



Financial Performance Report Q3- 2024/25

Finance & Assets Committee
Wednesday 16th January 2025

Governance & Scrutiny Board
13th February 2025

Constabulary Management Board
Thursday 23rd January 2025

Executive summary – Q3 financial performance



FORECAST TO MARCH 2025

- Our Q3 financial performance results show that we are forecasting a total underspend at the end of March 2025 of £0.2m/0.0% for the Constabulary. At Q2 we were forecasting an overspend of £0.8m/0.2% and therefore we are reporting a swing of £1.0m in the forecast.
- The key message from Q3 is we continue to see growth in our overtime forecast for both police officers and staff. **At Q3 we are reporting a combined overspend of £5.3m on our overtime costs. This is no longer a sustainable position, and we collectively need to take immediate action to grip overtime as this continues to spiral out of control. The current levels are unsustainable from both a welfare and financial standpoint.**
- The change in the forecast is largely driven by movements in premises costs, computing costs, supplies & services costs and transfers to reserves.
 - Premises costs – a reduction of £0.3m in the forecasted costs due to lower business rates (successful business rates appeals for Yeovil and HQ) and lower reactive repairs and maintenance costs.
 - Computing costs – a reduction of £1.1m in the forecasted costs. Primarily driven by cost savings realised from the current ERP system (£0.9m) and a reduction of £0.2m against cloud related costs (efficiencies achieved via right-sizing of activities).
 - Supplies & Services costs – an increase of £0.9m in the forecasted costs. We see increased costs around kennelling, repairs & maintenance cost of ANPR cameras, increases in legal provisions, vehicle cleaning costs, consultancy fees, ill health retirement appeals and compensation payments.
 - Transfers To/From Reserves – a £0.5m reduction in transfers to reserves. Correction to Hinkley reserve.

ACTUAL RESULTS TO DECEMBER 2024

- Constabulary results to the end of Q3 show a £864k/0.3% underspend at this point in the year.

Revenue – Actual results for Q3



Total Constabulary budgets are £864k/0.3% underspent at 31st December

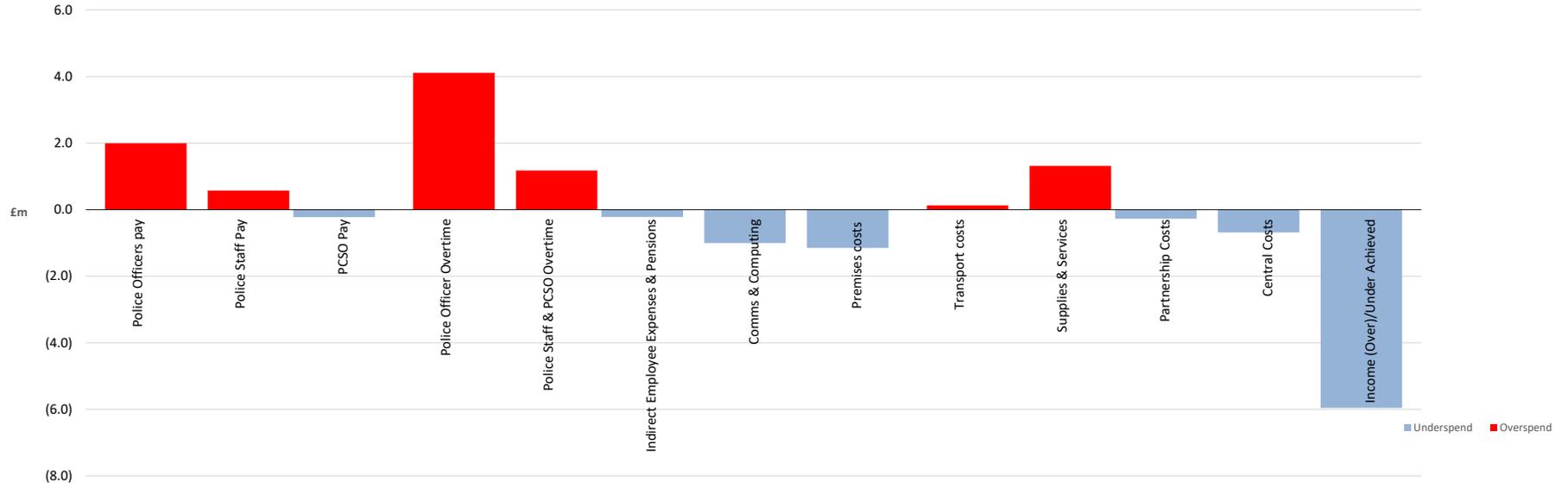
- **Other employee costs** include overtime, and this is overspending by £2.7m for Officer and £743k for staff. This is being somewhat offset by underspends on training and ill health retirement budgets.
- **Premises costs** £1m underspent due to gas & electricity lower consumption, lower rent & cleaning inflationary increases and repairs & maintenance budget underspend.
- **Income** £4.3m over-achieved – pay award grant, Hinkley income, Op Safeguard and overtime, on investment income

	YTD Actual	YTD Budget	(Under) / Overspend
	£'000	£'000	£'000
Police Officers pay	142,760	141,487	1,273
Police Staff Pay	79,939	79,710	229
PCSO Pay	8,815	8,956	(141)
Other employee costs	17,966	14,935	3,031
Comms & Computing	16,867	17,574	(707)
Premises costs	12,295	13,337	(1,042)
Transport costs	4,107	4,005	102
Supplies & Services	9,671	9,578	93
Partnership Costs	24,819	24,862	(43)
Central Costs	6,724	6,050	673
Income (Over)/Under Achieved	(40,942)	(36,636)	(4,306)
Misc/Secondees/Grants	(2,025)	(1,999)	(26)
Total Constabulary	280,996	281,861	(864)
OPCC & Commissioning	1,711	3,989	(2,278)
Total Revenue	282,707	285,849	(3,142)

Revenue - Year end forecast at Q3



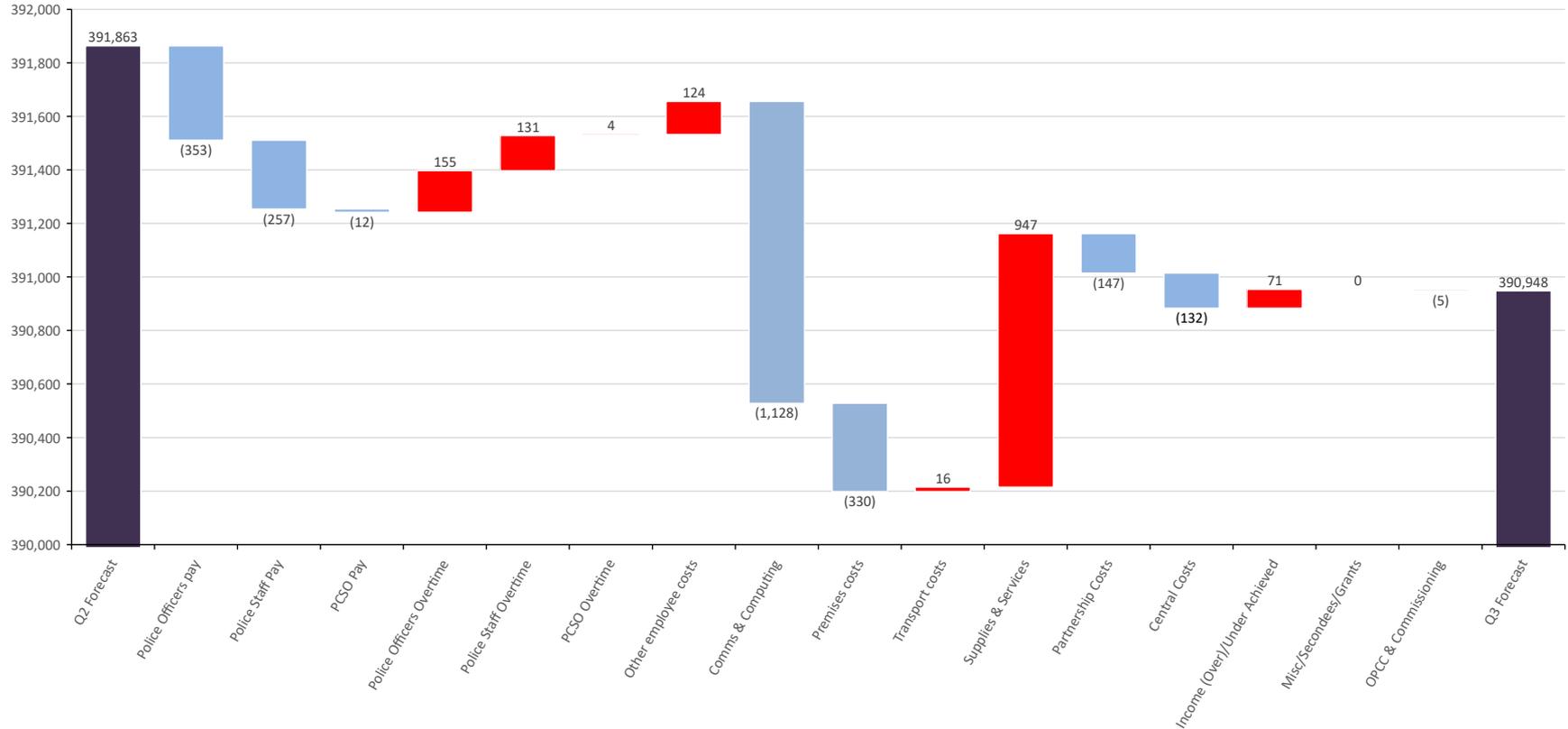
Estimated Underspend for the Constabulary by 31st March 2025 of £0.2m/0.0%



Q3 – Total Revenue Forecasted Qtr 2 v Qtr 3 movement



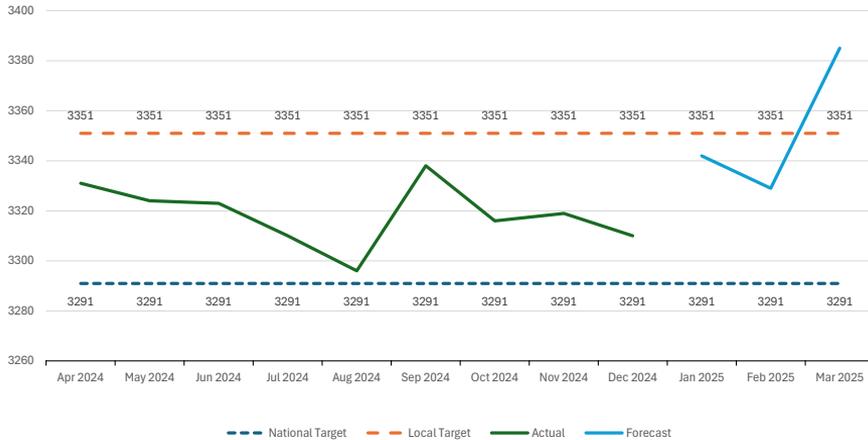
Forecasted Revenue decreases by £0.9m from Qtr. 2 to Qtr. 3



Police Officer - Pay and Allowances

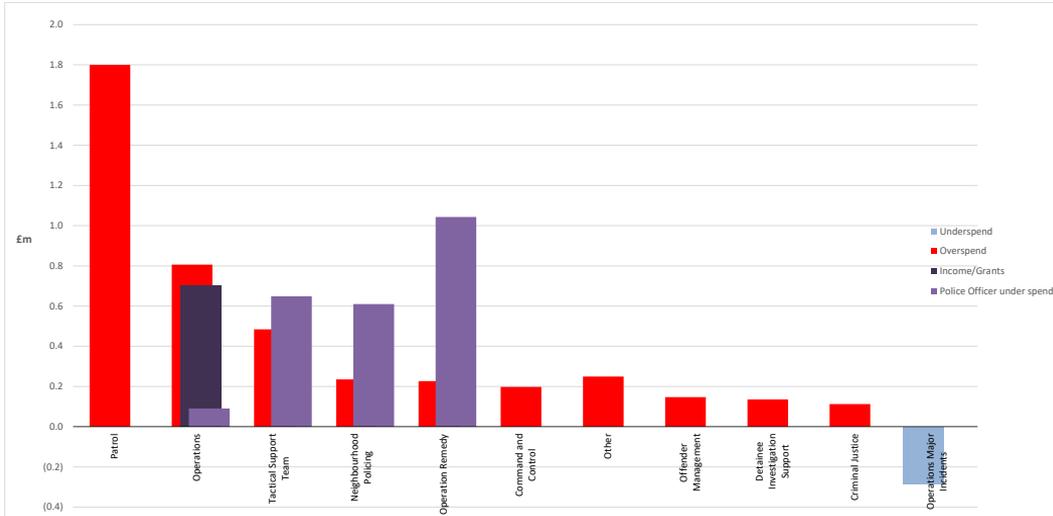


Police Officer Uplift Modelling



- In September 2024, we reached 3,339 (3,331 officer target).
- As a result, we did not qualify to receive 50% of the extra uplift grant i.e. £480k at 30 September (3,351 extended officer target).
- Based on current modelling we are assuming that police officer head count will be 3,385 (target 3,351) by 31 March 2025 and so we will qualify for the additional uplift grant at this point.
- Police officer pay award was 4.75% from 1st September 2024 (planning assumptions were 3.0%).
- We estimate that the increased pay award will add circa £2.0m in costs. The additional cost of the pay award is offset by a grant from central government.

Police Officer - Overtime



Police officer pay award was 4.75% from 1st September 2024 (planning assumptions were 3.0%).

Move to 12hour shifts in Aug

Patrol – PCDA Officer abstractions to UWE has been a challenge all year. Jan-Mar will be 129FTE on average per week. Overtime used for covering minimum numbers. Year on year - the average monthly number of crimes allocated to Patrol is up 1000 incidents.

Operations – overspend is offset by income for rechargeable events, Op Navette claim and mutual aid income for Mounted and UWSU. Areas where budget under pressure include Drone Team that has no overtime budget and Dogs.

Ops MI is only being used currently for VIP protection and response to illegal raves

TST – continue to see high overtime spend as department struggle to meet minimum Firearms numbers. BH budgets are also insufficient across entire department to cover the minimum numbers.

This graph shows the largest projected over and under spends relating to officer overtime. Where there is a black column, this is showing to what extent the overspend will be met by income or grant.

The purple column shows areas where there is a large police officer pay underspend indicating covering vacancies is a driving factor for the overtime spend.

Savings



Police Staff - Pay Savings

	Savings target	Savings achieved	Balance remaining
Yr 2/3 Staff Savings	- 237,500	337,400	99,900
PSI Savings	- 986,100	830,200	- 155,900
TOTAL Police Staff - Pay Savings	- 1,223,600	1,167,600	- 56,000

Savings targets shown as a credit figures because they are reducing budgets. As savings are realised, they reduce the credit balance.

In year savings & budget adjustments

	Savings target	Savings achieved	Balance remaining
Police Now Saving		215,300	215,300
TASER saving		265,900	265,900
GRIP Funding - Budget reduced and returned to centre		1,000	1,000
Remove PCSO 3.2% topslice error		- 478,300	- 478,300
PCSO Topslice adj 24/25 error		- 980,500	- 980,500
Learning Business case bdgt err		- 360,000	- 360,000
Airwave CMA discount & credit note		740,700	740,700
MTPF balancing adj		728,400	728,400
IT Transformation - Adjustment	- 276,700	211,700	- 65,000
TOTAL budget adjustments	- 276,700	344,200	67,500

The figures shown here match the budgets on SAP as at 31st December 2024.

At the end of Q3 total savings and adjustments over-achieved by £11,500

TOTAL SAVINGS & ADJUSTMENTS Q3			11,500
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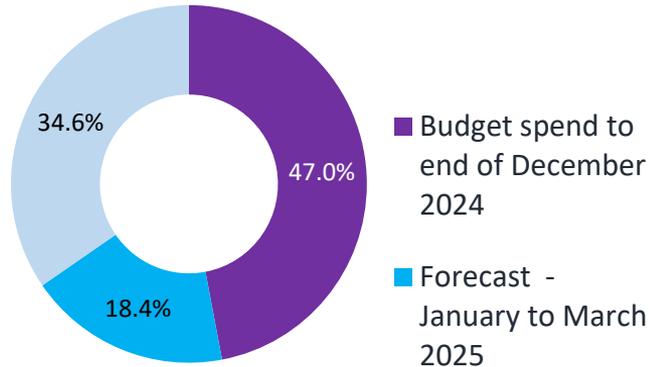
PCSO Savings

Vacancy factor	- 3,660,300	On track	
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Capital and Projects – 2024/25



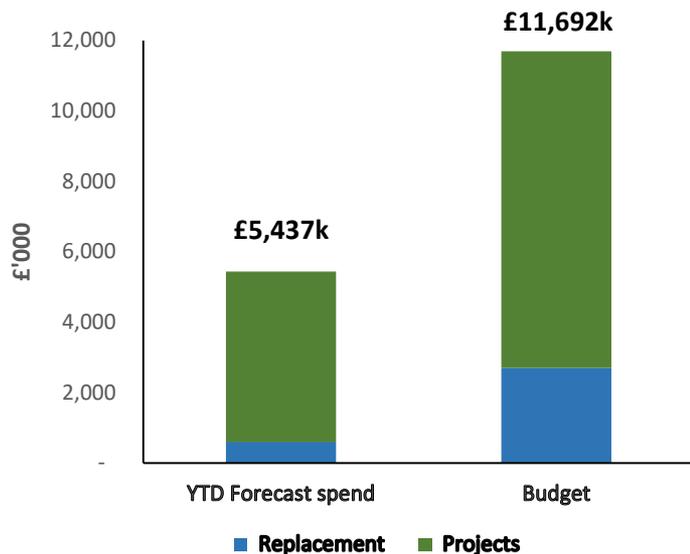
2024/25 CAPITAL QUARTER 3



£000's	Budget	Spend to date	Forecast outturn	(Under)/over spend
Replacement	14,006	5,795	2,958	(5,254)
Capital Projects	17,577	8,172	2,827	(6,578)
Funded/Part Funded	1,788	1,723	350	285
Total	33,371	15,690	6,134	(11,547)

To the end of December £15.7m has spent against a plan of £33.4m, a further £6.1m is forecast to be spent resulting in an under spend of £11.5m by year end.

Estates – Capital and Projects



£000's	Budget	Actual Spend	Forecast outturn	Under/over spend
Replacement	2,699	436	596	- 2,104
Projects	8,993	3,935	4,841	- 4,152
Total	11,692	4,371	5,437	- 6,255

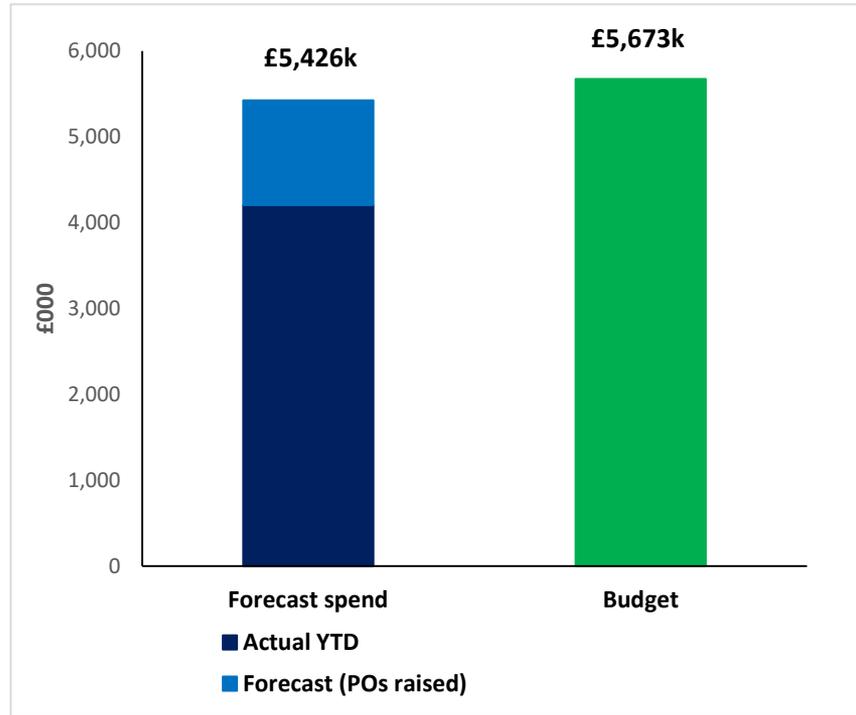
Replacement & Renewal

- £0.4m actual spend YTD (16% of budget)
- £0.6m forecast full year spend (22% of budget)
- Main areas of spend: Security works at HQ and Concorde House (£0.2m), HQ Chiller fees (£0.1m), HQ kitchen (£0.1m), other M&E (£0.1m).
- Forecast underspend of £2.1m (78% of budget). Push back of cost main chiller works to 25/26. Electrical switches at HQ now also to be completed after chiller works in 25/26.

Projects

- £3.9m actual spend YTD (44% of budget)
- £4.8m forecast full year spend (54% of budget):
- Main areas of spend: Broadbury Road (£2.0m), Minehead Seahorse Centre (£1.0m), Chard (£0.8m), Yeovil Horsey Lane (£0.4m), Bath Plymouth House (£0.4m), FCIU move to HQ (£0.2m).
- Forecast underspend of £4.2m (46% of budget) mainly because construction works on Yeovil and Plymouth House now expected to start 2025-26. Also push back of spend on EV charging project.

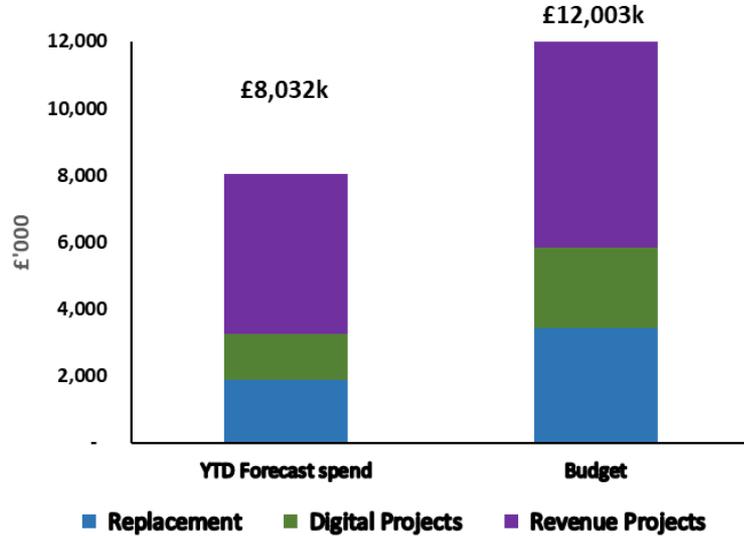
Fleet – Capital



- £4.2m orders have been delivered YTD (74% of budget).
- £1.2m further spend forecast, giving a full year total spend of £5.4m (96% of budget).
- All the purchase orders have been raised for the £1.2m forecast spend. Major orders include 23x Toyota Corollas (£588k) and 10x Mercedes Sprinter van conversions (£423k) -expected delivery by end of February 25.
- Key areas of total spend include: £1.2m Response, £1.1m Tactical Support, £1.0m on Operational Support, £0.8m on Neighbourhood & Partnerships, £0.3m on SW Forensics.

£000's	Budget	Actual Spend	Forecast outturn	Under/over spend
Replacement	5,673	4,206	5,426	- 247
Total	5,673	4,206	5,426	- 247

IT - Capital & Projects



£000's	Budget	Actual Spend	Forecast outturn	(Under) /Over
Replacement	3,419	496	1,378	- 1,545
Digital Projects	2,404	1,284	89	- 1,031
Revenue Projects	6,180	2,952	1,833	- 1,395
Total	12,003	4,733	3,299	- 3,971

Replacement

- Laptops £832k - 1000 units committed £772k, including autopilot.
- Monitors £157k - 500 units committed £61k
- Video Conferencing £99k – Multiple rooms/locations , £58k orders committed, risk of delays within PFI buildings.

Projects

- Access Layer Switch refresh – £1.2m, £73k spend committed (Agency and Prof Services Fees)
- Cloud Gateway £450k - WAN site migration, £320k to be delivered by YE.
- VM Ware Replacement - £251k delivered
- DIR - £316K removed - 25/26 delivery

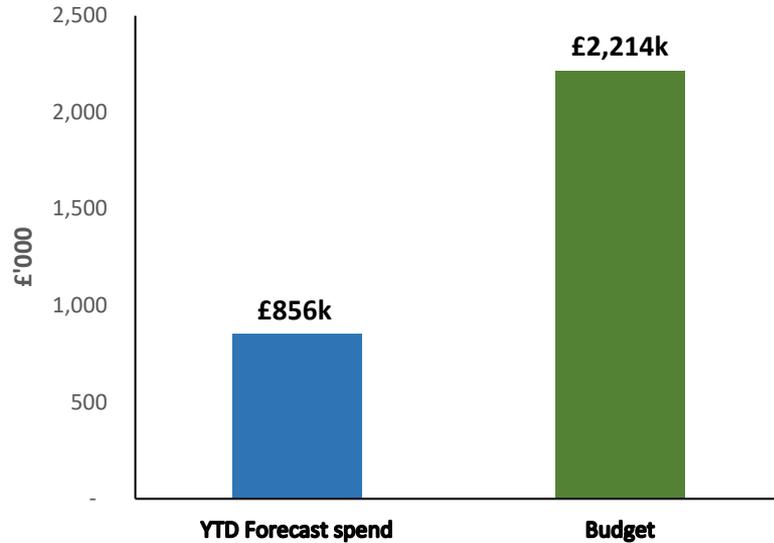
Revenue Projects

- ERP - Programme spend projected to be £4.2m
- DEMS - £436k removed, 25/26 delivery
- SOZE - £224k 6 months costs

Material Underspends YE

- Replacement – Laptops, Desktops, VC, DIR
- Projects - Transformation, Data Platform
- Revenue – DEMS, Transformation, Provision for future projects.

Equipment - Capital



- To date, £678k has been spent on ANPR hardware, taser replacements and ballistic shields
- Key areas of forecasted spend include: £96k on weapons and a further £42k on ANPR.
- Underspend due to Body Armour push back to 25/26

£000's	Budget	Actual Spend	Forecast outturn	Under/over spend
Replacement	2,214	657	199	- 1,358

Summary



The quarter 3 financial performance report shows a forecasted year end revenue underspend of £0.2m which is 0.0% of the total revenue budget. At quarter 2 we were forecasting an overspend of 0.8m/0.2%.

The change in the forecast is largely driven by movements in premises costs, computing costs, supplies & services costs and transfers to reserves.

Overtime forecast has continued to increase due to vacancies and operational pressures. **Our overtime spending needs to be more tightly controlled, as the current levels are unsustainable from both a welfare and financial standpoint.**

For capital expenditure, against a planned budget of £33.4m at Q3 we are forecasting to spend £21.8m which is 65.0% of the total planned capital budget. This currently leaves a forecasted capital underspend of £11.5m/35%. We will be working closely with Directorates and looking for opportunities to accelerate capital programmes to be delivered by year end and reduce this underspend.

Members of CMB and GSB are invited to review and discuss the Q3 financial performance report.



Comments or Questions?



Appendix - Overtime

Police Officer Q3



Police Officer Overtime as at Q3 2024/25	2023/24 - PRIOR YEAR ACTUALS				2024/25 - CURRENT YEAR FORECASTS			
	Annual Budget	Actual Spend	Difference		Annual Budget	Forecast Spend	Difference	
	£'000	£'000	£'000	%	£'000	£'000	£'000	%
Neighbourhood Policing	508,200	556,529	48,329	9.5%	328,200	563,490	235,290	71.7%
Offender Management	51,600	157,320	105,720	204.9%	56,400	203,260	146,860	260.4%
Victims and Safeguarding	12,800	4,069	(8,731)	-68.2%	13,600	12,293	(1,307)	-9.6%
Citizens in Policing	-	14,992	14,992	100.0%	-	2,084	2,084	100.0%
Serious & Violent Crime	567,600	441,044	(126,556)	-22.3%	308,300	308,300	-	0.0%
ADDER Drugs	-	68,867	68,867	100.0%	30,000	30,000	-	0.0%
Operation Remedy	300,300	416,771	116,471	38.8%	330,100	556,783	226,683	68.7%
ASB Hotspot Grant	-	-	-	0.0%	235,000	235,000	-	0.0%
Teachable Moments Engagement Car (TMEC)	-	-	-	0.0%	-	2,971	2,971	100.0%
Neighbourhoods and Partnerships	1,440,500	1,659,592	219,092	15.2%	1,301,600	1,914,181	612,581	47.1%
Command and Control	50,100	199,301	149,201	297.8%	39,000	236,598	197,598	506.7%
Patrol	1,948,200	3,229,647	1,281,447	65.8%	1,724,500	3,523,932	1,799,432	104.3%
Detainee Investigation Support	108,900	185,745	76,845	70.6%	89,600	225,347	135,747	151.5%
Patrol	2,107,200	3,614,693	1,507,493	71.5%	1,853,100	3,965,877	2,132,777	115.1%
Criminal Justice	210,400	271,006	60,606	28.8%	201,700	314,079	112,379	55.7%
Operations	309,400	1,010,814	701,414	226.7%	403,900	1,210,186	806,286	199.6%
Operations Major Incidents	286,400	34,279	(252,121)	-88.0%	312,600	29,286	(283,314)	-90.6%
Intelligence	79,500	89,139	9,639	12.1%	73,700	84,336	10,636	14.4%
Tactical Support Team	426,800	907,891	481,091	112.7%	372,900	857,008	484,108	129.8%
Operational Support	1,312,500	2,313,130	1,000,630	76.2%	1,364,800	2,494,894	1,130,094	82.8%
CID	1,136,900	1,451,932	315,032	27.7%	1,252,000	1,318,026	66,026	5.3%
CID Major Incidents	306,400	190,460	(115,940)	-37.8%	195,000	220,684	25,684	13.2%
CID	1,443,300	1,642,392	199,092	13.8%	1,447,000	1,538,710	91,710	6.3%
Chief Officer Group	-	378	378	100.0%	-	6,209	6,209	100.0%
Services Hub & Stores	-	37,407	37,407	100.0%	-	140	140	100.0%
HR Operations	-	-	-	0.0%	-	962	962	100.0%
Organisational Development	500	399	(101)	-20.2%	500	1,450	950	189.9%
Learning	13,400	34,180	20,780	155.1%	14,300	42,903	28,603	200.0%
Performance and Assurance	6,800	418	(6,382)	-93.9%	3,300	1,069	(2,231)	-67.6%
Professional Standards Department	2,200	36,562	34,362	1561.9%	2,400	41,965	39,565	1648.5%
Staff Office	-	2,182	2,182	100.0%	-	865	865	100.0%
Officer & Staff Allowances	-	12,658	12,658	100.0%	42,300	16,238	(26,062)	-61.6%
Student Officers	-	1,060	1,060	100.0%	-	-	-	0.0%
Covid 19	-	10,561	10,561	100.0%	-	-	-	0.0%
HQ Central	-	510	510	100.0%	-	4,752	4,752	100.0%
Glastonbury Festival	-	71,966	71,966	100.0%	-	89,274	89,274	100.0%
Bristol Airport	19,700	40,972	21,272	108.0%	-	-	-	0.0%
UC Claims	-	276	276	100.0%	-	-	-	0.0%
Speed Enforcement	-	2,291	2,291	100.0%	-	-	-	0.0%
MCIT Major Incidents	109,500	256,412	146,912	134.2%	255,200	255,200	-	0.0%
Disaster Victim Identification	-	-	-	0.0%	-	91	91	0.0%
Other	152,100	508,232	356,132	234.1%	318,000	461,117	143,117	45%
Constabulary Total	6,455,600	9,738,040	3,282,440	50.85%	6,284,500	10,394,779	4,110,279	65.4%

Police Staff Q3



Police Staff Overtime as at Q3 2024/25	2023/24 - PRIOR YEAR ACTUALS				2024/25 - CURRENT YEAR FORECASTS			
	Annual Budget £'000	Actual Spend £'000	Difference £'000	%	Annual Budget £'000	Forecast Spend £'000	Difference £'000	%
Neighbourhood Policing	7,400	12,656	5,256	71.0%	8,100	16,405	8,305	102.5%
Offender Management	18,400	31,086	12,686	68.9%	20,100	41,746	21,646	107.7%
Victims and Safeguarding	33,000	60,613	27,613	83.7%	35,100	51,088	15,988	45.5%
Citizens in Policing	-	1,637	1,637	0.0%	-	348	348	100.0%
Serious & Violent Crime	2,000	2,431	431	21.5%	8,900	8,900	-	0.0%
ADDER Drugs	-	6,877	6,877	100.0%	-	-	-	0.0%
Operation Remedy	-	14,267	14,267	100.0%	-	17,769	17,769	100.0%
ASB Hotspot Grant	-	-	-	0.0%	10,000	10,000	-	0.0%
Neighbourhoods and Partnerships	60,800	129,567	68,767	113.1%	82,200	146,256	64,056	77.9%
Command and Control	413,800	675,766	261,966	63.3%	368,200	805,126	436,926	118.7%
Patrol	-	563	563	100.0%	-	-	-	0.0%
Detainee Investigation Support	42,700	99,407	56,707	132.8%	37,000	132,468	95,468	258.0%
Patrol	456,500	775,736	319,236	69.9%	405,200	937,593	532,393	131.4%
Criminal Justice	131,400	215,821	84,421	64.2%	148,700	287,167	138,467	93.1%
Operations	9,300	37,239	27,939	300.4%	9,400	50,662	41,262	439.0%
Operations Major Incidents	35,600	1,164	(34,436)	-96.7%	38,900	1,000	(37,900)	-97.4%
Intelligence	100,100	212,909	112,809	112.7%	101,500	175,766	74,266	73.2%
Tactical Support Team	600	3,476	2,876	479.3%	600	6,808	6,208	1034.7%
Operational Support	277,000	470,609	193,609	69.9%	299,100	521,404	222,304	74.3%
CID	113,000	182,328	69,328	61.4%	133,700	146,953	13,253	9.9%
CID Major Incidents	92,100	18,726	(73,374)	-79.7%	47,000	29,427	(17,573)	-37.4%
CID	205,100	201,053	(4,047)	-2.0%	180,700	176,381	(4,319)	-2.4%
Chief Officer Group	-	4,811	4,811	100.0%	-	3,377	3,377	100.0%
Services Hub & Stores	9,600	119,323	109,723	1143.0%	8,100	80,415	72,315	892.8%
HR Operations	10,000	8,777	(1,223)	-12.2%	3,200	22,863	19,663	614.5%
Organisational Development	-	2,962	2,962	100.0%	-	5,640	5,640	100.0%
Learning	2,900	44,744	41,844	1442.9%	3,000	34,977	31,977	1065.9%
Performance and Assurance	15,100	8,195	(6,905)	-45.7%	16,800	244	(16,556)	-98.5%
Professional Standards Department	11,700	84,140	72,440	619.1%	12,800	79,376	66,576	520.1%
Legal & Compliance	-	24,299	24,299	100.0%	3,300	15,710	12,410	376.1%
Corporate Communications	23,200	13,683	(9,517)	-41.0%	24,600	25,430	830	3.4%
Information Technology Directorate	50,000	47,170	(2,830)	-5.7%	54,600	46,369	(8,231)	-15.1%
Evidential Property	8,700	40,048	31,348	360.3%	9,500	43,099	33,599	353.7%
Transport Services	54,800	85,179	30,379	55.4%	59,800	76,531	16,731	28.0%
Finance & Payroll	-	4,345	4,345	100.0%	-	3,602	3,602	100.0%
Estates and Facilities Department	7,900	13,293	5,393	68.3%	8,600	9,666	1,066	12.6%
FBS Delivery Programme	-	-	-	0.0%	-	536	536	100.0%
Health & Safety	-	-	-	0.0%	-	360	360	100.0%
Workforce Planning and Resources	-	29,530	29,530	100.0%	7,500	2,960	(4,540)	-60.5%
Performance and Insight	1,800	-	(1,800)	-100.0%	1,900	-	(1,900)	-100.0%
Portfolio Management Office	-	-	-	0.0%	-	678	678	0.0%
Officer & Staff Allowances	-	26,262	26,262	100.0%	8,100	24,018	15,918	196.5%
Pensions	-	2,398	2,398	100.0%	-	-	-	0.0%
Covid 19	-	598	598	100.0%	-	-	-	0.0%
Glastonbury Festival	-	12,489	12,489	100.0%	-	14,771	14,771	100.0%
UC Claims	-	1,468	1,468	100.0%	-	-	-	0.0%
Speed Enforcement	10,000	130,637	120,637	1206.4%	10,900	115,947	105,047	963.7%
MCIT Major Incidents	31,000	101,202	70,202	226.5%	85,600	85,600	-	0.0%
Other	236,700	805,556	568,856	240.3%	318,300	692,190	373,890	117%
Constabulary Total	1,236,100	2,382,521	1,146,421	92.74%	1,285,500	2,473,825	1,188,325	92.4%

PCSO Q3



PCSO Overtime as at Q3 2024/25	2023/24 - PRIOR YEAR ACTUALS				2024/25 - CURRENT YEAR FORECASTS			
	Annual Budget	Actual Spend	Difference		Annual Budget	Forecast Spend	Difference	
	£'000	£'000	£'000	%	£'000	£'000	£'000	%
Neighbourhood Policing	42,500	95,553	53,053	124.8%	72,900	59,012	(13,888)	-19.1%
Offender Management	-	269	269	100.0%	-	-	-	0.0%
Serious & Violent Crime	25,000	38,248	13,248	53.0%	27,300	27,300	-	0.0%
ADDER Drugs	-	157	157	100.0%	200	200	-	0.0%
ASB Hotspot Grant	-	-	-	0.0%	40,000	40,000	-	0.0%
Neighbourhoods and Partnerships	67,500	134,227	66,727	98.9%	140,400	126,512	(13,888)	-9.9%
Command and Control	-	1,361	1,361	100.0%	-	303	303	100.0%
Patrol	-	881	881	100.0%	-	994	994	100.0%
Patrol	-	2,242	2,242	100%	-	1,297	1,297	100.0%
Operations	-	1,587	1,587	100.0%	-	2,444	2,444	100.0%
Operational Support	-	1,587	1,587	100%	-	2,444	2,444	100.0%
CID Major Incidents	-	-	-	0.0%	-	538	538	100.0%
CID	-	-	-	-	-	538	538	100.0%
Services Hub & Stores	-	354	354	100.0%	-	-	-	0.0%
Professional Standards Department	-	166	166	100.0%	-	-	-	0.0%
Officer & Staff Allowances	-	185	185	100.0%	2,100	371	(1,729)	-82.3%
Covid 19	-	1,015	1,015	100.0%	-	-	-	0.0%
HQ Central	-	-	-	0.0%	-	145	145	100.0%
Glastonbury Festival	-	108	108	100.0%	-	-	-	0.0%
MCIT Major Incidents	-	2,063	2,063	100.0%	-	-	-	0.0%
Other	-	3,890	3,890	100%	2,100	516	(1,584)	-75%
Constabulary Total	67,500	141,946	74,446	110.29%	142,500	131,308	(11,192)	-7.9%