



**West
Yorkshire
Combined
Authority**

**Tracy
Brabin
Mayor of
West Yorkshire**

MAYOR OF WEST YORKSHIRE

POLICING REVENUE AND CAPITAL BUDGET 2024/25

EXECUTIVE SUMMARY

- The Mayor is required to determine the PCC component council tax requirement for 2024/25, calculate the Band D police council tax and issue a PCC component precept (“precept”) to the Billing Authorities by 1 March 2024.
- 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.
- Strategic planning has been based upon the Mayoral Police and Crime Plan with planning also focussing on the West Yorkshire Police Strategic Assessment, based on threat risk and harm. The Police and Crime Plan was designed in partnership and then refined following consultation with a wide range of third sector, criminal justice, community safety and policing partners. The Police and Crime Plan is used for planning, commissioning and performance management purposes.
- The current financial challenges arising from the cost of living and cost of doing business crisis and high inflation presents difficult funding challenges across all organisations. West Yorkshire Police finds itself facing significant budget challenges and the Mayor and the Deputy Mayor have recognised these pressures by considering the £13 increase to the precept to be the only viable option.
- The Police and Crime Panel supported the Mayor’s precept proposal at their meeting on 2 February 2024. This followed discussion and debate and a recognition of the difficult choices to be made against the background of inflation and the priorities around protecting the public.
- The Mayor’s proposal will result in a budget of £583.937 million. This will continue to support the provision of more PCSO and other frontline staff to meet the needs of the community.

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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 2024/25.

2. RECOMMENDATIONS

- 2.1 It is recommended that:

Revenue

- i) The proposed budget for the Mayor's Police and Crime team for 2024/25, 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 2024/25 as set out in the Medium-Term Financial Forecast at Appendix E, be approved.
- iii) The County's taxbase for the year 2024/25, as calculated and notified by the five District Councils, be noted at 684,138.40
- iv) The Mayor agrees the statutory calculations for the year 2024/25, as required by the Localism Act, 2011, as follows:

		£
	2024/25	
a)	The Mayor's PCC component 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)	170.540,720.49
b)	The basic amount of council tax for the year – PCC component 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)	249.28

- 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 2024/25 for the valuation bands shown below:

Valuation Band	(£)
A	166.1854
B	193.8830
C	221.5805
D	249.2781
E	304.6732
F	360.0684
G	415.4635
H	498.5562

- vi) The Mayor issues a precept of £170,540,720 for the financial year ending 31 March 2025 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:

	£
Bradford	36,090,483.32
Calderdale	15,958,213.12
Kirklees	31,494,366.00
Leeds	60,472,723.27
Wakefield	26,524,934.79

- b) and to make 12 equal payments to the West Yorkshire Combined Authority 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 D be approved.

Capital

- viii) The revised capital budget for 2023/24 and the capital budget for 2024/25 set out at Appendix C 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 F be approved.

3. STATUTORY REQUIREMENTS

- 3.1 The Mayor is required by the Local Government Finance Act 1992 as modified by the Combined Authorities (Finance Order) 2017 to set a PCC component council tax requirement and issue a precept for the following financial year prior to 1 March. In setting a PCC component council tax requirement, the Mayor must calculate and agree the aggregate of revenue expenditure, contingency provision and level of reserves.
- 3.2 The PCC component 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 2023/24 by 1 February 2024.
- 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 2023/24

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 2024/25..

West Yorkshire Police Delegated Budget

- 4.2. The West Yorkshire Police net revenue budget for 2023/24 is £583.937 million. Since the increase in inflation efforts have been focussed on managing costs within current budgets to support future increases.

- 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.

5. REVENUE RESOURCES 2024/25

Police Grant Settlement 2024/25

- 5.1 The provisional 2024/25 Police Finance Settlement was announced on 14th December 2023 in a written statement by Chris Philp, Minister for Crime, Policing and Fire. The settlement was largely as expected.

As part 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 £13 (for Band D) for one year only. This equates to between the lowest 3.9% (North Welsh PCC) and highest 7.7% (Northumbria PCC). In West Yorkshire, this would represent 5.5% based on a £13 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 statement are:

- Baselined in-year funding for the 2023-24 Police Pay Award, £7.8m for West Yorkshire Police
- Additional funding to mitigate the impact of the increased cost of Police Pensions, with employers' rate increasing from 31% to 36.2%. This additional funding is £10.6m for West Yorkshire Police (WYP), against an increased employers' cost of £11.7m, giving a net impact to WYP of adding a £1m pressure each year
- One-off Pension Grant to support the administration of the McCloud Remedy, £1.1m to West Yorkshire Police
- Uplift Grant to maintain 20,000 officers, £6.4m to West Yorkshire Police
- Further funding for some force areas who have agreed to recruit additional officers above their original uplift target, £4.8m for West Yorkshire Police if the additional 100 officers are maintained
- Increase in Band D Council Tax maximum increase from £10 to £13
- A reduction in reallocations (topsllices from the total Home Office Policing budget) for national programmes and services that are set out in the table below:

Top Slice	2023-24 £'m	2024-25 £'m	Change £'m
Special Grant	50.0	34.0	-16.0
PFI	71.6	71.2	-0.4
Arm's Length Bodies	74.7	65.7	-9.0
Police Technology Programmes	526.4	500.9	-25.6
National Policing Capabilities	69.3	49.8	-19.5
Forensics	20.6	13.0	-7.6

Crime Reduction Capabilities	18.4	0	-18.4
Fraud	18.1	18.1	0.0
Regional and Organised Crime Units	39.5	31.6	-7.9
Serious Violence	45.6	45.6	0.0
Drugs / County Lines	30.0	30.0	0.0
NPCC Programmes	9.5	7.7	-1.8
Capital Reallocations	104.9	128.7	23.8
Cyber Crime	14.1	13.1	-1.0
Tackling Exploitation and Abuse	21.3	17.6	-3.7
Police Productivity and Innovation		11.0	11.0
Total Reallocations and adjustments	1,114.0	1,038.1	-76.0

- 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 £13 a year without triggering a local referendum and it is assumed in the overall Government headline figure for Policing. West Yorkshire is the 4th lowest Police Council Tax in England and Wales. .

Funding

5.2 Core Funding

	2024/25 (£m)	2023/24 (£m)
Home Office Police Grant	389.6	367.7
Uplift Grant	18.1	11.7
Total Formula Funding	412.5	379.4
Pensions Grant	16.8	5.1
CT Freeze Grant	16.7	16.7
Total Central Funding	446.0	401.2

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 2024/25 is £16.7m, which is in line in cash terms with the 2023/24 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. Funding will be increased overall nationally.

5.5 **Capital Grant**

No capital grants are 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 684,138.40 as compared with the 2023/24 figure of 675,194.11, an increase of 1.32%.

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 £13 for 2024/25 only. The Mayor intends to use the precept flexibility to increase the Band D equivalent charge by £13 (5.5%) to invest in and sustain key front line policing services. Within West Yorkshire, around 81% of Council Taxpayers are in bands A, B and C which in reality will mean a less than 22 pence per week increase for most Council Taxpayers.

Our Budget Survey currently shows that 71% of respondents across West Yorkshire would support a police council tax increase of £13. The detailed results of the survey are shown at **Appendix G**.

The survey commenced on the 21st of December 2023 and closed on the 17th of January 2024.

7. CAPITAL RESOURCES 2024/25

- 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 Since 2022/23 individual force areas no longer receive a capital grant from the Home Office.
- 7.3 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.
- 7.4 Under the Local Government Act 2003, the Mayor is able to determine how much capital expenditure they 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 2024/25

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 Medium Term Financial Forecast includes the following main assumptions/pressures:

- £13 on the band D Council Tax increase in 2024/25, and £5 thereafter (in line with the current national position)
- 2024/25 Pay award reduced from 3% to 2.5% based on the Policing Ministers statement that he will be looking for the Treasury to fund increased above 2.5% in 2024/25, Pay awards dropping to 2% each year thereafter
- Police Staff Vacancy Factor 6% 2024/25, 4% thereafter
- PCSO Vacancy Factor 4% throughout the MTFF
- Contact staff Vacancy Factor 0% throughout the MTFF
- Gas reducing by 54% in 2024/25, and then 2% increase thereafter
- Electricity reducing by 39% in 2024/25, and then 2% increase from 2026/27 onwards
- General inflation applied to most other areas of expenditure between 2% to 6% per annum, with some contract specific inflation being higher. However this will continue to be a focus of review throughout the budget setting process as the position remains uncertain and volatile.

8.3 The summary movement statement from 2023/24 to 2024/25 is attached at Appendix B.

9. CAPITAL PROGRAMME 2024/25

9.1 The draft Capital Budget for 2024/25 and forecast through to 2076/28 with associated funding is attached at Appendix C. The draft budget only includes schemes/projects that have already been considered and included in the current budget and beyond. This includes:

- The completion of the investment in a new District Headquarters 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 C. Most of the funding will come from prudential borrowing with some direct revenue support also being made available.

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 organisational transformation being managed through the Strategic Delivery and Consultation Group.

11. OPERATIONAL CONTEXT AND WORKFORCE PLANNING

- 11.1 The 2024/25 budget is based upon the following numbers of established posts at 31 March 2025:

	Officers	Police Staff	PCSOs	Total:
Budgeted FTEs March 2025 per Jan 2024 MTFF	6,044	4,134	575	10,753
National or Regional Commitments including, NECTU, Regional Crime NPAS, Regional Scientific Support, VIPER, PNLD, NPAS and national firearms.	442	1,075	0	1,517
WY core availability	5,602	3,059	575	9,236

However, the current inflationary pressures on the budget mean that it is not possible at this stage to plan to achieve the establishment figures as set out above. The savings required to balance the 2023/24 budget require the achievement of a 6% staff vacancy factor, higher than the usual 4%.

- 11.2 West Yorkshire Police have appointed 198 new student officers this financial year to date and there are plans to appoint a further 160 before the end of March 2024. In addition, West Yorkshire Police have appointed 32 transferees since 1 April 2023, with a further 26 anticipated by 31st March 2024. This takes the total number of new police officers appointed in 2023/24 to 416, a net increase of zero after consideration of leavers. The Force has maintained the early recruitment from 2022/23 as the Home Office gave further funding in year to remain at 100 officers above the Police Uplift of 852

West Yorkshire Police has appointed 46 new PCSOs this financial year to date and there are plans to appoint a further 44 before the end of March 2024 which will result in an expected net increase of 3 PCSOs once all retirees and leavers are taken into account. This takes the PCSO strength to 522 FTEs by 31 March 2024, in line with the 2023/24 10% vacancy factor. Recruitment will increase in 2024/25 to reduce the vacancy factor from 10% to 4%. The Mayoral pledge of recruiting 750 more frontline police officers and staff over her term is also on track to be achieved.

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 6 (FMS6) outlines a number of positive achievements of West Yorkshire Police over the last 12 months including:

- Total crime has stabilised over the last 12 months, within the context of the Force being graded as 'Outstanding' by HMICFRS for crime recording.
- Most areas of 'neighbourhood crime' remain below the December 2019 baseline. Residential burglary has reduced by 35%, business and community burglary by 25%, theft from the person by 18% and robbery by 10%.
- Knife crime has remained stable over the last 12 months and is 9.8% below the December 2019 baseline and whilst robbery has increased, numbers are 11% below the December 2019 baseline.
- Firearms discharges have been on a long-term reducing trend and whilst there has been a slight increase over the last 12 months, numbers are 45.6% below December 2019 baseline and the Force has lower levels than other Metropolitan forces.
- Outcomes rates have improved and the number of offences finalised with a charge/summons have also increased across a wide range of crime types. Victim based crime has increased by 1%, but offences brought to justice have increased by 12% and charges have increased by 15%, positioning the Force generally higher than the Most Similar Group (MSG) in most areas.
- Victim satisfaction is stable, with improvements made in the service delivery area 'Keeping informed of Progress'.
- There has been long term prioritisation of domestic abuse, sexual offences and child sexual exploitation and abuse, which are nationally prioritised VAWG (violence against women and girls) threats. Significant investment into safeguarding over the last few years has improved capacity and has reduced workload from 31 crimes per officer (pre-Safeguarding Review) to 16.7 crimes per officer.
- Hate incidents have reduced by 12% over the last 12 months, with all strands seeing a reduction. A further reduction is projected over the next four years, however a number of factors including international conflict and migration could lead to an increase in community tensions and hate crime.
- 999 performance is amongst the best nationally, ranking fifth over the last 12 months.
- Capacity has improved around patrol and the Contact function, which has also led to an improved position around neighbourhood policing, with investment planned through the police uplift programme (PUP) and realignment of some resources as a result of Priority Based Budgeting (PBB).
- The Force has launched its Police Race Action Plan focussing on four pillars; Protect, Respect, Involve and Represent and has a good understanding of race inequality across a range of policing functions.
- The Force is in a strong position in meeting the Strategic Policing Requirement (SPR) national threats, including Violence Against Women and Girls which was added to the SPR in February 2023. West Yorkshire is identified as an 'exemplar Force' for VAWG and an 'adopter Force' for Op Soteria.
- The Force has met its Police Uplift Programme target and has recruited additional officers in support of the national programme.
- Despite the financial challenges over the last 12 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 currently going through Priority Based Budgeting and has to date identified 116 Productivity Savings to ensure the Force is more efficient and effective and can realign resources into priority areas identified through the Policing Strategy and Force Management Statement.

- Activity and resources are focussed on frontline functions, areas of risk and priorities from a Force and local perspective as evidenced by Police Objective Analysis data and the Unit Costs of Policing pilot project.
- The Force can evidence innovation, continuous improvement and efficiency and productivity across all sections of the FMS/PEEL Assessment Framework.

Whilst FMS6 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 twelve years, increasing financial pressures over the next few years and increasing complexity of policing demand outlined in the table below:

Area	Commentary
Calls for Service	• The Force continues to have one of the highest levels of demand per 1000 population nationally, with calls for service at the highest ever level and projected to further increase over the next four years. • The Force has the third highest rate of 999 calls per 1000 population, which are also at the highest ever level and are projected to further increase over the next four years. • The five year trend shows a change in call profile with 999 and online contacts accounting for an increasing proportion of all calls and 101 (though still huge volume) accounting for a lower proportion of calls compared to 2018. • Whilst performance around 999 remains strong, 101 performance around queue times and abandonment rates has deteriorated, which risks repeat demand in the system, reduced customer satisfaction (as satisfaction with ease of contact is strongly correlated with call answer time) and an unintended consequence of increasing 999 demand. • Capacity has however improved over the last 12 months with the recruitment of Contact Staff almost at the aspirational 120% for both call takers and despatchers.
Financial pressures	• Financial pressures facing Local Authorities across West Yorkshire are a threat to partnership working, which is particularly important around prevention given that many of the levers to prevent crime and anti-social behaviour are delivered by partners. • Critical functions such ASB Teams, youth diversion and Early Action Hubs, that are not mandatory requirements are potentially at risk as Local Authorities make difficult decisions about the services and functions, they will prioritise given the budgets available and savings required. • Partners are also critical in delivering services/functions to safeguard children and adults (an estimated one third of budgets are spent on Social Care) as well as preventing reoffending.
Public Confidence	• Both the Crime Survey England and Wales (CSEW) and YouGov survey shows that nationally public confidence is on a downward trend. • Public confidence has further reduced in West Yorkshire with 47% of respondents to the CSEW having confidence in local policing. This puts the Force mid-table in terms of its Most Similar Group (MSG), but below the national average (51%). • Dealing with local concerns is a key factor impacting on confidence

	and for West Yorkshire Police this is 46%, putting the Force third highest in the MSG but just below the national average (47%). • The Force has slightly higher levels of 'perceptions of fairness' and 'being relied upon' than the national average, which are important factors for both trust and confidence. • There are a range of factors that impact on public confidence including police visibility (the Force is committed to investing more in neighbourhood policing), tackling the issues that matter to communities (analysis shows activity is high in addressing ASB, drugs and burglary), procedural justice (the Force has strong community engagement and local scrutiny groups in place) improving outcomes (both charges and offences brought to justice have improved this year) and addressing high profile criminal and misconduct cases (the Force has an action plan in place to address the HMICFRS report on 'Vetting, Misconduct and Misogyny' and is an Exemplar Force for VAWG). In addition, the Police Race Action Plan aims to improve the confidence of the Black community (however, currently confidence in local policing of Black/minority ethnic groups is 59% compared to 72.9% for White groups).
Socio Economic Challenges and the cost of living	• As a large Metropolitan area, West Yorkshire has some significant socio-economic challenges, which can be risk factors for crime, harm and demand and may worsen as a result of the cost of living crisis. This may lead to an increase in demand in areas which already experience a disproportionate amount of crime. • 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. • The County has a high poverty rate and in the three bigger Districts over a third of children are growing up in poverty. • 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.
Crime	• After reaching its highest level in FMS5, total crime has stabilised over the last 12 months, although is 5.5% above the December 2019 baseline. • Whilst the increase since 2019 compares favourably to the MSG (11.2% increase), it is higher than the national average (4.7%). The Force continues to have the second highest rate for total crime in the country. • In comparison to the December 2019 baseline, crime continues to increase in those areas that have been particularly impacted by changes to crime recording such as stalking and harassment (35% increase), sexual offences (19% increase), public order (19% increase) and violence without injury (14% increase). Increases in possession of weapons and trafficking of drugs, reflect a strong and proactive focus of the Force. • Over the last 12 months all types of neighbourhood crime have increased and are projected to continue to increase, although key priority areas (burglary, robbery, theft from vehicle and theft from person), remain significantly below the December 2019 baseline. • Theft of vehicle is a risk area as this has increased over the last 12 months and is 25.7% higher than the December 2019 baseline. The Force has a higher rate per 1,000 population than the MSG. • Shoplifting is another risk area which has increased over the last 12 months and is 12.6% above the December 2019 baseline.

Investigations, Criminal Justice and Custody.	• In the last PEEL Inspection the Force was graded as 'Adequate' for Investigations and over the last five years there has been a strong focus on improving investigative capacity and capability. However in line with the national position, there remains a detective gap, which is not expected to be closed until Summer 2025. The volume of demand, complexity of file build and inexperience means there is an ongoing need to improve standards of investigations. • There are 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 and redaction burdens, prison capacity, timeliness of investigations and victim attrition. • Arrests have increased over the last 12 months and are at their highest level. In addition, the trend of total throughput in custody has been increasing over the last five years and is also at the highest level. The strong focus on investigations and outcomes is projected to lead to an increase in both primary arrests and overall custody throughput. • Demand on criminal justice will remain high with the introduction of the Two Tier Framework for Out of Court Disposals, adoption of Op Soteria and the Victims and Prisoners Bill. The focus of the Home Office Productivity Review on Criminal Justice may help to address some of the barriers associated with DG6, charging and redaction.
Online/digital investigative demand	• The number of cases submitted to Digital Forensics Unit (DFU) over the past three years has remained broadly static, at around 4,500. Whereas in 2021 a significant proportion of those were dealt with by district phone downloaders, they are now all investigated by DFU. • Online crime is increasing with the continued growth and use of digital devices coupled with the opportunities this provides for criminality. 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, CCTV, vehicle forensics and cloud data. • Nationally a strong focus on Digital Forensics through the 'Future of Digital Forensics Programme' could lead to new requirements for policing and the Forensic Regulator Codes continue to add new requirements for policing.
Registered Sex Offenders (RSO)	• Over the last five years the number of RSOs has increased with the overwhelming majority (72%) managed in the community and medium or low risk (72%). • Numbers are projected to increase over the next four years given projected increases in sexual offences, CSEA (including non-recent investigations involving multiple suspects) and the expected continuing increase in online offending..
Domestic Abuse	• Despite a 3.7% reduction over the last 12 months, domestic abuse remains one of the most significant demand pressures/risks facing the Force. • At 31 incidents per 1,000 population, domestic abuse is significantly higher in West Yorkshire than the national average (19 per 1,000 population). • Whilst the projection chart indicates a reduction in domestic abuse over the next four years, professional judgement suggests a stable trend, given the projected increase in controlling and coercive behaviour, roll out of DA matters to transform the response to

	domestic abuse, strong focus of VAWG on domestic abuse and the cost of living crisis, which may be used to increase control as well as being a justification to reduce access to finances.
Rape and Serious Sexual Offences (RASSO)	- Both rape and sexual offences have remained stable over the last 12 months although compared to the December 2019 baseline, rape is 4% higher and sexual offences is 17.5% higher. For both rape and sexual offences, the Force has a higher crime rate than the MSG average. - Over the next four years rape is projected to increase and sexual offences is projected to reduce. - West Yorkshire Police is now an 'Adopter Force' for Op Soteria. 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.
CSEA	- Overall CSEA has increased by 7.9% over the last 12 months and a further increase is projected over the next four years. The increase is fuelled by a continued increase in possession and sharing of indecent images of children. New threats around artificial intelligence, self-generated indecent imagery and the Metaverse indicate that this will remain an ongoing/evolving threat. - CSE has been on a long-term reducing trend with numbers 25.4% below the December 2019 baseline. A key change from previous FMS' is that more CSE offences are now classed as recent than non-recent. - Non-recent investigations continue and involve multiple victims and suspects. As victims often disclose when they are approached as a potential witness or when suspects are convicted, numbers of non-recent CSE may increase.
Child Neglect/ Protection	- Child neglect remains on an increasing trend with a 73% increase in offences over the last 12 months and numbers significantly higher than December 2019. A strong focus on child protection and the impact of Public Protection Notices (PPN) are key factors influencing this and further increases are projected. - 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. Financial pressures on Local Authorities are a risk to the provision of services that may prevent children going into care. - As a result of the McAllister Report, Multi Agency Child Protection Co-Located Teams, will be introduced which may strengthen partnership working but also lead to increased demand on police and partners.
Mental Health	- Mental health demand has historically been difficult to fully identify as many incidents will involve some mental health related issues. For example, 40% of all calls for service relate to public safety and welfare and Unit Cost of Policing data in 2021 showed that dealing with concerns for safety was the sixth highest activity of the Force. - Despite the introduction of policies in 2019/20 which are similar to Right Care Right Person (RCRP), mental health remains a key demand pressure. Analysis indicates that 25% of concern for safety calls purely relate to mental health, Section 136 waiting times are on average 1.5 hours and mental health is an underpinning factor of many vulnerability issues (there are links with substance misuse, self-harm and suicide as well as missing persons and exploitation of vulnerable adults).

	The national implementation of RCRP may not have a significant impact on demand in West Yorkshire as many benefits were realised in 2019/20 with the introduction of the Hospital Absconder Policy and Welfare Checks Policy. In addition, Covid and more recently the cost of living crisis are expected to increase mental ill-health which may increase demand on partners and potentially the Force.
Missing Persons	- Over the last five years there has been a significant reduction and then stabilising of missing persons demand, with the number of incidents 36.9% below the December 2019 baseline. Whilst numbers have reduced risk levels have increased with 94.5% graded as high or medium risk. Reductions have been achieved through strong partnership working and the implementation of policies in 2019/20 similar to RCRP. - Around two thirds of missing people are children, and a large proportion are children in care. There are also links with Child Sexual Exploitation (CSE) and Child Criminal Exploitation (CCE). For adults who go missing there is a strong link with mental health. An increasing elderly population, with more people looked after at home, may increase both adults who go missing and adults at risk. - Given the significant reductions made, a 3% increase is projected over the next four years..
Adult Safeguarding	- Demand for adult safeguarding has increased significantly with the introduction of PPN coupled with dedicated adult safeguarding arrangements, which are bringing more focus on this area and will identify previously hidden demand. - Further increases are projected over the next four years.
Serious and Organised Crime	- Serious and organised crime (SOC) presents a significant threat in West Yorkshire and it is predicted that most types will increase. - The highest scoring wards for serious and organised crime severity are also those with higher levels of deprivation. - Drugs are the primary SOC threat and there are strong links to violent crime, gangs and exploitation of vulnerable people. 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. - There are a number of trends which are likely to drive an increase in organised crime, including the exploitation of international conflict, instability and poverty, the cost of living crisis, advances in technology (including new opportunities such as the Metaverse) and profit with SOC identified as the biggest national security threat..
Modern Slavery Human Trafficking (MSHT)	- There has been a continued increase in the number of MSHT offences with numbers at the highest ever level. - 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. - MSHT is projected to increase with international conflict, instability and poverty being key drivers of both Organised Immigration Crime (OIC) and MSHT.
Fraud and Cyber dependent crime	Whilst fraud crime recorded on Force systems has reduced over the last 12 months, Action Fraud disseminations, Protect disseminations and Banking Protocol calls for service have all

	significantly increased over the last year. • The National Strategic Assessment indicates that ‘most of the adult UK population has been targeted by fraud’ and it is predicted that the threat associated with fraud will continue to increase. • 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. • The cyber threat is projected to evolve and increase with the commoditisation of tools and services reducing the capability threshold to commit offences and technological advancements such as Artificial Intelligence, Deepfake and the Metaverse creating opportunities for a broad range of cyber-crime offences as well as potentially undermining investigations.
Homicide and Serious Violence	• The Force recorded 27 homicides over the last 12 months which is one more than FMS5, but below the peak of 35 in the 12 months to December 2018. • Homicide is projected to be stable although key risks are increasing street gangs, violence and machete offences, with a large proportion of homicides being knife-enabled. • There is a strong Government focus on homicide, in particular ‘serious youth violence against males up to 25.’ This is the highest cluster for West Yorkshire and links to serious violence associated with the night-time economy. • Serious Violence has increased over the last 12 months and is at the highest level. There are strong links to gangs, drugs and knife crime and there has been an increase in the number of children involved in serious violence (including homicide). The Serious Violence Duty is a key enabler along with the Violence Reduction Partnership to ensuring a preventative and partnership approach to serious violence
National threats (Strategic Policing Requirement (SPR))	• The threat level for terrorism remains at substantial and the number of investigations has increased, splitting almost equally between Extreme Islamist and Extreme Right Wing investigations. Online radicalisation and self-initiated terrorism through bladed or blunt force weaponry remain key threats. • Public Order threats are consistent with previous years, although the last 12 months have been impacted by a post Covid surge in events, the war in Ukraine, Israel/Hamas conflict, cultural nationalism protests at ‘Asylum’ hotels and ‘Just Stop Oil’ protests at sporting events. The General Election in 2024 and continued international conflict are likely to impact on public order over the next 12 months. • The Local Resilience Forum continues to identify cyber-attacks and adverse weather/climate change as long-term civil emergency threats. However, new common issues include financial resilience, the cost of living crisis and industrial action. • Cyber incidents remain a key issue with the main threat to West Yorkshire Police being through the Force’s supply chain/trusted third parties. The scale and diversity of information on police digital platforms makes policing a high value target.
Killed or Seriously Injured Collisions	• Provisional ‘CRaSH’ data provided by Leeds City Council shows that the number of casualties in the last 12 months are 4.1% higher than the annual average between 2017 and 2019. • The number of casualties killed and seriously injured are significantly (23.8%) higher than the annual average. However, fatal collisions remain lower, with 50 people killed in road traffic collisions in the 12 months to August 2023, which is one less than 2022 and

	9.1% lower than the average for 2017-2019.
Workforce Challenges	- Given large recruitment over the last three years, there are high levels of inexperience with 27% of officers student officers (and 40.5% of patrol officers student officers). In total 43.5% of officers have less than five years' experience. - Now the PUP has been completed the focus is on retention which provides a challenge for the Force particularly within the context of financial pressures. Maintaining officer numbers whilst making financial savings may lead to reverse civilianisation. - The competitive labour market presents a challenge around both attracting the skills needed in policing and retaining them. - Whilst workforce representation is improving (particularly as a result of the PUP), the representation of black officers remains particularly low. - The new non degree entry route will be implemented during 2024. - Whilst sickness has reduced over the last 12 months, it remains above pre-pandemic levels and mental ill-health accounts for the largest proportion of sickness.

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. However, given the current funding pressures already leading into 2024/25 and beyond, direct resources available for major investment are scarce. The effective deployment of operational resources, and seeking to minimise the impact of the significant funding challenges on those resources will be key to mitigating the impact of the threats set out above.

11.5 West Yorkshire Police's Force Management Statement (FMS) is central to its strategic planning and performance processes, providing a comprehensive assessment of threat, harm, risk, and demand, meaning that West Yorkshire Police is aligning its resources (people and finances) to address the key priorities of the organisation and address capacity gaps. In addition, the FMS informs the demand reduction and change programme to identify where improvement activity is needed. Further improvements will be made to the planning process as the Force is currently rolling out a programme of Priority Based Budgeting.

- West Yorkshire Police is currently running the resource allocation methodology Priority Based Budgeting (PBB) across both operational and support functions. The three phases of PBB; 1) Baselineing of services to understand resources and costs, 2) Reviewing working practices and productivity changes to achieve efficiency savings and 3) Developing service level options which range from minimum service levels (statutory requirements) through to areas where investment will be made (linked to FMS).
- The pilot identified over 60 potential options to improve productivity and further roll out will continue into 2024/25. The intention is to maximise efficiency and productivity and enable the Force to prioritise investment to meet current and future threat, harm, risk, and demand.

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 D.
- 12.2 Local Authority Accounting Panel Bulletin (LAAP) 77 recommends using a risk-based approach to determine the minimum prudent amount which should be held in general balances. An exercise has been undertaken to identify the main risks likely to be faced by the force, strategic, operational and financial. An assessment is made of the likely impact on force budgets and the probability of each event occurring.
- 12.3 The LAAP Bulletin also 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 F.
- 12.4 The focus of the financial strategy is on sustainability and affordability. The General Reserve level is ensured to be in line with the Reserves Strategy of between 2.5% and 3.5% of the net revenue budget.

The Reserves Strategy reflects significant investment in transformation over the short to medium term with reserves held for risk, in line with the CIPFA 2014 guidance, and PFI costs only by the end of financial year 2025/26.

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 shows a balanced position for 2024/25 following the use of £7.344 million of revenue reserves and using the £13 precept flexibility. The position for future years, if the significant saving plans in place are met, is:

- 2025/26 £18.251m shortfall
- 2026/27 £26.010m shortfall
- 2027/28 £42.563m shortfall

Within these figures it has been assumed that the future years Band D Council Tax increase is £5. By comparison, if we had assumed £10 in line with the 2021 Comprehensive Spending Review (CSR) three year agreement of £10 for each of those years (which subsequently was changed to £10 then £15 then £13), the future forecast deficits would change to

- 2025/26 £14.797m shortfall
- 2026/27 £19.031m shortfall
- 2027/28 £31.990m shortfall

Within the MTFF it has also been assumed that core Home Office grant would be flat cash. If we assumed a 1% increase each year from 2025/26 in addition to the above £10 Band D Council Tax increase, the forecast shortfalls would further reduce to:

- 2025/26 £10.901m shortfall
- 2026/27 £15.096m shortfall
- 2027/28 £28.016m shortfall

Largest risk areas for assumptions:

- Inflation assumptions, especially in utility costs have had a detailed review for 2024/25 due to the significant inflationary pressures within the economy over the last two 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 2.5% Officer and Staff Pay award has been built in for 2024/25. This has been reduced from 3% in response to the Policing Minister's December briefing where he stated that anything above 2.5% he would look to have funded by the Treasury. The pay award for the subsequent two years is assumed at 2% but it should be noted that this remains a difficult to forecast area and there may be future cost pressure. Every 1% increase on pay increases our cost pressures by around £4.82m.
- While we have more certainty over the level of Home Office funding to forces in totality than we have had in recent years, assumptions relating to levels of government grant funding from 2024/25 onwards at a local level are less certain due to the Government's plan to review the funding formula. The timing of this is still uncertain and, considering that there is likely to be a transition plan to smooth any significant shifts in funding, it is assumed that it would be at least 2025/26 before a real impact is felt.
- Precept – the MTFF as modelled assumes a £13 increase on the Band D for the coming year, and £5 increase for the subsequent years after. Each year it is assumed that the tax base increases by 1%.

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 £13 increase to be the only viable option.
- 14.2 The West Yorkshire Police and Crime Plan 2021-24 was published in March 2022. It outlines an ambitious strategy for the next 3 years on the aims, aspirations and objectives for policing, crime, community safety, and criminal justice for the communities of West Yorkshire.
- 14.3 Extensive work was undertaken to provide a solid evidence base for the Plan with over 2,430 survey responses, over 950 people spoken to in face-to-face engagement and over 40 partnership responses.
- 14.4 The Police and Crime plan clearly articulates the priorities for policing, crime and community safety based on our consultation and engagement work and needs assessment but also the Mayor's election manifesto; **'Safer communities: police on the streets, supporting victim's rights'**.

The four priorities in the Police and Crime Plan are:

- Supporting victims and witnesses and improving criminal justice outcomes
- Keeping people safe and building resilience
- Safer places and thriving communities
- Responding to multiple and complex needs

The Plan also has three cross cutting themes:

- The safety of women and girls
- Equality, diversity, and inclusion
- Early intervention and prevention

The two mayoral pledges relating to policing and crime, Recruiting 750 more Police Officers and Staff to fight crime, and Keeping women and girls safe are at the heart of the Mayor's policing plan.

14.5 Budget Survey

The Mayor has recently undertaken a 'Budget Survey' 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 £13 (just over 25p per week) to provide vital investment into West Yorkshire Police. 71% of respondents said they would be prepared to increase their contribution on the proposal set out.

14.6 The results are summarised by band below:

Q: Respondents' Council Tax Band	% of all respondents	No. of respondents	% Supporting precept increase
A	15%	311	67%
B	16%	326	70%
C	20%	419	74%
D	21%	427	74%
E	10%	195	70%
F	4%	90	77%
G	3%	59	56%
H	1%	18	67%
Don't know / not specified	10%	207	69%
<i>Total</i>	100%	2052	71%

14.7 A £13 increase would take the Band D police council tax for 2024/25 to £249.28 a year. Approximately 61% of households in West Yorkshire are in Bands A and B, and would pay £166.19 and £193.88 a year respectively, an increase of approximately 17 pence per week for band A, 19 pence per week for band B and 25 pence per week for band D.

15. The Mayor's Decision

15.1 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
- 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 the outcome to a change in the police funding formula which accounts for around 71% of the West Yorkshire budget

15.2 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.

15.3 Continuing the recruitment of police officers and specialist staff, protecting the current number of non-partner funded PCSOs to support the frontline as far as possible are priorities for the Mayor.

This has been a challenge given the current economic climate and ongoing cost of living crisis, and the Mayor is acutely aware of the potential financial impact on individuals within the community, but also takes note of the wider public views and feedback who see policing as a priority with a majority (71%) supporting the level of increase proposed.

The Mayor feels that, despite personal impacts in communities, maintaining and rebuilding core front line operational resilience is imperative in order to keep the communities of West Yorkshire safe and feeling safe and this view is supported by the majority of the survey respondents and other key stakeholders in protecting key police staff jobs.

15.4 The Mayor has therefore decided to support the £13 on the Band D, and the MTFF and summary movement statement from 2023/24 to 2024/25 are attached at **Appendices E and B**.

15.5 The Mayor notified the Panel of her intention to increase the police precept by £13 on Band D.

15.6 The Mayor's proposal results in a budget of £583.937m which will be used to deliver the requirements of the Police and Crime Plan to the benefit of the people of West Yorkshire.

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 she is considering

her 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 25th January 2024 the Mayor notified the Police and Crime Panel for West Yorkshire of her proposed precept for 2024/25. The Panel formally considered the proposal on 2nd February 2024, 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 £13 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 H.