The Police Fire and Crime Commissioner for Cumbria
Summary Statement of Accounts 2025/26

Introduction

I am pleased to introduce the summary Statement of Accounts for the 2025/26 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 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.

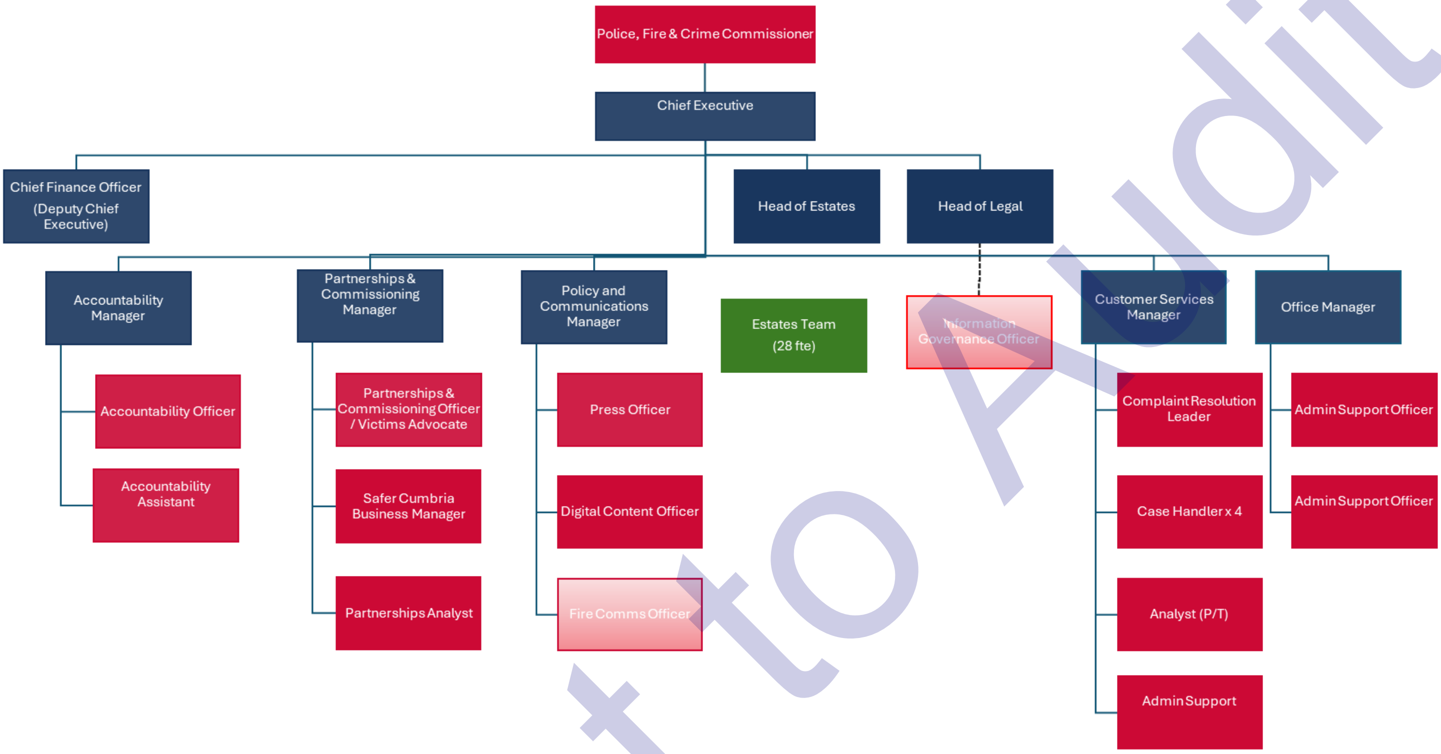
The PRSRA 2011 also established the Chief Constable as a separate statutory entity, distinct from the Commissioner and with operational independence. The Chief Constable is responsible for maintaining the King’s peace and the exercise of police powers. The Chief Constable is accountable to the Commissioner 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 42.7 FTE staff, this includes two statutory officers and also includes the estates team.

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 2025/26 were: Barrow 10, Kendal 8, North Cumbria 10 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 8th 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:

- 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, 50% of the single entity Chief Officers are male as are 33% 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.

Actual Employees as at 31 March 2026	PFCC Male FTE	Female FTE	Total FTE
PFCC Single Entity			
Chief Officers	1.0	1.0	**2.0**
Senior Management	2.0	4.0	**6.0**
All Other Employees	13.6	21.0	**34.7**
Total PFCC Employees	**16.6**	**26.0**	**42.7**
Group			
Chief Officers	12.0	3.0	**15.0**
Senior Management	10.0	10.0	**20.0**
All Other Employees	1,009.7	1,065.9	**2,075.5**
Total Group Employees	**1,031.7**	**1,078.9**	**2,110.5**

Chief Executive Report

This is the second year of the 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 continued to deliver on 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.

The Commissioner has continued to provide a range of services in support of victims of all crime.

The multi-crime victim support contract, incorporating integrated domestic abuse (DA) and sexual violence (SV) services, represents a strategic shift towards a more efficient, equitable and victim-centred commissioning model. By bringing together previously fragmented services into a single, coordinated system, the approach has reduced duplication, streamlined access, and ensured a consistent standard of support across all crime types. Crucially, the model retains and embeds specialist provision for high-harm areas such as domestic abuse and sexual violence, while enabling a more joined-up, trauma-informed response to complex and overlapping victim needs. This "no wrong door" approach improves outcomes by ensuring victims can access support quickly, are not required to navigate multiple systems, and benefit from continuity of care throughout their journey. From a value-for-money perspective, integration has strengthened partnership working, improved system efficiency, and maximised the impact of available funding, while delivering a more responsive and resilient service offer that meets the needs of victims of all crime.

Over the past year, the introduction of Calendly (since April 2025) has enhanced accessibility to victim support services by enabling individuals to book appointments at times that suit their needs. This has been well received, with positive feedback highlighting the flexibility and convenience offered. In total, 91 individuals have used the system to self-schedule appointments, demonstrating improved engagement and a more user-centred approach to accessing support.

Victim Support's self-help tools provide accessible, flexible resources that enable individuals to manage aspects of their recovery and navigate the criminal justice process at their own pace. These tools include online guides, safety planning resources, emotional wellbeing support, information on rights and processes, in addition to the digital self-referral and Calendly systems.

For victims of crime, the benefits are significant: they offer immediate access to support without waiting for practitioner contact, increase choice and control over how and when support is accessed, and help individuals build confidence, understanding, and resilience. Self-help tools also complement formal services by enabling earlier engagement, supporting ongoing recovery between interventions, and ensuring that victims who may be reluctant or unable to access traditional services can still receive appropriate support. Overall, the self –help tools contribute to a more inclusive, responsive, and victim-centred support system.

Victim Support also assist with police training providing insight into the lived experience of victims, helping officers better understand the impact of crime and the importance of trauma-informed practice. By contributing real perspectives, the service supports the development of more empathetic, consistent, and victim-centred policing, improving communication, safeguarding, and overall case handling. This leads to increased victim confidence, stronger engagement with investigations, and better outcomes, while also supporting the police to meet their responsibilities under the Victims' Code and wider criminal justice standards.

The service maintain independence while working collaboratively with police and statutory partners, ensuring they can advocate solely in the best interests of victims and provide impartial, confidential support throughout the justice process.

Alongside the universal support, the service deliver a comprehensive offer that includes specialist roles such as Independent Victim Advocates (IVAs), Independent Domestic Violence Advisers (IDVAs) — including dedicated provision for male victims and health-based IDVA roles — Independent Sexual Violence Advisers (ISVAs), Child IDVAs (CHIDVAs), and Independent Stalking Advocacy Caseworkers (ISACs), ensuring both specialist expertise and accessible, inclusive support for all.

The Ministry of Justice (MoJ) allocation to the OPFCC for victim services funding provides a critical investment in delivering a comprehensive, accessible, and victim-centred support framework across the area. This funding enables the commissioning of both the universal and specialist services, ensuring victims of all crime can access timely support, while maintaining dedicated provision for high-harm areas such as domestic abuse and sexual violence. Through this allocation, the OPFCC can strengthen local service capacity, drive improved outcomes for victims, and support a coordinated, trauma-informed response across the criminal justice system and wider partnerships.

During 2025/26 the funding supported innovation, performance monitoring, and system improvement, ensuring resources were targeted effectively to meet demand, reduce harm, and enhance the overall quality and impact of victim support services.

The continued provision of the **Male IDVA role,** delivered by Victim Support, has strengthened the inclusivity and accessibility of specialist support, ensuring that male victims receive timely, trauma-informed intervention. This role improves early identification of abuse, enhances safeguarding, and provides tailored advocacy that supports victims to access appropriate services and engage with the criminal justice system. Overall, it contributes to a more responsive and equitable support offer, improving outcomes for underrepresented victims and strengthening the wider system response to abuse.

The Freedom Project deliver accessible, non-judgemental and trauma-informed support that enables victims to cope and recover from abuse while improving their safety and long-term outcomes. The service provides a women-centred, empowerment-focused approach, offering tailored support plans that address risk, reduce vulnerability, and tackle wider needs such as housing, health, relationships, and financial stability. Through strong multi-agency partnership working, coordinated responses, and improved access to specialist services, the project strengthens safeguarding, reduces the likelihood of repeat victimisation, and supports a more effective and preventative system response to VAWG.

Funding Women's Community Matters (WCM) delivers dedicated, trauma-informed support to victims of domestic abuse and sexual violence through a skilled workforce. The service provides accessible, non-judgemental and women-centred support, tailored to diverse needs and focused on empowerment, safety, and recovery. Through coordinated multi-agency working, individual support planning, and improved access to wider services, WCM helps address the underlying factors associated with abuse, reduce the risk of repeat victimisation, and support increased engagement with the criminal justice system. The funding has also strengthened service capacity, reduced waiting times, and improved data and performance understanding, contributing to a more effective and responsive system-wide approach to tackling VAWG.

Gateway4Women (G4W) contributes to the reduction of Violence Against Women and Girls (VAWG) by providing accessible, trauma-informed and women-centred support that enables earlier intervention, improves safety, and supports long-term recovery. Through integrated, holistic services addressing housing, health, relationships, and financial needs, the programme reduces vulnerability to repeat harm and helps break cycles of abuse. In addition, strengthened multi-agency coordination and increased engagement with the criminal justice system support greater perpetrator accountability, while preventative interventions reduce demand on frontline services. Overall, the funding delivers both immediate protection and longer-term prevention, improving outcomes for women and strengthening the system response to high-harm crimes affecting women & girls.

Funding **Safety Net expands** access to trauma-informed therapeutic support, enabling more victims to cope, recover, and stabilise their lives following abuse. Investment in additional practitioner capacity has increased the number of victims supported, reduced waiting lists, and ensured more timely access to services, including support for those engaged in pre-trial processes. Through improved wellbeing outcomes, stronger engagement with the criminal justice system, and increased access to wider support services, the programme reduces vulnerability to repeat victimisation and strengthens a more effective, preventative, and victim-centred response to gender-based harm & victimisation.

Providing funding to **The Birchall Trust** ensures therapeutic support is available in the south of the county. Investment in specialist practitioner capacity has improved the timeliness and availability of support, including for those navigating pre-trial processes, while strengthening the management of waiting lists and caseloads. Through improved wellbeing outcomes, increased access to wider support services, and enhanced engagement with the criminal justice system, the programme reduces vulnerability to repeat victimisation and supports a more effective, responsive, and victim-centred approach to tackling VAWG.

Collectively, funding to G4W, WCM, The Freedom Project, Safety Net and The Birchall Trust has strengthened the local response to violence and abuse against women and girls by delivering accessible, trauma-informed and specialist support at scale. Together, these services have improved early intervention, increased access to timely and appropriate support, and enhanced victims' ability to cope and recover, while reducing waiting lists and supporting safer case management. Through coordinated partnership working and improved engagement with the criminal justice system, the investment has helped reduce repeat victimisation, increase perpetrator accountability, and address underlying vulnerabilities. Overall, this funding has delivered both immediate protection and longer-term prevention, contributing to a more effective, integrated and sustainable system response to violence and abuse impacting women and girls.

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 1207 people contacting the Commissioner in this way during 2025/26. 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 2025/26, with 1127 respondents and 63% 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 £9.30 for a Band A property and £13.95 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 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 now underway to transfer the Office and Constabulary to the Mayoral Strategic Authority form May 2027.

Finance Review

2025/26 Grant Settlement and Budget

The Commissioner set a combined net revenue budget of £141.785m for 2025/26 on 13 February 2025. Funding of this amount came from the Police Grant settlement (£80.049m) and income from Council Tax (£61.736m). The budget represented an increase of the Council Tax precept by 4.5%, taking the Commissioner's proportion of the band D equivalent tax to £324.00 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 £166.144m comprising a £171.545m expenditure budget to support policing and an income budget of (£5.401m). The Commissioner's budget provided £2.980m for Commissioned Services, to provide funding for partnership working across the Commissioner's wider community safety, crime reduction and victim support responsibilities and £1.038m for the Office of the Police, Fire and Crime Commissioner.

The capital budget was set at £4.885m including schemes approved in the year and the effect of the 2024/25 capital outturn position. Capital expenditure is made up broadly of expenditure on assets that have a useful life of beyond one year. Approximately 45% 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 (£0.402m), reserves (£0.397m) and a borrowing requirement (£4.086m).

The table below shows the summary revenue budget for 2025/26 as set on 13 February 2025, 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 14.

Summary Budget and Outturn

Summary Budget & Outturn	Base Budget 2025/26 £000s	Revised Budget 2025/26 £000s	Outturn 2025/26 £000s	(Under)/ Overspend 2025/26 £000s
Constabulary Budget	166,139	165,773	165,088	(685)
Office of the PFCC	1,511	2,710	2,706	(4)
Other PFCC Budgets	11,590	12,335	13,149	814
Grants/Contributions	(34,684)	(37,087)	(37,202)	(115)
Net Expenditure before reserves movements	**144,556**	**143,731**	**143,741**	**10**
To/(From) Reserves	(2,771)	(1,946)	(1,946)	0
Net Expenditure	**141,785**	**141,785**	**141,795**	**10**
Government Grants	(80,049)	(80,049)	(80,049)	0
Council Tax	(61,736)	(61,736)	(61,736)	0
Total External Funding	**(141,785)**	**(141,785)**	**(141,785)**	**0**

The Constabulary gross expenditure budget is made up of funding for employee costs, amounting in total to £148.227m, which is broken down into Police Officers £115.302m, PCSOs £2.054m, Police Staff £30.871m and other employee costs of £2.249m. The remainder of the budget relates to non-staff costs including, transport costs of £2.782m and supplies/other costs of £18.287m. Income of (£5.401m), 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 £1.038m and the net position on a range of other costs. These include estates costs £5.574m for premises used by the Constabulary and Commissioner, Commissioned Services and Sexual Assault support £2.980m to deliver the Police, Fire 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 2025/26 is an over spend of £0.010m. The overall overspend is made up of an overspend of £0.695m on the budgets managed by the Commissioner, primarily in relation to amounts set aside for insurance and legal liabilities, and underspend of £0.685m on those held by the Constabulary. The core overspend equates to 0.01% of the revised net budget of £141.785m, 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 (£0.695m) over budget. This was largely attributable to a combination of by increased costs of insurances and legal provisions of £1.572m, and underspends on commissioned services of £0.351m, and estates of £0.357m.

In 2025/26 the Constabulary was £0.685m under budget. The officer pay budget was overspent by £0.332m 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. There were underspends on other employee budgets (£0.071m), supplies and services (£0.100m) and additional income of £0.906m.

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 2025/26 once again promoted his 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 2025/26 awards totalling £0.121m were made to 52 applications.

The 2025/26 Capital Expenditure Outturn amounted to £4.391m against a revised budget of £6.760m, 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.

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 44 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 62.

The table below sets out a summary CIES statement.

Summary CI&ES	Gross Expenditure 2025/26 £000s	Gross Income 2025/26 £000s	Net Expenditure 2025/26 £000s
Cost of Police Services	151,016	(29,961)	121,055
Cost of Services	**151,016**	**(29,961)**	**121,055**
Other Operating Expenditure	14,146	(14,100)	46
Financing Costs and Investment Income	63,676	(13,793)	49,883
Council Tax and Grant Income	0	(145,464)	(145,464)
(Surplus)/Deficit on the Provision of Services	**228,838**	**(203,318)**	**25,520**
Other Comprehensive Income and Expenditure			(51,986)
Total Comprehensive Income and Expenditure			**(26,466)**

The statement shows that the net cost of providing services in the year amounted to £121.055m, which is predominantly the costs of policing.

In addition to showing the cost of services, the CIES also sets out net financing costs of £49.883m. The most significant element of financing costs comprise pension charges £50.668m. These charges are calculated in accordance with generally accepted accounting practices and do not all need to be funded in the 2025/26 financial year. Financing costs also include the costs of borrowing (capital financing) (£0.493m) which relates to the financing of the PFI at Workington and income from investing (£-1.278m).

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 £22.337m (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 £25.520m.

Further 'Statutory Accounting' adjustments in relation to the revaluation of land and buildings and actuarial changes on the pension schemes of (£51.986m) classed as income through the 'other comprehensive income and expenditure' line results in an overall position on the statement of a surplus of (£26.466m). This is an accounting deficit that is taken to Unusable Reserves. Page 11 of this summary sets out the out-turn position based on the management accounts and excluding the technical accounting entries required for the CIES. The management accounts show an overspend of £0.010m against the 2025/26 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 46 in the full statement of accounts. The table below sets out a summary movement in reserves statement.

Summary Movement in Reserves	Balance 31/03/2025 £000s	Movements 2025/26 £000s	Balance 31/03/2026 £000s
Police Fund	4,000	800	4,800
Earmarked Revenue Reserves	23,458	(2,474)	20,984
Earmarked Capital Reserves	294	(294)	0
Capital Receipts	1,524	(1,524)	0
Total Usable Reserves	**29,276**	**(3,492)**	**25,784**
Unusable Reserves	(921,982)	29,588	(892,394)
Total Reserves	**(892,706)**	**26,096**	**(866,610)**

Movements in usable reserves for 2025/26 show a net balance of £3.492m. 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 2026 stands at £4.8 and provides for unplanned financial risks. Earmarked revenue reserves are £20.984m. 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 2026 was nil, 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 67-68.

At the 31st March 2026 we have negative unusable reserves of (£892m). 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. The cumulative position for unusable reserves includes reserves of:

- £32.153m in respect of the revaluation reserve and capital adjustment account, recording accounting transactions for our capital assets.
- (£949m) 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 the 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 £975m. The change in the balance on these reserves in 2025/26 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 2026) of the Commissioner's assets and liabilities. The balance sheet is shown on page 48 in the full statement of accounts. The table below sets out a summary balance sheet.

Balance 31/03/2025 £000s	Summary Balance Sheet	Balance 31/03/2026 £000s
79,570	Property, Plant & Equipment	82,693
1,350	Other Long Term Assets	27,590
26,508	Current Assets	25,623
(15,431)	Current Liabilities	(22,094)
(984,703)	Long Term Liabilities	(980,422)
(892,706)	**Net Liabilities**	**(866,610)**
29,276	Usable Reserves	25,784
(921,982)	Unusable Reserves	(892,394)
(892,706)	**Total Reserves**	**(866,610)**

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 £82.693m. Of this, land and buildings comprise £69.314m. Long terms assets are comprised of the Commissioner's share of the LGPS pension surplus £26.393m, intangible assets (predominantly computer software) £0.750m and investment properties £0.447m. Current assets are principally made up of debtors £17.9758m, inventories £0.684m and cash/cash equivalents £2.785m and have a total value of £25.623m. 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 2025/26 invoices totalling £15,931 were authorised to be written off as not collectable. The provision for impaired or doubtful debts stands at £13,214 against the future risk that not all outstanding invoices will prove to be 100% collectable, this figure is reduced from the previous year of £16,307. 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 £6.425m and is reduced by the Commissioner's share of their respective bad debt provisions of £3.105m. See note 14 to the statement of accounts (Page 77).

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 (£18.883m).

The liability in respect of the PFI scheme amounts to (£3.064m) at 31st March 2026, this is now all classed as a short-term, recognising that the PFI arrangement ends in August 2026. Long term liabilities are the most significant figure on the balance sheet, showing a balance of (£954m) ((£985m) in 2024/25). The main element of this amount is a pension's deficit of (£949m) ((£978m) in 2024/25) 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 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 49-50 of the full statement of accounts. The table below sets out a summary cash flow statement.

Cash flows 2024/25 £000s	Summary Cash Flow Statement	Cash flows 2025/26 £000s
(5,136)	**Cash & Cash Equivalents 1 April**	**(4,354)**
	Net Cash Flow from:	
(5,515)	Operating Activity	(5,167)
5,864	Investing Activity	6,237
433	Financing Activity	499
(4,354)	**Cash & Cash Equivalents 31 March, made up of:**	**(2,785)**
(1,843)	Bank Accounts	(1,796)
(2,511)	Money Market Funds	(989)

The table shows a cash outflow of £5.167m 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 £6.237m 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 (£0.499m), 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 £338k was paid to reduce those debts during the year.

The Commissioner's cash flow statement shows an overall balance of (£2.785m), compared to (£4.354m) in 2024/25, reflecting a decrease in cash and cash equivalents of £1.569m over the year. At the end of the year (£0.989m) of the Commissioner's cash deposits was held in money market funds and (£1.796m) in banks.

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 2024/25 £000s	Summary Police Pension Fund	Pension Fund 2025/26 £000s
(19,923)	Contributions - Employer	(21,104)
(7,731)	Contributions - Officers	(8,158)
(191)	Contributions - Other	(764)
44,183	Benefits Payable	44,085
102	Other Payments	87
16,440	**Net Amount Payable**	**14,146**
(16,440)	Contribution from Home Office	(14,146)
0	Net Amount Payable	0

The statement identifies contributions into the fund of (£21.104m) from the Constabulary (employer) and (£8.158m) from police officers. Employer contribution rates in 2025/26 were at 35.3%. In total £44.085m of pensions have been paid out of the fund. The balance between contributions and those pensions' benefits of £14.146m has been funded by Home Office. The full police officer pension fund account is shown on pages 99 to 100 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 2025/26, 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.

The Commissioner has a statutory responsibility to co-commission Sexual Assault Referral Centre (SARC) services alongside NHS England, ensuring the provision of high-quality support for victims of rape and sexual assault, including access to forensic medical examinations, crisis intervention, and ongoing emotional and practical support, regardless of whether victim / survivors choose to engage with the criminal justice system. Locally, this is delivered through **The Bridgeway SARC**, with service provision managed by Mountain Healthcare, a specialist provider of forensic and healthcare services. This partnership ensures victims receive timely, trauma-informed care in a safe and supportive environment, while maintaining clinical excellence, evidential integrity, and clear integrated pathways into support services.

It is the Integrated pathways which strengthen The Bridgeway model with seamless, coordinated care beyond the initial crisis response, ensuring strong collaboration between health services, victim support ISVAs, and therapeutic care providers Safety Net, The Birchall Trust, and safeguarding partners. Together, this approach enables a continuous, tailored care pathway that supports recovery, improves access to specialist services, enhances safeguarding, and reduces the need for victims to navigate complex systems alone, resulting in more consistent outcomes and a strengthened, system-wide response.

The Commissioner has continued to work in partnership with the Northwest Probation Service (NWPS) to co-commission **Restorative Justice (RJ) and mediation services**, recognising the value of a coordinated, rehabilitative approach. This joint commissioning arrangement enabled the extension of the 2022 - 2025 contract into year 4, ensuring continuity of service delivery by Remedi. The extension maintains access to high-quality RJ and mediation services, supporting victims to have a voice and achieve resolution, while contributing to improved rehabilitation outcomes and reduced reoffending across the criminal justice system.

Pathways is Cumbria's Integrated Offender Management (IOM) adult out-of-court disposal pathway, designed to provide a structured, rehabilitative alternative to prosecution for eligible low-level offending, while addressing the underlying causes of offending behaviour.

Within the IOM framework, Pathways brings together police, and local partners to deliver a coordinated, multi-agency response. Individuals diverted into Pathways are required to engage with a tailored programme of interventions, which may include support with substance misuse, mental health, housing, employment, finance, and relationships. The approach focuses on early intervention, behaviour change, and reducing reoffending, rather than solely punitive measures.

A key strength of Pathways is its problem-solving, person-centred model, where offenders are held accountable for their actions while being supported to address the factors driving their offending. Through close case management and partnership working, the pathway aims to reduce demand on the criminal justice system, prevent escalation into more serious offending, and improve long-term outcomes for individuals and communities.

Due to the consistently high non-reoffending rates achieved by individuals engaged in the Pathways programme, the Commissioner extended the contract with Remedi Restorative Solutions in 2025/26 into a fifth year. This extension reflects confidence in the effectiveness of the model, its contribution to reducing reoffending and demand on the criminal justice system, and its role in delivering positive, long-term outcomes for individuals through a rehabilitative, partnership-based approach.

Turning the Spotlight (TTS), commissioned by the OPFCC through a competitive procurement process and delivered by Victim Support, has now completed its first year of delivery, demonstrating its value as an innovative whole-family intervention. The programme works with individuals who have caused harm as well as victims and their families, adopting a holistic, trauma-informed approach that addresses underlying drivers such as relationship dynamics, communication, and wider vulnerabilities, while promoting accountability and behaviour change.

End of year performance highlights strong engagement and positive outcomes, including improved emotional awareness, strengthened family relationships, and enhanced victim safety and recovery. Insightful perpetrator feedback gathered through evaluation forms evidence meaningful behaviour change, while case studies demonstrate the benefit of the service not only for individual victims but also for their wider families.

Overall, TTS contributes to reducing repeat harm, strengthening multi-agency working, and delivering improved long-term outcomes for individuals, families, and communities.

Service user Quote:

"'The programme assists with identifying your own red flags, challenges any negative or 'manly' views a man could have on relationships, and helps understand what is healthy and what is not. The most useful part of the course were the exercises where we had to provide examples from our relationship and identify what could be improved and try to look at it from the other party's perspective. This was difficult at times as I was often quick to point blame at my partner, but with time I have realised that I, myself have flaws and accepting and owning up to them will be the only thing that will make me a better partner.

I believe this course should be a requirement in all schools/colleges across the country. Unsure when, what age, etc, but it should be something the current government geniuses should consider educating the youth on. With the influence of people such as 'Andrew Tate' and other 'Alpha Male' gurus, it is increasingly hard for young men to navigate throughout life and have a healthy outlook on relationships and women in general".

The roll-out of the **Drive partnership** in Cumbria towards the end of 2025/26, made possible through Home Office funding, represents a significant enhancement to the local response to domestic abuse. This investment has enabled the introduction of an evidence-based, multi-agency model focused on managing and changing the behaviour of high-harm perpetrators through intensive case management and coordinated intervention across police, probation and support services. By addressing the root causes of abuse while ensuring parallel support for victims, the programme strengthens perpetrator accountability, reduces repeat victimisation and complements existing victim services, contributing to a more preventative and system-wide approach to tackling domestic abuse.

The Cumbria roll-out aligns with national expansion plans, with the Home Office investing in extending Drive to new areas by 2026 to improve victim safety and reduce repeat harm.

In practice, the programme works by:

- Challenging and changing perpetrator behaviour through structured, tailored interventions
- Using disruption and enforcement tactics (e.g. protection orders, monitoring) alongside support
- Addressing underlying drivers of abuse such as substance misuse, mental health, housing instability, and relationship dynamics
- Ensuring parallel support for victims (typically through IDVAs), prioritising safety at every stage

Evidence from the programme shows significant reductions in abusive behaviours, including large decreases in physical, sexual, and controlling behaviours, demonstrating its effectiveness in preventing repeat victimisation.

Also drawing on funding from the Home Office, **Operation Enhance** has supported a targeted, data-led approach to tackling anti-social behaviour (ASB) and serious violence in Cumbria's identified hotspot areas, for the second year. delivering positive outcomes for community safety.

The investment has enabled increased high-visibility patrols, enhanced partnership activity, and focused problem-solving interventions in locations with the highest levels of harm. As a result, Cumbria has seen improvements in public confidence, reduced incidents of ASB and violence in targeted areas, and strengthened collaboration between police, local authorities, and community partners. Overall, the programme has contributed to safer public spaces, earlier intervention, and a more proactive, preventative approach to reducing crime and disorder across the county.

Extended Safer Streets funding supported a collaborative delivery model between Remedi and The Well Communities, known as **Restorative HOPE,** to provide assertive outreach services to young people in priority anti-social behaviour (ASB) areas. The Commissioner added to Home Office funding from 1 April 2025 to 30 September 2025 to ensure continuity of delivery. This sustained investment enabled ongoing targeted engagement with vulnerable and at-risk individuals, combining high-visibility activity, early intervention, and partnership-led problem solving in hotspot locations. Through a focus on positive diversion and addressing underlying causes of ASB, the programme reduced associated harm, prevented escalation into more serious offending, and contributed to safer, more resilient communities across Cumbria.

Pooled funding with Cumberland, Westmorland & Furness Councils for crime prevention advice and target hardening known as **Keep Safe** supports practical, timely interventions that enhance the safety and security of victims of serious crime. The scheme provides tailored crime prevention guidance alongside physical security measures such as improved locks, alarms, and home adaptations, helping to reduce the risk of repeat victimisation and increase victims' confidence and sense of safety. Through a coordinated partnership approach, Keep Safe strengthens early intervention, supports recovery, and delivers a preventative, victim-centred response that reduces demand on policing and wider public services.

Pooling funding in this way ensures better coordination of services, efficient use of funding, stronger partnership working & improved outcomes for victims through joined up provision. The result is a single integrated service rather than fragmented support.

The Commissioner has supported the delivery of **Operation Encompass**, ensuring that timely information sharing between police and schools remains in place where children are exposed to domestic abuse. This funding has enabled schools to receive prompt notifications, allowing staff to provide early, targeted support to affected children, improving safeguarding, wellbeing, and engagement with education. By strengthening partnerships working between policing and education settings, the programme helps mitigate the immediate impact of domestic abuse on children, supports earlier intervention, and contributes to breaking cycles of harm. Funding of Operation Encompass enhances the system's response to vulnerability, improving outcomes for children and young people while supporting prevention at an early stage & will from 2026/27 become a statutory funding requirement of the constabulary.

The **Force Control Room (FCR) IDVA pilot**, delivered by Victim Support, has demonstrated significant value in enhancing real-time safeguarding through the embedded presence of specialist advocates within the police control room. During Q4 2025/26, the service monitored 447 high-risk incident logs, offered direct support to 291 victims, and saw a marked improvement in police engagement, with 75% of IDVA input acknowledged.

Despite not receiving Raneem's Law funding from the Home Office, the Commissioner pursued this pilot as an innovative approach to early intervention, recognising the opportunity to embed specialist expertise at the first point of contact within policing. This has enabled earlier identification of risk, improved information-sharing, and more timely safeguarding actions, particularly in complex cases involving domestic abuse, stalking, coercive control, and sexual violence.

The pilot has led to increased referrals into specialist support services, improved victim engagement, and strengthened multi-agency responses, while also evidencing preventative impact through early escalation and intervention.

This initiative demonstrates how targeted innovation in frontline policing environments can reduce harm, improve outcomes for victims, and support a more proactive and responsive system approach to safeguarding.

Continuing to provide funding for **Crimestoppers** supports a vital anonymous reporting service that enables members of the public to share information about crime safely and confidentially. This investment helps to increase the flow of intelligence to the constabulary, particularly in relation to hidden and underreported crimes such as domestic abuse, exploitation, and serious organised crime. By removing barriers to reporting, Crimestoppers empowers communities to play an active role in keeping themselves safe, while supporting early intervention and disruption of criminal activity. Overall, this funding enhances public confidence, strengthens partnership working, and contributes to the prevention and reduction of crime and harm across the region.

The Commissioner's financial contribution to the **Rural Crime Team**, alongside the joint development of the Rural Crime Strategy, has strengthened the coordinated response to crime affecting rural communities across Cumbria. This investment supports dedicated policing capacity and targeted enforcement activity, improving the prevention, detection, and disruption of offences such as theft, wildlife crime, and organised criminality in rural areas. The strategy provides a clear framework for partnerships working with landowners, businesses, and local communities, enhancing intelligence sharing, increasing visibility, and building public confidence. Collectively, this approach has contributed to reducing rural crime, protecting livelihoods, and ensuring a more proactive and resilient response to the unique challenges faced by rural communities.

The Commissioner demonstrates innovative and effective local commissioning through the **Language Matters** programme, developed with Forensic Linguist, Dr. Canning Pasc of Northumbria University. This evidence-led initiative used real case file analysis, scrutiny panel learning and evaluation data to drive improvement in frontline policing practice, specifically addressing the root causes of poor domestic abuse responses such as language, perception, and decision-making.

By focusing on culture and behaviour change rather than structural reform, the programme directly tackles victim-blaming attitudes and improves the quality of investigations and case outcomes.

Delivered at scale across departments to up to 500 officers, with clear performance measures and embedded accountability through scrutiny and leadership oversight, it represents a cost-effective, measurable, and rapidly deployable model of improvement.

This initiative will improve victim experience by ensuring victims are treated with greater empathy, believed and supported appropriately, leading to increased confidence in reporting and engagement with the criminal justice process.

A minimal investment by the Commissioner has enabled the provision of vehicles seized through criminal activity to local colleges and students, delivering both community and educational benefits. This initiative supports skills development and training opportunities in automotive and vocational education, while repurposing assets that would otherwise be lost or underutilised. By reinvesting the proceeds or use of seized assets into local communities, the scheme promotes positive outcomes for young people, supports employability, and contributes to crime prevention by demonstrating tangible community reinvestment from enforcement activity.

The Serious Violence Duty was introduced in January 2023 under the Police, Crime and Sentencing Courts Act (2022). It requires specified authorities including police, local authorities and health services to work together to analyse and address serious violence in their communities. To support the delivery of the duty, national funding is channeled through PCC offices with the Commissioner as the lead convener for the local partnership arrangements. In Cumbria the funding allocated for 2025/26 has been utilised to address serious violence through a number of initiatives and interventions. Resilience Courses for young people at risk of future offending behaviours have been implemented by Cumbria Fire and Resue Services with the key aim to look at preventative measures for the identified young people. Funding has also been provided for a dedicated intervention for young people displaying harmful sexual behaviours, as this was an area identified across partner agencies as a growing concern. Jointly funded with Public Health Partners is the 1CLIC programme which addresses serious violence associated with substance misuse and county lines activity. By utilising lived experience individuals working alongside the police dedicated tailored support is provided to assist individuals to move away from the impact of substance abuse and county lines activity. To further support this work, the Commissioner has reallocated monies from the Drug Fund which is compiled of seized monies that have been through the court and subject to court orders, to undertake dedicated days of action across the county to seek out those responsible for drug related activity in their area.

Performance

The Commissioner operates an Accountability Framework to assess how effectively the objectives set out in the Police, Fire & Crime Plan are being delivered. This framework comprises a range of internal and external boards, providing forums for both open and transparent scrutiny, as well as confidential discussions that enable robust and constructive challenge.

The structure and composition of meetings vary, with some attended by Chief Officers from both the Constabulary and the OPFCC, while others include partner organisations and members of the community to provide independent scrutiny. These forums cover all aspects of policing and provide opportunities to review performance.

The overarching governance forum is 'Executive Board – Police', to which all other board report. This brings together the Commissioner and Chief Constable, alongside Chief Officers, to facilitate open and constructive discussions across all areas of policing.

In addition, HMICFRS provides independent scrutiny of the Constabulary's performance. In the most recent PEEL inspection, published in July 2024, the Constabulary was awarded one 'Outstanding', six 'Good', and two 'Adequate' grades. The Constabulary was also inspected during 2025/26; however, the findings of this inspection have not yet been published.

The Accountability Framework also incorporates a suite of performance measures to support the Commissioner in holding the Chief Constable to account.
During 2025/2026, the Police, Fire and Crime Panel continued to meet on a quarterly basis, facilitating effective scrutiny of the delivery of the Police, Fire and Crime Plan objectives.

Thematic reports were presented to the Panel, providing an in-depth understanding of how the Constabulary and the Commissioner are working to deliver against the overarching aim of 'Protecting Cumbria'.
The Office of the Police, Fire & Crime Commissioner (OPFCC) continues to undertake Personal Development Reviews (PDRs) with all staff. To support this, the OPFCC Training Plan sets out the overall approach to learning and development across the office and cascades into individual responsibilities. During 2025/26, staff received targeted training in areas including leadership, risk management, data protection, social media, equality & diversity and restorative approaches (delivered by Remedi).

Performance Report

The following section provides a summary of performance in relation to crime, incidents, and other outcomes for 2025/26, with comparisons to the previous year.

Overall crime reduced by 2% (764 crimes) compared to the previous financial year. The table below summarises the Constabulary's performance against the agreed suite of performance measures.

	Number of Crimes 2024/25	Number of Crimes 2025/26	Number of Crimes Increase / (Reduction)	% Change from previous year
All Crime	**37,033**	**36,269**	**(764)**	**-2%**
Violence against the person	16,618	16,232	(386)	-2%
Homicide	5	1	(4)	-80%
Death or Serious Injury - Unlawful Driving	74	78	4	5%
Stalking and Harassment	5,170	5,182	12	0%
Violence with injury	4,602	4,371	(231)	-5%
Assault - with intent to cause serious harm	255	234	(21)	-8%
Assault with injury	4,311	4,101	(210)	-5%
Other violence with Injury	36	36	0	0%
Violence without injury	6,767	6,600	(167)	-2%
Assault without injury	5,773	5,589	(184)	-3%
Assault without injury on a Constable	432	421	(11)	-3%
Other violence without injury	562	590	28	5%
Rape and sexual offences	1,818	1,812	(6)	0%
Robbery	133	142	9	7%
Theft offences	5,236	5,116	(120)	-2%
Burglary	1,057	1,011	(46)	-4%
Vehicle offences	838	736	(102)	-12%
Criminal damage and arson offences	3,848	3,843	(5)	0%
Drugs offences	1,997	1,792	(205)	-10%
Public order offences	3,800	3,933	133	4%
Miscellaneous Crimes Against Society	1,149	1,097	(52)	-5%
Possession of weapons offences	539	550	11	2%

It should be noted that crime data statistics can change over time due to a number of local and national crime data audit processes. The figures in the table represent the latest and best information available for the relevant year at this time and as such, the data recorded for the prior year, may not now reconcile with the data published in the 2024/25 Statement of Accounts.

- Violence against the person offences reduced by 2% which equates to 386 crimes. This broad category includes certain crime types such as homicides and violence with injury, which have decreased, and death and serious injury from unlawful driving, which has seen an increase.
- Acquisitive crimes such as robbery, theft and burglary reduced overall in 2025/26. The combined reduction was 2% (157 crimes).
- While we encourage the reporting of rape and sex offences, reported crimes in 2025/26 reduced slightly by 6 crimes compared to the previous year.
- Drug offences saw a reduction of 10% which equates to 205 crimes.

- Reported antisocial behaviour (ASB) has reduced by 32.6% (1,166 fewer incidents). This significant decrease is influenced by Operation Enhance and subsequent increased foot patrols within ASB hotspot areas.
- During 2025/26 domestic abuse crimes decreased by 4.2% which equates to 262 fewer 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 164 crimes, which represents an increase of 20.6%.
- The Constabulary is consistently achieving some of the highest levels of call handling performance nationally, further improving our services to the communities of Cumbria.
- The latest Crime Survey for England & Wales (CSEW) data (for the year ending September 2025) indicates that overall confidence in policing within Cumbria is at 78.2%, which is the highest figure nationally. Additionally, 61.4% of respondents in Cumbria agreed that the police were doing a good or excellent job, which was the highest figure nationally and substantially above the national average of 49.5%.

Finance & Value for Money

- We measure our performance against targets for achieving financial outturn within a percentage of the net budget. For 2025/26 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 2025/26.
- 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 2025/26 financial year.

The Future Outlook

The overall balance sheet at the 31st March 2026 remains healthy, which is reflected in the Medium Term Financial Forecast, which sets out the revenue budget position until 2030/31 and a capital programme, which is fully funded until 2035/36, 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 2026/27 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 2026/27.

Against this background the 2026/27 budget provides £172.549m 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 £44m 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 2027/28 to balance the budget. The cumulative budget gap by 2030/31 is forecast as £6.8m. 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 OPFCC and Constabulary will transfer to the Mayoral Strategic Authority on 10 May 2027. Work is underway to facilitate the transfer. For 2026/27 the statutory accounts will cover the period 1 April 2026 to 9 May 2027 and the exact requirements for this is expected to be covered by the Statutory Instrument transfer document due in the autumn.

Acknowledgements

The financial statements were originally authorised for issue by me as PFCC Chief Finance Officer on 30 June 2026.

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 2026 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: 30 June 2026