

**MAYOR FOR WEST YORKSHIRE**

**REVENUE AND CAPITAL BUDGET 2025/26**

## **EXECUTIVE SUMMARY**

- The Mayor is required to determine the council tax requirement for 2025/26, calculate the Band D police council tax and issue the precept to the Billing Authorities by 1 March 2025.
- There is a requirement to notify the Police and Crime Panel of the proposed precept and for the Panel to issue a report to the Mayor.
- The settlement was a one year only settlement with future settlements to be informed by CSR 2025.
- Strategic planning has been based upon the existing Police and Crime Plan and the draft Police and Crime Plan due to be published in February 2025. Planning also focusses on the West Yorkshire Police Strategic Assessment, based on threat risk and harm.
- In continuing to passport the £5.2m Community Safety Funding across West Yorkshire the Mayor is working with CSP partners to fund important local initiatives around Domestic Violence, Youth Offending and drugs intervention programmes and to look at how we work better together making the best use of diminishing resources and continuing to provide improved services to the public.
- The Mayor and the Deputy Mayor are keen to maximise resources to West Yorkshire Police due to the pressures faced and the needs of the community and therefore considered the £14 increase to be the only viable option.
- The Police and Crime Panel supported the Mayor's precept proposal at their meeting on 7 February 2025 following lengthy debate and recognition by the Mayor of the difficult choices to be made and the priorities around protecting the public.
- The Mayor's proposal will result in a budget of £621.414m.

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## 1. PURPOSE OF THE REPORT

- 1.1 To provide the relevant information to allow the Mayor to approve the revenue budget, capital budget, precept and council tax for 2025/26.

## 2. RECOMMENDATIONS

- 2.1 It is recommended that:

### Revenue

- i) The proposed budget for the Mayor's Police and Crime team for 2025/26, as set out in Appendix A, be approved.
- ii) The proposed budget for force requirements and the Chief Constable's proposed allocation of resources for 2025/26 as set out in the Medium Term Financial Forecast at Appendix F, be approved.
- iii) The County's taxbase for the year 2025/26, as calculated and notified by the five District Councils, be noted at 693,382
- iv) The Mayor agrees the statutory calculations for the year 2025/26, as required by the Localism Act, 2011, as follows:

		£
	<b>2025/26</b>	
a)	The Mayor's council tax requirement for the year. The aggregate of the amounts which the authority estimates for the items set out in section 42B of the Local Government Finance Act 1992 (as amended by section 75 of the Localism Act 2011) (gross expenditure less gross income)	182,552,185
b)	The basic amount of council tax for the year - council tax requirement divided by the taxbase. Calculated in accordance with the formula set out in section 42B of the Local government Finance Act 1992 (as amended by section 75 of the Localism Act 2011)	263.28

- v) The Mayor, in accordance with section 40(2) of the Local Government Finance Act 1992 (as amended by schedule 7 of the Localism Act, 2011), sets the following amounts of council tax for the year 2025/26 for the valuation bands shown below:

<b>Valuation Band</b>	<b>(£)</b>
A	175.5187
B	204.7719
C	234.0249
D	263.2781
E	321.7843
F	380.2906
G	438.7968
H	526.5562

- vi) The Mayor issues a precept of £182,552,211 for the financial year ending 31 March 2026 and authorises her Chief Finance Officer to issue a formal precept demand as follows:

- a) to pay the following amounts, calculated in accordance with section 48 of the Local Government Finance Act 1992:

	<b>£</b>
Bradford	38,894,073.71
Calderdale	17,441,010.44
Kirklees	33,894,922.82
Leeds	64,233,037.50
Wakefield	28,089,140.49

- b) and to make 12 equal payments to the PCC around the 15th day of each month or the following banking day.

vii) **Use of Balances**

The level of balances and reserves as set out at Appendix E be approved.

**Capital**

- viii) The revised capital budget for 2024/25 and the capital budget for 2025/26 set out at Appendix D be approved.

**Section 25 Report**

- ix) The Chief Finance Officer's report on the robustness of estimates and adequacy of reserves be accepted.

**Earmarked Reserves**

- x) The protocol for earmarked reserves at Appendix G be approved.

### **3. STATUTORY REQUIREMENTS**

- 3.1 The Mayor is required by the Local Government Finance Act 1992 as amended by the Localism Act 2011 to set a Council Tax Requirement and issue a Precept for the following financial year prior to 1 March. In setting a Council Tax Requirement, the Mayor must calculate and agree the aggregate of revenue expenditure, contingency provision and level of reserves.
- 3.2 The Council Tax Requirement, which for the Mayor is identical to the Precept, is calculated by deducting the sum of Formula Funding Grant including any addition to or contribution from reserves and after taking account of any surplus or deficit on the Billing Authorities' Collection Funds.
- 3.3 The Precept may only be issued following the conclusion of the scrutiny process by the West Yorkshire Police and Crime Panel. The Mayor was required under Schedule 5 of the Police Reform and Social Responsibility Act 2011 and associated regulations to notify the Police and Crime Panel of the proposed precept for 2025/26 by 1 February 2025.
- 3.4 The Panel must review the proposed precept by 8 February and make a report to the Mayor. The Panel has a right to veto the proposed precept if at least two thirds of the persons who are members of the Panel at the time when the decision is made vote in favour of making that decision.
- 3.5 The Mayor must have regard to and give the Panel a response to their report. Where no veto is exercised the Mayor may issue the precept. If the Mayor's proposal is vetoed by the Panel, a revised proposal must be notified to the Panel by 15 February.
- 3.6 The Panel must review the revised proposal and make a report to the Mayor by 22 February. The Mayor must respond to the report and issue her precept by 1 March.
- 3.7 Rejection by the Panel of the revised precept does not prevent the Mayor issuing it as her precept for the forthcoming financial year.
- 3.8 The Local Government Act 2003 places a duty on the Mayor's Chief Finance Officer to make a report to her on the robustness of the estimates and the adequacy of the reserves, and this is included later in this paper.

### **4. FORECAST OUTTURN 2024/25**

#### **Mayor's budget**

- 4.1 The latest forecast outturn for the Mayor's Police and Crime Team shows a small saving against the original budget which will be carried forward to offset any increases in 2025/26.

#### **West Yorkshire Police Delegated Budget**

- 4.2. The latest budget monitoring report covers the period 1 April 2024 to 31 December 2024. The West Yorkshire Police net revenue budget for 2024/25 is £576.620m. At 31 December 2024 there was a forecast outturn of £0.7m underspend.



- 4.3. Tight financial management continues to ensure that where possible any underspend can be transferred to specific reserves and the general reserve to negate the impact of the challenging funding position in future years.
- 4.4. The Capital Budget 2024/25 at 31 December 2024, excluding the National Police Air Service (NPAS), is £49.5m. Expenditure as at 31 December 2024 was £26.5m, it is anticipated that this will increase significantly by the end of the financial year.

## **5. REVENUE RESOURCES 2025/26**

### **Police Grant Settlement 2025/26**

- 5.1 The provisional 2025/26 Police Finance Settlement was announced on 17<sup>th</sup> December 2024 in a written statement by Dame Diana Johnson, Minister for Crime, Policing and Fire. The settlement was broadly in line with our overall expectations and assumptions that had been built into the Medium Term Financial Forecast.

In advance of the settlement, the Government announced that Police and Crime Commissioners (PCCs) (and therefore Mayors in exercising PCC Functions), would be able to raise their council tax precepts by up to £14 (for Band D) for one year only. This equates to an annual increase for the lowest of 4.3% for (Surrey PCC) and 7.7% for the highest (Northumbria PCC). In West Yorkshire, this would represent 5.6% based on a £14 Band D increase. West Yorkshire remains as the area with the fourth lowest Police Band D level in England and Wales.

The key points to note from the settlement are:

- The Police Main Grant now includes baseline funding for the 2024 Police Pay Award, plus 18% of the Police Uplift Programme Grant, with the remaining 82% still ringfenced. Combined, this is broadly in line with our assumptions built into the MTF.
- Funding has been provided to offset the impact of increased cost of National Insurance, with employers rate rising to 15%, and the threshold decreasing from £9,100 to £5,000. There is further clarification required from the Home Office with regard to how the figures were calculated in order for us to assess the impact on our regional and national functions and therefore the overall impact on West Yorkshire Police.
- The additional Uplift Grant for the 100 plus 43 officers is slightly favourable in terms of pay, however does not include an allocation for the non-pay requirements for uplift.
- Increase in Band D Council Tax maximum increase on the Band D equivalent is £14
- Capping criteria was set so that all Police and Crime Commissioners and Mayors with PCC Function responsibilities are able to increase the band D equivalent charge by up to £14 a year without triggering a local referendum and this has been assumed in the overall Government headline figure for Policing. West Yorkshire is the 4<sup>th</sup> lowest Police Council Tax in England and Wales.

### **Funding**

- 5.2 **Core Funding**

	2025/26 (£m)	2024/25 (£m)
<b>Police Core Grant</b>	<b>404.1</b>	<b>389.6</b>
<b>Uplift Grant</b>	<b>14.9</b>	<b>18.1</b>
<b>Additional uplift (143)</b>	<b>7.5</b>	<b>4.8</b>
<b>NI Grant</b>	<b>10.3</b>	<b>n/a</b>
<b>Total Formula Funding</b>	<b>436.8</b>	<b>412.5</b>
<b>Pensions Grant</b>	<b>15</b>	<b>16.8</b>
<b>CT Freeze Grant</b>	<b>16.7</b>	<b>16.7</b>
<b>Total Central Funding</b>	<b>468.5</b>	<b>446.0</b>

### 5.3 Localised Council Tax Support and Legacy Council Tax Freeze Grant

Payment of localised council tax support and legacy council tax freeze grant is funded through the Home Office. West Yorkshire's allocation for 2025/26 is £16.7m, which is in line in cash terms with the 2024/25 allocation. At this stage we do not know if the legacy council tax freeze grant will be built into the core grant in future years which adds uncertainty.

### Other Grants

#### 5.4 Counter Terrorism Specific Grant

Allocations to Counter Terrorism units will be announced further into the year by Government, but will not be made public.

#### 5.5 Capital Grant

Capital grants will no longer be provided from 2022/23 onwards.

#### 5.6 Council Taxbase

The taxbase, which represents the number of Band D equivalent properties in the county, was notified to the Mayor by the Billing Authorities at 693,382 as compared with the 2024/25 figure of 684,138, an increase of 1.35%.

## **6. COUNCIL TAX REFERENDUM LIMITS**

- 6.1 Capping criteria enables all PCCs, and Mayors that have PCC Function responsibilities, to raise the policing element of local taxation by increasing the Band D equivalent charge by £14. The Mayor intends to use the precept flexibility to increase the Band D equivalent charge by £14 (5.6%) to help sustain key front line policing services. Within West Yorkshire, around 81% of Council Tax payers are in bands A, B and C which in reality will mean a less than 25 pence per week increase for most Council Tax Payers.

The Mayor's Budget Survey showed that 58% of respondents across West Yorkshire would support a police council tax increase of £14

## **7. CAPITAL RESOURCES 2025/26**

- 7.1 Capital expenditure may be financed in the year it is incurred by a variety of means including the application of capital grants, use of capital receipts or by a charge directly on the revenue budget. Financing expenditure by loan allows the capital cost to be charged to revenue over a number of years, the charge being the minimum revenue provision or MRP. The interest due on external borrowing undertaken in support of the loan financing is also a charge to the annual revenue budget.
- 7.2 There is no restriction, other than affordability, on the amount of capital expenditure that may be financed immediately from the revenue budget, referred to as direct revenue support.
- 7.3 Under the Local Government Act 2003, the Mayor is able to determine how much capital expenditure she can afford to finance by unsupported or prudential borrowing (which does not attract any government grant) having regard to the Prudential Code issued by the Chartered Institute of Public Finance and Accountancy (CIPFA). The Act requires that the Mayor sets an affordable limit for borrowing each year in accordance with the Code, subject to the scrutiny of the external auditor. The prudential indicators, including the authorised limit for borrowing, are set out in the Chief Finance Officer's report on treasury management.

## **8. REVENUE BUDGET 2025/26**

### **Mayor's Police and Crime Team Budget**

- 8.1. The draft budget for the Mayor's Police and Crime team is set out at Appendix A.

### **West Yorkshire Police Delegated Budget**

- 8.2 The updated Medium Term Financial Forecast presented in this report has been based on the following assumptions:

- £14 on the band D Council Tax increase in 2025/26, and £10 thereafter (in line with the current national position)
- 2% pay award for 2025/26 and beyond
- Insurance inflation increases between 20% at 35%, then 2% thereafter
- General inflation applied to most other areas of expenditure between 2.5% to 6% per annum, with some contract specific inflation being higher

- 8.3 The summary movement statement from 2024/25 to 2025/26 is attached at Appendix C.

## **9. CAPITAL PROGRAMME 2025/26**

- 9.1 The draft Capital Budget for 2025/26 and forecast through to 2028/29 with associated funding is attached at Appendix D. The draft budget only includes schemes/projects that have already been considered and included in the 2025/26 budget and beyond. This includes:

- Investment in new District Headquarters facilities in Kirklees
- a continuing programme of Estates/Asset Refurbishment works;
- IT replacement programme; and
- Vehicle Equipment replacement programmes.

- 9.2 Bids for new significant capital expenditure are subject to business case approval through the Joint Executive Group with final sign off from the Mayor.

- 9.3 A funding strategy for the period of the forecast is shown at the bottom of Appendix D. Over the lifetime of the Capital MTFF, £56m is forecast to be funded through borrowing, £35.43 through direct revenue support, £11.34m from reserves and £5.76m of capital receipts.

## **10. STRATEGIC PLANNING**

- 10.1 Strategic planning has been based upon the Mayor's Police and Crime Plan, the Policing Strategy and the Force Strategic Assessment (based on threat risk and harm), and the West Yorkshire Police Priority Based Budgeting Programme.

## **11. OPERATIONAL CONTEXT AND WORKFORCE PLANNING**

- 11.1 The 2025/26 budget is based upon the following numbers at 31 March 2026:

	Officers	Police Staff	PCSOs	Total:
<b>Budgeted FTEs March 2026</b>	6,087	4,128	413	10,614
<b>National or Regional Commitments including, NECTU, Regional Crime NPAS, Regional Scientific Support, VIPER, PNLD, NPAS and national firearms.</b>	459	1,091	0	1,550
<b>WY Core Availability</b>	<b>5,628</b>	<b>3,037</b>	<b>413</b>	<b>9,064</b>

- 11.2 West Yorkshire Police have appointed 244 new student officers this financial year to date and there are plans to appoint a further 132 before the end of March 2025. In addition, West Yorkshire Police have appointed 41 transferees since 1 April 2024 with a further 20 anticipated by 31st March 2025. This takes the total number of police officers appointed in 2024/25 to 437. West Yorkshire Police has maintained the early recruitment of 100 from 2022/23 as the Home Office gave further funding in the budget settlement and will have recruited a further 43 to take the force 143 above the Police Uplift of 852.

West Yorkshire Police has appointed 52 new PCSOs this financial year to date however, there are no plans to recruit any more PCSOs in 2024/25, there is expected to be a net decrease of 47 PCSOs once all retirees and leavers are taken into account. This takes the PCSO strength to 489 FTEs by 31 March 2025.

The Medium-Term Financial Forecast has been prepared alongside current workforce planning. Workforce planning includes predicting police officer leavers of each rank, PCSO and police staff leavers, workforce modernisation plans and recruitment plans, including probationers and transferees. The national uplift programme is also factored in. Other variables that may impact on the recruitment strategy continue to be monitored i.e., career breaks, and secondees returns.

- 11.3 Early work on West Yorkshire Police's Force Management Statement 7 (FMS7) outlines a number of positive achievements of West Yorkshire Police over the last 12 months:
- Total contacts (including 999 and 101) are on a reducing trend and performance around 999 remains strong with performance around 101 improving (answer times and abandonment rate). Response times for emergency and priority incidents continue to improve as does satisfaction with speed of arrival.
  - The Force has rolled out Remote Resolution Teams for District appointments and Rapid Video Response for non-emergency domestic abuse incidents.
  - Total crime continues on a reducing trend within the context of the Force being graded again in 2024 as 'Outstanding' by HMICFRS for crime recording. A small reduction in total crime is projected over the next four years.
  - Most areas of 'neighbourhood crime' remain below the December 2019 baseline. Residential burglary has reduced by 37.9%, business and community burglary by 23.6%, theft from vehicle by 39.1% and robbery by 13.7%. Whilst residential burglary is projected to increase over the next four years, numbers are projected to remain below the December 2019 baseline.

- Whilst knife crime and personal robbery are stable, knife crime is 12.2% below the December 2019 baseline and personal robbery is 13.7% below the baseline. Small increases are projected over the four years, but again numbers are projected to remain below the December 2019 baseline.
- There is a slow but improving trend for victim satisfaction. Satisfaction has improved across most crime types surveyed with particular improvements around anti-social behaviour and violence against the person. Domestic Abuse victims continue to have one of the highest rates of satisfaction across the crime types surveyed and there has been further improvement over the last 12 months.
- There has been long term prioritisation of domestic abuse, sexual offences and child sexual exploitation and abuse, which are nationally prioritised Violence Against Women and Girls (VAWG) threats. The Force has invested significantly in Safeguarding over the last few years and Value for Money Profiles show West Yorkshire Police is third highest nationally (and highest in the MSG) for allocation of FTE (per 1000 population) to Public Protection and highest in the Most Similar Group (MSG).
- After being at an all-time high in FMS6, Killed and Seriously Injury road traffic collisions have reduced over the last 12 months. The number of fatal collisions is lower than the December 2019 baseline.
- Despite the financial challenges over the last 14 years, the Force has invested in areas of risk such as safeguarding, digital forensics, serious and organised crime and criminal justice, whilst also making required financial savings. The Force is now implementing Priority Based Budgeting to close the financial gap in the medium and long-term and to ensure resources are aligned to the priority areas identified through the Policing Strategy and Force Management Statement.

Whilst FMS7 evidences some real successes for the Force, there remains some significant challenges set within the context of substantial reductions in the police budget over the last 14 years, continued financial pressures over the next few years and increasing complexity of policing demand which cuts across the full range of policing functions. Some key challenges from the emerging FMS7 are outlined in the table below:

Area	Commentary
<b>Financial pressures</b>	<ul style="list-style-type: none"> <li>• The Medium Term Financial Forecast outlines the financial pressures and required savings facing the Force.</li> <li>• Whilst PBB is the Force's medium to long term response to meeting the savings gap, Value For Money profiles show that West Yorkshire Police has less spend per FTE than any other force in the country, making further savings more challenging.</li> <li>• Whilst the Force has the second highest crime rate in the country it is only 15<sup>th</sup> highest in terms of funding per head of the population. There is a significant gap between share of police funding in West Yorkshire and share of need.</li> </ul>

<b>Socio Economic Challenges</b>	<ul style="list-style-type: none"> <li>• As a large Metropolitan County, West Yorkshire has some significant socio-economic challenges, which can be risk factors for crime, harm and demand, which may worsen as a result of economic pressures. This may lead to an increase in demand in areas which already experience a disproportionate amount of crime.</li> <li>• Around one third of West Yorkshire's population live in neighbourhoods in the 20% most deprived nationally, with up to 18% living in the top 10%. Both unemployment and the proportion of jobs paying below the Real Living Wage are above the national average.</li> <li>• The County has a high poverty rate and in the three bigger Districts over a third of children are growing up in poverty.</li> <li>• West Yorkshire has higher rates of children in care and higher rates of children on child protection plans, lower life expectancy and higher rates of suicide than the national average.</li> </ul>
<b>Calls for Service</b>	<ul style="list-style-type: none"> <li>• Demand remains high, as the Force has higher than average incidents per 1,000 population and has the third highest rate of 999 calls per 1000 population.</li> <li>• Whilst 999 calls have reduced over the last 12 months, they account for a growing proportion of all calls for service (34% compared to 28% in 2018).</li> </ul>
<b>Public Confidence</b>	<ul style="list-style-type: none"> <li>• Whilst public confidence has seen a marginal improvement over the last 12 months, levels are still below the MSG and national average.</li> <li>• Positively, the Force has seen improvement around the police being reliable and respectful, where Force performance is better than both the MSG and national average.</li> <li>• Dealing with local concerns is a key factor impacting on confidence and for West Yorkshire Police this is 45.5%, which is below the MSG and national average (48.3%).</li> </ul>
<b>Hate Crime</b>	<ul style="list-style-type: none"> <li>• Following a reduction over the last two years, hate incidents are now stable. There has been an increase in faith hate incidents over the last 12 months, likely linked to the ongoing Middle East conflict.</li> <li>• FMS projections indicate a 10.5% increase in hate crime over the next four years, with international factors and events, likely to continue to impact on hate crime.</li> <li>• Hate crime satisfaction is deteriorating and is one of the lowest levels of all crime/incident types surveyed.</li> </ul>
<b>Crime</b>	<ul style="list-style-type: none"> <li>• The Force continues to have the second highest crime rate in the MSG and country although this is within the context of being graded as 'Outstanding' for crime recording (West Yorkshire Police is one of five forces nationally and the only Force in the MSG to be graded as 'Outstanding' in the latest PEEL inspections so far).</li> <li>• After reaching its highest level in FMS5, total crime has reduced over the last 12 months, and is in line with the December 2019 baseline. However, some crime types continue to increase as a result of crime recording</li> </ul>

	<p>changes including offences such as stalking and harassment and public order. Other offence types reporting increases include violence without injury and sexual offences. Increases in possession of weapons and trafficking of drugs, reflect a strong and proactive focus of the Force on these areas.</p> <ul style="list-style-type: none"> <li>• Over the last 12 months all types of neighbourhood crime (other than theft of vehicles) have increased and are projected to continue to increase. However, key priority areas (burglary, robbery, theft from vehicle), remain significantly below the December 2019 baseline.</li> <li>• Shoplifting continues to increase and is now 21.3% higher than the December 2019 baseline and at the highest level. The increasing national focus on this crime is potentially leading to an increase in what is likely to have previously been under-reported. There remain links to vulnerabilities such as drugs and alcohol.</li> </ul>
<b>Outcomes</b>	<ul style="list-style-type: none"> <li>• The Force continues to have Offences Brought to Justice (OBTJ) rates that are below the MSG and national average.</li> <li>• Significant focus is now being given to increasing the number of positive outcomes, with particular focus on improving outcomes for domestic abuse victims.</li> <li>• Investigation times are improving but these are also above the MSG and national average.</li> </ul>
<b>Investigations, Criminal Justice and custody</b>	<ul style="list-style-type: none"> <li>• The Force has been graded as 'Requires Improvement' in the latest HMICFRS Inspection for Investigations and in line with a large proportion of forces has Areas for Improvement (AFIs) around outcomes, supervisory oversight of investigations and compliance with the Victims Code of Practice (VCOPs).</li> <li>• In line with the national position, the Force has a detective gap which is not expected to close until January 2027. This is influenced by the time it takes to complete the PCEP DC course and a lack of candidates opting for this 'swim lane' through the PEQF route.</li> <li>• Lack of capacity, inexperience and workloads are key issues impacting on investigative functions.</li> <li>• Criminal Justice demand remains high and volume, complexity of file build and inexperience means there is an ongoing need to improve standards of investigations.</li> <li>• There remain a number of criminal justice pressures facing the Force which are also national issues. These include delays and backlogs in the criminal justice system, delays in obtaining charging advice, increased workload in respect of case files, redaction burdens, prison capacity, timeliness of investigations and victim attrition.</li> <li>• Custody throughput continues to increase and is at the highest level. The strong focus on outstanding suspects, investigations and outcomes is projected to lead to an increase in primary arrests, overall custody throughput, investigative demand and criminal justice demand.</li> </ul>



<b>Online/digital investigative demand</b>	<ul style="list-style-type: none"> <li>• 'Online is the new frontline' given the opportunities technology provides criminality, which cuts across the full range of crime and demand (serious and organised crime, sexual offending, terrorism, VAWG, CSEA). It is assessed that around 90% of crimes have a digital element.</li> <li>• This increases demand for a range of policing functions including Digital Forensics Unit (DFU), Communications Data Investigation Unit (CDIU) and Online Child Abuse Investigation Teams (OCAIT). Technological advances are also creating opportunities for policing meaning increasing and complex digital investigative demand for policing. Demand is predicted to increase with particular growth around Artificial Intelligence, facial recognition, CCTV, vehicle forensics and cloud data.</li> </ul>
<b>Domestic Abuse</b>	<ul style="list-style-type: none"> <li>• Whilst incidents continue to reduce, domestic abuse remains one of the most significant demand pressures/risks facing for the Force and West Yorkshire has the fourth highest rate of incidents per 1000 population nationally.</li> <li>• There are links between domestic abuse and other VAWG offences. Over 90% of stalking and harassment incidents are domestic related and West Yorkshire has the second highest rate nationally for domestic-related stalking and harassment incidents per 1000 population. A large proportion of honour based abuse relates to domestic abuse and harassment offences and the Force has the third highest rate of honour based violence incidents per 1000 population.</li> <li>• There are links between domestic abuse and violence and a third of homicides are domestic related.</li> <li>• Despite significant investment over the last few years, demand on Domestic Abuse Teams remains high and inexperience and turnover of staff are key issues.</li> <li>• Demand around domestic abuse will remain high and also more complex. Offences of coercive and controlling behaviour are predicted to increase.</li> <li>• The strong and continued focus on domestic abuse both locally and nationally particularly through the Government's Safer Streets Mission is likely to lead to an increase in reporting but also bringing more offences to justice in the longer term.</li> <li>• Investigative demand around domestic abuse and VAWG offences will remain high as the Force seeks to improve outcomes for victims. An area of risk is the lack of perpetrator programmes beyond standard risk, when there is a strong focus nationally on pursue and management of perpetrators.</li> </ul>
<b>Rape and Serious Sexual Offences (RASSO)</b>	<ul style="list-style-type: none"> <li>• Both rape and sexual offences have increased over the last 12 months and are projected to increase over the next four years.</li> </ul>

	<ul style="list-style-type: none"> <li>• The strong focus nationally and locally around VAWG and in particular rape and sexual offences, may have led to increased reporting and demand.</li> <li>• Op Soteria implementation has placed significant demand in terms of new training and implementation of the National Operating Model. The emphasis on suspect-focused investigations and delivering justice for victims, may increase the confidence of victims to report (leading to an increase in offences), but longer term should bring more offenders to justice and reduce offences.</li> <li>• Indecent exposure is under reported and the focus within the Angiolini Report on this is likely to encourage increased reporting of non-contact sexual offences. Longer term however, earlier intervention may then lead to a reduction in both contact and non-contact sexual offences in the future.</li> </ul>
<b>CSEA and Child Protection</b>	<ul style="list-style-type: none"> <li>• CSEA has been on an increasing trend and offences are 13.3% higher than the December 2019 baseline. Whilst indecent images of children have stabilised over the last 12 months, offences are 41.2% higher than the December 2019 baseline and account for a third of all child sexual abuse.</li> <li>• Technology continues to be an increasing threat around online CSEA offending, particularly the growth of self-generated indecent imagery, financially motivated sexual exploitation, artificial intelligence, encryption and the Metaverse (virtual reality platforms).</li> <li>• Non-recent CSEA investigations are on a stable trend, however investigations involve multiple victims and suspects and are therefore complex and lengthy. As victims often disclose when they are approached as a potential witness or when suspects are convicted, numbers of non-recent CSEA may increase.</li> <li>• There is a strong national and local focus on child protection. West Yorkshire has higher rates of children in care than the national average and there are parts of the County where over a third of children are growing up in poverty, which may increase risk around child neglect.</li> <li>• The Force is currently preparing for an HMICFRS inspection around child protection which is anticipated in 2025.</li> </ul>
<b>Mental Health</b>	<ul style="list-style-type: none"> <li>• Mental health demand has historically been difficult to fully identify as many incidents will involve some mental health related issues. In FMS 6 we identified that 40% of all calls for service related to public safety and welfare incidents, creating significant potential demand for the Force.</li> <li>• As anticipated, the introduction of Right Care Right Person (RCRP) is starting to impact on inappropriate attendance at mental health incidents. However, given socio-economic challenges as well as pressures on partner agencies, there is the risk that mental health demand will</li> </ul>

	<p>increase with potential demand shunts to policing if partners cannot or fail to respond.</p>
<b>Missing Persons</b>	<ul style="list-style-type: none"> <li>• Over the last five years there has been a significant reduction and then stabilising of missing persons demand, with the number of incidents 41.7% below the December 2019 baseline. Reductions have been achieved through strong partnership working and the implementation of policies in 2019/20 similar to RCRP and more latterly the levels of intervention model which has encouraged a more significant response from non-police organisations, prior to involving the police.</li> <li>• Whilst numbers have reduced, demand is still high and risk levels have increased with 96% of children and 92% of adults graded as high or medium risk.</li> <li>• Around two thirds of missing people are children, and a large proportion are children in care. There are also links with CSE and Child Criminal Exploitation (CCE). For adults who go missing there is a strong link with mental health.</li> <li>• An increasing elderly population, with more people looked after at home, may increase both adults who go missing and adults at risk.</li> </ul>
<b>Registered Sex Offenders (RSO)</b>	<ul style="list-style-type: none"> <li>• The number of RSOs continues to increase at a higher rate than the national average and numbers are now 15.4% above the December 2019 baseline.</li> <li>• The overwhelming majority of RSOs (72%) are managed in the community and are medium or low risk (70%).</li> <li>• Numbers are projected to increase over the next four years given projected increases in sexual offences, CSEA and the expected continuing increase in online offending.</li> </ul>
<b>Serious and Organised Crime (SOC)</b>	<ul style="list-style-type: none"> <li>• Serious and organised crime (SOC) presents a significant threat in West Yorkshire and it is predicted that most types will increase.</li> <li>• The highest scoring wards for serious and organised crime severity are also those with higher levels of deprivation.</li> <li>• The National Strategic Assessment outlines that whilst overall crime has reduced, the scale and harm of SOC has increased making up a higher proportion of all offending. Key factors include the societal shift to online and growth of online offending, the growth of the drugs threat and the international nature of the threat.</li> </ul>
<b>Drugs and Firearms</b>	<ul style="list-style-type: none"> <li>• Drugs are the primary SOC threat and there are strong links to violent crime, gangs and exploitation of vulnerable people.</li> <li>• Whilst the number of OCGs involved in the manufacture and supply of firearms is low, there is a wider link between criminal use of firearms, drugs and serious violence.</li> <li>• There has been a slight increase in firearms discharges over the last 12 months and an increase in injury offences. However, the Force still has a lower rate of gun crime than other Metropolitan forces.</li> </ul>

<b>Modern Slavery Human Trafficking (MSHT)</b>	<ul style="list-style-type: none"> <li>• There has been a slight reduction in MSHT offences over the last 12 months, however the longer term trend is upwards and is 22% higher than the December 2019 baseline.</li> <li>• The profile has not changed; criminal exploitation remains the most common exploitation type and consists principally of forced labour for the purposes of cannabis cultivation and forced gang related activity linked to county lines, evidencing the strong link to drugs.</li> </ul>
<b>Fraud and Cyber dependent crime</b>	<ul style="list-style-type: none"> <li>• The NSA outlines that fraud remains the most prevalent crime against individuals although this continues to be under reported, with fraud identified as a chronic risk.</li> <li>• There has been a trebling of Action Fraud disseminations to the Force over the last six years and Protect disseminations have increased by 16% compared to FMS6.</li> <li>• In line with previous FMS' it is predicted that the threat associated with fraud will increase, both in terms of volume and range, however due to limitations in reporting and recording this may not be reflected in Force data. Focus at a national level will increase given the likely inclusion of fraud in the new PEEL Assessment Framework (2025/27)</li> <li>• Both the NSA and Regional Strategic Assessment (RSA) outline that the cyber threat is increasing. Nationally, regionally and within West Yorkshire ransomware is the biggest threat due to potential significant financial losses, data theft, disruption of service and reputational harm.</li> <li>• Cyber-dependent crime, cyber-related blackmail offences and Protect notifications are on a long-term upward trend and criminal use of technology is a cross-cutting SOC threat</li> <li>• The cyber threat is projected to evolve and increase with commoditisation of tools and services reducing the capability threshold to commit offences. Technological advancements such as Artificial Intelligence, Deepfake and the Metaverse create opportunities for a broad range of cyber-crime.</li> </ul>
<b>Most Serious Violence and Knife Crime</b>	<ul style="list-style-type: none"> <li>• Most serious violence is on a stable trend, however offences are 11.2% above the December 2019 baseline and a small increasing trend is projected over the next four years.</li> <li>• Around a quarter of offences are committed with a bladed/pointed object showing the connections with knife crime. There are also strong connections with gangs more generally.</li> <li>• Whilst knife crime is stable and offences are 12.2% below the December 2019 baseline, there has been a 9% increase in knife enabled robbery. The Force is part of the Knife Enabled Robbery Taskforce alongside another six Metropolitan forces.</li> </ul>
<b>National threats (SPR)</b>	<ul style="list-style-type: none"> <li>• The threat level for terrorism remains at Substantial and the number of investigations also remains stable.</li> </ul>

	<ul style="list-style-type: none"> <li>• Public Order demand has increased over the last 12 months, linked to the ongoing issues associated with the Middle East as well as providing mutual aid support during the violent disorders in the summer of 2024.</li> <li>• Armed Policing demand has increased linked to the increase in firearms discharges and planned and spontaneous operations.</li> <li>• The Local Resilience Forum continues to identify cyber-attacks, severe weather and terrorism as long-term civil emergency threats.</li> <li>• Cyber security attacks are predicted to evolve and increase. The scale and diversity of information on digital platforms makes policing a high value target.</li> </ul>
<b>Workforce Challenges and Enabling functions</b>	<ul style="list-style-type: none"> <li>• Given significant recruitment over the last four years, there are high levels of inexperience with 21.2% of officers student officers and 31.8% of patrol officers student officers (however this is an improvement on FMS6 where the numbers were 27% and 40.5% respectively).</li> <li>• There remains strong focus from the new Government on maintaining officer numbers and protecting neighbourhood policing. This provides challenges for the Force within the context of financial pressures. Maintaining officer numbers whilst making financial savings may lead to reverse civilianisation in order to make the required savings (grey roles).</li> <li>• The competitive labour market presents a challenge around both attracting the skills needed in policing and retaining them.</li> <li>• The Force has been graded as Requires Improvement for the Workforce with AFIs around workloads, PDR and wellbeing (high risk roles).</li> <li>• Whilst workforce representation is improving (particularly as a result of the PUP), the representation of black officers remains particularly low.</li> <li>• There has been an increase in sickness over the last 12 months with mental health still accounting for the largest proportion of sickness.</li> <li>• Professional Standards demand is increasing around reactive investigations, complaints, misconduct hearings, conduct cases and hearings, due to the strong focus of the Force in this area and in particular around VAWG.</li> <li>• Digital demand is increasing with a national and local focus on using technology to reduce demand, be more efficient and productive and prevent/detect/investigate crime. A large proportion of PBB savings are dependent on digital solutions.</li> </ul>

11.4 The longer-term position needs to ensure that the West Yorkshire Police operating model remains fit for purpose for the future, so that the Force has the capacity and capability to deal with the growing and complex operational challenges highlighted above.

## **12. PROVISIONS, RESERVES AND BALANCES**

- 12.1. The adequacy of provisions, reserves and general balances is reviewed as part of the budget planning process and again at the year-end during the closure of accounts. The current position is shown at Appendix E.
- 12.2 The LAAP Bulletin requires that for each earmarked reserve there should be a clear protocol setting out the reason for the reserve, how and when it can be used, and management, control and review processes. A protocol for the Mayor's earmarked reserves is set out at Appendix G for approval.
- 12.3 The core focus of the financial strategy is on sustainability and affordability. Whilst again an element of revenue reserves will be used to fund spending plans. The Reserves Strategy reflects the expected position of having to use reserves in the short to medium term until the required level of savings are delivered through PBB. In the medium to long term it is anticipated that reserves will just be held for risk, in line with the CIPFA guidance and PFI costs only by the end of the MTFF period.
- 12.4 A contribution will be made to the general reserve to ensure that the General Reserve level is in line with the Reserves Strategy of between 2.5% and 3.5% of the net revenue budget. This contribution of £300,000 keeps the general reserve within the stated threshold in future years.
- 12.5 The current level of general balances is around 2.5% of the net revenue budget.

## **13 LONGER TERM PROJECTIONS**

- 13.1 The Medium-Term Financial Forecast (MTFF) presented today shows a balanced position for 2025/26 following the use of £9.6m of revenue reserves and using the £14 precept flexibility. The position for future years, if the significant saving plans in place are met, is:
- 2026/27 £12.656m shortfall
  - 2027/28 £14.703m shortfall
  - 2028/29 £15.002m shortfall

Within these figures it has been assumed that the future years Band D Council Tax increase is £10.

Within the MTFF it has also been assumed that core Home Office grant would be flat cash.

### **Largest Risk Areas for Assumptions:**

- Inflation assumptions, especially in utility costs have had a detailed review again for 2025/26 due to the significant inflationary pressures within the economy over the last few years. There has been significant fluctuation in those forecasts over the last 12 months due to the instability within global economies at this current time. There is also risk of market conditions not returning to 'normal' and elevated inflation rates staying at these levels for longer than assumed.

- An assumed 2.0% Officer and Staff Pay award has been built in for the 2025 pay award (takes effect in September 2025). It is uncertain at what level the pay rise will be and at what level the Home Office would fund the additionality. In line with many other areas, we have factored in a pressure of 2%. Every 1% increase on pay increases our cost pressures by around £5m.

#### 14. COUNCIL TAX OPTIONS

- 14.1 The Mayor and the Deputy Mayor are keen to maximise resources to West Yorkshire Police due to the pressures faced and the needs of the community and therefore consider the £14 increase to be the only viable option.
- 14.2 The new Police and Crime Plan for 2024-28 was drafted in consultation with West Yorkshire Police and it outlines the ambitious strategy for that period with aims, aspirations and objectives for policing, crime, community safety and the criminal justice system. The Plan will be launched this month (February 2025).
- 14.3 As with the previous Plan, an extensive piece of work was undertaken to provide a solid evidence base for the Plan, with both an online survey and face to face engagement. The details of this engagement along with the Needs Assessment evidence base will be published when the Plan is launched.
- 14.4 The draft of the Police and Crime Plan was brought to the Police and Crime Panel in December 2024 for consideration of the priorities and the cross cutting themes and how this will work alongside operational policing in the area to ensure a Safe, Just and Inclusive West Yorkshire.

#### 15. The Precept Proposal

- 15.1 The Mayor has recently undertaken a Precept Consultation to gain views from members of the public around policing. The survey results provide a clear indication on the part of the majority of respondents that they support the Mayor in raising the Band D equivalent of the policing element of Council Tax by £14 (27p per week) to provide vital investment into West Yorkshire Police.
- 15.2 The results are summarised by band below:

<b>Q: Respondents' Council Tax Band</b>	<b>% of all respondents</b>	<b>No. of respondents</b>	<b>% supporting precept increase</b>
A	19%	302	54%
B	14%	226	56%
C	19%	301	63%
D	22%	363	58%
E	8%	128	61%
F	4%	72	62%
G	3%	43	58%
H	<1%	6	33%
Don't know / not specified	11%	173	55%
<b>Total</b>	<b>100%</b>	<b>1,614</b>	<b>58%</b>

- 15.3 A £14 increase would take the Band D police council tax for 2025/26 to £263.28 a year. Approximately 61% of households in West Yorkshire are in Bands A and B, and would pay £175.52 and £204.77 a year respectively, an increase of approximately 18 pence per week for band A, 21 pence per week for Band B and 27 pence per week for Band D.
- 15.4 Relevant considerations for the Mayor in making her decision included:
- Police and Crime Plan consultation feedback
  - Operational resilience
  - Public views obtained from the Budget Survey and focussed engagement.
  - The impact on frontline
  - The significant financial challenges for West Yorkshire Police over the medium term
  - The impact on council taxpayers
  - Future financial health, including the adequacy and utilisation of reserves and balances
  - The robustness of financial and organisational management processes in place
  - Savings made to date and the capacity for future savings.
  - The uncertainty of change to the police funding formula review which accounts for around 69.4% of the West Yorkshire budget.
- 15.5 The Mayor was conscious of the current level of the police council tax, which is the fourth lowest in England and Wales, the current difficult economic climate facing the public, and the longer-term requirement to make significant additional savings in the budget.
- 15.6 The Mayor has therefore decided to support the £14 on the Band D, and the MTFF and summary movement statement from 2024/25 to 2025/26 are attached at **Appendices F and C**.
- 15.4 The Mayor notified the Panel of her intention to increase the police precept by £14 on Band D.
- 15.5 The Mayor's proposal results in a budget of £621.414m.

## **16. ROBUSTNESS OF THE ESTIMATES AND ADEQUACY OF RESERVES**

- 16.1 Section 25 of the Local Government Act 2003 requires that a report be made by the Responsible Financial Officer to the Chief Finance Officer when he is considering his budget and council tax. The report must deal with the robustness of estimates and the adequacy of reserves allowed for in the proposals.
- 16.2 As the council tax is set before the year begins and may not be increased during the year the Mayor must consider risks and uncertainties which might result in spending more than planned. These risks and uncertainties include
- The delivery of the significant level of savings identified to balance the budget.



- The global economic climate and in particular, levels of inflation, interest rates for borrowing and investment, security of investments, availability and viability of competitive suppliers and so on.
- A high degree of uncertainty surrounding future funding assumptions
- The impact of unforeseen events which would fall initially on general balances.
- The need to meet new national standards and demands.
- The impact of increasing mandating of national contracts.

16.3 Allowance is made for these risks by:

- Making prudent allowance in the estimates on each of the budget headings.
- Ensuring that there are adequate reserves to draw on if the estimates turn out to be insufficient.
- Robust financial management processes throughout the year to identify emerging spending pressures and manage them appropriately.

16.4 With reference to robustness, the budget estimates are prepared and validated by qualified staff in the force Finance Department with due care and attention and in accordance with appropriate professional standards.

16.5. Known spending pressures have been identified and provided for within the base budget. Provision has been made for specific inflationary pressures on both pay and prices, although some budget heads have been cash limited. Savings identified have been deducted from the budget and these have been phased in such a way that there is a justifiable expectation that they will be achieved.

16.6. The costs of borrowing and the estimate of investment interest are based on latest forecasts of interest rate movements during the year in accordance with the Treasury Management Strategy.

16.7 On adequacy of reserves, an appropriate level of general balances has been assessed using a risk-based approach in accordance with CIPFA guidance, and the budget proposals allow for this level to be maintained. While balances are currently adequate, there are significant uncertainties in the medium term forecast as outlined above. The adequacy of the insurance provision against estimated known liabilities is assessed throughout the year and at the year-end.

## **17. NOTIFICATION TO THE WEST YORKSHIRE POLICE AND CRIME PANEL**

17.1 On 29th January 2025 the Mayor notified the Police and Crime Panel for West Yorkshire of her proposed precept for 2025/26. The Panel formally considered the proposal on 7th February 2025, and, as it is required to do by law, has issued a report on that proposal.

17.2 The Panel considered the Mayor's proposal and supported a £14 per annum increase at Band D. A copy of the Panel's report, including the recommendations made to the Mayor, and the Mayor's response is included at Appendix B.