

Report of the Chief Finance Officer for the PCC to the Chair and Members of the Cleveland Audit Committee

29th June 2026

Presenting Officer: Michael Porter, PCC Chief Finance Officer

Status: For information

Treasury Management

Capital & Treasury Management Outturn Report 2025/26

1. Purpose

- 1.1 As part of the agreed Treasury Management Strategy the PCC has nominated the Audit Committee to be responsible for ensuring effective scrutiny of the treasury management strategy and policies.
- 1.2 This report outlines the key elements of the capital and treasury management activity for the period 1st April 2025 to 31st March 2026.
- 1.3 Prudential Indicators are required to be set each year by the Cipfa Prudential code of Practice, and this report measures the performance against these indicators for 2025/26.

2. Recommendations

Members are asked to:

- 2.1 Note the contents of the report.
- 2.2 Note that the organisation worked within the investment strategy put forward at the start of 2025/26.
- 2.3 Note that the organisation adhered to all the prudential indicators that were set for 2025/26.

3. Capital Schemes

- 3.1 The PCC allocated the Force a capital budget of £6,783k for 2025/26. This represented new schemes totalling £5,715k and schemes already agreed to be carried forward into 2025/26 totalling £1,068k.

Additional to this, an in-year scheme arose from the collaboration with Northumbria and Durham to replace a boiler at a site occupied by NEROCU which was end of life. This increased the budget by £58k and was approved by the PCC.

There was also a scheme for the DMS Upgrade that was added as it was expected the first milestone payment would fall into this financial year of £64k but that did not materialise, and the full scheme will commence in 26/27 and so this now forms part of the carry forward requests.

There was also a scheme approved in the 2026/27 programme for the upgrade of the SARC unit for £300k but £19k worth of spend has fell into 2025/26. This will reduce the budget in 2026/27 to £281k.

In addition to the additional item there were also budgets that were no longer needed in year of £125k.

Finally, as part of the close down process there were £1,525k of schemes that have been carried forward into 2026-27 leaving the total budget for 2025/26 at £5,274k.

The table below sets out the forecast outturn position as at 31st March 2026:

Capital Monitoring Statement to 31st March 2026

Capital	Approved Budget	Revised Budget	Forecast Outturn		Previous Forecast	Change
	£000s	£000s	£000s	%	£000s	£000s
Estates Schemes	1,073	1,092	(36)	(3.3%)	(25)	(11)
Equipment Schemes	1,168	937	(15)	(1.3%)	(3)	(12)
ICT Schemes	2,004	1,575	(1)	(0.0%)	2	(3)
Fleet Schemes	2,438	1,670	(25)	(1.0%)	0	(25)
Other Schemes	100	0	0	0.0%	0	0
Total Capital	6,783	5,274	(77)	(1.1%)	(26)	(51)

- 3.2 As can be seen from the table above, there have been budget movements in year resulting in a decrease in the capital budget from £6,783k to £5,274k (a 22.25% reduction). This is primarily for schemes that have slipped into 2026-27. The capital expenditure is £77k underspent. The full breakdown of capital spend can be seen in Appendix C and totals £5,197k.
- 3.3 The Police and Crime Commissioner agreed the Capital Strategy in line with the CIPFA Prudential Code in February 2025. The capital schemes are in line with the capital strategy.
- 3.4 Details of the spend on each scheme is included at Appendix C:

4. Treasury Management

- 4.1 Local Authorities' (including Police and Crime Commissioner's) Treasury Management activities are prescribed by the Local Government Act 2003. The Police and Crime Commissioner may borrow or invest for any purpose relevant to its functions, under any enactment, or 'for the purpose of the prudent management of its financial affairs' and is required to agree a Treasury Management Strategy annually which provides several prudential indicators that are required to be monitored.
- 4.2 The Police and Crime Commissioner agreed the Treasury Management Policy, the Prudential Indicators and Annual Investment strategy for 2025/26 in line with the CIPFA Prudential Code in February 2025.
- 4.3 The Treasury Management activity in year is measured in terms of investments, cash balances and borrowing which is detailed below.

5. Investments and Cash Balances

- 5.1 From 1st April 2025 to 31st March 2026, the PCC made total investments of £264.222m which were invested in accordance with the approved Investment Strategy.
- 5.2 On 31st March 2025 the PCC had a cash balance of £1.372m. This was with National Westminster Bank and in accordance with the Investment Strategy.
- 5.3 The graph at Appendix A sets out the actual and forecast cash balances for the financial year and shows these in comparison to the previous three years.
- 5.4 The Bank of England Base rate is currently 3.75% which has decreased from 4.25% in June 2025. The current interest rate from NatWest is 1.15%. The budget for interest receivable in 2025/26 was £714k and the actual interest received at the during 2025/26 was £676k. Our portfolio of investments in line with the Treasury management policy includes ASL which has a higher rate of return than deposits at NatWest and still provides the flexibility of being on-call.

6. Borrowing

- 6.1 No new loans have been taken out with the Public Works Loans Board in 2025/26. One repayment of principal for £0.76m was made on 1st August 2025. The loan profile is set out in Appendix B.
- 6.2 As of 31st March 2026, the PCC had £18m of outstanding long-term loans with PWLB. There is also borrowing associated with PFI schemes totalling £11.871m giving a total of £29.871m.

7. Prudential Indicators

The Prudential Indicators were approved by the PCC for 2025/26. The measurement of actual performance against the individual indicators is measured below.

7.1 *Ratio of Financing Costs to Net Revenue Stream*

This indicator identifies the trend in the cost of capital against the net budgetary requirement. The ratio for 2025/26 is 2.5% which is in line with the actual return for 2023/24 (2.8%) and 2024/25 (3.0%), and slightly lower than the forecast for 2025/26.

Financing Costs to Net Revenue Streams	2024/25	2025/26	2025/26
	Actual	Estimate	Actual at Q4
	£000	£000	£000
Minimum Revenue Provision (MRP)	3,082	2,723	2,727
Interest Payable on Borrowing	2,825	2,599	2,319
Interest Receivable	(884)	(714)	(676)
Financing Costs	5,023	4,608	4,370
Net Revenue Stream	168,297	174,322	174,322
Ratio %	3.0%	2.6%	2.5%

Given that funding for PFI's is dealt with by a separate specific grant then the underlying level of funding that will be set aside to service borrowing (excluding PFI's) in 2025/26 is 0.4% of the Net Revenue Stream.

Financing Costs to Net Revenue Streams (Excluding PFI)	2024/25	2025/26	2025/26
	Actual	Estimate	Actual at Q4
	£000	£000	£000
Minimum Revenue Provision (MRP)	925	935	931
Interest Payable on Borrowing	503	772	491
Interest Receivable	(884)	(714)	(676)
Financing Costs	544	993	746
Net Revenue Stream	168,297	174,322	174,322
Ratio %	0.3%	0.6%	0.4%

7.2 Incremental Impact of Capital Investment Decisions on Band D Council Tax

This indicator shows the incremental impact of the additional capital expenditure that is planned in the current programme on the Band D council tax.

Council Tax	2024/25	2025/26	2025/26
	Actual	Estimate	Actual at Q4
	£000	£000	£000
Band D Impact	(1.86)	4.04	1.44
Band D Level	303.73	317.73	317.73
Band D increase year on year	13.00	14.00	14.00
%age of precept increase funding capital costs	-14.3%	28.9%	10.3%

7.3 Level of borrowing to fund the capital expenditure

The level of borrowing required to fund the 2025/26 capital programme is detailed below:

Capital Expenditure	2024/25	2025/26	2025/26
	Actual	Estimate	Actual at Q4
	£000	£000	£000
Capital Expenditure	5,117	5,715	5,196
PFI Capital Expenditure	575	1,489	1,770
Total Capital Expenditure	5,692	7,204	6,966
Funded By:			
Gross Borrowing	1,010	1,073	6,387
PFI Borrowing	0	0	0
Other Capital Resources	4,682	6,131	579
%age of Expenditure funded by Borrowing	17.7%	14.9%	91.7%

The wider impact of establishing an insurance earmarked reserve, which was established from a transfer from the Capital Reserve, and managing the poor financial settlement that was received in 2026/27 is that **instead of only £1,073k of the original 2025/26 capital programme being funded via 'borrowing', then the actual final position is that £6,387k of the final capital programme will be funded through 'borrowing'.**

7.4 *The PCC's Borrowing Need (The Capital Financing Requirement)*

The Capital Financing Requirement (CFR) measures the PCC's underlying need to borrow for capital purposes and ensures that borrowing is only undertaken to fund capital assets and not support revenue expenditure.

	2024/25	2025/26	2025/26
	Actual (Revised)	Estimate	Actual at Q4
Capital Financing Requirement	0	0	0
Opening Capital Financing Requirement	12,010	11,539	11,539
MRP on Supported Borrowing	(471)	(452)	(452)
Closing Capital Financing Requirement	11,539	11,087	11,087
Unsupported borrowing to fund Capital Expenditure	29,892	30,965	36,279
Impact of IFRS 16 on non-PFI CFR	1,050	0	1,050
PFI Borrowing	34,978	34,978	34,978
Impact of IFRS 16 on PFI	1,546	0	1,546
Total CFR Base on which MRP is calculated	79,005	77,030	84,940
MRP on IFRS 16 borrowing	(362)	0	(298)
MRP on Unsupported Borrowing- cumulative	(8,138)	(8,617)	(8,617)
MRP on PFI (cumulative)	(21,706)	(23,417)	(23,568)
Total CFR Base for borrowing purposes	48,799	44,996	52,459

The Capital Financing Requirement is £7,463k higher than expected when the prudential indicators were set in February 2025.

Of this £2,149k relates to the impact of accounting for IFRS16 and has no overall impact on the finances of the PCC.

Most of the increase relates to a significant change to the way that Capital was financed during 2025/26 with 'borrowing' being £5,314k higher than originally expected.

This will impact on the future MRP charges and the likely need to take out loans in the future, both of which have been included within the financial plans that were approved in February 2026.

7.5 *Limits to Borrowing Activity*

Within the Prudential indicators there are a number of indicators to ensure that the PCC operates its activities within well-defined limits.

For the first of these the PCC needs to ensure that the total borrowing net of any investments does not, except in the short term, exceed the total of the CFR.

Net Borrowing and the Capital Financing Requirement (CFR)	2024/25	2025/26	2025/26
	Actual	Estimate	Actual at Q4
	£000	£000	£000
Borrowing	18,760	23,500	18,000
PFI Borrowing	13,659	11,871	11,871
Investments	(3,100)	0	(1,372)
Net Borrowing	29,319	35,371	28,499
Total CFR Base for borrowing purposes	48,799	44,996	52,459

There are a further two prudential indicators which control or anticipate the overall level of borrowing. These are:

- The **Authorised Limit** which represents the limit beyond which borrowing is prohibited and needs to be set and revised by the PCC. Borrowing beyond this limit would be ultra vires.
- The **Operational Boundary** which is based on the probable external debt during the year. It includes scope for borrowing for revenue purposes that may be required in the short term during the year.

Authorised Limit for External Debt	2024/25	2025/26	2025/26
	Actual	Estimate	Actual at Q4
	£000	£000	£000
Borrowing	18,760	23,500	18,000
PFI Borrowing	13,659	11,871	11,871
Provision for Temporary Borrowing	0	10,000	
	32,419	45,371	29,871
Operational Boundary for External Debt	2024/25	2025/26	2025/26
	Actual	Estimate	Actual at Q4
	£000	£000	£000
Borrowing	18,760	23,500	18,000
PFI Borrowing	13,659	11,871	11,871
Provision for Temporary Borrowing	0	7,500	0
	32,419	42,871	29,871

The forecast authorised limit and operational boundary for external debt for 2025/26 is within the approved estimated limits.

7.6 Upper Limits on borrowing

This indicator identifies a maximum level of borrowing that can be made at Fixed and Variable interest rates.

Borrowing	2024/ 25	2025/ 26	2025/ 26
	Actual	Estimate	Actual
	%	%	%
Upper Limit on Fixed Interest Rate Exposures	100	100	100
Upper Limit of Variable Rate Exposures	25	25	25

No new loans have been taken out in 2025/26 and all existing loans are at a fixed interest rate.

7.7 Upper Limits on Investments

This indicator identifies a maximum level of investments that can be made at Fixed and Variable interest rates:

Investments	2024/ 25	2025/ 26	2025/ 26
	Actual	Estimate	Actual at Q4
	%	%	%
Upper Limit on Fixed Interest Rate Exposures	41	100	32
Upper Limit of Variable Rate Exposures	59	70	68

£264,222k of investments have been made from 1 April 2025 to 31 March 2026 with the average split between fixed and variable interest rates being 32% to 68% which is within the 70% upper limit of variable rate exposure.

7.8 Maturity Structure of Debt

These gross limits are set to reduce the PCC's exposure to large, fixed rate sums falling due for re-financing within a short timeframe.

Maturity Structure of Debt	2024/ 25		2025/ 26	
	Lower	Upper	Lower	Upper
Under 12 months	0%	50%	0%	50%
Over 12 months and under 2 years	0%	50%	0%	50%
Over 2 years and under 5 years	0%	50%	0%	50%
Over 5 years and under 10 years	0%	85%	0%	85%
Over 10 years	0%	100%	0%	100%

The actual maturity structure of debt in 2025/26 was under the upper limits.

Actual Maturity Structure of Debt	2024/ 25		2025/ 26	
	£000	%	£000	%
Under 12 months	0	0%	0	0%
Over 12 months and under 2 years	760	4%	0	0%
Over 2 years and under 5 years	0	0%	1,500	8%
Over 5 years and under 10 years	1,500	8%	0	0%
Over 10 years	16,500	92%	16,500	92%

7.9 Upper Limit for Sums Invested for a Period of over 364 days

This indicator sets a limit on the level of investments that can be made for more than 364 days.

	2024/ 25	2025/ 26	2025/ 26
Principal Sums Invested > 1yr	Actual	Estimate	Actual at Q4
	£000	£000	£000
Maturity Profile	0	2,000	0

There has been no investment in 2025/26 for more than 364 days.

8. **Implications**

8.1 Finance

There are no financial implications arising from this report that are not included above.

8.2 Diversity & Equal Opportunities

There are no issues arising from this report to bring to the PCC's attention.

8.3 Human Rights Act

There are no Human Rights Act implications arising from this report.

8.4 Sustainability

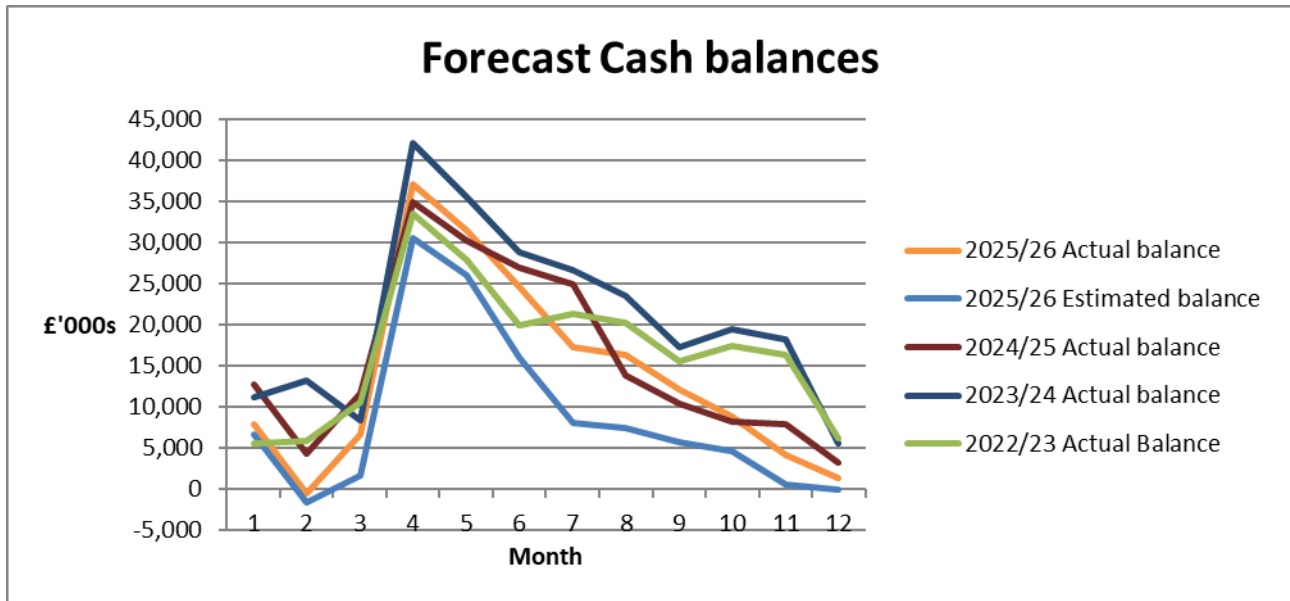
This report is part of the process to establish sustainable annual and medium-term financial plans and maintain prudent financial management.

8.5 Risk

The investment strategy put forward as the start of 2025/26 and the prudential indicators that were set as limits for activity during 2025/26 have been adhered to during 2025/26, subject to some in year agreed increases in investment limits to maximise returns on investments while not increasing/exposing the organisation to any additional risk.

Michael Porter
CFO for the PCC

Appendix A – Actual v Forecast Cash Balances



Appendix B

<u>LOAN NUMBER</u>	<u>DATE LOAN TAKEN OUT</u>	<u>AMOUNT (£)</u>	<u>INTEREST RATE (%)</u>	<u>MATURITY DATE</u>	<u>2025/26</u>
506868 PWLB	01/02/2018	3,500,000	2.48	01/08/2060	86800
506976 PWLB	01/03/2018	2,500,000	2.76	01/08/2038	69000
507161 PWLB	28/03/2018	0	2.16	01/08/2025	8208
507173 PWLB	29/03/2018	3,500,000	2.45	01/08/2052	85750
507174 PWLB	29/03/2018	1,500,000	2.42	01/08/2030	36300
507274 PWLB	30/04/2018	3,000,000	2.74	01/08/2045	82200
519123 PWLB	06/06/2022	4,000,000	3.08	01/08/2042	123200
		18,000,000			491,458

Appendix C

Detail of the 2025/26 Capital Schemes

Estates Schemes

All Estates schemes have already been programmed for the year and will be delivered by the end of the financial year with a total budget of £1,092k.

Emergency Lighting and Fire Alarms- Budget £45k

There has been £44k of spend on emergency lighting repairs across various sites which has resulted in a £1k underspend on this scheme.

Car park refurbishment – Budget £10k

This is scheme complete with £10k of spend on an upgrade to the car park at North Ormesby and road-markings at Headquarters and RPU.

Welfare Facilities – Budget £0k

This was a 2024-25 scheme with a cancelled PO that resulted in a £1k underspend.

Force Wide Property Condition Priorities – Budget £60k

This covers the whole estate and came in £9k over budget. It includes various site improvements including Nunthorpe and Boulby Masts, 2 kitchens at RPU, 2 kitchens at Hartlepool, UPS upgrade at Stockton and the HQ doors upgrade. The overspend is covered by underspends on other Estates schemes.

Hartlepool Windows – Budget £225k

This is the final phase of the window replacement at Hartlepool and had £221k worth of spend which includes the windows, blinds, remedial works and decoration. This is now scheme complete with a £4k underspend.

Chair Replacement Programme – Budget £38k

There is a programme in place for replacement across the estate and come in scheme complete at £39k, £1k overspent.

DDA works - Budget £10k

There has been £10k spent on various works and it is now scheme complete.

Carbon Reduction – Budget £75k

There was £51k spent on cavity wall insulation at Coulby Newham, Guisborough windows upgrade and some carbon reduction lighting at RPU. There is a £24k underspend on this scheme as there was not enough time to fit in St Marks which is programmed into the 26-27 bid and RPU was due to get cavity wall insulation but it doesn't have cavity walls.

Electric Vehicle Charging Infrastructure – Budget £112k

This budget was carried forward from 2024-25 and ended with £108k of spend for infrastructure work at Middlesbrough, Kirkleatham and Eston. There is a £4k underspend on this scheme as chargers were planned for Redcar and Southbank but upon meeting with Fleet it was agreed no electrical vehicles are at either of those locations.

Fixed Wire Testing and Remedial Works – Budget £20k

There is £19k worth of spend on Stockton HQ to carry out remedial works and this is scheme complete with an underspend of £1k.

LDC Roof Replacement and Air Conditioning - Budget £440k

The roofing works are complete and £430k has been spent. The Air Conditioning system and pipework is complete and the scheme is £10k underspent due to remedial works not being as costly as predicted.

Wellbeing administration Area Improvement – Budget £13k

This budget is to improve the layout of the admin area and £12k has been spent on construction, lighting, flooring and movements of furniture. The work is now complete with an underspend of £1k.

Furniture Replacement Programme - Budget £25k

There has been a spend of £26k on furniture which leaves a £1k over-spend on the scheme.

SARC Unit – Budget £19k

An additional scheme has been added into the Estates budget for the upgrade of the SARC Unit. This is for building works necessary to meet the physical and environmental requirements for ISO15189 which is a new code of practice for accreditation by UKAS. To date £19k has been spent on this scheme. The full budget of £300k is approved in the 2026-27 Capital plan but £19k has been spent in 2025-26.

Equipment Schemes

ANPR Cameras - Budget £82k

This is the final phase of a four-year improvement programme which includes cameras, cables, installation and access equipment. There were different cameras ordered to those in the original bid which has allowed savings across the scheme and it has come in at £9k underspent with a total spend of £73k.

Axon Tasers – Budget £615k

This is a phased approach to replace all tasers within force in the next two years. The taser model has been approved by the Home Office and to date there has been £615k spent on tasers, this represents the forces need in the current year with accessories. The original budget was £688 and the remaining budget of £73k will be carried forward to allow purchase of additional devices not yet needed in the training phase.

Drone Upgrade – Budget £25k

There is £24k spent on drones and is scheme complete at £1k under budget. There has been an order placed on the Capital code for further drones which are funded separately by the home office for £58k.

NEROCU TSU £22k

There is spend on this collaboration scheme of £22k, the remainder is requested to be carried forward for slippage.

Fleet Telematics and CCTV - £58k

There is £58k worth of spend on this budget with further orders placed but not yet received for £78k. As new cars are delivered, the telematics and CCTV are installed and so this scheme is dependant upon delivery of vehicles. There is also a retro fit on older cars taking place and while orders have been placed for additional kit there is a backlog on fitting and so a request is to carry the remaining balance of £107k forward to facilitate this.

Renewal of Speed Enforcement Cameras – Budget £70k

This is to replace 3 speed cameras which have been ordered at £68k with an underspend of £2k.

Replacement of FCR Desktop Radios – Budget £36k

The radio handsets and docking stations within FCR were end of life and have now been replaced with fixed mobile desk sets. There was a total spend of £33k which leaves this scheme £3k underspent.

Body Worn Video Enhancements – Budget £0k

There was an original budget of £66k for body worn video enhancements and throughout the year various options have been explored as to whether the current cameras were to be replaced or upgraded. A decision has now been taken to remain with Motorola and not purchase new body worn video kit and testing has been taking place on V500 Camera's. Once this is complete, procurement routes are being sought to purchase these alongside some Taser holders that there is also further testing around. Due to the complexities of testing, operational need and background systems, this scheme is one that needs to be carried forward to support the appropriate decision making and timescales for this to be the best solution, so a full carry forward of £66k is requested.

Virtual Court and Remote Translation – Budget £0k

This is for smart TV's with Teams capabilities within Custody and discussions regarding this are taking place between IT and Custody, due to the timescales this will need to be a carry forward of £6k.

NEROCU Boiler Replacement – Budget £29k

This is an in-year addition and is a collaboration between Northumbria, Durham and Cleveland for a replacement boiler. An original estimate of £58k was given but further correspondence between the forces has the in year spend of £29k with the additional budget of £29k to be carried forward.

ICT schemes

As in previous years the complexities involved with the ICT requirements including the availability of equipment and staff resources which will influence the delivery and timing of the key ICT schemes of which the total budget is £1,575k.

The ICT workplan will be closely monitored to ensure that the capital schemes can be progressed and completed by the end of March. There is a capital resource budget of £60k which can be used to purchase contractor time to ensure schemes can be progressed where there is no available internal resource.

ICT Client Device Refresh – Original Budet £976k – Current Budget £939k

This budget has been increased by £30k from the capex delivery resource budget to enable additional resource in this area. The refresh of devices is currently underway with a focus on replacing Windows 10 devices with Windows 11 hence the need for additional resourcing.

There has also been a £6k movement from the development fund for an in-year approved scheme for MASTS tablets which we had added to the refresh programme, so they are treat like all other devices on a refresh programme. An additional scheme for device refresh for the forensic team has also been added with a budget of £64k which are both fully spent.

The spend for the full year totals £939k and the remainder budget is requested to be carried forward of £137k, of which there are already orders placed for £98k.

ESN Delivery – Budget £0k

This is a collaboration for the ESN Project and has a spend of £8k.

ICT Client Device Growth - £20k

This budget was carried forward from 2024-25 and there is £19k of spend on it to date. An order has been placed for £4k and so £4k will be carried forward to cover this which leaves the scheme £1k underspent.

ICT Capex Delivery Resource- Original Budget £60k – Current Budget £0k

The resource plan is fully complete and moved to the relevant schemes: £10k has been moved to DCS Resilience link, £10k to Back-up refresh, £30k to device refresh and £10k to In-building WIFI Services.

I-Patrol- Budget £8k

There has been a couple of smaller updates to I-Patrol this year; PCIU Desktop Crime Recording, Intel Entity Linking and PPN / DARA Development which total £8k. An order has been placed for an additional £5k for consultancy but the remainder of the budget will be carried forward to focus on improvements to I-Patrol Crime Recording at £42k.

Cisco Telephony Refresh - Budget £19k

This was carried forward from 2024-25 and is fully spent at £19k.

Cortex ICCS Upgrade – Original Budget £35k Current Budget £0k

This bid was to upgrade the Cortex ICCS but a new bid has been submitted for 26/27 for a full hardware refresh of this service and so this budget was returned.

Server Infrastructure Refresh – Budget £19k

This was carried forward from 2024-25 and is now scheme complete with a spend of £19k, £2k has been moved from the development fund to cover an overspend due to changes in models and costings since original bid.

Fleet System CFC Replacement – Budget £6k

There has been a £6k spend this month on additional requirements of the new Fleet system that were not built into the original scope for the link with Oracle systems, these are to be covered by an underspend on the fleet replacement budget. A discussion has taken place with the Fleet manager to ensure there is scope within the budget to fund this contribution towards the fleet management system.

Legal Service System – Budget £18k

This budget was carried forward as the works are in collaboration with 3 Evolve ICT departments to ensure the iKen system can be fitted and this was not quite complete in 2024-25. There is £9k spent on the system and the remainder is an underspend of £9k.

Network Load Balancer Refresh- Original Budget £70k Current Budget £0k

This budget was carried forward from 2024-25 as the project was not completed due to other priorities. Since then, the technology has advanced and a new bid has been entered for 26/27 to allow for scoping of requirements.

DFU Refresh – Budget £3k

This budget was carried forward from 2024-25 and is now fully spent at £3k.

DCS Resilience Link – Original Budget £0k – Current Budget £10k

£10k has been moved here from the Capex Delivery Resource for contractor costs and is now scheme complete with £10k allocated against it.

Firewall and Infrastructure Refresh – Budget £45k

This budget is to replace the Firewall and £45k has been spent on for cisco firewalls. The remainder of this budget will be carried forward due to awaiting a national decision on direction which has only just been made of £75k.

Air Gapped Network Device Refresh – Budget £124k

This budget is for isolated network devices and an order has been placed and delivered for the full amount at £124k.

SSU Niche Forensics – Original Budget £10k – Current Budget £0

This was for an additional module in Niche that supports Forensic DEMS, the Head of Forensic Investigation has updated they are still looking for a new case management system but are a long way from transitioning so returned the funds.

In building WIFI Service – Original Budget £133k – Current Budget £51k

This budget is to update the current WIFI infrastructure and is currently underway alongside other schemes with inter-relationships and £51k has been spent. There will be a £25k underspend on the original budget and this has been returned. The remainder of £57k has been requested as a carry forward as there has been delays in the proof of concept which has now been undertaken and the roll out will take a further 6 months.

FCR ISDN 30e Replacement – Budget £0k

This budget was for BT to change our phone lines from traditional phone lines to Session Initiation Protocol i.e using the internet to make calls. IT are completely dependant upon BT for this scheme and there has been delays in the coordinating of this project. A partnering system is already agreed with Durham for support with the 101 and 999 calls. The budget of £95k is requested as a carry forward due to timescales for delivery.

Back up Refresh – Original Budget £260k – Current Budget £279k

This budget is for delivery of a replacement hardware platform for the organisations backups as the current system is end of life. This is the another scheme where capex delivery resource budget has been moved to for £10k to scope out the costs and options available. There is currently £281k of spend against the budget with £9k being transferred

from the development fund to cover the overspend due to a fluctuation in pricing from bid to order.

Windows 11 Additional Licences – Budget £34k

There has been additional security update licences purchased for those devices who have software that is incompatible with Windows 11. This is now scheme complete with a spend of £34k funded from other returned funds below.

DMS Upgrade – Budget £0k

This was a 26-27 scheme but it was believed there was going to be an initial milestone payment in 25-26 of £64k so a budget was added, there has been delays on this timescale and so this budget is requested as a carry forward.

Fleet schemes

There are two Fleet schemes totalling £1,662k of which 1 is a collaboration and is reliant on other Lead Forces to progress (total budget of £63k). There is a detailed replacement programme in place, and this will be delivered by the end of the financial year.

NEROCU Fleet Replacement – Budget £71k

This is a collaboration scheme currently with £55k worth of spend and a carry forward request is for slippage on delivery of vehicles of £36k.

Fleet Replacement Programme – Budget £1,599k

There was £631k of budget carried forward due to delay on delivery of cars and a 2025-26 budget of £1,700k. There has been £1,590k spent and orders placed of £631k in 2025. There is a detailed replacement programme in place but a carry forward will be needed to cover delayed orders of £726k.

Other Schemes

There is also a development fund of £100k which will be used throughout the year to support projects that get approved following the main budget approval.

Of this, £6k has been transferred to the Device Refresh programme to cover a Capital bid that was approved for tablets for the MAST team. Then £64k was transferred to provide a device refresh for the forensic team.

£2k has been transferred to server infrastructure refresh and £9k to back-up refresh, both IT schemes.

£34k has been added for additional licences for the Windows 11 roll out, another IT scheme.

Whilst these schemes total £115k, there have been returned funds in year from IT that netted to a £125k return of funds overall. The development fund stands at zero.