

The Chief Constable of Cumbria Constabulary

Summary Statement of Account 2025/26

Introduction

I am pleased to introduce the summary Statement of Accounts for the 2025/26 financial year. This financial statement sets out the single entity statements of the Chief Constable of Cumbria Constabulary. The Police, Fire and Crime Commissioner for Cumbria (the Commissioner) has also produced group accounts, which consolidate the single entity statements of the Chief Constable and the Commissioner. The accounts are published in accordance with the Accounts and Audit Regulations 2015.

The summary statement provides a breakdown of net spending during the year and shows the overall financial position of the Chief Constable as at 31 March 2026. The reporting format is specifically designed to meet the requirements of the Code of Practice on Local Authority Accounting. A series of notes are provided to assist readers in their understanding of the statement, whilst the presentational format is designed to make for easier reading by those who access the document through the Chief Constable's website: www.cumbria.police.uk

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

Statutory Framework

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

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

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

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financial affairs. The Home Office, under the legislation, issues a Financial Management Code of Practice for the Police Forces of England and Wales. The Code supports the statutory framework further setting out the financial relationships and requirements for the Commissioner and Chief Constable.

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

Organisational Structure

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

The Constabulary is split into five commands, each headed by a Chief Superintendent or Director, reporting to an Assistant Chief Constable.

- **Operations Command** is responsible for Command and Control, Civil Contingencies and Event Planning, and specialist functions such as Armed Policing, Public Order and Roads Policing.
- **Crime and Intel Command** is responsible for crime and safeguarding which includes specialist units for gathering intelligence, major crime investigation, countering serious and organised crime, public protection, digital investigation, forensics, serious collision investigation, scientific support and the criminal justice unit. Specialist functions, provide support to Operations Command and BCUs.
- **Standards, Insight and Performance Command** performs a number of strategic functions including responsibility for management information, performance management, business change and benefits management.
- There are two basic command units (BCUs), one for **Cumberland** and the other for **Westmorland & Furness**. The BCUs are responsible for local policing which includes, first line response, neighbourhood policing and criminal investigation dept. (CID).

The above are supported by **Enabling Services** which are comprised of people, fleet, learning & development, commercial, central services and digital, data and technology (DDAT) and aims to provide cohesive and integrated support for operational policing. DDAT is responsible for all aspects of ICT development and data management. **Legal Services** and **Financial Services** are small specialist functions, which operate independently from the main

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directorates structure and provide services to the Chief Constable and Commissioner.

Chief Constable's Report

It has been my privilege to serve as the Chief Constable of Cumbria Constabulary since July 2025, initially on a temporary basis, until I was permanently appointed to the role in February 2026. Performance in Cumbria has continued to improve, and I am proud of the officers and staff who work tirelessly within the Constabulary. Our mission is to **'provide the best possible service for the people who need us and to keep Cumbria safe'**, and consists of four pillars known as the '4Cs':

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



Cumbria remains one of the safest places to live, work and visit in England and Wales, having some of the lowest reported levels of crime and anti-social behaviour incidents in the country, and the constabulary continues to deliver some of the highest outcome rates nationally.

In 2025/26 we have seen a 2% reduction in overall recorded crime, with notable reductions in homicide, violence (with / without injury), theft, burglary, vehicle offences, and drugs offences, but we have also recorded increases in death/serious injury from driving offences, robbery, public order and possession of weapons. The rapidly advancing technology, and advent of the use of 'artificial intelligence'(AI), has brought many opportunities for policing, but it has also been exploited by criminals and has added complexity to the investigation of crime. We must provide our officers and staff with the necessary training, technology and equipment to enable them to protect vulnerable people and investigate crime.

In spring 2025 Cumbria officers and staff took part in a national survey in relation to morale and wellbeing, the results of this were concerning. The constabulary introduced 'Operation Momentum' to address the issues highlighted by staff, which are within the control of the constabulary. Each of the five priorities is led by senior officers or member of staff:

- Leadership
- Resourcing
- Workloads
- Wellbeing & Welfare
- Training, Equipment & Technology



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Whilst detailed work is ongoing, sickness absence has reduced from 6% in March 2025 to 4% in March 2026 and the attrition rate in respect of new recruits has also fallen from 9.1% to 7.4%.

The other major challenge faced by the Constabulary during 2025/26 was to maintain impetus on the local implementation of the Government's Operation Uplift Programme, to recruit an additional 20,000 officers nationally (Cumbria share 169 officers). In 2025/26 the constabulary also supported the first phase of the Government's new Policing Guarantee (a national initiative to provide 13,000 extra police resources in Neighbourhood teams), which seeks to ensure that officers are focusing on Neighbourhood Policing, again this target was achieved and all associated grant funding claimed. In the first year, Cumbria recruited 10 Police Officers, 12 PCSOs and 18 Police Staff which allowed PO to be released to frontline NPTs.

The Constabulary is inspected and graded by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS). In March and April 2026, the evidence gathering phase of an extensive period of inspection came to an end, the inspection report was published in August 2026. HMICFRS also conducted a (thematic) inspection of our approach to Child Protection in October 2025, and this report was published on 05/06/2026.

During 2025/26, we have:

- Been named the winner of the Occupational Health category at the 2025 Oscar Kilo Awards, recognising the outstanding commitment of our OHU to officer and staff wellbeing.
- Achieved the highest percentage in the Crime Survey for England and Wales (CSEW) of people who agree that we can be relied on when needed.
- Hosted the forces first VAWG conference together with partners, attended by councils' charities and women's groups to come together to tackle Violence against Women and Girls.
- Launched Pol-Ed, a Citizenship educational programme where we provide police inputs and interventions such as Online Safety and Knife Crime to schools across Cumbria. Over 475 lessons have been delivered to a total of 14,250 students since its launch in June 2025.

The grant funding for the maintenance of Operation Uplift and Neighbourhood Policing Guarantee, and flexibility afforded to Commissioners to increase the precept in 2026/27 by up to £15 has allowed officer numbers to be maintained. The continued high levels of inflation throughout 2025/26, combined with global events, has added to budgetary pressures. The budget setting process for the 2026/27 financial year was concluded in February and a medium-term financial forecast (MTFF) covering 5 years to 31/03/2031 was approved. The MTFF shows that the Police, Fire and Crime Commissioner and Constabulary collectively need to identify savings of up to £6.8m by 2030/31.

The Constabulary has introduced a programme of work, known as Futures, to ensure that we continue to invest in technology and, whilst making financial savings, continue to provide the best possible service for people who need us, and Keep Cumbria Safe.

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Darren Martland, Chief Constable

2025/26 Grant Settlement and Budget

Under the provisions of the Police and Social Responsibility Act 2011, the Commissioner receives external funding, principally in the form of central government grants and council tax. The Commissioner is responsible for setting the budget and maintaining the force through the provision of funding to the Chief Constable. Details of the 2025/26 grant settlement, the Commissioner's overall budget and the level of Council Tax levied are provided in the Commissioner's combined financial statements.

In summary, the Government provided additional grant funding in 2025/26, which was directed towards the continued maintenance of the additional police officers as part of Operation Uplift and new additional ringfenced grant funding for the Neighbourhood Policing Guarantee (NPG); the Government's programme to move 13,000 officers nationally to frontline Neighbourhood Policing roles. The principal challenge presented from the grant settlement was the lack of provision to meet the rising cost of providing existing services. To this end, Police and Crime Commissioners were afforded flexibility to increase council tax above inflation to make up the shortfall. Following public consultation, in February 2025, the Commissioner increased the precept by £13.95 for a band D property, which is equivalent to 4.50%. This enabled services to be maintained, offsetting the effect of pay and price increases and other unavoidable commitments, whilst the additional grant has allowed the Constabulary to proceed with the maintenance of the Uplift target of an additional 194 police officers for Cumbria.

Performance

Summary Budget & Outturn	Base Budget 2025/26 £000s	Revised Budget 2025/26 £000s	Outturn 2025/26 £000s	(Under)/ Overspend 2025/26 £000s
Police Officers	115,303	115,775	116,107	332
PCSOs	2,053	1,986	1,940	(46)
Police Staff	30,865	30,534	30,584	50
Other Employee	2,248	2,427	2,356	(71)
Transport	2,768	2,701	2,692	(9)
Supplies & Services	12,692	13,171	13,071	(100)
Third Party Related	5,338	8,413	8,478	65
Total Expenditure	171,267	175,007	175,228	221
Income	(5,128)	(9,234)	(10,140)	(906)
Total Constabulary	166,139	165,773	165,088	(685)

Summary Budget and Outturn

The Chief Constable's budget amounting to £166m is based upon the funding arrangements with the Commissioner. The table shows the summary 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 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

above will not reconcile directly to the summary Comprehensive Income and Expenditure Statement.

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The budget is predominantly made up of funding for employee costs, amounting in total to £150.469m, which is broken down into Police Officers £115.303m, PCSOs £2.053m, Police Staff £30.865m and other employee costs of £2.248m. The remainder of the budget relates to non-staff costs including, transport costs of £2.768m and supplies/other costs of £18.030m. Income of (£5.128m), which is generated through policing activities, is also shown within the Chief Constable's budget.

In-Year Financial Performance

Revenue Expenditure: The Chief Constable's final expenditure position for 2025/26, compared to the revised budget is an underspend of (£0.685m), which represents 0.41% of the budget.

Police Officer pay was overspent by £0.332m through a combination of changes to the workforce plan, a conscious decision to recruit early to ensure achievement of the additional Operation Uplift and NPG targets, other budgets provided slight variances, increased income however offset these variances and enabled the Constabulary to report an overall underspend position. In addition to the final reported underspend, savings achieved in year from 'Futures Programme' activity was transferred into reserves. In total around £3m of recurring savings were generated through these projects and has now been permanently removed from the budget.

Capital Expenditure: Under the terms of the funding arrangement between the Commissioner and the Chief Constable, all non-current assets are under the control of the Commissioner. Details of capital expenditure and funding in relation to the acquisition and enhancement of assets, which amounted to £4.448m in 2025/26 are shown in the financial statements of the Commissioner. This figure was significantly less (35%) than capital budget of £6.760m. Expenditure on DDAT amounted to £1.800m, which included upgrading core DDAT infrastructure and cyclical hardware and software replacements. In relation to the Estate £0.790m, the majority related to the refurbishment of the Dog Section and Appleby Police Station and works to a retaining wall at Brampton. A further £1.655m was expended on the cyclical replacement of the vehicle fleet. Other expenditure amounted to £0.146m and included replacement of the Firearms Targeting System, camera equipment and defibrillators. The balance of the budget does not represent a true underspend, it simply reflects the re-profiling of capital schemes into future years as a result of delays experienced in delivery of schemes, which could be for example delays to national schemes in relation to DDAT or long lead times for delivery of vehicles. Capital expenditure by its nature typically spans more than one financial year.

Organisational Performance

The Constabulary operates a comprehensive framework of performance measures to ensure it is meeting its objectives and support the Commissioner in delivering the Police, Fire and Crime Plan. The following section provides a summary

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of performance in relation to crime, incidents and other outcomes for 2025/26 with comparators for the previous year.

Overall crime reduced by 2% (764 crimes) compared to the previous financial year.

This table summarises the Constabulary's performance indicators.

	Number of Crimes 2024/25	Number of Crimes 2025/26	Number of Crimes Increase / (Reduction)	% Change from previous year
All Crime	37,033	36,264	(769)	-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', experienced a reduction of 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).
- Whilst we encourage the reporting of rape and sex offences, reported crimes in 2025/26 reduced slightly by 6 crimes (0%) compared to the previous year.
- Drug offences experienced 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 hotspots.
- During 2025/26 domestic abuse crimes decreased by 4.2% which equates to 262 fewer crimes.

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- 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 our communities.
- Latest CSEW data (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%

People

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

The Constabulary People Strategy brings together the key themes of:

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

During 2025/26 there has again been particular focus on recruitment and retention of officers to maintain the Government's Uplift programme and also to facilitate the investment in the Neighbourhood Policing Guarantee.

The Occupational Health, Safety and Well-being team has continued to play a significant role in maintaining the health and wellbeing of officers and staff. Key activities have included:

- Following successful completion of OH Foundation Standards, the Occupational Health Team is now focused on completion of the Enhanced Standards and the commitment to translate this across to the industry wide SEQOHS Standards.
- Cumbria Constabulary has continued to use the Better Health at Work Awards as a gauge of the quality of the support services it provides to its staff. This is an assessment across a range of wellbeing areas. Since our last PEEL inspection, the Constabulary has been successful in achieving the Gold Award.

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- Occupational Health continues to provide input in training of recruits, leadership courses, specialist roles e.g., AFO, Dispatch, CID. Additional bespoke stress and resilience training in support of the Force Futures Plan has been developed and delivery is underway.
- The Wiser Mind programme has been adapted to provide input into response officer development days; focusing on practical techniques to process trauma and build resilience. This is backed up with fortnightly drop in practice sessions, available to all officers and staff. The drop in sessions are being revised to offer specific techniques for maintaining resilience through change.
- A Trauma Informed Supervision Training Programme has been implemented with the support of Dr Noreen Tehrani; this aims to equip crime supervisors to have effective 1:1 and group sessions with their staff so they can successfully demobilise, diffuse, identify red flags and develop skills to mitigate accumulative trauma impact whilst cases are ongoing using an evidence-based model.
- Financial well-being processes are in place with emergency financial assistance loans introduced in 2023/24.
- During 2025/26 the Occupational Health team won the National Police Wellbeing Service award for Occupational Health.
- During 2025/26 under Operation Momentum, the Constabulary is progressing a number of initiatives to improve the working environment and the health and wellbeing of the workforce.

At the 31st March 2026 the Constabulary employed:

- 1,398 Police Officers
 - 48 PCSOs
 - 621 Police staff
- (all expressed in full time equivalents)

As part of the Commissioner's council tax pledge in 2025/26 the police officer establishment was maintained at 1,359 FTE, which represented the Constabulary's additional uplift officers to help the achievement of the national Operation Uplift programme. The achievement of the Uplift and NPG targets were made a high priority by the Constabulary.

Actual Employees as at 31 March 2026	CC		Total FTE
	Male FTE	Female FTE	
Directors/Chief Officers	11.0	2.0	13.0
Senior Managers	8.0	6.0	14.0
All Other Employees	996.0	1,044.9	2,040.9
Total CC Employees	1,015.0	1,052.9	2,067.9

Over 2025/26 the numbers of police staff and PCSOs operated below establishment due to an increase in the level of vacancies.

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

The 2025/26 average percentage of working time lost due to sickness reduced for both officers staff compared with the previous year. The police officer rate reduced from 5.8% to 5.4%, whilst police staff rate reduced from 5.0% to 4.1%. An attendance action plan is in place with a wide range of actions to pro-actively manage sickness.

The Constabulary are committed to supporting and developing a workforce reflective of the communities we serve, and an inclusive culture where all our officers and staff feel confident in their roles and working environments. An inclusive working environment supports the retention and development of the right people, in the right roles. A workforce that is more representative of the communities we serve, enables the constabulary to effectively problem solve, improving service delivery and feelings of trust and confidence. Supporting these ambitions are a number of strategies. The Constabulary's Diversity Strategy covered the period 2020 to 2025. It was absorbed into the Culture and Including strategy in 2026; this strategy supports the constabulary in its ambitions to deliver consistently high levels of service to keep Cumbria safe. The Culture and Inclusion objectives are:

- Increase trust and confidence among under-represented and vulnerable people
- Attract, develop and retain a representative, fair and inclusive workforce at all levels
- Foster an inclusive, ethical and equitable workplace culture across the organisation
- Protect vulnerable and under-represented individuals and communities through fair, ethical and inclusive services
- Enhance the capture, analysis and reporting of equality, diversity and inclusion data to support evidence-based decision making

The Constabulary recognises the importance of developing the skills and knowledge of its workforce. The Constabulary has an annual training plan, which aims to ensure that Officers, PCSOs and staff are equipped with the requisite skills to perform their role, including compliance with mandatory accreditation for specialist responsibilities. During 2025/26 particular training resource was directed to:

- Training for new officer recruits through the Police Educational and Qualification Framework for new officers (developing apprenticeship and degree entry training courses in conjunction with the University of Central Lancashire) including innovative Professional Policing Degree and direct entry Detective programmes.
- Leadership Training Modules for sergeants, inspectors and police staff.
- Compliance with specialist crime training and accreditations
- PPST, First Aid and Taser Training
- The new Neighbourhood Policing Programme for PCSOs, PCs, Sergeants and Inspectors working in our NPTs
- Rape and Serious Sexual Offences First Responders

Sustainability

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

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

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

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

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

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

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

For many years the Constabulary has operated a recycling policy.

In line with the national fleet strategy, the Constabulary still operates a mostly diesel fleet, with the strategy being continually reviewed as technology advances. There are now a number of petrol vehicles in the fleet, reflecting the

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technological improvements in these engines. In addition, there is also a small electric fleet, a mix of both unmarked and marked operational vehicles.

A web of electric chargers is available throughout the estate to provide infrastructure support to these and future electric vehicles.

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

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

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

The Financial Statements

This section of the financial summary provides an explanation of the various parts of the financial statements. The aim of the financial statements are to demonstrate to the reader the overall financial position of the Chief Constable at the end of the financial year, together with the cost of the services provided during the year and the financing of that expenditure. The key financial statements are:

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

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Comprehensive Income and Expenditure Statement

Summary CI&ES	Gross Expenditure 2025/26 £000s	Gross Income 2025/26 £000s	Net Expenditure 2025/26 £000s
Cost of Police Services	139,470	(674)	138,796
Funding Provided by PFCC to CC	0	(170,379)	(170,379)
Cost of Services	139,470	(171,053)	(31,583)
Financing Costs and Investment Income	62,918	(12,150)	50,768
(Surplus)/Deficit on the Provision of Services	202,388	(183,203)	19,185
Other Comprehensive Income and Expenditure			(21,230)
Total Comprehensive Income and Expenditure			(2,045)

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

The statement shows that the gross cost of providing policing services amounted to £138.796m in 2025/26. This figure included the costs of neighbourhood policing, incident response, crime investigation, roads policing, communication with the public, criminal justice arrangements and a range of support services.

In addition, the CIES also records a number of technical adjustments including 'financing costs & investment income' £50.768m and 'other comprehensive income & expenditure' net income of (£21.230m).

These adjustments principally relate to changes to future pensions obligations over the year based on proper accounting practices. The overall effect of the cost of providing services and the pensions adjustment is to produce an accounting surplus of (£2.045m) for the year, which largely impacts on unusable pensions reserves. The analysis on page 5 of this summary, based on the management accounts, shows an underspend of (£0.685m).

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

Movement in Reserves Statement

Summary Movement in Reserves	Balance 31/03/2025 £000s	Movements 2025/26 £000s	Balance 31/03/2026 £000s
Police Pensions Reserve	(977,000)	2,150	(974,850)
LGPS Pensions Reserve	(632)	34	(598)
Accumulated Absences Reserve	(4,002)	(139)	(4,141)
Total Reserves	(981,634)	2,045	(979,589)

This statement shows the different reserves held by the Chief Constable which are classified as 'Unusable Reserves', which are principally accounting adjustments. It shows the opening balance on each reserve at the start of the year, movements in year and the

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closing balance. The Chief Constable's statement of movements in reserves is shown on page 29 in the full statement of accounts.

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

The Chief Constable's movements in reserves statement principally records the net impact of the Chief Constable's negative reserve in relation to the Police Pension and a positive reserves in relation to the Local Government Pension Scheme, reflecting the requirement to record pension assets and liabilities as they are earned rather than when they become due for payment. During 2025/26, the overall negative balance on the police pension scheme and the local government pension scheme have reduced, largely as a result of changes to actuarial assumptions.

All usable reserves are controlled by the Commissioner and are recorded in the balance sheet of the Commissioner, who formally recognises the need to provide contingencies to meet unplanned and planned expenditure in the future. The Commissioner's usable reserves include a general reserve of £4.800m to meet unplanned risks and earmarked reserves of £20.984m for specific revenue purposes. During 2025/26, a total of £2.768m has been transferred from the Commissioner's earmarked reserves to support revenue and capital expenditure.

The Balance Sheet

Balance 31/03/2025 £000s	Summary Balance Sheet	Balance 31/03/2026 £000s
17,281	Current Assets	18,233
(18,838)	Current Liabilities	(18,837)
(980,077)	Long Term Liabilities	(978,985)
(981,634)	Net Liabilities	(979,589)
(981,634)	Unusable Reserves	(979,589)
(981,634)	Total Reserves	(979,589)

The balance sheet shows the value as at the balance sheet date (31 March 2026) of the Chief Constable's assets and liabilities.

The Chief Constable's current assets (£18.233m) are comprised of the Chief Constable's share of short-term debtors and the balance of funding between the

Commissioner and the Chief Constable. Current liabilities (£18.837m) reflect amounts owed by the Chief Constable. They include the Chief Constable's share of short-term creditors and the balance of funding between the Chief Constable and the Commissioner. Long-term liabilities (£978.985m) represent the Chief Constable's share of the pensions deficit together with a small number of provisions to meet future liabilities. The net assets (assets less liabilities) are matched on the balance sheet by the Chief Constable's reserves. The balance sheet reserves reflect the position at year end and therefore match the final position shown in the movement in reserves statement. The balance sheet is shown on page 30 in the full statement of accounts.

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The Chief Constable's 2025/26 balance sheet shows a combined pensions deficit of (£975m) (£978m) in 2024/25) for the LGPS and the Police Pension Scheme to which its employees and former employees belong. However, statutory arrangements for funding the deficit, through increased contributions over a period designed to balance the pensions account and central government funding mean that the financial position of the Chief Constable remains healthy.

The Cash Flow Statement

Cash flows 2024/25 £000s	Summary Cash Flow Statement	Cash flows 2025/26 £000s
	0 Cash & Cash Equivalents 1 April	0
19,534	Net (Surplus)/Deficit on the provision of services	19,185
(19,534)	Adjustments for Non-cash Movements	(19,185)
	0 Net Cash Flows from Operating Activities	0
	0 Cash & Cash Equivalents 31 March	0

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

page 31 of the full statement of accounts.

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

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 of the contributions that have been made to the pension fund during the year. These are primarily contributions from employees and the Constabulary, as employer. Contribution rates are set nationally by the Home Office. There are also small amounts of other contributions, either from officers joining the scheme in the year and transferring in existing pensions benefits or additional contributions from the employer to cover

the cost of ill-health retirements.

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

The statement identifies contributions made in 2025/26 totaling (£30.026m). The pension benefits that are payable from the fund, together with other payments amounted to £44.172m. The balance between contributions and pensions' benefits paid of £14.146m has been funded by the Home Office via the Police, Fire and Crime Commissioner. The full pensions fund accounts and note can be found on pages 50-51 of the full statement of accounts.

Supporting Information to the Financial Statements

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

The Financial Outlook

The financial statements provide a breakdown of net spending during the year with the balance sheet showing the strong overall financial position of the Commissioner and Chief Constable as at 31 March 2026. This has primarily arisen as a result of positive action on behalf of the Constabulary to manage costs in the context of increasing demand for services and real terms reductions in funding over the last decade.

Looking forward, the Government continues to provide funding in respect of the Uplift Programme through the core grant, rather than as a specific ringfenced grant as it did in previous years. For 2026/27, the Government has provided £3.1m of specific grant funding which is linked to the achievement of 55 FTE additional resources in Neighbourhood Policing Teams compared to those in that area at the baseline measurement on 01/04/24.

The detailed funding settlement provided for Cumbria for 2026/27 was again a single year settlement, not the 3 year settlement outlined in the CSR in June 2025. 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

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financial risks in relation to the adequacy and sustainability of funding, the cost of national policing programmes, particularly the Emergency Services Network, pensions issues and the review of the police funding formula. The required savings are considered to be challenging, and will need diligence to ensure they are achievable and manageable.

Within the Constabulary a programme of work, known as the 'Futures Programme' is underway to better understand demand and seek efficiencies. In 2025/26 this programme consisted of 7 individual projects. Against this background, the level of required savings highlighted in the MTFF are considered to be achievable.

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

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

Risks

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

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

- The implications of longer-term reduction in budget and the level of savings required.
- ISO Accreditation - the organisation does not achieve accreditation in line with the Forensic Science Regulator statutory code.
- Unable to investigate cyber-crime effectively, or promptly due to the increased volume and complexity of reported incidents.
- Unable to service demand for call data requests including urgent requests caused by existing vacancies, long term sickness, and higher demand.

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

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Acknowledgements

The financial statements were originally authorised for issue by me as the Constabulary Chief Finance Officer, on 19 June 2026. Following completion of the audit, they were re-authorised by me on 23 September 2026 and were formally approved by the Chief Constable on the same day.

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

Michelle Bellis

Constabulary Chief Finance Officer

The accounts present a true and fair view of the position of the Chief Constable of Cumbria Constabulary as at 31 March 2026 and its income and expenditure for the year there ended.	
Signatures removed for the purposes of publication on website	Signatures removed for the purposes of publication on website
Michelle Bellis CPFA	Darren Martland
Constabulary Chief Finance Officer	Chief Constable
Date: 23 September 2026	Date: 23 September 2026