to non-staff costs including, transport costs of £2.695m and supplies/other costs of £18.532m. Income of (£9.163m), which is generated through policing activities, is also shown within the Chief Constable's budget.

The Commissioner's budgets comprise of the costs of running his office £1.119m and the net position on a range of other costs. These include estates costs £5.699m for premises used by the Constabulary and Commissioner, Commissioned Services and Sexual Assault support £3.274m to deliver the Police and Crime Plan and budgets to finance capital expenditure and the costs of technical accounting adjustments. PFCC other budgets also include the costs of insurance and past pension costs.

### **In-Year Financial Performance**

Revenue Expenditure: The out-turn position for 2024/25 is an underspend of £0.519m. The overall underspend is made up of an underspend of £0.096m on the budgets managed by the Commissioner and underspend of £0.423m on those held by the Constabulary. The core underspend equates to 0.39% of the revised net budget of £134.366m, which is within the target for the revenue expenditure to be within 1% of the budget at out-turn.

In overall terms budgets managed by the Commissioner were (£0.0.96m) under budget. This was largely attributable to a combination of, increases in investment income (£0.068m) and grants and contributions (£0.277m) offset by increased costs of insurances £0.047m, increased contributions to provisions for insurance and legal claims £0.267m.

In 2024/25 the Constabulary was £0.423m under budget. The officer pay budget was overspent by £0.132m because of changes to the workforce plan and a conscious decision to recruit additional uplift officer targets asap to secure additional specific grant from the home office. The transport budget was overspent (£0.318m) largely as a result of the increase in inflation vehicle fuel and repairs and maintenance.

However, this was offset by savings on police staff (£0.129m), PCSO (£0.167m), reduced supplies and services related spend (£0.270m) and additional income (£0.552m).

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In relation to the underspend of £0.519m, a sum of £0.380m has been set aside in a budget c/fwd reserve to meet costs agreed in 2024/25 which will not be incurred until 2025/26, a sum of £0.157m set aside in an estates rationalisation reserve and the balancing sum of 0.018m drawn down from the budget support reserve from funds set aside earlier in the year.

The Commissioner maintains the Property Fund which is a short-term diversionary funding opportunity for community organisations across Cumbria. The budget for the fund is determined by the accumulation of property coming into the possession of the police under the Police Property Act 1987 and the Powers of the Criminal Courts Act 1973.

The Commissioner in 2024/25 re-introduced the Community Fund, a separate short-term diversionary funding opportunity for community organisations across Cumbria. This shares similar values and expectations to the Property Fund, but the available funding is generated from the OPFCC Commissioning Budget and not from disposal of property coming into the possession of the police. During 2024/25 awards totalling £0.129m were made to 61 applications.

The 2024/25 Capital Expenditure Outturn amounted to £3.884m against a revised budget of £6.160m, the variance represents reprofiling of capital schemes into future years.

## The Financial Statements

This section of the narrative report provides an explanation of the various parts of the financial statements alongside a high-level summary and narrative on the financial position. The aim of the statements are to demonstrate to the reader the overall financial position of the Commissioner 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 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 Commissioner's website.

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## Summary Statement of Accounts 2024/25

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

The Comprehensive Income and Expenditure Statement (CIES) shows the cost of policing and other services provided in the year and the income from government grants and council tax that fund those services. The CIES is shown on page 42 of the full statement of accounts. An expenditure and income analysis that sets out what those costs are (e.g. staffing, transport etc.) is provided in note 6 on page 60.

The table below sets out a summary CIES statement.

| Summary CI&ES                                         | Gross<br>Expenditure<br>2024/25<br>£000s | Gross<br>Income<br>2024/25<br>£000s | Net<br>Expenditure<br>2024/25<br>£000s |
|-------------------------------------------------------|------------------------------------------|-------------------------------------|----------------------------------------|
| Cost of Police Services                               | 137,072                                  | (25,663)                            | 111,409                                |
| <b>Cost of Services</b>                               | <b>137,072</b>                           | <b>(25,663)</b>                     | <b>111,409</b>                         |
| Other Operating Expenditure                           | 16,440                                   | (16,582)                            | (142)                                  |
| Financing Costs and Investment Income                 | 59,483                                   | (11,303)                            | 48,180                                 |
| Council Tax and Grant Income                          | 0                                        | (138,278)                           | (138,278)                              |
| <b>(Surplus)/Deficit on the Provision of Services</b> | <b>212,995</b>                           | <b>(191,826)</b>                    | <b>21,169</b>                          |
| Other Comprehensive Income and Expenditure            |                                          |                                     | (127,170)                              |
| <b>Total Comprehensive Income and Expenditure</b>     |                                          |                                     | <b>(106,001)</b>                       |

The statement shows that the net cost of providing services in the year amounted to £111.409m, which is predominantly the costs of policing.

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In addition to showing the cost of services, the CIES also sets out net financing costs of £48.180m. The most significant element of financing costs comprise pension charges £48.790m. These charges are calculated in accordance with generally accepted accounting practices and do not all need to be funded in the 2024/25 financial year. Financing costs also include the costs of borrowing (capital financing) (£0.535m) which relates to the financing of the PFI at Workington and income from investing (£-1.145m).

This is because the capital programme is funded internally using cash reserves to reduce investment risk and reflect the relatively low interest rates available on investing such balances, although it is recognised that this may change given the recent increases to interest rates. At the end of the financial year £21.772m (inclusive of PFI contract and Finance Leases) of the capital programme is funded using cash backed internal reserves rather than borrowing from the open market. At some point in the future, due to a planned reduction in reserves, the Commissioner will need to consider external borrowing.

Showing expenditure and income within this statement in accordance with generally accepted accounting practices results in expenditure exceeding income (a deficit on the provision of services) by £21.169m. Further 'Statutory Accounting' adjustments in relation to the revaluation of land and buildings and actuarial changes on the pension schemes of (£127.170m) classed as income through the 'other comprehensive income and expenditure' line results in an overall position on the statement of a surplus of (£106.001m). This is an accounting deficit that is taken to Unusable Reserves. Page 9 of this summary sets out the out-turn position based on the management accounts and excluding the technical accounting entries required for the CI&ES. The management accounts show an underspend of £0.519m against the 2024/25 budget.

### **Movement in Reserves Statement**

This statement shows the different reserves held by the Commissioner. These are analysed into 'Usable Reserves' and 'Unusable Reserves'. Usable reserves can be used to fund expenditure. They may help to pay for future costs or reduce the amount we need to raise in council tax to meet our expenses. Unusable Reserves are principally technical accounting adjustments. The Movement in Reserves Statement shows the opening balance on all reserves at the start of the year, movements in year and the closing balance. The Movement in Reserves statement is shown on page 44 in the full statement of accounts. The table below sets out a summary movement in reserves statement.

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| Summary Movement in Reserves | Balance<br>31/03/2024<br>£000s | Movements<br>2024/25<br>£000s | Balance<br>31/03/2025<br>£000s |
|------------------------------|--------------------------------|-------------------------------|--------------------------------|
| Police Fund                  | 4,000                          | 0                             | 4,000                          |
| Earmarked Revenue Reserves   | 23,158                         | 300                           | 23,458                         |
| Earmarked Capital Reserves   | 2,013                          | (1,719)                       | 294                            |
| Capital Receipts             | 2,231                          | (707)                         | 1,524                          |
| Total Usable Reserves        | <b>31,402</b>                  | <b>(2,126)</b>                | <b>29,276</b>                  |
| Unusable Reserves            | (1,029,747)                    | 107,765                       | (921,982)                      |
| Total Reserves               | <b>(998,345)</b>               | <b>105,639</b>                | <b>(892,706)</b>               |

Movements in usable reserves for 2024/25 show a net balance of £2.126m. This is the cumulative position recording the amounts we have drawn down from and contributed to specific (earmarked) reserves to help fund expenditure during the year. There are separate accounts to record our receipt and use of income from the sale of property and government grants for capital expenditure.

At the end of the year, the Police Fund at 31 March 2025 stands at £4.0m and provides for unplanned financial risks. Earmarked revenue reserves are £23.458m. These reserves provide for a number of specific operational contingencies, one off budget/project costs and funding to meet future liabilities in respect of insurances and the PFI contract. The balance of capital reserves as at 31 March 2025 was £0.294m, capital reserves are those set aside to fund the capital programme. Further detail on earmarked reserves is provided within note 8 to the statement of accounts on pages 65-66.

At the 31<sup>st</sup> March 2025 we have negative unusable reserves of (£922m). Unusable reserves provide a mechanism through which transactions are entered into the accounts in accordance with accounting standards. They also provide the means to manage differences in the timing and calculation of those transactions and the actual expenditure or income we need to charge to our accounts. For example, our properties are regularly re-valued. When this happens any increase in their value is shown in a revaluation reserve. The reserve 'records' the additional income we may receive when the property is sold, but it is 'unusable' until we decide to dispose of the property and achieve a sale. When we sell, the revaluation reserve will be reduced by any increase in value that was recorded before sale. The actual income we receive will be shown in our usable capital receipts reserve, where it can be used to fund new capital expenditure. The balance on our unusable reserves reflects the position following the required accounting transactions.

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The cumulative position for unusable reserves includes reserves of:

- £59.707m in respect of the revaluation reserve and capital adjustment account, recording accounting transactions for our capital assets.
- (£0.978m) in respect of negative pensions reserves. The pensions reserves record accounting transactions for the Police and Local Government Pension Schemes and recognise the future liabilities under the pension schemes. Unlike the LGPS, the police pension schemes are 'unfunded' meaning that they do not have any assets that have been built up to meet future liabilities, for this reason, the police pensions scheme carry a large liability of £977m. The change in the balance on these reserves in 2024/25 is negative and is as a result of changes in actuarial assumptions that have decreased scheme liabilities.

### The Balance Sheet

The balance sheet shows the value as at the balance sheet date (31 March 2025) of the Commissioner's assets and liabilities. The balance sheet is shown on page 46 in the full statement of accounts. The table below sets out a summary balance sheet.

| Balance<br>31/03/2024<br>£000s | Summary Balance Sheet       | Balance<br>31/03/2025<br>£000s |
|--------------------------------|-----------------------------|--------------------------------|
| 74,402                         | Property, Plant & Equipment | 79,570                         |
| 1,127                          | Other Long Term Assets      | 1,350                          |
| 26,834                         | Current Assets              | 26,508                         |
| (14,911)                       | Current Liabilities         | (15,431)                       |
| (1,085,797)                    | Long Term Liabilities       | (984,703)                      |
| <b>(998,345)</b>               | <b>Net Liabilities</b>      | <b>(892,706)</b>               |
| 31,402                         | Usable Reserves             | 29,276                         |
| (1,029,747)                    | Unusable Reserves           | (921,982)                      |
| <b>(998,345)</b>               | <b>Total Reserves</b>       | <b>(892,706)</b>               |

The balance sheet shows property, plant and equipment assets, which include the Commissioner's estate, fleet of vehicles and ICT/communications equipment, with a value of £79.570m. Of this, land and buildings comprise £66.575m. Long term assets are comprised of intangible assets (predominantly computer software) £0.855m. Current assets are principally made up of debtors £18.818m, inventories £0.698m and

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cash/cash equivalents £4.354m and have a total value of £26.508m. Investments are made in accordance with the Commissioner's treasury management strategy and support the management of reserves and cash flows.

Debtors' balances (held with in the Current Assets total on the summary balance sheet) are primarily made up of institutional debtors, for example central government, and prepayments. This means that the risk of not receiving the debt remains low. The Commissioner has a good collection record in respect of debtor invoices raised for services provided. During 2024/25 there were no debtors invoices authorised to be written off as not collectable. The provision for impaired or doubtful debts stands at £16,307 against the future risk that not all outstanding invoices will prove to be 100% collectable, this figure is increased from the previous year of £11,178. The Commissioner's debtors include a share of the debtors recorded by the two Unitary Council's in respect of council tax. This debt amounts to £3.872m and is reduced by the Commissioner's share of their respective bad debt provisions of £1.779m. See note 14 to the statement of accounts (Page 75).

Balance sheet liabilities are amounts owed by the Commissioner. They include creditors, PFI debt, pensions and finance lease liabilities. They are split between short term (current) and long term liabilities, the current liabilities being those amounts due to be paid within 1 year. The most significant element of current liabilities are short term creditors which total (£14.932m).

The combined short and long term liability on the PFI scheme amount to (£3.402m) at 31<sup>st</sup> March 2025. Long term liabilities are the most significant figure on the balance sheet, showing a balance of (£985m) ((£1,085m) in 2023/24). The main element of this amount is a pension's deficit of (£978m) ((£1,080m) in 2023/24) for the Local Government Pension Scheme (LGPS) and the Police Pension Scheme. However, this deficit will be funded over a number of years, with financial support from Central Government, meaning that the financial position of the Commissioner remains healthy.

### The Cash Flow Statement

The Cash Flow Statement shows the changes in cash held in bank accounts and changes in Money Market funds. Money Market funds are an alternative way of depositing cash to earn interest. The cash can be

# The Police, Fire and Crime Commissioner for Cumbria

## Summary Statement of Accounts 2024/25

withdrawn from the fund without having to give notice and they are therefore referred to as cash equivalents.

The statement shows how the Commissioner generates and uses cash and cash equivalents. Cash flows are classified within the cash flow statement as arising from operating activity, investing activity and financing activity. The statement is shown on pages 47-48 of the full statement of accounts. The table below sets out a summary cash flow statement.

| Cash flows<br>2023/24<br>£000s | Summary Cash Flow<br>Statement                               | Cash flows<br>2024/25<br>£000s |
|--------------------------------|--------------------------------------------------------------|--------------------------------|
| <b>(13,097)</b>                | <b>Cash &amp; Cash Equivalents 1 April</b>                   | <b>(5,136)</b>                 |
|                                | Net Cash Flow from:                                          |                                |
| 3,225                          | Operating Activity                                           | (5,515)                        |
| 4,472                          | Investing Activity                                           | 7,708                          |
| 264                            | Financing Activity                                           | (1,411)                        |
| <b>(5,136)</b>                 | <b>Cash &amp; Cash Equivalents 31 March,<br/>made up of:</b> | <b>(4,354)</b>                 |
| (1,846)                        | Bank Accounts                                                | (1,843)                        |
| (3,290)                        | Money Market Funds                                           | (2,511)                        |

The table shows a cash outflow of £5.515m from operating activity. This is the net of our cash income including government grants, council tax and charges for services, less how much cash has been paid out, for example for salaries and goods that have been purchased. Cash flows from investing activity show an outflow of £7.708m and primarily represents the net balance of investment deposits less the amount of cash received when the investment comes to the end of its term. Investment activity provides a way to manage resources that will be used to fund future expenditure, earning interest on any balances. Investment activity also includes cash flows from the purchase and sale of capital assets (e.g. property). Cash flows arising from financing activities show a net cash inflow of (£1.411m), this being amount of cash repaid in relation to financing and borrowing. The Commissioner has no borrowing other than that which relates to finance leases and the PFI agreement. An amount of £299k was paid to reduce those debts during the year.

The Commissioner's cash flow statement shows an overall balance of (£4.354m), compared to (£5.136m) in 2023/24, reflecting a decrease in cash and cash equivalents of £0.782m over the year. At the end of the year (£2.511m) of the Commissioner's cash deposits was held in money market funds and (£1.843m) in banks.

# The Police, Fire and Crime Commissioner for Cumbria

## Summary Statement of Accounts 2024/25

### Police Officer Pension Fund Account

This statement sets out the transactions on the police officer pension fund account for the year. The statement records all the contributions that have been made during the year to the pension fund. 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. These are either transferred contributions, where members join the Constabulary and pension scheme during the year, through transfer from another police force, and transfer in their existing pension benefits. Other contributions also include additional payments made by the employer to cover the cost of ill-health retirements. The fund records the pensions (benefits) that are paid out of the fund to its members. Any difference between the contributions received into the fund and the amount being paid out is met by Home Office grant. This means the police pension fund always balances to nil.

| Pension Fund<br>2023/24<br>£000s | Summary Police Pension<br>Fund | Pension Fund<br>2024/25<br>£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                                |

The statement identifies contributions into the fund of (£19.923m) from the Constabulary (employer) and (£7.731m) from police officers. Employer contribution rates in 2024/25 were at 35.3%. In total £44.183m of pensions have been paid out of the fund. The balance between contributions and those pensions' benefits of £16.440m has been funded by Home Office. The full police officer pension fund account is shown on pages 97 to 98 of the financial statements accompanied with a page of explanatory notes.

### Supporting Information to the Financial Statements

The key financial statements are supplemented by an explanation of the accounting policies used in preparing the statements. 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 Police, Fire and Crime Commissioner and the Chief Constable in accordance with the 2015 Accounts and Audit (England) Regulations.

## Business Review

During 2024/25, the Commissioner has continued with several programmes and initiatives working with the Constabulary and wider partners to deliver the key priorities within the Police, Fire & Crime Plan.

Alongside the core emotional, practical and advocacy support services commissioned for victims of crime and abuse, the Commissioner has worked with Victim Support to introduce Independent Domestic and Sexual Violence Advisor posts, through Ministry of Justice funding and grant managed by the Commissioner's office. The health IDSVA is based within Carlisle Infirmary and has been developed in partnership with North Cumbria Integrated Care NHS Foundation Trust, to provide support to survivors of abuse who are accessing health services, particularly those who might not otherwise encounter support services. The added benefit of this post is not only is support provided to presenting cases, but the health IDSVA is able to upskill staff within the health setting to recognise the indicators of Domestic Abuse & / or Sexual Violence but more importantly how to effectively arrange specialist support in a safe way.

While the VAWG strategy focuses on women & girls the Commissioner recognises there is much to do in supporting men & boys which includes their safety. The Commissioner understands men & boys are also affected by these crimes and the need for a trauma informed response is provided by a commissioned Male IDSVA based with Victim Support. This 'by and for' role enables male victims to choose the gender of the person from whom they receive support.

A service tailored to support children and young people who have witnessed or experienced domestic abuse has been part of the integrated support offer during 2024/25. The service continues to see high outcome scores in relation to healthy coping strategies, increased safety understanding, and understanding what a

healthy relationship looks like. The children & young people's DA service shows an 85% satisfaction outcome for the support received and increased referrals from schools.

The Commissioner has continued to co-commission Remedi in their third year to deliver restorative justice across Cumbria for victims of crime and to raise awareness of the process with persons on probation to encourage involvement with the service. Remedi also facilitates mediation for those experiencing antisocial behaviour and referred to the service by the constabulary neighbourhood policing teams by way of the multi-agency local focus hubs. Restorative Justice is a process which brings those harmed by a crime (a victim or victims) and those responsible for the harm (an offender or perpetrator), into some form of communication, enabling everyone affected by a particular incident to play a part in repairing the harm and finding a positive way forward.

The Bridgeway Sexual Assault Support Centre (SARC) is co-commissioned by the OPFCC and NHS England to offer confidential healthcare and compassionate support to anyone in Cumbria that has experienced sexual assault or rape. The service has a specially trained paediatrician and forensic nurse examiners in addition to support workers who can care for users of the service in a safe and non-judgmental environment.

Staff at The Bridgeway will also arrange for specialist support by way of an Independent Sexual Violence Advisor (ISVA) who can provide personalised support to help someone manage after a crime and to feel safer. If required the ISVA can offer support before, during and after court and act as a single point of contact between different agencies.

Safety Net & The Birchall Trust work in partnership with The Bridgeway by offering counselling and support during the recovery for those affected by rape, sexual abuse or sexual violence. The approach is offered to adults, children & young people in a trauma-informed holistic manner.

During 2024/25 the Office has continued to reduce reoffending via commissioned service Pathways, the Cumbria Adult Out of Courts Disposal with integrated Offender Management. Pathways are in the fourth year of delivery leading to their final year in 2025/26. To date Pathways has received 1,417 referrals for a deferred caution and 205 referrals for a deferred charge resulting in 1,622 offenders referred with increased motivation to change their behaviour. Appropriate use of the out of court disposal means victims receive justice quicker, while the offender faces immediate consequences for their actions.

# The Police, Fire and Crime Commissioner for Cumbria

## Summary Statement of Accounts 2024/25

Pathways continue to achieve 94% non- reoffending rate 365 days after completion of the programme which is delivered by Remedi Restorative Services.

The Commissioner, Cumberland, Westmorland & Furness councils continued to fund Keep Safe to deliver consistent crime prevention advice with a target hardening service (improving security measures) available to all victims of high risk, high harm crime. This service aims to reduce the likelihood of recidivism and helps victims to cope and recover from crime and/or anti-social behaviour by increasing their feelings of safety within their own homes. The number of victims supported by Keep Safe rises each year with an average of 80 referrals per month. Referrals are received from partner agencies with the highest crime type referred to being domestic abuse.

The Commissioner continued to provide a contribution towards the Crimestoppers regional manager to deliver campaigns and appeals at a local, regional and national level. These campaigns encourage people to report anonymously, taking away the fear of reprisals but still bringing criminals to the attention of the police and helping to safeguard victims of crime.

The commissioner has committed funding towards statutory provision of Operation Encompass in 2024/25 the police and education information sharing partnership enabling schools to offer immediate support to children & young people experiencing domestic abuse.

Operation Encompass ensures a telephone call or notification to the school's designated safeguarding lead prior to the start of the next school day after an incident of police attended domestic abuse where there are children or young people related to either of the adult parties involved.

The Commissioner continued funding to support the activities of the Rural Crime Team with priorities to reduce rural acquisitive crime, bring offenders to justice engaged in rural and wildlife crime, to identify & recover stolen property, enhance public engagement & crime prevention & to disrupt serious and organised crime in this area.

Responding to incidents in the North of the county the Commissioner procured Remedi to deliver Anti-Hate Crime work. Step Up BEAT HATE in secondary schools to over 500 students. The programme covered Hate CRime Awareness: defining hate crime, the impacts of hate crime, consequences for victims and offenders, how to report offences and where to seek help & support.

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Turning the Spotlight (TTS) entered the final year of contract delivery by Victim Support offering support to couples, families and those whose relationship ranged from unhealthy to medium risk domestic abuse. TTS work with couples separately with or without children & offer a range of programmes delivered in a group work setting. The service accepts self-referral and agency referrals.

The benefits of the commissioner funding this intervention work is that couples and families are supported by specialist caseworkers with risk assessment and safety planning factored into the work. Couples and families will experience improved communication, less conflict, improved confidence and self-esteem and a happier home.

Programmes within the scope of delivery include a 12-week Healthy Relationship online programme, 7-week Partner Healthy Relationship programme & 4-week Children Matter programme.

As this was the final year for delivery of TTS the Commissioner ran a competitive procurement exercise which identified Victim Support to continue delivery of this service from 2025 onwards.

## Performance

The Commissioner has an open and transparent Accountability Framework to assess how well the objectives in the Police Fire & Crime Plan are being achieved.

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 with the report being published in July 2024. The Constabulary received one 'Outstanding' grade, six 'Good' grades and two 'Adequate' grades. This represents a significant improvement when compared to the previous inspection round and is a major endorsement of the work completed. As a result, Cumbria became the first force in the current round of PEEL inspections to be graded as 'outstanding' for Building, Supporting and Protecting the Workforce and 'good' for both Investigating Crime and Responding to the Public.

# The Police, Fire and Crime Commissioner for Cumbria

## Summary Statement of Accounts 2024/25

During 2024/25, the Police, Fire and Crime Panel has continued to facilitate effective scrutiny of delivery of the plan's objectives through quarterly meetings. Thematic reports are presented to the Panel and follow terms of reference agreed in advance with the Panel Chair.

Within the Office of the Police, Fire & Crime Commissioner (OPFCC) Strength Based Conversation Performance Reviews have been replaced by Personal Development Reviews and continue to be carried out with all staff. To support this, the OPFCC Training Plan sets out the overall training plan for the office and cascades into individual responsibilities. In 2024/25, specific training has been provided for staff in the areas of Restorative Approaches from Remedi, Deny, Attack, Reverse Victim and Offender (DARVO) Training, OPFCC Business Continuity, Victim Awareness, Contract Management, Social Media procedures, Risk Management, Data Protection and staff wellbeing. Individual staff have attended conferences, workshops and specific training events to help them develop within their roles.

## Performance Report

During the 2024/25 financial year (01/04/2024-31/03/2025) Cumbria Constabulary recorded 37,074 crimes, which was a 4.3% increase on the previous financial year (1,522 additional crimes).

The Constabulary's positive outcome rate for the 2024/25 financial year was 20.9% which was a 1.4 percentage point increase compared to the previous year (19.5%). Latest national data (up to the end of February 2025) indicates that Cumbria had one of the highest outcome rates nationally, with a rate above the national average, and the average for our Most Similar Group.

Cumbria Constabulary's crime rate (all crime) per 1,000 population during the 2024/25 financial year was 74.0/1,000 population. This means that for every 1000 individuals residing in Cumbria, 74 crimes were recorded. Latest national data (up to the end of February 2025), indicates that this figure is lower than the national average and the average of our Most Similar Group.

### All Crime – Offence Group Performance Overview

The table below provides a breakdown of the 37,074 recorded crimes by offence group.

# The Police, Fire and Crime Commissioner for Cumbria

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### Offence Groups with Crime Volume and Positive Outcome Rate – Apr-24 – Mar-25

| OffenceGroup                         | Crime Volume  | SPLY Volume   | Vol. Delta  | Vol. Delta (%) | Positive OCs | Positive OC Rate |
|--------------------------------------|---------------|---------------|-------------|----------------|--------------|------------------|
| Arson and Criminal Damage            | 3,847         | 4,336         | -489        | -11.28%        | 565          | 14.69%           |
| Burglary                             | 1,057         | 1,308         | -251        | -19.19%        | 181          | 17.12%           |
| Drug offences                        | 2,002         | 1,666         | 336         | 20.17%         | 1,575        | 78.67%           |
| Miscellaneous Crimes Against Society | 1,163         | 884           | 279         | 31.56%         | 269          | 23.13%           |
| Possession of weapons offences       | 538           | 537           | 1           | 0.19%          | 253          | 47.03%           |
| Public order offences                | 3,802         | 3,334         | 468         | 14.04%         | 767          | 20.17%           |
| Robbery                              | 134           | 178           | -44         | -24.72%        | 37           | 27.61%           |
| Sexual offences                      | 1,821         | 1,585         | 236         | 14.89%         | 200          | 10.98%           |
| Theft offences                       | 5,241         | 5,345         | -104        | -1.95%         | 1,102        | 21.03%           |
| Vehicle Offences                     | 837           | 972           | -135        | -13.89%        | 113          | 13.50%           |
| Violence against the person          | 16,632        | 15,407        | 1225        | 7.95%          | 2,695        | 16.20%           |
| <b>Total</b>                         | <b>37,074</b> | <b>35,552</b> | <b>1522</b> | <b>4.28%</b>   | <b>7,757</b> | <b>20.92%</b>    |

Cumbria Constabulary saw a 20.2% increase in drug offences; this is influenced by an increase in the volume of proactive stop searches increasing (19.9% increase in the 2024/25 financial year, compared to the previous financial year) as well as targeted drugs operation run across the county targeting suppliers. The positive outcome rate for drug offences during the 2024/25 financial year was 78.7%, latest national data (up to the end of February 2025) indicates that this outcome rate is above the national average, as well as the average of our Most Similar Group.

There has been a 19.2% decrease in the volume of burglaries across the force. This is influenced by an increased focus on Burglary Performance across the Constabulary, with a dedicated Operation (THEMIS), weekly tactical meetings, introduction of outcome based and volume reduction KPI's, and increased media campaigns alerting residents on the importance of securing belongs and their homes. Residential burglary of a home has also decreased 23.0% which is 138 fewer crimes. During the 2024/25 financial year, Cumbria recorded 2.6 burglaries per 1000 population. Latest national data (up to February 2025) indicates that this figure is below the national average, and the average of Cumbria's Most Similar Group.

The outcome rate for Burglary for the 2024/25 financial year was 17.12%, latest national data (up to February 2025) indicates that this is one of the highest rates nationally, with a rate higher than the national average and that of our most similar group.

Robbery has decreased by 24.7% (44 fewer crimes) which is influenced by an increased focus on this offence across a number of tactical and strategic meetings. During the 2024/25 financial year, Cumbria recorded 0.36 robberies per 1000 population. Latest national data (up to February 2025) indicates that this figure is below the national average and in line with the average of Cumbria's most similar group.

# The Police, Fire and Crime Commissioner for Cumbria

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The outcome rate for Robbery for the 2024/25 financial year was 27.61%. Latest national data (up to February 2025) indicates that this is one of the highest rates nationally, with a rate above the national average, and that of our Most Similar Group.

Public order offences have increased by 14.0%. The largest proportional increase is seen in the offence sub group 'Other offences against the state or public order', which has seen a 50.2% increase (an additional 149 offences). This sub category contains the offences of "breach of a criminal behaviour order", "breach of a SHPO/interim SHPO/SOPO/interim SOPO" and "Failure to Comply with Notification Order", all of which have all seen notable increases compared to the previous year and is representative of the Constabulary increasing its use of these orders.

Violence against the person has seen an 8.0% increase, most of this increase came from the subgroup "stalking & harassment" which saw a 11.5% increase (533 additional crimes) and the offence group "violence without injury" which saw a 10.9% increase (665 additional crimes).

Stalking has increased nationally and is influenced by increased awareness, the National Stalking Helpline reporting a surge in stalking complaints following a Netflix programme 'Baby Reindeer' which was watched by millions of people. The Stalking Super complaint was also published in 2024, further increasing awareness to both victims and police forces nationally.

The outcome rate for Stalking & Harassment during 2024/25 was 12.82%, latest national data (up to February 2025) indicates that this is one of the highest outcome rates nationally, with a rate above the national average, and that of our most similar group. Stalking has also been introduced as an outcome based KPI for the 2025/26 financial year.

Sexual Offences have increased by 14.9% and is discussed in more detail within the RASSO report. The increase is influenced by a change in counting rules, in which 3 new offences were introduced under the Online Safety Act in January 2024, relating to sending and sharing images of a sexual nature.

Miscellaneous crimes against society have increased by 31.6% (279 additional offences). National data indicates that increases have also been seen nationally, and within our Most Similar Group. The largest increases are seen within the sub-group, 'Threat or Possession with Intent to Commit Criminal Damage' (+110 offences), this is influenced by a change in crime counting rules, which has changed the offence criteria

# The Police, Fire and Crime Commissioner for Cumbria

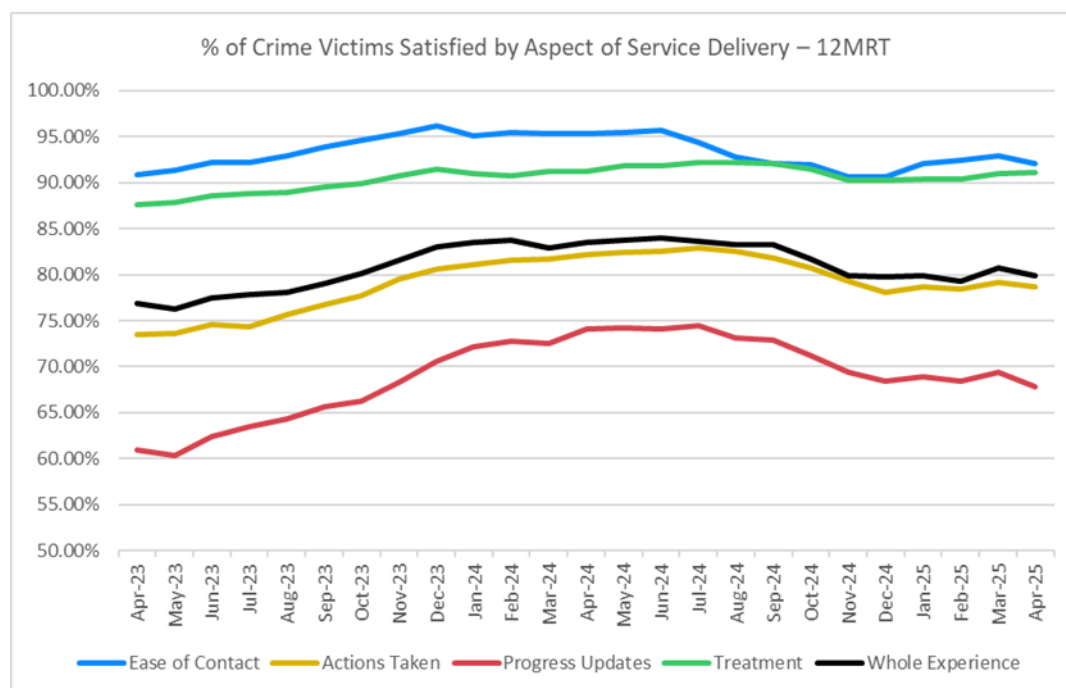
## Summary Statement of Accounts 2024/25

and placed the recording of this under the 'Miscellaneous Crimes Against Society' category (previously recorded under Malicious Communications category).

The offence of 'Profiting from or concealing knowledge of the proceeds of crime' has also increased by 80 offences, this is influenced by increased activity by the Roads Crime Unit, focusing on identifying vehicles likely to be involved in the transportation of illicit / criminal cash. Furthermore, the Constabulary have introduced a dedicated Financial Investigator within the Economic Crime Unit, to target illicit / criminal cash held in bank accounts, identified through Suspicious Activity Reports (SARs).

The outcome rate for Miscellaneous crimes against society is 23.1%. Latest national data (up to the end of February 2025), indicates that this is one of the highest rates nationally, and is above the national average and the average of our Most Similar Group.

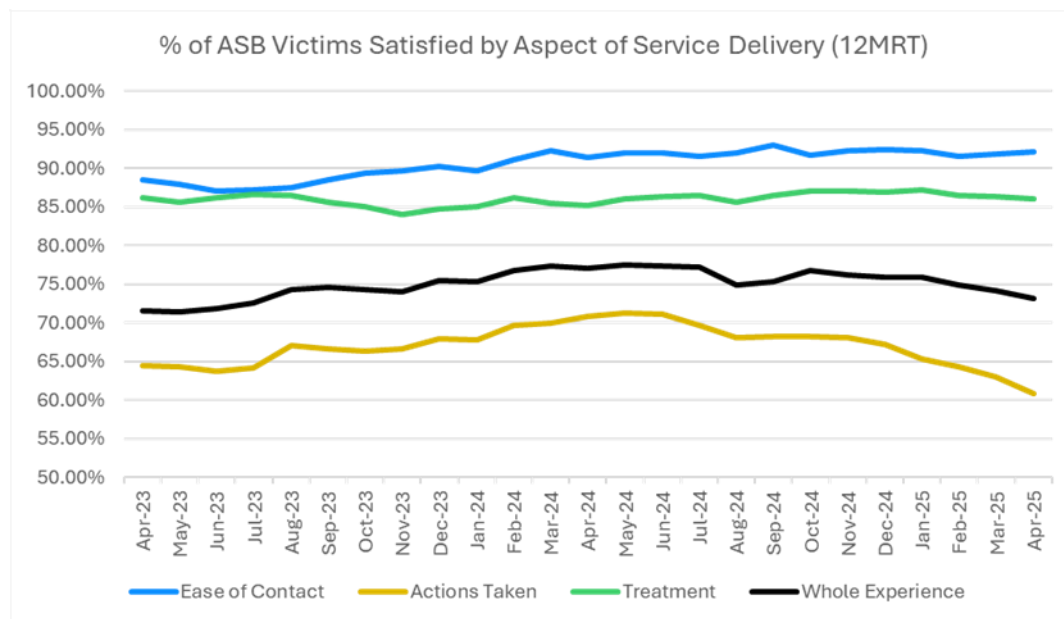
### Victim Satisfaction



During the 2024/25 financial year, 637 interviews were conducted with victims of Crime. Overall, 80.8% of respondents were satisfied with the whole experience. Broken down by aspect of service; 93.0% were satisfied with Ease of contact, 79.1% were satisfied with Actions Taken, 69.3% were satisfied with Progress Updates and 91.0% were satisfied with Treatment by Staff.

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During the 2024/25 financial year, 309 interviews were conducted with victims of ASB. Overall, 74.1% of respondents were satisfied with the whole experience. Broken down by aspect of service; 91.8% were satisfied with Ease of contact, 63.0% were satisfied with Actions Taken and 86.4% were satisfied with Treatment by Staff.

### Priorities and areas of focus over next 12 months

Revised KPI's for 2025/26 will focus on improving outcomes for:

- All Crime
- Victim Based Crime
- Domestic Abuse
- Hate Crime
- Rape
- Other Sexual Offences
- Stalking
- Robbery
- Burglary Residential
- Vehicle Crime

Revised KPIs for 2025/26, will focus on continued reductions in:

- Anti-social Behaviour (ASB)
- Killed or Seriously Injured (KSI)
- Vehicle Crime

# The Police, Fire and Crime Commissioner for Cumbria

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- As well as ensuring volumes of Burglary Residential and Robbery remain low

### Areas of Local / National concern

The Home Office and College of Policing are currently engaging with forces to inform the plan for a Neighbourhood Policing Performance Framework. This framework will provide a “Neighbourhood Policing Guarantee”, focussing upon five pillars namely:

- Policing back on the beat
- Community led
- A new neighbourhood policing career pathway
- A crackdown on antisocial behaviour
- Safer town centres

### Finance & Value for Money

- We measure our performance against targets for achieving financial outturn within a percentage of the net budget. For 2024/25 this was set at 1% for the revenue budget and 8% for the capital budget.
- Actual performance for the Group revenue was 0.6%, which was within the target.
- The capital outturn was significantly (50%) below budget, falling outside the target. Whilst this was a disappointing result, the slippage was to a large degree attributable to a combination of delays in vehicle deliveries, which were beyond our control, and of taking additional time to ensure that investment in fast moving digital technologies is spent wisely to provide long term benefits. Stretch targets will continue to be set for capital expenditure going forward as a recognised area for performance improvement.
- Historically the budget for the Commissioner and Office of the Police, Fire and Crime Commissioner was benchmarked against HMICFRS Value for Money profiles. Following the inclusion of fire and rescue services under the remit of HMICFRS, costs for Police, Fire and Crime Commissioners are no longer included in the VFM comparators. It has therefore not been possible to undertake a Value for Money analysis for the Office of the Police, Fire and Crime Commissioner for 2024/25.
- His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) latest PEEL inspection in 2024 assessed the Constabulary adequate in respect of use of resources.
- Outcomes against wider performance measures that indicate the effectiveness of activity and interventions are strong against the priority areas of keeping crime at low levels, reducing anti-social

behaviour, bringing criminals to justice and increasing reporting of hate crime and domestic and sexual abuse.

- External audit of arrangements for Value for Money in their annual report.
- Collectively, these indicators provide assurance of Value for Money in respect of the 2024/25 financial year.

## The Future Outlook

The overall balance sheet at the 31<sup>st</sup> March 2025 remains healthy, which is reflected in the Medium Term Financial Forecast, which sets out the revenue budget position until 2029/30 and a capital programme, which is fully funded until 2034/35, which will support delivery of the Police, Fire and Crime Plan. The current financial position has primarily arisen as a result of positive action on behalf of the Constabulary to reduce costs in the context of real terms reductions in funding since 2010. This has enabled reserves to be maintained at a level that balances financial resilience and supports continued investment.

The Medium Term Financial Strategy and 2025/26 budget was approved in the context of the Government continuing to provide additional funding for Operation Uplift and affording Commissioners' flexibility to raise council tax above inflation. However, this is accompanied by increasing cost pressures particularly in light of the emergence of continued inflationary pressures throughout 2025/26.

Against this background the 2025/26 budget provides £158.014m funding for the Chief Constable to deliver policing for Cumbria. Resources include maintaining an establishment of 1,359 Police Officers. The longer term 10 year capital programme envisages a total investment of £56m principally across the estate, fleet and ICT.

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 2025/26 to balance the budget. The cumulative budget gap by 2029/30 is forecast as £10.9m. 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, manageable and are delivered.

Financial scenario modelling continues to take place on a frequent on-going basis, together with development of a savings and efficiency plan involving both the OPFCC and Constabulary.

The announcement of the Comprehensive Spending Review in the summer of 2025 will provide greater clarity on the future funding settlements for policing and the additional requirements around Neighbourhood Policing targets set by government.

## Acknowledgements

The financial statements were originally authorised for issue by me as PFCC Chief Finance Officer on 17 June 2025. Following completion of the audit, they were re-authorised by me on 14 October 2025 and were formally approved by the Police, Fire and Crime Commissioner on the same day.

In closing, it is appropriate to acknowledge the dedication and professionalism of Michelle Bellis the Constabulary Chief Finance Officer, Lorraine Holme and the wider finance team in again achieving the closure of accounts and the publication of these Statements against tight deadlines and complex financial reporting standards.

Steven Tickner  
PFCC Chief Finance Officer

The accounts present a true and fair view of the position of the Police, Fire and Crime Commissioner for Cumbria Single Entity and Group Accounts as at 31 March 2025 and its income and expenditure for the year there ended.

*Signatures removed for the purpose of publication on the website*

Steven Tickner CPFA

PFCC Chief Finance Officer

Date: 14 October 2025

David Allen

The Police, Fire and Crime Commissioner

Date: 14 October 2025

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