To: **Police Accountability Board**

From: Chief Finance Officer

Date: 25 August 2026 (Reported to Force Executive Board 1 June 2026)

Budget Outturn Report 2025/26

1. Executive Summary

This report provides the **final outturn** position for the Constabulary and OPCC for the 2025/26 financial year providing detailed full year variances as well as changes from draft outturn position. This outturn report should be read in conjunction with the provisional outturn report which was present to FEB and PAB in May. There are no changes to Debtor, Creditor, Cash and Borrowing position reported at draft outturn.

Table 1 – Monitoring Dashboard

	RAG Status	Direction of Travel	Definition
Revenue Budget	Green	⟷	Green: budget variance (over or under) less than 0.49% Amber: budget variance (over or under) between 0.50% and 0.99% Red: budget variance (over or under) more than 1.0%
Capital Budget	Amber	⟷	Green: budget variance (over or under) less than 10% Amber: budget variance (over or under) between 10% and 15% Red: budget variance (over or under) more than 15%
Sales Ledger	Green	⟷	Green: Debt over 30 days reduced from prior month or zero Amber: Debt over 30 days unchanged Red: Debt over 30 days increased from prior month
Purchase Ledger	Green	⟷	Green: Percentage of invoices paid within 30 days 95% and above. Amber: Percentage of invoices paid within 30 days between 90% and 94.9% Red: Percentage of invoices paid within 30 days below 90%
Cash Flow	Green	↑	Green: projected year end cash balance more than £5m Amber: projected year end cash balance between £0 and £5m Red: projected year end cash balance negative (under £0)
Unplanned Use of Reserves	Green	⟷	Green: no unplanned for use of reserves Amber: unplanned for use of reserves up to £500k Red: unplanned for use of reserves more than £500k

Revenue Budget

The tables below show the approved budget and the final outturn as at the end of 2025/26. The overall underspend on the revenue budget for the year is £636k (0.3% of budget), which has remained stable since the February forecast underspend of £657k. Whilst the movement is minimal there are larger movements across some budget areas primarily driven by continued underspends on officer pay, offset by additional RCCO, overtime pressures and non-operational cost movements.

Delivery of identified savings is £7,011k against a target of £7,923k (88.5%). While several areas have over-delivered, some savings have remained dependent on vacancy management and continued cost control. The final CTC surplus of £207k is now included in the final reported position. Savings not delivered have been addressed in the 2026/27 MTFS.

	Budget	Final Outturn	Variance	Prior Month Variance
Revenue	205,244	204,608	-636	-657

Table 2 – Summarised Forecast Variances by Expenditure Category

Revenue Split	Budget	Final Outturn	Variance	Prior Month Variance	Movement
Officer costs	106,076	104,745	-1,332	-1,466	135
Staff Costs	31,616	30,603	-1,013	-1,075	62
Other Employee costs	364	588	224	1	223
Premises	6,637	5,130	-1,507	-1,379	-128
Transport	2,803	2,150	-654	199	-853
Supplies & Services	8,670	9,077	408	1,000	-592
Income	-3,512	-4,811	-1,299	-669	-631
Collaboration	48,038	47,264	-774	-299	-475
RCCO	1,000	4,780	3,780	2,618	1,162
OPCC	1,732	1,689	-43	-19	-24
OPCC Capital/Grants	1,819	3,393	1,574	432	1,142
Overall Revenue	**205,244**	**204,608**	**-636**	**-657**	**21**

Within the underspend of £636k there are compensating movements across the Force budgets and the OPCC/corporate movements which include RCCO and reserve adjustments. These are outlined in this section.

The key contributors to the final outturn position are summarised below, with further detail provided in the appendices:

a) **Local Policing** underspent by £3,655k comprising:
   - £2,531k underspend for Local Policing Operations, and
   - £1,124k underspend in Crime and Vulnerability.
   - This includes ASB related funding and spend, which was fully budgeted resulting in a nil impact overall.

b) **People & Professionalism** underspent by £286k, reflecting vacancy driven pay underspends and agreed budget movements linked to CAMSTRA.

c) **Non-Operational (in-house)** budgets underspent by £1,223k, largely driven by centrally held savings targets and specific corporate pressures.

d) **Collaboration and Partnerships** underspent by £774k, including costs arising from Operation Blenheim.

e) The **PCC** had an outturn overspend of £5,302k, primarily reflecting additional RCCO and Monks Wood sunk costs, offset by underspends on capital financing and the release of Neighbourhood Policing Guarantee funding not required in year.

Outturn changes between provisional and final outturn

The movement from the provisional outturn (£666k underspend) to the final outturn (£636k underspend) represents a £30k increase in spend made up of several smaller adjustments as follows:

Increased costs

- ROCU adjustments (£63k), including:
    - £80k ICT service wrap costs and £21k additional RCCO,
    - Offset by a £38k reduction in revenue spend.
- £55k increase in the OPCC Crime & Disorder carry forward, due to an income adjustment.
- £29k OIC redundancy provision, linked to agreed 2026/27 savings.
- £19k increase in insurance costs, reflecting updated information between February and March.
- £17k revaluation reserve correction relating to the Monks Wood building.

Reduced costs

- £98k removal of Chiltern reserve surplus, which was previously reported.
- £52k additional insurance reserve adjustment.
- £2k other minor adjustments.

Reclassifications (no impact on outturn)

A number of technical adjustments have been made between categories, with no impact on the overall net position. These include:

- Taser capital expenditure reclassified from PCC costs and reserve contributions.
- An increase in fleet reserves offset by underspend on vehicle charges.
- Reclassification of a Milton Police Station electricity credit, reflecting a supplier credit note and matching reduction in customer income.

All other movements were reported as part of the provisional outturn.

Capital Outturn

The final capital outturn for the year is £30,223k which is a £5,548k underspend against the adjusted budget for 2025/26.

Table 3 – 2025/26 Capital

All Figures in £000	Budget	2024/25 Carry Forwards	Capital Changes in year	Adjusted Capital Budget	Outturn	Variance
Land & Buildings	36,883	171	(7,792)	**29,262**	25,851	(3,411)
Fleet	2,362	-	-	**2,362**	2,176	(186)
ICT	2,815	46	-	**2,861**	1,493	(1,368)
Other Projects & Collaboration	697	-	89	**786**	703	(83)
Major Projects Contingency	400	-	-	**400**	-	(400)
Approval from Chief Delegated Budget	100	-	-	**100**	-	(100)
TOTAL	**43,257**	**217**	**(7,703)**	**35,771**	**30,223**	**(5,548)**

There have been no movements in the outturn between the provisional and final reportwit the outturn commentary being provided in Section 3 of this report.

Key Performance Indicators

This is as previously reported with prompt payment of purchases has been strong all year and remains at 97% against a target of 95% as at period 12. At the end of period 12 there were no debtor invoices outstanding due over 30 days, meaning there was no aged debt. All the other invoices are not yet due to be paid. This has brought our debtor days down to less than 1 day.

Recommendations

PAB is recommended to note:

1. The final revenue outturn position and underspend of £636k at the end of 2025/26.
2. The capital outturn of £30,223k representing an underspend against budget of £5,548k at the end of 2025/26.
3. The movements to earmarked reserves as shown in Section 4 for specific purposes, to meet known future pressures or as per the agreed 2025/26 MTFS.

2. Revenue Budget Outturn 2025/26

Revenue Outturn Summary

A revenue budget of £205.2million was approved for 2025/26.

Changes in outturn variance forecasts over £50k were explained in the provisional outturn report. This final outturn report summarises the main contributing factors to the outturn variances reported against each of the business areas.

The table in this section shows the budget, final outturn and variance at a high level.

Appendix 1 provides a more detailed breakdown, including collaboration and partnership budgets.

Appendix 2 provides detailed information on pay, allowances, recruitment plans, and overtime.

Chief Constable Revenue Budget and spend outturn to end of 2025/26					
	Full Year				
	Budget £'000	Year end Outturn £'000	Year end variance Outturn £'000	Year end Outturn P11 £'000	Change from prior month £'000
Crime and Vulnerability					
Safeguarding & Command	174	185	11	185	0
Protecting Vulnerable People	13,010	12,427	-582	12,400	27
ISCD	13,117	12,765	-352	12,767	-2
Covert Authorities	2,186	2,165	-21	2,195	-30
Inv Stds &Devt	2,110	1,931	-179	1,931	0
Total Crime & Vulnerability	**30,597**	**29,473**	**-1,124**	**29,479**	**-5**
LP - Ops					
Command	240	1,935	1,695	2,083	-147
Southern Hub	30,404	28,485	-1,919	28,418	67
Northern Hub	29,273	28,327	-945	28,205	123
Demand Hub	20,539	19,796	-742	19,786	10
Operational Support	2,651	2,710	59	2,689	21
Prevention, Custody & Partnerships	10,792	10,254	-538	10,192	62
Business Support	1,713	1,573	-140	1,586	-13
Total LP - Ops	**95,611**	**93,080**	**-2,531**	**92,958**	**123**
People & Professionalism					
People & Professionalism	5,307	5,021	-286	5,063	-42
Total People & Professionalism	**5,307**	**5,021**	**-286**	**5,063**	**-42**
Non Operational - in-house					
NPCC	1,637	2,329	693	1,939	390
Operations	145	333	188	371	-38
Corporate	5,721	6,485	764	6,457	28
Estates	7,287	5,795	-1,492	5,984	-189
Finance	1,127	1,174	46	1,172	1
Corp Comms	1,024	1,041	17	1,026	15
Insurance	1,121	512	-609	1,718	-1,205
Legal	483	559	76	538	21
Fleet	2,585	1,724	-862	2,563	-839
POCA	0	-163	-163	0	-163
Football Grants	0	0	0	0	0
Drug Forf	0	119	119	0	119
Total Non -Operational	**21,130**	**19,907**	**-1,223**	**21,767**	**-1,860**
Collaboration and Partnerships					
Collaboration - Other	5,867	5,667	-201	5,768	-101
Collaboration - Tri Force	42,122	41,390	-732	41,757	-367
CTC To reserves	49	207	158	214	-8
Total Collaborated and Partnerships	**48,038**	**47,264**	**-774**	**47,739**	**-475**
CHIEFS NET BUDGET REQUIREMENT	**200,684**	**194,746**	**-5,938**	**197,005**	**-2,259**
Other Collaboration & Partnerships					
OPCC Office	1,732	1,689	-44	1,714	-25
Other Corporate costs	1,828	3,393	1,565	2,250	1,143
RCCO	1,000	4,780	3,780	3,618	1,162
Total PCC	**4,560**	**9,862**	**5,302**	**7,582**	**2,280**
NET BUDGET REQUIREMENT	**205,244**	**204,608**	**-636**	**204,587**	**21**
Note:Figures may not cast due to rounding					

Outturn Commentary

Local Policing – Crime and Vulnerability: Outturn underspend £1,124k

The underspend is primarily driven by vacancy-related pay savings across Intelligence (£352k), Investigation Standards (£179k) and Protecting Vulnerable People (£582k).

- **Intelligence and Specialist Crime**: Underspend reflects officer pay savings of £594k driven by recruitment challenges across specialist units (c.6 FTE under establishment), partly offset by increased ICT costs (£257k) linked to software licensing. This cost pressure has been provided for in 2026/27.
- **Investigation Standards**: Underspend driven by staff vacancies within the Victims Hub (c.2 FTE under establishment) and additional grant income (£69k), partially offset by increased overtime (£71k) to maintain performance.
- **Protecting Vulnerable People**: Largest contributor to the underspend, driven by officer vacancies (c.£592k favourable, c.7–8 FTE under establishment across key teams). This has resulted in increased overtime (£146k) to manage demand, particularly within MASH and safeguarding services.
- **Safeguarding Command**: Delivered a broadly balanced position with a small £11k overspend. This reflects short-term overlap in senior officer posts rather than underlying budget pressure.
- **Covert Authorities**: Underspend of £21k, primarily driven by lower Home Office-related subscriber and informant costs (£67k combined), partially offset by officer pay pressures associated with a small over-establishment (c.0.85 FTE).

Overall, the underspend reflects capacity gaps rather than efficiency, with continued reliance on overtime creating a sustainability risk into 2026/27.

Local Policing Operations: Outturn underspend £2,531k

The underspend is largely driven by workforce vacancies across officers, PCSOs and police staff.

- **Officer** pay underspend of £1,646k reflects under-establishment across frontline policing.
- **PCSO** pay underspend of £336k (averaging c.10 FTE below establishment for most of the year).
- **Staff** vacancies generated £1,395k underspend (linked to the savings targets in Corporate), partially offset by staff overtime (£147k).

These savings are partly offset by increased officer overtime (£593k), required to maintain operational delivery.

Non-pay pressures, including travel costs (£182k), are partially offset by additional income (£127k), including immigration-related funding.

Overall, the position remains dependent on vacancies, with increased overtime required to sustain service delivery.

People and Professionalism: Outturn underspend £286k

The underspend is driven primarily by officer vacancies (c.£290k, c.9 FTE under establishment at year end).

This is supported by improved income performance within the Enterprise Hub (£48k additional), partially offset by:

- Overtime pressures (£24k)
- Training and travel costs (£28k) required to support operational delivery
- OIC Redundancy cost as part of 2026/27 agreed savings (£29k)

Overall, the position is stable, with manageable in-year pressures.

Non-Operational Services: Outturn underspend £1,223k

The overall underspend reflects a combination of corporate pressures and offsetting underspends across estates, fleet and insurance.

- **Corporate** budgets overspent by £764k, driven by workforce savings targets (£1,648k), pension-related costs and specialist expenditure (including forensics and national policing costs), partially offset by £515k unused inflation provision.
- **Estates** delivered a significant underspend (£1,492k), including £863k on utilities, alongside vacancy-related savings (c.3 FTE).
- **Fleet** underspent by £862k, including £316k to remove Chiltern surplus, £567k Capital proportion of Vehicle charges moved to RCCO. This also includes lower fuel costs (£142k) and staff vacancies, partially offset by higher maintenance and insurance-related costs.
- **Insurance** underspend of £609k reflects a reduced provision requirement (£1,213k), offset by £603k of in-year claims settlements.

Overall, the position is influenced by technical and one-off factors, rather than sustainable savings.

Collaboration and Partnership – outturn underspend £774k

The Constabulary's share of BCH collaborated budgets is an underspend of **£574k,** after the transfer of CTC underspends to the Casualty Reduction Reserve.

The overall position reflects a combination of timing differences, workforce-related pressures, and reclassification of costs, rather than structural changes in underlying collaboration activity.

Key movements are summarised as follows:

- **BCH General – £207k underspend**
  Primarily due to pay award provision held centrally which was not required to be fully allocated to departments.

- **Joint Protective Services – £11k underspend**
  Net position reflects offsetting variances across units, including:

    - Underspends on officer pay (e.g. Armed Policing Unit £167k)
    - Offset by overtime, shared facilities and insurance pressures
    - Income over-recovery (e.g. airports income £138k) partially mitigating other cost pressures

- **Operational Support – £374k underspend**
  Driven largely by:

    - Significant underspend within ICT **(£808k),** reflecting lower spend on maintenance, infrastructure and Home Office IT costs, alongside over-recovery of income
    - Underspends within Joint Strategy and Transformation **(£128k)** and CJ/Custody SMT **(£143k)**
    - These are partially offset by a **£687k overspend in Firearms Licensing**, driven by pay, overtime and income pressures

- **Organisational Support – £19k overspend**
  Reflects:
    - Workforce-related pressures including redundancy and pension strain costs (HR and Learning & Development £39k overspend; Corporate Communications £138k overspend)
    - Partially offset by underspends on officer pay and additional income generation

- **Other Collaborations – £201k underspend**
  Includes underspends on ROCU (£135k), regional collaboration (£52k) and national air support, partially offset by pressures on Kings Lynn PIC.

Overall, the collaboration outturn reflects offsetting movements across multiple units, with significant underspends in ICT and operational areas mitigating pressures in workforce-related costs and specific operational functions.

Revenue Contribution to Capital Outlay (RCCO): Outturn overspend £3,780k

The overspend reflects a planned increase in the use of revenue funding, over the £1,000k RCCO budgeted during the year, to support the capital programme and reduce the requirement for borrowing and the associated revenue costs of interest and minimum revenue provision (MRP). The additional RCCO related to:

- £3,136k approved in year by the PCC as part of the capital financing strategy
- £567k capital element of BCH fleet recharges
- £77k ROCU

Other minor capital contributions were made in year but are not material to the overall position.

Overall, the increased use of RCCO represents a deliberate strategic decision to strengthen long-term financial sustainability.

OPCC : Outturn overspend £1,522k

The PCC's Office delivered a small underspend of £43k, reflecting lower staff costs (£109k) and over recovery of income (£112k), partly offset by expenditure on CCTV (£36k) and External Audit fees (£98k) which reflect 2 years spend to allow for consistency with the Constabulary.

The overall OPCC position is driven by corporate and treasury-related activity, resulting in a £1,522k overspend. This reflects a combination of:

- Lower borrowing and favourable interest rates, generating:
    - £1,004k underspend on interest payable
    - £297k over recovery of interest receivable

- Lower minimum revenue provision (£278k), reflecting prior year capital financing outcomes

These movements are offset by:

- £2,065k underspend on Neighbourhood Policing Grant
- £697k costs relating to Monks Wood (fruitless payment)
- £148k casualty reduction activity (funded from reserves)

Overall, the OPCC outturn reflects the net impact of treasury gains, grant movements and planned reserve funded expenditure.

There was a net transfer to reserves for the year totalling £4,964k to mitigate or plan for future risks as previously reported. The Reserves table in Section 4 sets out the movements with accompanying explanation.

Identified Savings

The table in the main report outlined the final delivery of identified budget savings for 2025/26. While a number of areas met or exceeded their targets, some savings remained reliant on vacancy management and continued cost control.

	Target £000	Delivered £000	Key Comments
Holding Branch Savings Target	-200	-200	As at M12 there is an over delivery projected against the holding branch target
Budget Holder Savings	-410	-394	Savings are itemised in the MTFS and will be monitored and tracked through the monthly budget holder meetings. At M12 savings have been almost achieved. £12k of the balance could not be delivered due to issues with the creation of google/youtube account
Training Budget Reductions	-110	-110	Centralisation of training budgets has occurred during P1 and expenditure was maintained within allocated budget ensuring that this saving was achieved
Staff Posts Removed	-230	-230	ESV updated and budget for associated posts removed and saving taken
Service and Workforce Mix	-510	-188	This was recognised as high risk eary in the financial year given the posts had still to be identified. Posts to achieve the additional £250k were not identified
Fleet Review	-450	-249	There are three elements to this savings target - fleet reduction; fuel saving and hire vehicles. As at M12 good progress was made towards delivery of the savings target. Additional diesel discount savings not separately identifiable in reported date
BCH Savings	-1,700	-1,320	Separate savings tracker for BCH which is presented to the DCC's Board on a monthly basis. More detailed narrative is provided within JCOB reporting
CTC Income	-200	-207	At year end there was a small surplus to distribute to local forces. This is significantly lower than target due in the main to anticipated postage costs which is required to enable income generation
National Insurance Contributions	-80	-80	Data for first TEN months shows a saving of £326k with a full year projection of £359k.
ERSOU	-200	-200	Kaizen Board in place and tracking savings; confirmation that the savings to remain at standstill budget have been delivered.
PCSO	-380	-380	Delivered in 2024/25 financial year; NHPG will build on the strength of 22 as reported through the CIPFA POA code 1a
RCCO Reduction	-1,300	-1,300	Budget is reduced in the MTFS and the subsequent impacts on the capital financing as a result are factored in across the MTFS and the financing of the capital programme.
Insurance - Staff Costs	-60	-60	Arrangement put in place during 2024/25 and working well; job role being updated by Beds; a shared technician role is to be recruited to once the JD is refreshed to cover Beds and Cambs and this role will be on the Cambs establishment
Inflation Contingency	-240	-240	Budget is reduced and saving taken - need to keep under review the impacts of any upward pressure on inflation.
BCH pay contingency	-80	-80	Budget is reduced and saving taken.
LGPS	-180	-180	Budget reduced per report from actuary and LGSS Pensions Administrators
Airwave Menu Costs	-393	-393	The Competition and Markets Authority imposed a price cap for super normal profits on Airwave Menu Services which Motorola have been applying since December 2023. However, they were appealing the CMA decision through the courts which refused their appeal which was communicated to Forces in December 24 / January 25. The budget was not reduced in the event that Motorola were successful in their challenge but now that the appeal is concluded the price cap can be taken as a recurrent saving.
	-6,723	**-5,811**	
Original Holding Branch Savings Target	-1,200	-1,200	
	-7,923	**-7,011**	

3. Capital Funding

The capital outturn for financial year 2025/26 is set out below. Funding is as reported in the provisional outturn report with the exception of the final ERSOU revenue contribution to capital increasing from £56k to £77k.

	Original 2025/26 Capital Programme	Carry Forwards	Previously Authorised Programme Amendments	Authorised Programme Amendments	Revised 2025/26 Capital Budget	Outturn 2025/26	Variance to Budget
	£000	£000	£000	£000	£000	£000	£000
Capital Payments:-							
Land & Buildings	36,883	171	(7,792)	-	**29,262**	25,851	(3,411)
Fleet	2,362	-	-	-	**2,362**	2,176	(186)
IT & Communications	2,815	46	-	-	**2,861**	1,493	(1,368)
Other Projects & Collaboration	697	-	89	-	**786**	703	(83)
Major Projects Contingency	400	-	-	-	**400**	-	(400)
Approval from Chief Delegated Budget	100	-	-	-	**100**	-	(100)
TOTAL	**43,257**	**217**	**(7,703)**	**-**	**35,771**	**30,223**	**(5,548)**

	Original 2025/26 Capital Programme	Carry Forwards	Authorised Programme Amendments	Authorised Programme Amendments	Revised 2025/26 Capital Budget	Applied funding 2025/26	Variance to Budget
	£000	£000	£000	£000	£000	£000	
Capital Financing:-							
Capital Grants	-	-	47	700	747	759	12
Carry Forward Reserve	-	217	-	-	217	-	-217
Taser Reserve	280	-	-	-	280	492	212
RCCO ERSOU	-	-	-	-	-	77	77
RCCO (From Collab Veh recharges	540	-	-	-	540	567	27
RCCO's/POCA Reserve	1,000	-	60	-	1,060	4,136	3,076
Community Infrastructure Levy	641	-	-	-	641	-	(641)
Borrowing	40,796		-8,510		32,286	24,192	(8,094)
TOTAL	**43,257**	**217**	**(8,403)**	**700**	**35,771**	**30,223**	**(5,548)**

The 2025/26 capital programme closed in a controlled position, with expenditure of £30,223k against a revised budget of £35,771k, resulting in an underspend of £5,548k. This is driven by rephasing of estates and ICT delivery rather than reduced investment.

The programme has been financed prudently, with borrowing reduced in line with actual spend, grants fully utilised, with higher than expected capital receipts received from vehicle proceeds being moved to the Capital Receipts reserve. Overall, the position demonstrates strong financial governance, with agreed investments remaining deliverable and carried forward into 2026/27.

CAPITAL PAYMENTS (YEAR TO DATE) AND MAJOR SCHEME UPDATES

Scheme Title	2025/26	Forwards	Programme Amendments	Capital Budget 2025/26	Carry Forwards	Outturn	Variance Outturn
	£000	£000	£000	£000	£000	£000	£000
Land & Buildings							
Major Repairs Planned	1050		198	**1,248**	-	516	-732
Monks Wood JPS Specialist Training Facility	9,923		(9,923)	**0**	-	-	(0)
Milton Police Station	23,510		1,363	**24,873**	-	23,798	-1,074
Copse Court Refurbishment	160			**160**	100	-	-160
MCU move to Chord A & B	-	-	-	**-**	337	8	8
HQ Generator Resilience	-	130	220	**350**	-	7	-343
SARC - ISO Accreditation Project	475			**475**	-	409	-66
Estate Sustainability (Net carbon zero) - Buildings	660		(400)	**260**	-	143	(117)
Electric/alternative fuel - vehicle infrastructure (net zero target)	150			**150**	-	14	-136
Custody Improvements	380			**380**	-	67	-313
Copse Court Conference Facility	0	41		**41**	-	52	11
Sustainability Strategy - Solar Farm	75			**75**	-	-	-75
Personal Safety Training	0			**-**	-	23	23
SOLAR CANOPY HQS			700	**700**	-	771	71
Cambridge City Centre Police Station	300			**300**	-	17	-283
New HQ single storey building	200			**200**	-	-	-200
Park Site (Pre sale)	0		50	**50**	-	27	-23
Counter Terrorism at HQ				**-**	-		-
Land & Buildings Total	**36,883**	**171**	**(7,792)**	**29,262**	**437**	**25,851**	**(3,411)**
Fleet							
Vehicle Replacement Programme	2,242	-	-	**2,242**	35	2,076	-166
Vehicles - Sustainable Electric/alternate fuel (net zero target)	120	-	-	**120**	**-**	100	(20)
Fleet Total	**2,362**	**-**	**-**	**2,362**	**35**	**2,176**	**(186)**
Other Projects							
JPS Capital	142			142	-	30	-112
Mobile Evidential Machine (Breathalysers)			42	42	-	0	-42
ANPR	75			75	-	73	-2
Vehicle ANPR Cameras	0		47	47	-	51	4
Tasers	280			280	-	493	213
JPS ERSOU	200			**200**	-	56	(144)
Non ICT Collaboration Total	**697**	**-**	**89**	**786**	**-**	**703**	**(83)**

Scheme Title	Budget 2025/26 £000	Carry Forwards £000	Authorised Programme £000	Revised Capital 2024/25 £000	Carry Forwards £000	Proposed outturn £000	Variance Outturn £000
ICT Collaborated							
DFU CAMBS Equipment Refresh	75	-		75	-	72	-3
PC/Laptops Replacement	690			690	-	377	-313
Applications - Tuserv	93			93	-	81	-12
Networks	199			199	-	199	0
Infrastructure - Servers	34			34	-	5	-29
Telephony	86	11		97	-	3	-94
Mobile Comms - Airwaves Replacement	37			37	-	2	-35
Mobile Comms - Smartphones	376			376	-	141	-235
Mobile Comms - BWV	43			43	-	-	-43
PC Monitor Replacement	16			16	-	12	-4
Port Replicator Replacement (Dock)	21			21	-	36	15
Network Wireless Infrastructure Replacement				-	-	-	-
DAMS	16			16	-	27	11
ICCS Replacement (Pedals & Screens)	14			14	-	1	-13
SIP Telephoney		19		19	-	-	-19
BCH DFU Cloud Solution	8			8	-	-0	-8
HOB Biometric Scanners	4			4	-	-	-4
GoodSAM	-			-	-	-4	-4
Vehicle Radios Replacement	59			59	-	32	-27
Team Telephony	6	16		22	-	-	-22
Contact Centre Telephone / Voice Upgrade	148			148	-	-	-148
Data Centre Active Eqp	19			19	-	19	-0
ICCS R2 Upgrade	19			19	-	-	-19
ANPR Solutions BCH				-	-	2	2
Remote Working VPN Replacement	112			112	-	-	-112
Cambs ICT Portacabin Enhancements	-			-	-	5	5
Cambs Charter Upgade			30	30	-	28	-2
Redbox Updates - Cambs Only	12			12	-	-	-12
OHU OPAS Upgrade	20			20	-	20	-0
R&D Innovation Tools	85			85	-	-	-85
BCH CCTV Alignment	6			6	-	5	-1
Replacement Performance Storage	156			156	-	114	-42
Isilon Storage Replacement	311			311	-	310	-1
Airwave /Cleartone Desktop Radio Replacement	39		-30	9	-	7	-2
Modern Device Mgmt	47			47	-	-	-47
Azure Machine Learning Studio	8			8	-	-	-8
Storm User Group Development Fund	23			23	-	-	-23
Purview Rollout	6			6	-	-	-6
Outside Phone Replacement	7			7	-	-	-7
Direct Access Replacement	16			16	-	-	-16
Motorola Covert KMF	4			4		-	-4
ICT Collaboration Total	**2,815**	**46**	**-**	**2,861**	**-**	**1,493**	**(1,368)**
ICT Other							
Athena - RMS Gen 2 Replacement	-	-	-	-	-	-	-
ICT Other Total	-	-	-	-	-	-	-
Schemes Approved Subject to Further Business Case							
Capital Programme contingency	400			**400**	-	-	-400
Delegated Chief's Budget	100	-	-	**100**	-	-	-100
Grand Total	**43,257**	**217**	**(7,703)**	**35,771**	**472**	**30,223**	**(5,548)**

Capital Programme – Outturn Commentary 2025/26

Land & Buildings (Estates)

- The Land & Buildings capital programme closed the year with outturn expenditure of **£25,851k** against an approved budget of **£29,262k**, resulting in an underspend of **£3,411k**.
- The position primarily reflects timing related slippage and rephasing of estates schemes, rather than cancellation or reduction in scope.

Key drivers of the variance were:

- **Milton Police Station**, which:
  - Outturned £1,074k below budget in 2025/26.
  - Reflected construction and fixtures and fittings expenditure not incurred by year-end and now expected in early 2026.
  - Included lower than anticipated fit-out and associated ICT requirements.
  - Remains on track for completion in May 2026.
- **Major Repairs Planned**, which:
  - Delivered £516k against a budget of £1,248k, resulting in an underspend of £732k.
  - Related to the deferral of planned minor works, including boiler replacements, first-floor safety works, classroom conversions and phases of the Nimbus rollout.
  - Was impacted by programme reprioritisation, delivery capacity constraints and operational timing dependencies, with some works reviewed during the year to ensure alignment with wider estates planning and value for money considerations.
- Other estates schemes, including sustainability and infrastructure projects:
  - Were affected by sequencing and dependency requirements with larger estates works such as delivery of Milton Police Station.
  - Were rephased into future years rather than cancelled.
- Overall, the underspend reflects delivery timing rather than cost pressures, with expenditure reprofiled into 2026/27.

Fleet Capital Programme

- Fleet capital expenditure outturn at £2,176k against an approved budget of £2,362k, resulting in an underspend of £186k.
- The variance primarily reflects vehicle delivery timing and the rephasing of planned sustainable and alternative-fuel vehicle investment.

Key points include:

- Core vehicle replacement activity progressed broadly in line with expectations.

- Planned investment in sustainable and alternative-fuel vehicles was deferred, as this funding may be required to support operational vehicle requirements associated with the Milton Police Station development.
- This represents a deliberate sequencing decision, rather than a reduction in fleet investment intent.
- No material cost pressures were identified within the Fleet programme.

Other Projects and Collaboration

- Other Projects and collaborative schemes delivered outturn expenditure of £703k against a revised budget of £786k, resulting in an underspend of £83k.

This primarily reflects:

- Timing differences across collaborative and partnership led projects, including JPS related activity.
- Costs being incurred later than originally anticipated due to governance and coordination arrangements inherent in collaborative delivery.
- Rephasing of expenditure rather than non-delivery of approved schemes.
- Overall, the Other Projects position remains well controlled, with no material cost pressures identified.

ICT Capital Programme

- The ICT capital programme closed the year with outturn expenditure of £1,493k against a revised budget of £2,861k, resulting in an underspend of £1,368k.
- The underspend largely reflects planned rephasing and controlled deferment of ICT refresh and infrastructure schemes, rather than reduced investment intent.

Key factors included:

- Slippage across end-user device refresh, telephony, mobile communications and infrastructure upgrades.
- Delivery being paused or rescheduled to allow for:
    - Scope refinement and cost reviews.
    - Alignment with wider BCH digital and collaboration strategies.
    - Dependencies with estates-led activity affecting delivery sequencing.
- Where ICT schemes progressed, expenditure remained within approved budgets, and no material overspends were identified.
- Deferred schemes have been reviewed and incorporated into the 2026/27 capital programme.

Overall Position

- Across Land & Buildings, Fleet, Other Projects and ICT, the 2025/26 capital outturn demonstrates a controlled and well-managed programme.
- Underspends are driven primarily by timing, sequencing and rephasing, rather than affordability issues or reductions in scope.
- Significant scheme level variances are detailed in the supporting appendices, and deferred expenditure has been appropriately reviewed and incorporated into the forward capital programme.

CAPITAL FINANCING

The year end Capital Financing is reported below. There was one minor amendment from the provisional outturn which was to reflect an increase of £21k to the ERSOU RCCO which in turn has reduced the final borrowing requirement.

	£'000
2025/26 Outturn Capital Expenditure	30,223
2025/26 Forecast	
Capital Grants	759
Taser Reserve	492
Borrowing *	24,192
Revenue Contributions to Capital (RCCO)	4,136
ERSOU RCCO	77
Fleet RCCO	567
Total Capital Financing	**30,223**

*This is a combination of internal borrowing from existing expected cash balances and external borrowing.

4 Reserves

Opening reserves at the 1 April 2025 were £26.9m and subject to PCC approval will end the year at £31.9m an increase of £5m for 2025/26 as set out in the Reserves table below.

The changes from draft outturn are due to final outturn figures now being confirmed. The Budget Assistance Reserve (BAR) previously assumed the outurn underspend would be split between the General Fund and BAR, however the final position adds a further £500k to the ESMCP reserve in readiness for the national transition and the revenue underspend being transferred to the General Fund balance in line with the reserves strategy in the MTFS to maintain the General Fund balance at 5% of the revenue budget. The reduction remaining in the BAR was the planned contribution from the reserve as per the MTFS.

The Fleet Reserve addition was due to the final Fleet revenue surplus being agreed with the Chiltern Transport Consortium and £46k was added to the Capital Receipts Reserve to apply an ANPR Grant not yet used as funding for capital.

	Balance at 31/3/25	added	utilised	Final Reserve	Draft Outurn	Movements to Draft Outturn	Description of Movement in year
				£000	**£000**	**£000**	
Insurance Reserve	2,482	641	-	3,123	3,175	52	Per Insurance fund report 2025-26
Ill-Health Retirement Reserve	398	187	-	585	585	0	Agreed contribution from revenue budget in year to future proof future risk
Prevention and Early Intervention (previously Drug Forfeiture)	360	-	(119)	241	241	0	Drug Forfeiture spend in 2025-26
Budget Assistance Reserve	4,763	-	(93)	4,670	4,790	120	Contribution agreed to balance 2025-26 budgeted MTFP
Capital Carry Forward Reserve	216	471	(216)	471	472	1 .	released £216k 24-25 carry forward and added £472k capital carry forwards required
Asset Incentivisation Reserve	775	329	(166)	938	938	0	ARIS income £166k less £329k spend per POCA report
Road Casualty Reduction & Support Fund	587	207	(148)	646	643	(3)	PCC forecast use of £151k and £207k added from cameras and ticket income
OPCC Operational Reserve	660	43		703	709	6	£43k underspend in PCC moved to reserves
Estates Development Reserve	2,060	-	(255)	1,805	1,804	(1)	£256k balance required to fund the 25-26 capital carry forwards
Major Incident Victim Support	25	-	-	25	25	0	Reserve held to cover any extraordinary major incident support
Collaborated Property Maintenance Fund	123	15	-	138	137	(1)	Cambs share towards maintenance costs for Six Hills added £14k less spend in year
ESMCP Reserve	1,260	3,050	-	4,310	3,810	(500)	re purpose £150k from op olympus not required + £2.4m from revenue outturn. Future capital costs outweigh this
Pension Reserve (McCloud & Revaluation Smoothing)	250	-	-	250	250	0	Reserve held for extraordinary McCloud costs - no movement
Sustainability Reserve	455	-	-	455	455	0	No movement
Crime Reduction & Prevention Reserve	501	-	-	501	501	0	No movement
Council Tax Fraud Initiative Reserve	109	-	-	109	109	0	Our potential share of Cambs County Council pilot of the scheme to look into fraudulent council tax claims.
Fleet Reserve (revenue)	323	414	(8)	729	413	(316)	revenue surplus £414k less move £8k from capital write off sales to capital receipts with other capital surpluses
NPCC Forensic Reserve	367	-	(367)	-		0	Transferred to Dorset Police who now manage the NPCC Forensic portfolio
Taser Reserve (capital and revenue)	1,286	-	(582)	704	704	0	Taser costs in 2025-26 - £192k JPS tasers, £301k Cambs capital and £89k cartridges revenue
Op Olympus	250	-	(150)	100	100	0	£150k released in 25-26 as not required. Agreed to move to ESMCP reserve. Remaining £100k to be used in 26/27
Digital Innovation Fund	-	600	-	600	600	0	New reserve created for Digital Innovation
Total Earmarked Reserves	**17,250.38**	**5,957**	**(2,104)**	**21,103**	**20,461**	**(642)**	
General Reserve	9,622	636	-	10,258	10,262	4	Final outturn underspend applied which maintains 5% of overall budget
Total General and Earmarked Reserves	**26,872**	**6,593**	**(2,104)**	**31,361**	**30,723**	**(638)**	
Capital Receipts Reserve	77	481	-	558	512	(46)	£512k Chiltern capital surplus and £46k construction infrastructure levy funds from Pboro CC
Total Usable Reserves	**26,949**	**7,074**	**(2,104)**	**31,919**	**31,235**	**(684)**	

5 Sales & Purchase Ledger KPI's

SALES LEDGER & CREDIT CONTROL

Sales Ledger and Aged Debt – Year-End Outturn

Sales ledger position remained as reported in the provisional outturn report with the sales ledger position strong with total trade debtors of **£93k** and no material long-outstanding balances.

PURCHASE LEDGER & SUPPLIER KPI

Prompt payment ended the year at 97% in March 2026 compared to the target of 95% as previously reported. This continues to demonstrate strong controls and effective supplier payment processes.

6 Cash Position & Borrowing

The closing cash balance was £6.3m and was reached by the support of a £4m loan taken in early March with total borrowing of £40.2m which remains unchanged from provisional outturn report.