



Government  
Legal Department



# Government Legal Department Annual Report and Accounts 2020-21

HC 210





# Government Legal Department

## Annual Report and Accounts 2020-21

For the year ended 31 March 2021

Accounts presented to the House of Commons pursuant to section 7 of the Government Resources and Accounts Act 2000

Annual Report presented to the House of Commons by Command of Her Majesty

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# Preface

## About this Annual Report and Accounts

This document integrates performance and financial data to help readers gain a better understanding of the work of the Government Legal Department (GLD). It covers the activities of the GLD from 1 April 2020 to 31 March 2021 and is split into three main sections:

The **Performance Report** includes a summary of progress achieved in 2020-21 in delivering our key priorities and meeting key performance measures (the Performance Overview) followed by a fuller review of the achievement of our strategic outcomes (the Performance Analysis).

The **Accountability Report** is further split into three sub sections and includes:

- a **Corporate Governance Report**, which includes the Directors' Report, the Statement of Accounting Officer's responsibilities, and a Governance Statement;
- a **Remuneration and Staff Report**, which includes pay and benefits received by executive and non-executive Board members and details of staff numbers and costs; and
- a **Parliamentary Accountability and Audit Report**, which includes a copy of the Audit Certificate and Report made to the House of Commons by the Comptroller and Auditor General setting out his opinion on the financial statements and other information in the Annual Report.

The **Financial Statements** show GLD's income and expenditure for the financial year, the financial position of GLD as at 31 March 2021, and additional information designed to help readers understand these results.

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# Chief Executive's Report



I am pleased to share the Government Legal Department's Annual Report and Accounts for 2020-21.

As we navigate our way out the pandemic, our core purpose remains as vital as ever – to help the government govern well, within the rule of law, while being an outstanding legal organisation, committed to the highest standards of service and professionalism, and a brilliant place to work.

In March, I was appointed Permanent Secretary and Treasury Solicitor and I could not be more proud of the amount of work everyone has undertaken in support of the government's priorities – and particularly throughout this challenging year where much of our legal work has been dominated by COVID-19. The pace, scale and complexity of the legal input to the response to the pandemic has been immense. From the initial lockdown restrictions, through their multiple changes, to economic support measures and the changes to the welfare system; from the implications for the education system, to international travel and border control; from the duties owed by employers and the implications for business, to the enormous challenge to procure ventilators, PPE, vaccines and test kits – lawyers have provided vital legal support throughout.

At the same time, our lawyers have worked tirelessly to support negotiations with the EU on our future relationship, while also supporting the government's contingency arrangements. The negotiation of the EU-UK Trade and Cooperation Agreement, and continued negotiations on trade agreements with other countries, have been fast-paced and impressive.

GLD Litigation Group has again handled a wide range of cases, including the most complex and high profile litigation on behalf of government and successfully defended many of the challenges to the COVID-19 measures described above. Our litigators have adapted quickly to a mix of remote and in person court hearings, helping to ensure a continued and effective justice system.

These matters and the others included in this report highlight the collaborative and wide ranging nature of work at GLD, as well as the innovative and flexible way colleagues have responded to challenges.

We achieved our performance measures, as agreed with HM Treasury, which reflect our continued commitment to high professional standards and provision of an excellent service to clients. Despite the pressures of an exceptionally busy year, we retained our annual client satisfaction score of 96% rating our services 'good' or 'excellent'. Similarly, our litigators across Litigation, Employment and Commercial Law Groups met the Lexcel standard with an improved performance on last year, demonstrating our commitment to achieving the best outcomes for our clients. We also recovered the full operating cost of chargeable services to our clients.

Our efforts to be recognised as a leading employer in relation to diversity and inclusion have resulted in our ranking of 34th place in the Social Mobility Employer Index 2020 and our entrance into the top 100 at 78th place in Stonewall's Workplace Equality Index. We held conversations and staff events across the department to help shape GLD's first Top Ten Actions on Race, which



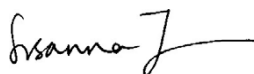
included suggestions on how to improve the diversity of voices in our decision making by inviting members of under-represented groups to join GLD's Board and Committees.

Amidst the strain of COVID-19 on health and wellbeing, we have taken action to ensure that colleagues have access to support and guidance. We have refreshed the GLD Health and Wellbeing Action Plan for 2020-21 and have committed to publishing our second departmental report on disability, mental health and wellbeing to outline the progress we have made. We also launched the Carer's Policy in November, committing to provide up to 5 days' paid leave for carers. Our community of 13 diversity networks have continued to provide active support and challenge on these important issues.

Across GLD we have continued to prioritise the development of inspiring, confident and empowering leadership. Building on the Civil Service Leadership Statement we have developed and rolled out 'Leadership the GLD Way' to create a common language and encourage greater consistency. This has been a key element of our success over the year. Leaders at all levels have really stepped up to the challenge of remote and dispersed leadership – as demonstrated in improved scores for leading and managing change in our annual People Survey.

Our Corporate Services and Business Management colleagues have ensured that the vast majority of us have been able to work effectively from home, or attend the office in a COVID-secure environment, and that our essential corporate functions have continued to be delivered effectively virtually. We launched GLD's first integrated Legal Knowledge, Capability and Innovation Strategy and ran a GLD Artificial Intelligence University programme in partnership with the University of Oxford.

Throughout this financial year we marked our 5th anniversary as GLD and I feel an immense pride for how far we have come as an organisation. Despite the extreme pressure of the past year, GLD colleagues have worked together with professionalism and demonstrated our values exceptionally. This Annual Report and Accounts provides an opportunity for us all to reflect on these enormous achievements. My heartfelt thanks and admiration to colleagues across GLD who have made this possible.



Susanna McGibbon  
Treasury Solicitor

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# Performance Report

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# Performance Report

## Performance Overview

### Who we are

The Government Legal Department (GLD) is a non-ministerial government department and executive agency providing legal services to the majority of government departments and other publicly funded bodies in England and Wales.

We are currently one of the largest legal organisations in the country, with around 2,900 staff, of whom the majority (c 2,200) are lawyers and paralegals based in more than 20 locations.

### Our responsibilities include:

- advising ministers and policymakers on domestic, public and private law, trade policy, international law and human rights
- providing litigation services to government departments and public bodies, covering public and private law issues
- drafting statutory instruments and other subordinate legislation
- preparing instructions for bills to be drafted by Parliamentary Counsel and advising ministers and policymakers during the passage of bills through Parliament
- providing legal services to support public inquiries
- advising the Cabinet Office (CO) and Her Majesty's Treasury on cross Civil Service wide employment issues and policies, as well as dealing with individual employment issues, including in the Employment Tribunal
- supporting complex government procurement transactions and dispute resolution
- collecting, managing and disposing of bona vacantia (ownerless personal and corporate property and other assets) on behalf of the Crown's Nominee

GLD also provides support to the Attorney General's Office (AGO), which provides legal and policy advice to the Attorney General and the Solicitor General (the Law Officers), and HM Crown Prosecution Service Inspectorate (HMCPSI), the independent inspectorate of the Crown Prosecution Service.

The financial statements at pages 68 to 71 relate to activity carried out by the GLD in the year 2020-21 and are prepared under a direction issued by HM Treasury (HMT), in accordance with Section 7(2) of the Government Resources and Accounts Act 2000.





## Case Study: Pension Schemes Act 2021

The Pension Schemes Act 2021 introduced some of the most radical changes to the pensions landscape in 40 years. There are three novel areas the Act covers. First, the Act provides for the creation of a new kind of pension scheme involving, for the first time in British legislation, collective pension benefits. Second, the Act paves the way for the creation of pensions dashboard services, which will enable citizens to access all their pension information on a single pensions "dashboard". Third, and for the first time in a major developed economy, the Act provides for pension schemes to have regard to climate change risks in the management of their investment portfolios.

The passage of the Bill saw equally novel circumstances. Originally introduced in Autumn 2019, the Bill fell when Parliament was dissolved upon the calling of a General Election that December. Lawyers and officials worked very hard to reintroduce the Bill in the House of Lords in January 2020, only for the pandemic lockdown to suspend Parliamentary proceedings shortly after the Bill's second reading. With some relaxation of the lockdown restrictions making it possible, the Bill resumed its passage in Lords Committee during June. Lawyers and officials had to adapt to entirely new ways of working, including the use of technology to make virtual "box support" of ministers possible during the parliamentary debates. This model of working facilitated the passage of the Bill through its remaining parliamentary stages, with remote teams and a skeletal team doing (socially distanced) duty in the House supporting ministers through the Lords and the Commons stages.

The Pension Schemes Act 2021 was one of the first major pieces of government legislation in the new Parliament that was not related to EU Exit or COVID-19. It delivers major, ground-breaking policies and was passed in spite of completely unprecedented circumstances. GLD lawyers who are based at the Department for Work and Pensions (DWP) were there, in person and working remotely from their homes, to support the development and passage of the Bill at every stage.

## Core Purpose and Vision

We help the government to govern well, within the rule of law.

### Our vision is to be:

- An outstanding legal organisation, committed to the highest standards of service and professionalism
- A brilliant place to work, where we can all thrive and fulfil our potential

### Achieving this vision means:

- Everyone, whatever their role, taking pride in what we do and performing to the highest possible standards
- Demonstrating and building on our unique range of legal knowledge, expertise and understanding of government
- Delivering value for money legal services to clients
- Working together to achieve the best results
- Investing in the high-quality skills, tools and infrastructure we need
- Continually seeking opportunities to improve and innovate, including through new technology and smarter ways of working

### For our people in particular it also means:

- Giving clear leadership and direction, continually developing the skills of leadership and management across the organisation
- Providing unrivalled opportunities for interesting, varied, high-quality, challenging work and careers in a professional environment
- Being an inclusive, engaging and motivating employer, valuing the diversity of our people, the range of talent and experience they bring
- Listening to our people and giving everyone the opportunity to challenge and contribute their ideas
- Ensuring our people are fairly rewarded for the work they do
- Proudly celebrating and rewarding our successes and achievements





# Case Study: New Points Based Immigration System

Home Office Legal Advisers play a critical role in developing and advising upon migration policy, which affects millions of people that come to the UK each year to visit, work or study. In 2020, the team successfully helped to meet a key manifesto commitment: the launch of a new and simplified single global immigration system. The UK's exit from the EU and the end of free movement heralded significant changes to the scope and operation of the system which now applies to European Economic Area nationals as it does to other nationalities.

In the biggest set of changes to migration policy since 1994, a core team of 8 Home Office lawyers, establishing highly collaborative relationships with legal, policy and operational colleagues delivered over 500 pages of changes to the Immigration Rules at considerable pace over a six month period. This was an extremely challenging timetable, and was achieved in parallel to high priority work ensuring that the immigration system remained fit for purpose during the COVID-19 pandemic.

The changes launched the flagship skilled worker policy, introducing tradeable points to the UK immigration system for the first time, laid the foundation for attracting and retaining talented students and graduates, and delivered a bespoke route for those who are registered as British Nationals (Overseas) in Hong Kong that now want to work and study in the UK. GLD were a core part of the Home Office team developing and advising on the policy from its early stages, analysing the risks of legal challenge on public law and human rights grounds, as well as working with colleagues on the wider strategy and equalities considerations. GLD have a particularly key role in identifying and co-ordinating on cross-cutting issues to ensure a coherent system that delivers the policy, mitigates legal risk and is operationally feasible. To this end, as well as advising on policy development, GLD played an instrumental role in scrutinising the rules and accompanying guidance.

This is also a significant milestone in the Home Office response to a Law Commission report on simplification of the Immigration Rules. The immigration system is notoriously complex. These rules, which involved a sweeping re-write of major immigration routes, provide the foundation for a clearer approach which will be easier for applicants to understand and navigate. The delivery of this project, including the role of GLD, was lauded within the Home Office and beyond.

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AND NORTHERN IRELAND**



**BRITISH PASSPORT**





## Our Strategy

Our five year Strategy for the period 2019-2024 describes how we will achieve our purpose - to help the government to govern well, within the rule of law, and how we intend to attain our vision - of being an outstanding legal organisation, committed to the highest standards of service and professionalism, and a brilliant place to work, where we can all thrive and fulfil our potential.

At the centre of our work are those areas where GLD provides a unique perspective and expertise – because of our trusted role at the heart of government, our strategic insights, and our strong relationships with clients, based on a shared perspective, as civil servants, to support the government of the day. Our people are our most important asset. As the environment around us changes, we need to meet the resourcing challenge, by adapting and building capacity and capability, valuing talent and experience across the department, including through pay progression. We will have defined career pathways and varied opportunities for all, with transparent succession planning and a strong employee experience to support development, attraction, wellbeing and retention.

To ensure we meet the increasing demand for high quality and value for money legal services across government, we will work in partnership with the private sector, identifying access to valuable areas of expertise. We have put in place frameworks for general legal advice services, finance and complex work, trade, and rail franchising. During the period covered by this Strategy, we will continue to refresh these frameworks to meet the need for specialist advice.

Against an extensive amount of work already underway across GLD, the Board has been considering the priority areas for action, and how these activities cluster together to enable the delivery of our **strategic outcomes**.

During 2020, we undertook a number of initiatives to

develop a clear picture of our legal work activities across the department and the challenges faced by different teams, and to understand the opportunities presented by our working experience through the pandemic. In particular, the Board has been leading on a series of strands focused on our future ways of working, our future **workplaces** and reimagining our **workspaces**.

We're asking the questions: how will location neutrality work in practice to ensure we continue providing our high quality services; how can we build rewarding careers; how do we retain the best of what has worked well during the pandemic; and how do we reclaim some of the things we have lost? We need to bring together what works well for clients, individuals, teams and the department as a whole.

In addition, an '**Insights**' project has provided valuable research to inform a **business transformation programme** and an **Overall Plan** for the Board, showing existing and planned initiatives and projects as a clear and transparent single view of work that is supporting the delivery of our Strategy. Priority areas for action have been agreed by the Board, to ensure the department is fit to face the immediate challenges over the next year and beyond, and for the next period of the GLD Strategy. This has all been achieved against the backdrop of COVID-19, and is supported by a **Strategy Roadmap** identifying the actions and milestones to deliver each.

To enable us to achieve our strategic outcomes by 2024 we have identified the following priority areas:

- **Improve access to diverse and regional talent pools**
- **Flexibility to operate from neutral locations**
- **A brilliant place to work**
- **Modern workspaces**
- **Legal delivery excellence**
- **Digital, data & technology**

## What we do

Our principal activities are delivered as follows:

**Advisory Divisions** provide legal advice to ministers and officials of all central government departments, other than the Foreign, Commonwealth and Development Office and HM Revenue and Customs, and to a number of smaller departments, agencies and public bodies in England and Wales.

**Litigation Group** provides civil litigation services to government departments, agencies and a number of other publicly funded bodies. It is one of the largest practices of its kind in the country. Among its major areas of work are: administrative law; immigration; personal injury; planning; and charity matters. The Group also plays a major role in supporting public inquiries. Its work often raises questions of constitutional importance. It instructs private-sector barristers and solicitors to undertake work on cases where this approach represents good value for public funds and is appropriate to do so.

**Employment Group** is one of the largest employment law practices in the country. It handles all the government's employment litigation and the vast majority of its employment advisory work. The Group undertakes the full range of employment litigation from unfair dismissal to large-scale equal pay and pensions cases. In addition to advising departments, the Group also advises the Cabinet Office and Civil Service Employee Policy Unit on major cross Civil Service employment issues of the day.

**Commercial Law Group** is a specialist commercial litigation and dispute resolution team and it also supports individual departments in their commercial arrangements. Its lawyers are involved in some of the most high profile, complex and far-reaching commercial issues in government.

**The Finance and Operations, and Strategy, People and Culture Divisions** are responsible for developing the department's strategy and plans and leading and co-ordinating programmes of activity across the department to deliver cost effective legal and support services that address the needs of our clients and staff. This includes the provision of corporate services covering governance and strategy, communications and engagement, finance, planning and performance, human resources, procurement, facilities management, security, information and communications technology (ICT), business assurance and resilience, and library and records management services.

**Bona Vacantia Division**, on behalf of the Crown's Nominee, administers the estates of people who die intestate and without relatives entitled to inherit, and collects the assets of dissolved companies and failed trusts in England, Wales and Northern Ireland, except in the Duchies of Cornwall and Lancaster. The costs of the Division are recovered from the estates and assets it administers. The proceeds of bona vacantia are accounted for in the Crown's Nominee Accounts and separately notified to Parliament as prescribed in the Treasury Solicitor (Crown's Nominee) Rules 1997 (SI.1997/2870).

**The Knowledge, Capability and Innovation Division** lead on developing the department's first integrated Legal Knowledge, Capability and Innovation Strategy, working with legal divisions to professionalise legal knowledge and learning activity and to develop innovative and flexible approaches to meeting client needs.

## How we are funded

We are funded almost entirely through the fees we charge clients for legal services. Approval to make capital investment and spend the income generated each year is obtained through the Parliamentary Supply process and allocated in the HM Procurator General and Treasury Solicitor Main Estimate (available on the HMT website: [www.gov.uk/government/organisations/hm-treasury](http://www.gov.uk/government/organisations/hm-treasury)).

The table below provides a more detailed analysis of how we fund our work. As agreed with HMT, we do not seek to make a surplus, although accidental surpluses may arise. The charging regime for 2020-21 reflects the mutual relationship we have with our clients.

Group/Divison	Funding
Advisory	Fixed fees. A small proportion of work is charged at hourly rates
Litigation	Primarily hourly rates to client departments. A small proportion of general public interest work is funded from the Parliamentary Estimate
Employment	A mix of fixed fees and hourly rates, depending on the nature of the work
Commercial	A mix of fixed fees and hourly rates, depending on the nature of the work
Bona Vacantia	Costs are funded from the proceeds of bona vacantia
Corporate Services*	Recovered by the charges for our legal service to our clients

\*Corporate Services includes Finance and Operations, Strategy, People and Culture and the Knowledge, Capability and Innovation Divisions

## Risk Management

For the purpose of the 2020-21 business plan, the GLD Board agreed to a reworked set of risks, but asked for further work to be done to develop our strategic risks, aligned with the risk categories in HM Treasury's updated risk management guidance – "The Orange Book". The revised risks were agreed by the GLD Board in July 2020.

We believe that our Primary Risk is that: "We cannot demonstrate the added value that GLD brings as a legal service for the benefit of government".

The underlying risks and our response to them, and the impact on our performance in 2020-21, is as follows:

Risk Category	Risk Description	Response
Strategy	We do not have a clear Strategy and supporting Sub-strategies resulting in sub-optimal outcomes for GLD and our clients.	Set against the backdrop of COVID-19, the Board has agreed six priority areas to achieve GLD's strategic outcomes by 2024. These have captured our learning and experience from the pandemic and how it has affected the way we operate and the opportunities it has created for long term reform. The Board has also agreed a Business Transformation Programme (BTP) to increase the efficiency and cohesion of GLD.
Strategy	We do not prepare for significant external events which have the potential to have an adverse impact on the delivery of legal services to our clients or achieving full cost recovery.	Our plans proved to be robust in response to the COVID-19 pandemic. We invoked our Business Continuity Plan in response and were able to support the business to work from home effectively from day one, with no loss of service. We were quick to respond to the specific needs of staff with work place adjustments, providing chairs, screens and peripherals to all those who needed them, having set up call-off contracts with key suppliers. HR also put in place a range of resources and interventions to support the wellbeing of our people.



Risk Category	Risk Description	Response
Reputation	We damage the confidence and trust of our clients and/or the judiciary, by not meeting their expectations or delivering on commitments given to them.	Our legal and resource systems proved robust and flexible in a highly challenging year due to COVID-19 and the end of the EU transition period enabling us to continue to deliver outstanding legal services to our clients. Confidence and trust was also maintained - as evidenced by our Client Satisfaction survey results (with an improved Performance Score).
Financial	We do not generate sufficient income to achieve full cost recovery and/or we breach one of our HM Treasury Control Totals.	We set our fees at the beginning of the year to achieve full cost recovery. We routinely monitored financial risks and opportunities to enable the taking of early and appropriate actions. In 2020-21, we adjusted fees to reflect the unsuccessful outcome of our pay business case and sought and received support for the emerging financial risk relating to the increase in the level of untaken annual leave.
People	We do not attract, recruit and retain sufficient people to deliver the breadth and quality of legal services required by our clients.	<p>Recruiting sufficient lawyers to meet the demands of GLD's clients has continued to be a challenge, especially with a 10 week pause in recruitment while we moved all of our processes online. We have seen an increase in applications for G7 lawyer posts, although we have yet to see this translate into significantly increased numbers of new lawyers taking up post.</p> <p>In light of the unsuccessful outcome of our pay business case we are looking to identify alternative options to attract and retain staff.</p>
People	We have insufficient leadership capability to inspire and empower our people to deliver the required levels of service and/or our strategic aims.	We have been embedding our leadership framework, 'Leadership the GLD Way' and will continue to take stock of its progress, and whilst seeking out further opportunities to enhance leadership across GLD.
Technology	We do not make the most effective tools consistently available to our people across the whole department which are necessary to deliver the required standards of service to our clients.	The availability of GLD systems has been high, and remote working capability shown to be fully effective. The same can be said for our co-located teams using client systems. Our current issue remains the lack of interoperability between systems across departmental boundaries and there may be a business need for greater collaboration and/or knowledge sharing between teams, which is not currently enabled by GLD and/or client systems. This is being addressed through our Business Transformation Plan.
Security	We do not keep pace with emerging threats, or there is a failure of compliance, which results in harm, or sanctions, or has an adverse impact on our ability to deliver legal services to our clients.	We have good controls in place across all security domains, with human error contributing to the occurrence of most incidents. We take a risk based approach to managing system updates, which maintained availability for EU Exit and COVID-19 work during the pandemic. A positive report on cyber security from the Her Majesty's Revenue and Customs (HMRC) based Cyber Centre of Excellence and a High confidence rating from our annual Departmental Security Health Check assessment has provided us with a good level of assurance.



## Case Study: The Bancourt/ British Indian Ocean Territory (BIOT) litigation



GLD Litigation (Defence and Security Public Law team) have acted for the Foreign, Commonwealth and Development Office (FCDO) for over twenty years in relation to ongoing proceedings concerning the British Indian Ocean Territory (BIOT) and the removal of residents from the Chagos Islands in the 1960s and 1970s. The latest case in the domestic jurisdiction involves a challenge to the Secretary of State for Foreign and Commonwealth Affairs' decision against the re-settlement of the Chagossians in the BIOT but to provide the Chagossians a £40 million financial support package over 10 years. The key issues in the case involved:

- Whether the ECHR extended to the Chagos Islands and, if so, do Art 8 and Art1 Protocol 1 apply;
- Whether the arguments in relation to rationality of the decision required "anxious scrutiny" as it was an interference with the claimants' human rights; and
- Whether there had been errors in the decision making process in relation to the right of return, the feasibility of constructing a runway on the islands, and the calculation of the financial package.

The Administrative Court dismissed the claimants' judicial review in February 2019, their appeal to the Court of Appeal was also dismissed in July 2020, and the matter has now gone to the Supreme Court for permission to appeal - a decision is awaited.

## Performance Measures

Our performance measures reflect our continued commitment to high professional standards as well as delivering client satisfaction, whilst recovering our operating costs in full by the year end.

### Client Satisfaction

To improve our client satisfaction rating(s)

To improve our client satisfaction rating(s)	2020-21	2019-20
Percentage receiving Good or Excellent rating	96%	96%
Average score (Excellent: 10, Good: 5, Acceptable: 0, Poor: -5, Unacceptable: -10)	8.07	7.85

Our aim is to improve our ratings in our annual survey of client satisfaction. Overall we achieved a 3% improvement in our average score and no change in the percentage of Good or Excellent. Given the challenging operational context over the past year, improving our average score for the fourth year in a row, is a positive outcome, and testament to the hard work and professionalism of our staff. Our clients rated us highly for the quality of our individual relationships with them, and performance improved in the two areas where the 2019 results suggested we could do more: keeping our clients informed of progress, and understanding their business/policy environment. These results have fed into our Client Care Plan for 2021-22, the objectives of which are to strengthen client relationships, improve client capability, and share best practice in client care.

### Lexcel

To maintain Lexcel accreditation

Lexcel is the Law Society's legal practice quality mark for practice management and client care.

2020-21	Achieved
2019-20	Achieved

Our litigators across Litigation, Employment and Commercial Law Groups again successfully met the Lexcel standard, with an improved performance on last year. We met the standard in all areas and demonstrated best practice in 41. In such a challenging year, this reflects the inherent robustness of our processes and systems.

### Recovery of operating costs

To recover from clients the full operating cost of chargeable services

2020-21	Achieved
2019-20	Achieved

We are primarily funded from the fees charged to clients for our legal services. Our fee rates are set in accordance with HMT publication - Managing Public Money - and are designed to recover the costs incurred by the department. Full cost recovery was achieved this year, a surplus of £3.4m was generated.

Performance is monitored throughout the year, and on a quarterly basis, we undertake a formal exercise to forecast the financial outturn for the year. Our commitment to our clients is to ensure that they benefit promptly from better than budgeted financial performance; if this forecasting exercise predicts a significant surplus, we evaluate the underlying reasons and assess whether a fee reduction should be made in-year. This year, we refunded fees to reflect the unsuccessful outcome of our pay business case.

## Delivery of our Key Priorities

Key priority	Progress	Commentary
Provide effective and joined-up legal advice on issues concerning the Withdrawal Agreement with the EU, the Transition Period and negotiations with the EU on our future relationship, as well as negotiations with other countries, such as the United States.	Fully Achieved this year.	<p>We provided legal services to support the government in the ending of the Transition Period with the EU. In addition, we had to respond to the new priority of providing critical legal support to government in relation to the COVID-19 pandemic.</p> <p>Our response to the COVID-19 pandemic has been a huge cross-GLD endeavour, led principally from the Department of Health and Social Care (DHSC) legal advisers, but with significant and vital contributions from many. This has included the Coronavirus Act and 332 Statutory Instruments (SI) related to the pandemic touching on every aspect of life.</p> <p>The EU Transition legal work included a significant programme of Statutory Instruments, as well support for the government's contingency arrangements. The negotiation of the Trade and Cooperation Agreement, and associated agreements with the EU and its implementation in the EU (Future Relations Act), was prepared at speed and negotiations with other countries to agree trade deals have continued at pace. We also provided key support to government in relation to the impact of the UK Internal Market Act and the Northern Ireland Protocol which prompted the EU to initiate legal action.</p>
Increase the scale, effectiveness and diversity of our recruitment by improving our attraction and branding, and implementing a new capability driven pay framework	Partially Achieved this year, but with some cancellations/ major obstacles to overcome.	<p>Negotiations continued with Cabinet Office and HM Treasury on our pay business case which was designed to reduce the differential between GLD pay and the wider public sector median pay, and introduce capability based career progression for lawyers through in-grade capability levels. Regrettably, the business case was unsuccessful and we are now undertaking another review of pay and reward to inform options for the future.</p> <p>In the summer, we launched our new branding and Employee Value Proposition toolkit - 'Life Changing Law.' In addition, we established a talent pool of people with 815 people registering an interest in working for GLD.</p> <p>To improve diversity in attraction and recruitment of staff to GLD, we mandated diverse recruitment panels, we prioritised recruitment panel training for ethnic minority and disabled staff, and we tested our recruitment processes to challenge how diverse, and non-discriminatory they are.</p> <p>The process of recruitment to our Legal Trainee Scheme was refined to improve outcomes for under-represented groups and was oversubscribed.</p>



Key priority	Progress	Commentary
Further enhancing and embedding our leadership framework: to equip our people to lead and deliver the changes to become a modern and fit for purpose organisation	Fully Achieved this year.	<p>Our Leadership Framework - 'Leadership the GLD Way', outlines the behaviours that are expected from leaders at all levels across the department. A refreshed toolkit was launched to ensure that framework expectations are cascaded to the whole department. There are a number of structured programmes available for individual colleagues and teams to build confidence and develop their leadership knowledge, skills and behaviours.</p> <p>'Stepping into Leadership' is a Civil Service leadership development programme for staff who are near-ready to step into senior civil servant (SCS) roles. The 2019 Cohort (12 staff) completed the programme in December 2020. This involved a redesign of the content for virtual delivery.</p> <p>A comprehensive package of leadership and management development continues to be available to all grades with good collaboration with the General Legal Advice Services (GLAS) panel firms on personal effectiveness development.</p>
Tackle issues around how we manage, reward, develop and promote our people fairly, particularly our ethnic minority and disabled colleagues; taking steps to develop inclusive leadership and the skills and behaviours to build effective working relationships.	Fully Achieved this year.	<p>Our diversity networks have supported GLD to build a strong culture of collaboration, inclusion and improvement. The Board received Diversity and Inclusion training and our Executive Team have published their Diversity and Inclusion objectives. Action is underway on our 'Top Ten Actions for Race' and our wider Diversity and Inclusion Plan.</p> <p>Achievements include the Government Legal Diversity Summer Scheme which hosted 70 undergraduate and post-graduate students. Our lawyers also attended InterLaw's summer intern event and spoke to around 400 high-potential diverse students, graduates, paralegals and trainees about legal careers in government. We also provided a three week placement opportunity in our Litigation Group as part of the Civil Service Autism Internship Programme. Diverse panels are now mandatory for all recruitment campaigns having just been in place for the SCS in 2019-20 and diversity and inclusion is woven through all our leadership training.</p> <p>The Stephen Amos Mentoring Scheme, named in honour of our late colleague, former Litigation Group Director Stephen Amos, was launched. Its aim is to empower colleagues to have mutually beneficial relationships in which skills and development goals can be achieved and colleagues can better understand each other's experiences. The scheme has had over 140 staff sign up since October 2020 with good feedback so far.</p> <p>Other achievements included publishing our Race Conversations toolkit and Carers Leave policy guidance, including a new entitlement to 5 days paid carers leave.</p>

Key priority	Progress	Commentary
Continue our focus on legal capability, reducing the time it takes new joiners to become fully effective in their roles, and increasing the support we give to new clients working with us.	Fully Achieved this year.	<p>Following our review of induction for lawyers, we have undertaken a specific work programme focusing on improving the induction experience for our new joiners (including those joining GLD as external hires, whether permanent or temporary, and existing staff moving between teams). This has included recognising the critical role of the line manager in successful induction, with improved signposting of online induction materials on our Intranet, and guidance on how best to record and disseminate new induction material.</p> <p>We have recognised induction in our mandatory Leadership and Line Management Objective and line manager webinars have been produced to support line managers across GLD to manage teams and people remotely.</p> <p>Alongside the continuing promotion of our gld.digital client platform and other existing resources supporting client induction, GLD's Legal Awareness Strategy Group have developed a new library of interactive materials which GLD lawyers can use to deliver training for policy colleagues and clients.</p>
Strengthen our innovation capability and culture, so that GLD encourages innovation, where good ideas are listened to, objectively evaluated and acted on.	Fully Achieved this year.	<p>Following the launch of GLD's first integrated Legal Knowledge, Capability and Innovation Strategy, we put in place our first annual innovation programme to begin to make a desired step change in this area. The principal focus for this year has been on increasing engagement across GLD.</p> <p>Specific achievements include the recruitment of GLD's first Innovation Engagement Manager and the publication of our GLD Innovation Blueprint, which outlines our commitment to the culture of innovation we seek to achieve. We developed and ran, in partnership with the University of Oxford, a GLD Artificial Intelligence University programme which was attended by over 200 people from across the Government Legal Profession.</p> <p>We launched our 'Innovation Conversations' to showcase innovations from across GLD and ran our first 'Innovation Challenge' that encouraged ideas to improve client service. Our joint winners were partnered with a specialist innovation team at panel firm Pinsent Masons to develop their ideas.</p> <p>Our GLD-wide Innovation Network has been refreshed. This included working with a legal service design specialist to improve our workflow for taking forward grass-roots ideas.</p>

Key priority	Progress	Commentary
<p>Continue to exploit the opportunities of locations outside of London, initially in Leeds and Croydon, to attract, recruit and retain staff, and reduce our costs of occupation.</p>	<p>Partially Achieved this year, but with some cancellations/major obstacles to overcome.</p>	<p>Work to complete the first substantive draft of our Accommodation &amp; Location Strategy for the Board was suspended, pending the Board determining its Overall Plan to implement our Strategy, and to take account of our experience of operating through the pandemic and clients' acceleration of their Places for Growth plans.</p> <p>In the meantime, we took the tactical decision to extend the lease of our accommodation in Croydon, and in Leeds. With regard to our London footprint, we have released space in 102 Petty France which will deliver financial savings and provide space for the AGO to relocate from 5-8 Sanctuary Buildings.</p> <p>Preparing for the future, the Lateral House, Leeds pilot to reimagine the workspace was established, and some changes have been made to the office environment. We have still to determine which roles will relocate and/or be recruited to in Leeds, and to develop an attraction and recruitment strategy for this purpose. However, we continue to recruit successfully where some teams are already taking the opportunity to expand their presence in Leeds, which has been made possible by the changes to flexible working.</p>
<p>Assess the opportunities that emerging digital tools and technologies, can bring to improve the effectiveness and efficiency of our support services and legal service provision to our clients.</p>	<p>Partially Achieved this year, but with some cancellations/major obstacles to overcome.</p>	<p>Work was paused on the first substantive draft of our Digital &amp; Technology Strategy. Further development was dependent upon the outputs of "Insights" work commissioned by the Board, to inform the determination of its overall plan to implement our Strategy, and to take account of our experience of operating through the pandemic.</p> <p>We have introduced a number of digital solutions throughout the year and initiated our transition to Microsoft Office 365 as our foundational technology platform, to make the delivery of our legal services more efficient and effective.</p> <p>Additionally, the availability of GLD technology continued to support remote working and collaboration during the pandemic, although cross-government ICT interoperability with co-located colleagues remained a challenge outside of using the GLD Core Services Portal.</p>





# Case Study: Implementation of the Space Industry Act 2018



GLD lawyers advising the Department for Transport (DfT) and the Department for Business, Energy and Industrial Strategy (BEIS) and in the Statutory Instrument Hub worked closely with external drafting consultants and policy colleagues from the DfT, UK Space Agency, Civil Aviation Authority, Air Accidents Investigation Branch and the Health and Safety Executive over three years to develop over 1000 pages of secondary legislation and guidance material to implement the Space Industry Act 2018. This has built the launch pad for an ambitious and exciting programme to facilitate commercial spaceflight launches from UK soil, quite literally putting rocket boosters under the UK economy.

The Space Industry Act set the high-level legal framework to enable commercial spaceflight from the UK, but the challenge was to develop detailed technical regulations and guidance needed to implement it. This was uncharted territory – the UK is not currently a launching nation and regulations had to be drafted from scratch. The new regulatory scheme needed to foster innovation and investment, and support future collaboration with overseas partners. Lawyers dealt with complex legal issues made difficult by untested technologies to be operated from the UK whilst ensuring safety for participants and the general public. The team has successfully maintained progress and engaged with industry despite the challenges presented by COVID-19.

The regulations have now successfully completed their Parliamentary pre-scrutiny process and have been described by lawyers at the Joint Council for Statutory Instruments as “a very impressive piece of work”. They are expected to be laid in Parliament in May and come into force in July 2021 with the first spaceflight launch from UK soil expected to follow in 2022.



## Financial Performance

### Income

Total operating income (excluding disbursement income) for the year was £232.9m (2019-20: £216.7m), an increase of 7%. Our income from legal fees and charges to clients increased this year to reflect demand for our services. Our other income includes income from secondments out, subscriptions for the Legal Information Online Network (LION) and the recovery of the costs of Bona Vacantia from the Crown's Nominee.

### Expenditure

Our administration costs (excluding disbursements) this year were £226.7m (2019-20: £217.3m), an increase of 4%.

Staff costs represent 87% of non-disbursement expenditure and have increased in line with the increased demand for our legal services. The increase in staff costs is £12.8m, however of this £3.8m relates to an increase in accrued untaken annual leave and the cost of correcting an historic pension underpayment. The ratio of staff costs to legal fees and charges income is 88%. Staff numbers have increased by 3% and delegated staff received an average pay award of 2.5%.

We continue to employ agency and contract staff where there is a need for specialist skills, such as within Information Communications Technology (ICT), where for practical business reasons the Board has agreed there should be a mixed economy of permanent and contract staff to provide some flexibility to cope with changes in demand. We also employ agency staff in lieu of recruitment, to support our resourcing where we have not been able to attract as many permanent staff as required to deliver our work. Spend this year was £16.9m (2019-20: £20.7m). Agency staff accounted for 11% of average staff count for the year (2019-20: 13%).

Non-staff costs (excluding operational disbursements) have decreased by 11% to £29.1m (2019-20: £32.5m). This reduction mainly relates to accommodation costs which were higher in 2019-20 due to the department's move to new premises where there was a lease overlap.

Expenditure on legal disbursements varies from year to year depending on the number, type and complexity of cases. The majority of this expenditure is passed on directly to clients.

### Net Operating Income

The net operating income for the year was £4.0m (2019-20 net operating cost of £4.3m). There was a net operating cost in 2019-20 due to the additional cost of the head office move which was funded from the vote.

### Capital Expenditure

Capital investment was £0.8m mainly relating to the annual cycle of replenishing ICT equipment.

### Financial Position

The capital employed is £22.9m at 31 March 2021 comprising total assets of £55.6m (non-current assets of £7.1m, trade and other receivables of £46.9m, and cash of £1.7m); and current and non-current liabilities of £32.7m (trade and other payables and provisions). Further details are in the Notes to the Accounts. Cash flow and debtors are both closely monitored throughout the year to ensure that we have sufficient cash to meet our liabilities and pay our creditors promptly; we rely on receipts from our clients for the bulk of our cash flow. We ended the year with cash of £1.7m (2019-20: £5.7m) and a trade receivables balance of £24.1m (2019-20: £19.6m).





# Case Study: Negotiations with the EU for the Trade and Cooperation Agreement



December 2020 saw the conclusion of negotiations on the UK-EU Trade and Cooperation Agreement, the Security of Information Agreement and the Nuclear Cooperation Agreement, the historic deal that now regulates the UK's relations with the EU. This achievement was the culmination of ten months of intensive negotiations between teams led by the Prime Minister's Chief Negotiator, Lord Frost, and Michel Barnier for the EU. GLD lawyers based in the Europe Legal Group (ELG), acted as legal advisers to Lord Frost and coordinated a cross-government legal effort in support of the negotiations. They played a pivotal role in ensuring that the agreements were delivered before the end of the Transition Period, even amidst the global coronavirus pandemic.

The commencement of negotiations followed months of preparatory work in which ELG, working closely with GLD colleagues across Whitehall, drafted the UK's initial text proposals. Lawyers participated directly in negotiating sessions alongside policy officials, engaging on legal issues and finalising treaty text. Negotiating during a pandemic brought with it added logistical challenges. Initially, travel restrictions meant that negotiations were held virtually. GLD lawyers worked innovatively and flexibly, making creative use of technology to provide advice in real time.

Meanwhile, the compressed negotiation timetable meant an extraordinarily fast-paced and demanding work environment, with lawyers working right up until Christmas Eve to finalise the deal. The culmination of this effort was the securing of the first zero tariff, zero quota trade agreement that the EU has ever agreed and the successful completion in ten months of what would ordinarily have taken much longer to achieve.



## Looking to the future

Our continuing priority is to ensure the health and wellbeing of our people, and that the government receives first class legal services to develop and implement its policies and deliver public services as the effects of the COVID-19 pandemic continue to be felt, albeit with a roadmap to bring us out of lockdown. GLD will continue to provide high quality legal support for the implementation of the government's agenda. A particular priority will be providing effective and joined-up legal advice on issues concerning our relationship with the EU, as well as negotiations with other countries, such as the United States.

Set against the backdrop of COVID-19 and work done by our Opportunities Task and Finish Group, which was set up to capture our learning and experience from the pandemic, including how it has affected the way we operate and the opportunities it creates for longer term reform so that we emerge stronger and more capable, the GLD Board has agreed six priority areas to achieve GLD's strategic outcomes by 2024. It has also agreed a Business Transformation Programme (BTP) to increase the efficiency and cohesion of GLD.

The Business Transformation Programme has seven interlinked work streams which will be implemented over the next four years:

- Updating GLD governance to co-ordinate and prioritise all GLD initiatives
- Behavioural shifts in how we operate fee structures, budget, prioritise and resource client work
- Delivery of a single, unified IT platform for all GLD staff
- Establish a management information and artificial intelligence capability
- Development of an enhanced knowledge and innovation hub
- Consider changes to the GLD operating model
- Improve our forecasting, pipeline management, resourcing, mobilisation and delivery of client work

The priority areas and how they cluster around our strategic outcomes, the target end state, and the priority actions to be achieved in 2021-22 for each priority area are:

### Improve access to diverse and regional talent pools

Target end state: We regularly recruit and promote to a wide range of functions across the country, with no further office growth in London, and are known alongside other top-quality employers in all locations.

Priority actions for 2021-22:

- Communicate a clear framework on where and when we will build on our existing regional presence.
- Review our headcount in central London, in line with Places for Growth, building on our existing footprint in Leeds, Bristol, Croydon and Manchester, before exploring other further regional opportunities.
- Aim to increase the number of our people based outside London.
- Define how teams will work together in the future, through our 'Future Ways of Working' groups.
- Improve strategic workforce planning, career pathways building on the Spring 2021 workforce planning pilot and rotational resourcing proposals.
- Review early talent approaches and routes to qualification.
- Review of Pay and Reward Strategy, looking at non-pay benefits as well as options for developing a further pay business case for submission in 2022-23 or later.

### Flexibility to operate from neutral locations

Target end state: Location neutrality is the norm, with a mix of approaches that allow choice and flexibility, successfully supporting our clients and our people – working from a range of locations, including regional GLD offices.

Priority actions for 2021-22

- Publish our Accommodation & Location Strategy.
- Agree our future office model and footprint reduction.
- Consider our approach for 102 Petty France (102 PF).
- Talent and Succession Framework implementation.
- Continue to realise the benefits of digital online/virtual learning with 100% of learning accessible regardless of location.

## A brilliant place to work

Target end state: We benefit from a diverse workforce, where everyone has the opportunity to develop their careers, irrespective of grade, profession or location. We work in a “safe to challenge” culture with fair and transparent processes and a shared commitment to our wellbeing.

Priority actions for 2021-22

- Take forward the Business Transformation Programme.
- Board / Committees review of Diversity and Inclusion representation.
- Improve our leadership at all levels by further developing and embedding ‘Leadership the GLD Way’ to ensure shared expectations and increase confidence and accountability. Ensure enhanced leadership development offer is made available to all staff based on learning need rather than grade.
- Implement the outcomes of the review into Corporate Services.
- Commercial Group Strategy 2021-2024 – engagement, development and launch.
- Recruitment of new Shadow Board members.
- Business Management Refresh project is delivered and implemented.
- Continue to implement ‘Top Ten Actions on Race’ and Diversity and Inclusion Delivery plan.

## Modern Workspaces

Target end state: A completely flexible and exciting workspace, configuring the GLD offices as successful work destinations, and providing a choice of modern spaces. We will support and enable our people to collaborate and deliver, wherever they are working, with priority for health and wellbeing.

Priority actions for 2021-22

- Implement the findings / recommendations from the ‘Future Ways of Working’ (FWoW) project, built on analysis of stakeholder feedback and engagement
- Through our ‘Reimagining the Workplace’ programme, review and update our office provision.
- Build on lessons learned from the Lateral Pilot project, in order to develop a customisable blueprint for all other GLD office space.
- Continue to implement our Health and Wellbeing action plan including any realignment as COVID-19 restrictions are lifted and more hybrid working is implemented.

## Legal Delivery Excellence

Target end state: We have built sustainable partnerships with our clients that balance demand with supply, enabling us to deliver a positive and unique legal service targeting the right resources to the right places. We invest in our people and our systems to equip them with the knowledge, skills and tools needed to deliver legal excellence and maintain their development as professionals, experts and civil servants.

Priority actions for 2021-22

- Complete the re-procurement of our main law firm panels.
- Increase the availability and awareness of tools to help streamline our legal teams’ day to day working.
- Define our future knowledge and learning systems roadmap supporting our lawyers and clients.
- Take forward our Business Transformation Programme.
- Put in place our updated quality assurance model and processes.
- Deliver our annual client action plan.

## Digital, Data and Technology

Target end state: Our technology enhances the productivity and experience of all our staff bringing GLD together through one connected and effective IT system. We deliver and use meaningful insight from the data and management information we capture. We present a professional digital experience to our clients, and support effective knowledge management and collaboration for our staff through interoperability of systems.

Priority actions for 2021-22

- Business Transformation Programme is taken forward.
- Review HR systems architecture relating to operational transactions.





# Case Study: COVID-19 Response

A key focus of our legal work for 2020-21 was supporting the government's response to the Coronavirus (COVID-19) pandemic. The following case studies provide some highlights of this work from across the four GLD legal expert services.

## Commercial Law Group

Throughout 2020-21 the Commercial Law Group (CLGp) supported the government in acquiring a vast range of critical COVID-19 supplies and services. We advised on four major cross government projects – Ventilator Challenge, PPE, Test and Trace and vaccines, plus many other departmental matters including food boxes for the vulnerable, medicine stockpiling, indemnification schemes, apps/software, and online learning.

Urgent COVID-19 work increased rapidly from the Spring. Our first step was upskilling the Group and wider Government Legal Profession on legal issues raised by the pandemic, rapidly developing advice shared on a dedicated cross Whitehall site.

Monitoring this new work highlighted growth which was incompatible with our "business as usual" model. We set up a "Covid Cell" to cope, working on a new operating model combining General Legal Advice Services (GLAS) Panel firms' access to skilled transactional lawyers with our specialist knowledge of government projects and public law. This enabled us to deliver advice at unprecedented speed and scale, including supporting Test and Trace's General Counsel at its busiest. The value of CLGp's commercial property team was evident on Test and Trace, helping secure hundreds of testing sites.

Disputes have been inevitable and recently our Commercial Litigation team has defended COVID-19 litigation involving a wide range of commercial law issues (some untested), EU law, and public administrative law. Many claims have significant media interest.

Key to CLGp's successful delivery are high levels of commitment by our staff, a willingness to learn and develop new ways of working and deep partnerships with GLAS Panel firms.

## Litigation Group

### **Dolan and others v Secretary of State for Health and Social Care (2) Secretary of State for Education**

This case was a challenge to the March lockdown regulations which struck at the heart of the government's approach to the pandemic response. GLD's primary clients were Department of Health and Social Care (DHSC) and Department for Education (DfE) (the two Defendants); but given the cross cutting issues of the claim form (right to liberty, respect for family life, religion, education) it had cross departmental interest including from Cabinet Office, Home Office, and BEIS. The Court of Appeal handed down judgment on 1 December 2020.

The appeal concerned the High Court's refusal of permission to bring a claim challenging the Health Protection (Coronavirus) (England) Regulations 2020 (the March Regulations) and their amendments, and the 'direction to close schools'. The claim was made on the basis that the Regulation was ultra vires the s45C enabling power in the Public Health (Control of Disease) Act 1984; and unlawful on Human Rights Act 1998 and Convention grounds.

The Court of Appeal unanimously ruled:

- The claim in its totality is academic; the Regulations under challenge having been repealed;
- The Court granted permission on the vires argument, but the Court concluded that s45C gave the Secretary of State for Health and Social Care the ability to enable an effective public health response to the COVID-19 pandemic; and
- The Court found that the Human Rights challenges were academic but also unarguable.

A lack of what the Court described as 'procedural rigour' was highlighted as an increasing problem and the court depreciated a trend towards "a "rolling" approach to judicial review" and a "culture that has developed for there to be excessive prolixity and complexity in what are supposed to be concise grounds for judicial review". The judgment is available at the Court's website here:

<https://www.judiciary.uk/wp-content/uploads/2020/12/Dolan-v-SSHSC-judgment-011220-.pdf>



## **Employment Group**

GLD Employment Group lawyers have provided advice on a range of issues to client departments that arose in the context of COVID-19 and the implications for their workforce and HR policies and procedures. Some of these related specifically to the pandemic, such as managing requirements for most staff to work from home, enabling others where it was necessary for business delivery to attend workplaces safely, extending the scope of special paid leave for those with caring responsibilities, offering COVID-19 testing for staff and making arrangements for staff to work from overseas locations. Others have related to how to adapt standard practices whilst working remotely, including recruiting and onboarding new staff members, conducting disciplinary and grievance procedures and managing attendance appropriately.

The Employment Group's litigators have also successfully adapted to the Employment Tribunals' shift to remote hearings supporting clients and witnesses in preparation for hearings, and managing the widespread electronic provision of documents to parties and Tribunals. It has often been essential to work to very tight timeframes: the advice has been key in enabling the civil service to deliver the Government's priorities whilst most civil servants moved almost overnight to full-time home-working.

## **Advisory**

### **Treasury Legal Advisers (TLA): Coronavirus economic and financial interventions**

In the spring of 2020 TLA advised and led negotiations with the EU Commission on state support for a large part of the UK economy impacted by the COVID-19 pandemic.

This included advising on clauses in the Coronavirus Bill to support public spending and Exchequer risk, and setting up the Coronavirus Corporate Finance Facility (a monetary policy liquidity measure run by the Bank of England with Treasury support); the Coronavirus Business Interruption Loans Scheme (and its extension to the Coronavirus "Large" Business Interruption Loans Scheme); the "Bounce Back Loan Scheme" for small and micro-businesses; the Future Fund to support public co-investment in the start-up lending market; bespoke interventions for economy-critical larger businesses; business rates relief; the Coronavirus Job Retention Scheme; the Self-Employed Income Support Scheme; locally-administered business support schemes; and a number of extensions, adaptations and improvements to these schemes to address the additional pandemic waves from the autumn, including a new Job Retention Bonus scheme to encourage continuity of employment post-pandemic.

As well as HM Treasury, TLA worked intensely and closely with BEIS lawyers, UK Government Investments, the Bank of England, HMRC, the British Business Bank and the EU Commission to deliver these schemes.

### **Department for Education (DfE) Legal Advisers**

Many aspects of Covid work have kept DfE lawyers very busy. Keeping children in school and nurseries/childcare open are key priorities for the government. This was only achievable with a lot of work on the system of controls to mitigate transmission.

We worked closely with policy colleagues on plans for schools to open full time in summer 2020, on plans for school, college and Higher Education (HE) return in January 2021 and are currently working on wider HE return. Relevant public law considerations include the rationale and justification for choices on phasing of return when not all can attend, equalities impacts and the ECHR right to education. We've exercised Coronavirus Act powers to disapply or limit statutory obligations, for example in relation to mandatory school attendance and provision of children's social care. Creating a remote learning offer included introducing legal obligations to provide it and provision of devices and learning materials for all primary and secondary pupils. This also raised procurement issues on which CLGp advised. Working alongside Ofqual we have advised Ofqual on replacements for public examinations in summer 2020 and 2021. The main focus is now a wide-ranging programme of education recovery work.

Unsurprisingly, school leaders, local authorities and unions have been concerned about the health and safety of teachers and other staff. Unions have threatened litigation challenging proposals for return and have actively encouraged the staff to consider exercising their rights under the Employment Rights Act. This work has involved close working between employment group, litigation and DfE lawyers.

Other key areas of work have involved Covid testing in schools, provision of free school meals when pupils are learning remotely, funding for new initiatives and Covid related costs, consideration of students' private law rights particularly in relation to claims for compensation and rebates on fees and accommodation costs and financial support to maintain the viability of private childcare providers.

# Performance Analysis

Performance in delivering our key priorities is set out on pages 20 to 23. Performance against our strategic outcomes is set out below.

## Leadership

### Outcome by 2024

Improve our leadership at all levels by developing and embedding a leadership framework with clear standards linked to progression and retention, with a shared expectation, confidence and accountability.

### Progress 2020-21

There are an increasing number of challenges that our leaders are dealing with in service of supporting and motivating people to maintain and increase legal productivity. Last year we set out our behavioural expectations in our leadership framework, 'Leadership the GLD Way'. We continue to disseminate this throughout the department with a focus on holding ourselves and others to account for our behaviours. Leadership is a core part of many roles across GLD and we are working to ensure appropriate weight is given to leadership behaviours in regular one to ones, performance appraisals, and development and career conversations. Line managers have a crucial role to play in ensuring that this happens and leadership accountability has been discussed at senior management forums with Human Resources providing facilitated sessions on peer-to-peer feedback, delegation skills, and relationship building.

There are a number of structured programmes available for individual colleagues and teams to build confidence and develop their leadership knowledge, skills and behaviours. These are aligned under the three pillars of Inspiring, Confident and Empowering leadership and include learning interventions (resources, toolkits, webinars, and workshops) that will help our leaders to meet their development needs and thrive as a leader in GLD. Programmes include GLD's own G6 leadership programme, which we have now made available to all managers; and supporting colleagues to undertake the Civil Service Future Leader and Senior Leaders Programmes.

New ways of working resulting from COVID-19 have had a significant impact on our leaders who have had to find new ways to connect with individuals and teams and to maintain visibility. Ensuring the wellbeing of their people has been key for all our leaders and they have risen to the challenge. The leadership scores in the November People Survey showed an improvement despite the very different context in which we have been working. Webinars on the different aspects of leading and supporting dispersed teams have been running throughout the year and have been consistently over-subscribed.

## Leadership the GLD Way

An *outstanding* legal organisation, committed to the *highest standards* of service and professionalism

### Confident

- Give clear, honest feedback so people can succeed
- Be straightforward, truthful and resolve ambiguities
- Collaborate for success
- Build lasting relationships
- Be responsive, flexible and approachable



### Empowering

- Give others the authority to deliver objectives
- Be visible, open-minded and welcome different views
- Champion and value external experience
- Invest in the capabilities of our people
- Show equal respect for everyone regardless of background, role or grade

### Inspiring

- Show pride and passion
- Model professional excellence
- Continuously learn and share our knowledge
- Communicate purpose and direction with clarity and enthusiasm
- Encourage creative thinking and reward innovation



# Improved offer

## Outcome by 2024

Put in place an improved offer to attract, retain, reward and develop the talented people we need to be an outstanding organisation.

## Progress 2020-21

Negotiations with Cabinet Office and HMT on our business case to improve pay for GLD staff (increase pay bands for all staff over a three year period to bring them into line with other public sector legal employers and to introduce capability based pay progression for lawyers) continued throughout 2020 but were ultimately unsuccessful. We are now undertaking a review of pay and reward to inform options going forward.

Recruiting sufficient lawyers to meet the demands of GLD's clients across government has continued to be a challenge. We launched our new attraction approach "Life Changing Law" and, following a 10 week pause in recruitment to move all of our processes online, have seen an increase in applications for lawyer roles. The process of recruitment to our Legal Trainee Scheme was refined to improve outcomes for under-represented groups and was oversubscribed – all 47 places were filled.

In implementing the diverse attraction and recruitment actions in GLD's Top Ten Actions on Race in the Diversity and Inclusion Delivery Plan, we have now introduced diverse panels for all delegated grades in addition to SCS recruitment.

Diversifying routes to qualification has been an important

priority. Work to define paralegal career pathways has begun and the possibility of introducing a new Solicitors' Apprenticeship is being explored in the context of the introduction of the new Solicitors Qualifying Examination (SQE).

We have implemented GLD's new approach to talent management and succession planning. This included supporting colleagues to build a breadth and depth of skills and knowledge, recognising that progression through GLD is not necessarily about moving from role to role but also about how we gain knowledge, skills and experience. It has also meant - as it is vital for GLD that we develop the capabilities of our future leaders in the legal and other professions or disciplines - a focus on our succession planning, ensuring that we enable people who have the ambition to progress to develop the skills and behaviours required for our most senior roles. This latter work has been overseen by GLD's new Talent and Succession Committee.

A new performance management framework was launched during the year, moving away from retrospectively rating performance to a focus on career conversations and supporting colleagues to further improve performance.

COVID-19 has, of course, had a huge impact on all of our staff and Human Resource colleagues, working with staff networks and trade unions, put in place new processes and policies to support staff, particularly those with caring responsibilities. The health and wellbeing of our people has been of the utmost importance throughout with a range of interventions and resources being rolled out.



## Connected

### Outcome by 2024

To increase our numbers outside London whilst operating as a fully integrated department, connected across our many sites within and outside London and exploiting the opportunities technology provides to enhance the working experience of our staff and the quality of our service for clients.

### Progress 2020-21

The development of our Accommodation and Location Strategy has been impacted by our experience of operating through the pandemic, and the changes to wider Civil Service plans. Its aim is to support the delivery of our Strategy, and we want it to make a positive difference to the experience of our people, and to contribute towards delivering high quality and value for money legal services to our clients. We have already taken the decision to expand our regional presence, by increasing our capacity at, and extending our leases of, the Lateral building in Leeds, and Southern House, in Croydon, as well as our Bristol office space.

Thinking further ahead, and coincidental with our reimagining how we will use our offices in the future, we have committed to reducing our footprint in our London head office by 50% by the end of 2023-24. As part of this plan, and to offset our expansion in Leeds, we released a zone within our demise in November 2020, which has subsequently been taken up by another tenant.

These decisions are consistent with the principles of the government's 'Places for Growth', 'Beyond Whitehall', 'One Place' programme and 'Careers without Barriers' initiatives, which are all focused on encouraging the movement and

creation of jobs, and the development of meaningful career opportunities for all, outside of London. They also align to the emerging themes of the Civil Service's – Shaping our Future – reform, and wider modernisation initiatives.

We have established a Future Ways of Working group and a Reimagining the Workplace Programme Board to provide input to, and oversight of, how we transform the ways we work and the workplaces - 'where we work' - and the workspaces - 'the configuration of workplaces' - in order to meet both the needs of our clients and improve the working experience for our people. This insight will help to provide further strategic direction to support our next steps on the journey towards 'location-neutrality' and related work strands. A pilot project to trial new ways of working was launched for Leeds based staff in January. The changes implemented so far are mostly ICT-related, including the removal of landline telephones and the switch to 'laptop only' working in the office. Other planned changes, such as to office layouts and desk ratios (for example) have been postponed until they can be properly tested after the effects of the pandemic have eased.

With regard to technology, we have made progress with implementing our foundational technology platform, Microsoft 365, across the GLD ICT estate, and accelerated the implementation of new office tools, including video conferencing, to respond to the needs of our people during the pandemic. Additionally, we have made progress in developing a Strategic Outline Business Case for a Business Transformation Programme to take us forward over the next 3-4 years, including improvements to the way our business operates as an integrated system, improvements to our operating model for resource allocation and fees, plus investments in management information, document and knowledge management, and bringing all our people onto the GLD ICT estate to maximise our investment in Microsoft 365.

### Case study: Corporate Services response to COVID-19

When the first Lockdown started on 23 March 2020, our Corporate Services teams worked together on a number of initiatives to enable remote working and ensure that key processes like post handling and distribution, and recruitment, induction and training, could continue, and that new guidance and updated policies were communicated to our people.

When it came to enabling the government's 'Stay at Home' policy, we were in a good place, as we already had a flexible working policy, including the provision for our people to work from home. This meant that our ICT team were able to support the business to work from home effectively from day one, with no loss of service, and we were quick to respond to the specific needs of staff with the introduction of multiple video-conferencing tools and additional work place adjustments, including the provision of 741 chairs and 1,054 screens and peripherals. Also, we maintained a presence in our head office, providing ICT support, bulk printing, facilities management and postal services for our people working from home and those undertaking key roles in the office. Our workspaces were adapted to comply with Covid-safe building standards and a desk booking system was introduced in all three of our managed buildings to enable people who attend the workplace to remain safe and socially distanced.

The Learning and Development team moved all training (previously 90% face-to-face) to 100% virtual to ensure that we could not only continue vital development/networking opportunities, but also introduced new Wellbeing and Learning sessions, helping our people to adapt to their new working lives. The Resourcing and Employee Services teams successfully moved all recruitment activities online, including interviews, enabling 106 recruitment campaigns to be run. New policies were created and others adapted in response to the pandemic and all elements of Corporate Services collaborated with the Communications team to ensure that messages were communicated to our people effectively and promptly through a variety of channels.

## Be recognised

### Outcome by 2024

Be recognised across the Civil Service, and externally, as a leading employer in relation to diversity and inclusion and wellbeing.

### Progress 2020-21

#### Diversity and Inclusion strategy

In summer 2020 GLD carried out the first year review of our three year Diversity and Inclusion Strategy. The review reflected the impact on GLD and the Civil Service of world events such as the COVID-19 pandemic and the death of George Floyd and considered our diversity and inclusion priorities moving forward. Progressing into the second year of our Diversity and Inclusion Strategy we remain committed to creating a brilliant place to work where everyone can thrive and be recognised across the Civil Service, and externally, as a leading employer in relation to diversity and inclusion and wellbeing.

Over the course of the year our thirteen diversity networks have again supported GLD to build a strong culture of collaboration, inclusion and improvement, hosting many successful events including Black History Month and International Women's Day.

Recognition of our work includes GLD being ranked 34th

in the Social Mobility Employer Index 2020, up from 69th in 2018; one of our Directors, Mel Nebhrajani, was highly commended in the shortlist for the Asian Women of Achievement Awards 2020 Public Service category; and our Disability Confident Leader Level 3 status has been upheld for the next three years.

#### Health and wellbeing

In GLD we strongly believe that supporting people's mental health and wellbeing is important to ensuring that everyone is thriving in the workplace. This has been more critical than ever in light of the COVID-19 pandemic.

The GLD Health and Wellbeing Action Plan was refreshed for 2020-21. Our plan is aligned to the Mental Health at Work Standards, which we have now formally signed our commitment to. It outlines the actions we are continuing to take to improve and protect the mental health and wellbeing of our employees including promoting awareness and signposting guidance, training and support available to those who need it.

We will also be publishing our second departmental voluntary report on disability, mental health and wellbeing on GOV.UK to highlight the progress we have made.

### Case study: Shadow Board

The Shadow Board, who have completed a very successful first year, regularly contribute to GLD's Diversity and Inclusion Strategy. The make-up of the Shadow Board itself is diverse and inclusive, comprising of representatives from a range of backgrounds, divisions, grades, locations and professions.

Shadow Board members scrutinise and contribute to the Diversity and Inclusion Strategy at their bi-monthly meetings. In particular, members have been involved with the Diversity in Decision Making Review - led by the Strategy & Governance team. This Review was commissioned by the GLD Board in response to the death of George Floyd and as part of GLD's 'Top Ten Actions on Race'. A working group, consisting of some members of the Shadow Board, produced ten recommendations, including suggestions on ways to increase membership of underrepresented groups on GLD's Board and Committees (specifically in relation to race and disability). This was approved by the Board in October 2020 and then a Task and Finish Group was set up to look at this in more detail. The Shadow Board continued to be involved, through membership of the Task and Finish Group and regular consultation on proposals made by the Group ahead of the final proposal going to the Board.

This demonstrates the extra commitments GLD have made to Diversity and Inclusion alongside the development of the 'Top Ten Actions on Race' and the refreshed, Diversity and Inclusion Delivery Plan for 2020-21.

# Capability

## Outcome by 2024

Enhance the capability and capacity of our staff through the operation of a fully integrated digital knowledge management system accessible to all throughout GLD, an enhanced training offer through the use of digital delivery platforms alongside traditional techniques and the further development of gld.digital.

## Progress 2020-21

GLD's capability has been tested and cemented during the past year. Our strong departmental foundations and culture of mutual support have ensured that we have endured, and established capability structures such as our centres of excellence and our law firm panels have been crucial to us continuing to deliver excellent service during these unprecedented times.

We have, at the same time, continued to plot an ambitious future path for the enhancement of GLD's capability to achieve our targeted strategic outcomes, within the framework of our Legal Knowledge, Capability and Innovation Strategy and informed by our experience and learning through the COVID-19 pandemic.

## Legal Knowledge, Capability and Innovation Strategy

A major focus during the first phase of the Strategy ending March 2021 has been to set the firm foundations to support a faster and more ambitious pace of development in the second phase – in terms of people, processes and technology. We highlight a number of key foundational initiatives and achievements below.

### External capability

Our existing provider cadre of external law firms and panel counsel have been pivotal in us meeting the legal service demands of COVID-19, EU Exit and the government's ambitious policy agenda.

We have also benefitted from proactive partnerships with our panel firms in legal and personal effectiveness training, knowledge management and practice innovation. For example, Pinsent Masons supported our inaugural GLD Innovation Challenge launched in November 2020, with the winners working with Pinsent Masons' specialist innovation team to develop their winning ideas.

### Internal capability

We have continued to develop our specialist knowledge, learning and innovation capability, including the recruitment of digital learning specialists supporting our increased

reliance on online learning channels; a dedicated Innovation Engagement Manager to foster grass-roots innovation across the department; and a senior public law professional support lawyer to work alongside our newly established public law centre of excellence.

Our need to respond to the legal as well as the practical challenges presented by COVID-19 has of course been a dominant feature of our knowledge and training efforts. At the heart of this is our COVID-19 Legal Cell which has met weekly for most of the past year to enable the quick dissemination of cross-cutting knowledge and resolution of questions arising. Know-how guidance was quickly produced and shared with legal colleagues via LION. The People Development team worked with teams to reimagine our Government Legal Training Programme, Introductory Course for Lawyers, and other legal training events for virtual delivery.

Looking to future challenges, we have started initiatives to develop our legal knowledge and capability in emerging areas such as artificial intelligence and climate change. This included running a hugely successful 'Artificial Intelligence University' programme pilot in partnership with the University of Oxford.

We are seeking to make fruitful use of the opportunities technology offers to support our lawyers' day to day working and our broader capability development efforts. We have sought to firmly root these plans and ambitions in a deep understanding of the capabilities our lawyers need from enabling technology. We undertook a significant legal work activity analysis project in the first half of 2020 to ensure we move forward on firm foundations. More immediately, we finalised the build of our departmental e-knowledge management system and started roll-out to 'early adopter' teams.

We continue to develop our knowledge and learning support for our legal new joiners, recognising the imperative of enabling them to become effective in their new roles as quickly as possible. We have conducted a review of our legal induction resources and processes, and have launched an updated and extended version of our introductory 'Being an Effective Government Lawyer' guide.

### Client capability

Digital learning has also been a focus of development client-side, with increased multimedia content being launched on our gld.digital client portal. Our Legal Awareness Strategy Group has completed a significant project to revise our series of legal awareness training materials, with over 30 sets of guidance available for GLD lawyers. Usage of gld.digital also increased significantly during lockdown.



# Professionalise

## Outcome by 2024

Professionalise and modernise all aspects of our service, both corporate and legal services, using a 'fail fast/learn quickly' approach to encourage innovation.

## Progress 2020-21

### Trade Law Panel

The Trade Law Panel (TLP) went live in February 2021 and was a landmark moment as the TLP is the government's first external legal services framework specialising in international trade law. At a critical time for the delivery of the UK's independent trade policy, the Panel will provide swift access to external support on a wide range of international trade law specialisms at competed rates.

The launch of the TLP is a significant achievement for GLD. The Department for International Trade (DIT) Legal Advisers have worked in close partnership with DIT and Crown Commercial Service (CCS) colleagues over the last 16 months to successfully deliver this pioneering £115 million procurement project within an accelerated timeframe and with minimal delay, despite the restrictions created by COVID-19.

### Professionalising Legal Support

A strategic project on business management support provided to legal teams was undertaken. The outcomes from this project support our strategic outcomes by:

- improving good career paths and development for the business management community;
- ensuring a consistent and good quality service for lawyers; and
- increasing resilience across the business management community.

The Strategy team led this project, collaborating across GLD to transform the business management community and engage both legal and business management colleagues on an important area of work.

## Enhanced Management Information

We aim to be trusted by our people, our clients and by government in our provision of management information about GLD and our work.

To improve our capability in workload and activity management, increasing opportunities for our people and quality outcomes for our clients we have implemented a new time recording system (TRS) for our advisory, including commercial advisory, legal teams. We initially involved five pilot divisions in the development, testing and utilisation of TRS, and successfully completed this stage of the project just before COVID-19 struck at the end of the last financial year.

During the course of this year we have successfully completed a two stage virtual roll out to the remainder of our advisory teams. This has been a multi-team effort using the professional skills of Finance, ICT and our Change Team and the introduction has been welcomed by our lawyers.

### Case study: Delivery of Defra's EU transition SI programme

Defra Legal Advisers were central to the successful delivery of Defra's programme of statutory instruments which was, for the second year in a row, the largest across government. In close collaboration with colleagues in Defra, our lawyers drafted 93 pieces of complex legislation and supported Ministers and officials during 30 Parliamentary debates across a wide range of subjects including the environment, agriculture, food and farming, animal and plant health, water and fisheries. This made a significant contribution to ensuring that the UK left the Transition Period following our exit from the EU with all critical legislation in place. In recognition of this considerable achievement, Defra Legal Advisers won the GLD Award for the category of "Professionalise".

## Community and social matters

Our Pro Bono and Volunteering Network has continued to support and encourage pro bono and volunteering activity within GLD, including awareness of GLD's policy of allowing staff to spend six days a year undertaking volunteering activity (subject to business need).

This year, like everyone, the Network has had to adapt to the challenges of the pandemic. The Network's regular event to support National Pro Bono week was held virtually, with a focus on how GLD lawyers can help in areas where the pandemic has created even more need than ever for free legal advice.

And GLD members have continued to be very enthusiastic about continuing their public service outside their professional roles in all sorts of ways, such as online mentoring, running virtual Brownie Guide meetings, rising to the challenge of being a school governor in these extraordinary times, and, of course, helping with the roll out of the Coronavirus vaccination programme.

It's clear that GLD's support for volunteering and pro bono work has a positive impact on staff engagement and wellbeing, in addition to the benefits to society that it also brings.

## Sustainability

All departments are required to report their performance against the Greening Government Commitments (GGC). GLD's sustainability performance can be found at Annex A (page 83).

Susanna McGibbon

Accounting Officer

18 May 2021



# Accountability Report

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# Accountability Report

## Corporate Governance Report

### Directors' Report

#### Directors

The Governance Statement on page 41 includes the composition of the GLD Board.

#### Register of interests

No directorships or other significant interests, which may have caused a conflict with their management responsibilities, were held by any Board Members. Note 15 to the Accounts confirms that no members of the Board, including Non-Executive Directors, has any related party interests.

### Personal data related incidents

All government departments are required to publish information about any serious personal data related incidents, which have to be reported to the Information Commissioner. Three incidents were reported.

**Table 1:** Summary of protected personal data related incidents formally reported to the Information Commissioner's Office in 2020-21

Date of Incident	Nature of Incident	Nature of data involved	Number of people potentially affected	Notification steps
17 April 2020	Unauthorised transfer of emails to personal email address	Personal data	232	ICO notified. Investigation conducted and no further action taken
1 June 2020	Names of third parties (including a minor) not properly redacted from a bundle of documents filed with the Court	Personal data	3	ICO notified. Investigation conducted and no further action taken
12 June 2020	Papers relating to witnesses in an Inquiry temporarily missing in transit. Subsequently delivered on 14 August 2020.	Personal data	16	ICO notified. Investigation conducted and no further action taken

## Statement on Information Risk

GLD holds personal data relating to GLD employees and keeps data owned by other government departments in relation to its role as the principal legal adviser to government. It continues to work with delivery partners and third parties to manage effectively the risk of any loss of personal data held by these other bodies.

During 2020-21, the framework for handling data and to provide assurance over the management of information held within GLD has included:

- continued review and production of data handling policies, guidance and awareness training promoting best practice within GLD, including the mandatory completion by all staff of the Civil Service Learning – 'Responsible for Information and Data Protection' course and two newly revised General Data Protection Regulations (GDPR) related e-learning courses;
- ongoing review of information assets and their associated risks, including assessments of the third party delivery chain, and the incorporation of information risks within the risk management policy and processes; and
- maintaining certification against the ISO 27001:3013 information security standard. The department also adheres to Cabinet Office Minimum Security Standards relating to cyber security, personnel security, physical security and incident management. We have also maintained our Cyber Essentials Plus certification, in support of the current Lexcel standard.

## Audit

The GLD's Accounts are audited by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General.

The NAO also audit the Crown's Nominee Accounts administered by the department's Bona Vacantia Division.

The auditors provide no further assurance or other advisory services.

## Remuneration to auditors for non audit work

We did not pay any remuneration to the NAO for non-audit work. The notional audit fee for the GLD audit was £71k (2019-20: £69k).

## Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act 2000, HMT has directed the GLD to prepare for each financial year a Statement of Accounts in the form and on the basis set out in the Accounts Direction.

The Accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the department and of its income and expenditure, financial position and cash flows for the financial year.

In preparing the Accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual, and in particular to:

- observe the Accounts Direction issued by HMT, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the Accounts;
- prepare the Accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable

HMT has appointed the Treasury Solicitor and Chief Executive as Accounting Officer of the department. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the department's assets, are set out in Managing Public Money, published by HMT.

As Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that GLD's auditors are aware of that information. As far as I am aware, there is no relevant audit information of which the auditors are unaware.

## Governance Statement

The Office of the Solicitor for the affairs of Her Majesty's Treasury (the Treasury Solicitor) was incorporated as a corporation sole by the Treasury Solicitor Act 1876.

The Government Legal Department (GLD) is a non-ministerial department and was established as an Executive Agency on 1 April 1996. Ministerial oversight and accountability to Parliament lies with the Attorney General. HM Procurator General and Treasury Solicitor leads the department, in the roles of Permanent Secretary and Chief Executive.

The Treasury Solicitor is accountable to the Attorney General for the running of GLD; and as Chief Legal Adviser to government, the Attorney has a close interest in the legal advice and legal services being provided to government by GLD and the wider Government Legal Profession. The framework for that relationship, and the classification of GLD, has not been reviewed or updated since the creation of the Government Legal Department.

A joint review group was established with representatives from the AGO, GLD, HMT and the Cabinet Office to look at these issues and make recommendations on GLD's future classification, the governance structures that should be

in place between the GLD and the Law Officers and the AGO, and the accountability relationships between the two organisations. The review also touched on GLD's approach to advising on legal risk, and its relationship with the wider Government Legal Profession, with a focus on developing a future programme of work in relation to those issues.

An interim Framework Agreement has now been agreed between GLD and Law Officers and the AGO. Recommendations on classification and a future programme of work on the remaining issues are expected to be presented to the Attorney General early in the 2021-22 financial year.

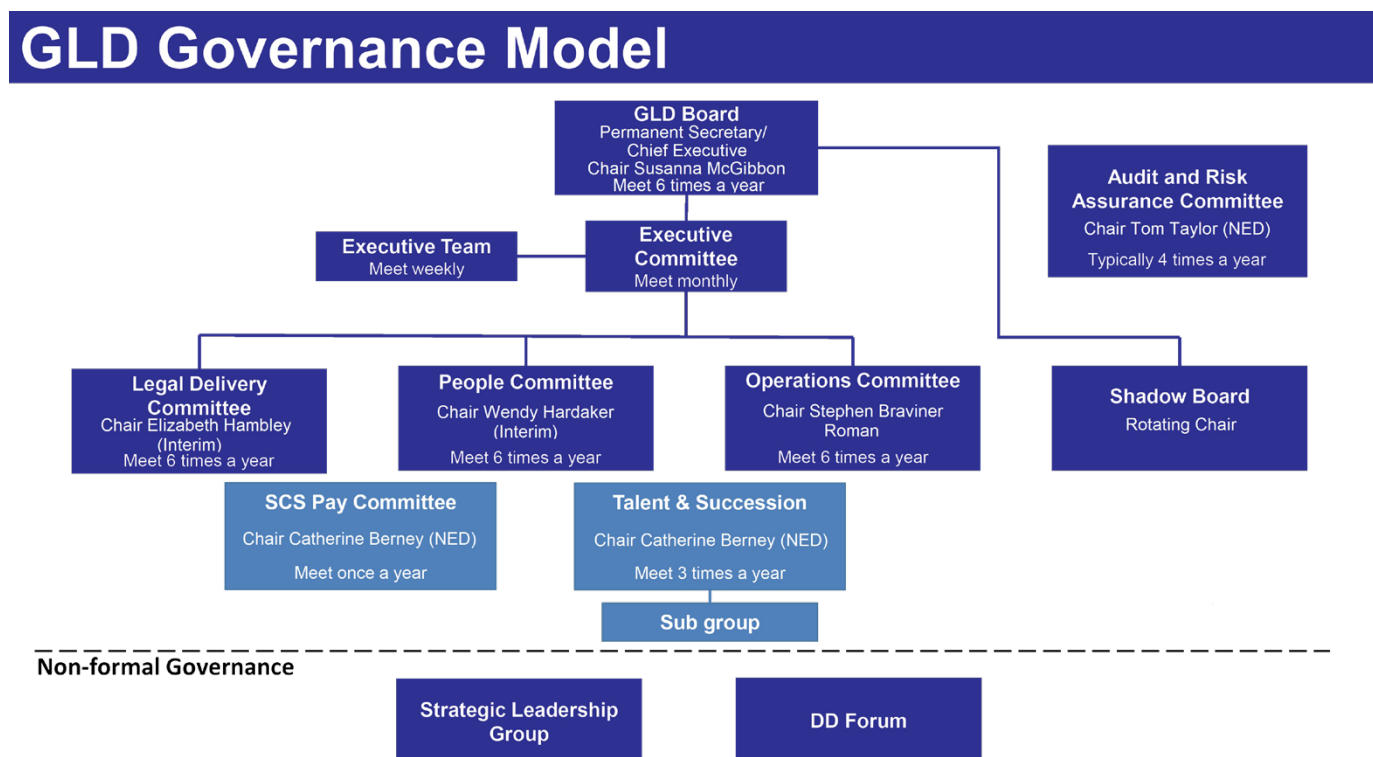
## Ministers

The ministers who had responsibility for the department during the year were:

- The Rt Hon Suella Braverman QC, MP, Attorney General (Maternity Leave from 26 February 2021)
- The Rt Hon Michael Ellis QC, MP, Solicitor General until 1 March 2021, and Attorney General from 2 March 2021
- Lucy Frazer QC, MP, Solicitor General from 2 March 2021

## Board and Sub Committees

The Governance structure is set out below:



\*The Audit and Risk Assurance Committee (ARAC) provides assurance to the Accounting Officer and the Board.



## GLD Board

Chair: *Susanna McGibbon*

The Board focuses on strategic matters for the department. It supports the Treasury Solicitor in providing leadership of GLD. It sets GLD's vision and strategic direction.

## Shadow Board

Chair: *Rotates*

The Shadow Board is an advisory staff forum, comprised of representatives from a range of divisions/groups, grades and professions, to scrutinise and contribute to strategic decisions in order to deliver GLD's Strategy. Its specific focus is on ensuring that the GLD strategic outcomes are incorporated into the decisions being made by the Board. It meets every two months before each Board meeting to discuss and provide opinions on the same papers that the Board see.

## Executive Committee

Chair: *Susanna McGibbon*

The Executive Committee reports to the Board. It oversees the operational management of all aspects of the department. The Executive Committee has three sub committees which provide assurance, challenge and support to the strategic outcomes and key priorities for GLD:

## Legal Delivery Committee

Chair: *Elizabeth Hambley, Interim Legal Director General C*

This provides oversight and assurance in relation to the quality and efficiency of GLD's legal work and oversees client relationships. It oversees and supports the development of activities in relation to legal knowledge training and induction, client capability, and innovation in the delivery of legal services.

The Committee met six times in 2020-21. It has overseen and contributed to our departmental thinking and work across the principal elements of legal delivery that fall within its terms of reference, including:

- Client Service (e.g. reviewing the results our annual client satisfaction survey and client action plan).
- Legal Capability (e.g. commissioning and overseeing reviews of our centres of excellence; our quality assurance models and processes; our induction and related training for lawyers; and our legal response to new developments including COVID-19 and artificial intelligence).
- Legal Innovation (e.g. finalising our departmental innovation blueprint).

Recently, the Committee has been engaged in developing the second phase of GLD's legal Knowledge, Capability and Innovation (KCI) Strategy. The Committee met for a special session in November to kick-off the development of the Strategy, and recently reviewed the final strategy documentation before its submission to the Board for final sign-off.

The Legal Delivery Committee's work is informed by a bi-monthly performance report and annual reports on key areas including primary and secondary legislation. As it comes to the end of its first year, the Committee has been working with its incoming chair, Elizabeth Hambley, to review its reporting model and its terms of reference.

## Operations Committee

Chair: *Stephen Braviner Roman, Legal Director General A*

This provides oversight and assurance in relation to the delivery of non-legal priorities, including Corporate Services and Bona Vacantia, by monitoring performance and supporting the development of strategic priorities within its remit, including the Accommodation and Location Strategy, the Digital and Technology Strategy, and the Management Information Strategy.

The Operations Committee met five times during 2020-21. To enhance greater understanding of GLD corporate functions amongst Committee members and to provide an opportunity to explore issues in specific areas in more depth, the Committee has implemented a rolling programme of Deep Dives into the corporate functions. The first of these covered security and the discussion informed activity to increase understanding of the vetting process and email security. The Committee also considers the Operations Performance Report to provide assurance to the Board that the corporate services are functioning well.

The Committee has recently contributed to a proposal on how to engage staff as part of the Reimagining the Workplace exercise, which aims to reduce GLD's footprint as part of GLD's ambition to be a 'location-neutral' employer.

## People Committee

*Chair: Wendy Hardaker, Interim Legal Director General B*

The People Committee exercises strategic oversight of the People Strategy and the underpinning strategies within its remit, including the Diversity and Inclusion Strategy and Talent and Succession Management. It promotes health and wellbeing activities; supports activities to build leadership amongst staff; actively reviews the skills and capabilities needed to deliver outstanding legal and corporate services; reviews activities to attract, recruit and retain GLD staff; and drives improvements in response to the People Survey.

The People Committee met five times in 2020-21. Over the past year, the Committee has overseen an array of work including: the implementation of a new Performance Management Framework; the Annual People Survey results (commissioning work accordingly); the further development and implementation of 'Leadership the GLD Way' (with a focus on how we hold each other to account for our leadership behaviours); the development of additional routes to legal qualifications; and the modification of GLD's Overseas Working Policy and other workforce policies and processes in response to COVID-19. Members also considered the effectiveness of the ranges of GLD's resourcing approaches, and progress of the pay business case, on a regular basis.

The People Committee considers the bi-annual Health and Wellbeing Report to monitor and identify any risks related to activities within the Committee's remit.

## Audit and Risk Assurance Committee

*Chair: Tom Taylor, Non-Executive Director*

The Audit and Risk Assurance Committee (ARAC) reports directly to the Board. It supports the Accounting Officer by monitoring and reviewing the department's risk, control and governance processes, and the associated assurance processes, including external and internal audit. The membership of the Committee includes one Non-Executive Director, in addition to the Chair, and an additional independent member, Jenny Rowe, the former Chief Executive of the Supreme Court.

The ARAC met three times in 2020-21. It considered the Annual Report and Accounts for 2019-20, and the External Auditors' opinion. The Committee was satisfied with the quality of the external auditors work and their approach to their responsibilities.

The Committee also considered the findings contained

in management letters and reports prepared by the Head of Internal Audit based on an Internal Audit Plan agreed in advance by the Committee and monitored the implementation of internal audit recommendations. The ARAC was satisfied that assurances provided by the various internal audit reports met the requirements of the Board and the Accounting Officer.

The Committee also considered the GLD position on fraud, risk management and security.

## Committee Membership

Membership of each Committee is drawn from GLD's Strategic Leadership Group and each has one of the Non-Executive Directors as a member (Tom Taylor – Operations Committee, Catherine Berney – People Committee, and Erica Handling – Legal Delivery Committee).

## Board Members

Membership of the Board as at 31 March 2021 was as follows:

### Executive members:

- [Susanna McGibbon](#) - Permanent Secretary and Chief Executive
- [Stephen Braviner Roman](#) - Legal Director General A
- [Wendy Hardaker](#) - Interim Legal Director General B
- [Elizabeth Hambley](#) - Interim Legal Director General C
- [Anna Sanders](#) - Strategy, People and Culture Director
- [Nick Payne](#) - Finance and Operations Director
- [Peter Fish CB](#) - Director General, retired on 31 March 2021

### Ex-officio member:

- [Shehzad Charania MBE](#) - Interim Director General, AGO

### Co-opted Board member:

- [Lee John-Charles](#) - Deputy Legal Director, Litigation Group

Jonathan Jones was Treasury Solicitor until 9 November 2020. Peter Fish was appointed as Interim Treasury Solicitor from 9 November 2020 to 5 March 2021. Susanna McGibbon became Treasury Solicitor on 8 March 2021 and gained assurances over governance and control for the period before she became Accounting Officer through her membership of the GLD Board; as chair of the People Committee; through the Directors Assurance process; and

external sources of assurance such as internal and external audit, and external assurance of standards through the Law Society Lexcel Standard, and Lloyd's Register Quality Assurance Ltd standard ISO27001, and our annual Client Satisfaction Survey. GLD has a three lines of defence model to ensure the effectiveness of our risk management.

### Non-Executive members:

**Catherine Berney** took up her appointment as Strategy, People and Culture lead Non Executive Director (NED) on 15 October 2018 and is Chair of both the SCS Pay and Talent & Succession committees. Catherine is a qualified organisational psychologist and solicitor, with a background in private practice and international finance. She has held a previous NED role for Arts Inform, an organisation that seeks to build links between the creative and cultural industries and the London schools system, in addition to chairing a local community association. Catherine leads a consultancy firm and brings considerable experience to GLD in leadership, strategic direction, communications and talent development.

**Erica Handling** joined GLD on 29 October 2018, as lead NED for Legal Quality. Erica brings experience and expertise to GLD having worked as head of large legal departments in private practice and in-house (where she introduced a range of procedural and technological efficiencies). Her previous roles have included General Counsel for Europe at BlackRock and Barclays Investment Bank and Head of Securities and Structured Finance at Ashurst LLP. She is currently working as an executive coach and yoga teacher. She is also currently acting Chair of Working Chance (charity).

**Tom Taylor** is Deputy Board Chair, Audit and Risk Assurance Committee Chair and the NED on the Operations Committee. He took up his appointment on 24 September 2018. He is a dual qualified accountant who has worked in the energy, health, education, water, agriculture, environment and manufacturing sectors. He has more than 30 years' experience working at Board level in the public, private and third sectors as a Chair, Non-Executive Director, Chief Executive, Finance Director and Commercial Director. Tom currently holds a number of roles in various government departments. He is Chair of the NHS Counter Fraud Authority, a Non-Executive Board Member for the Northern Ireland Government Department of Finance (where he is Chair of NI Statistics and Research Agency Audit and Risk Committee and a Member of the Departmental Audit and Risk Committee) and also an Independent Member of Her Majesty's Revenue & Customs Audit and Risk Committee. From 2015 – 2018, Tom was Wales Chair for the Consumer Council for Water - the Consumer Watchdog for over three million residents of Wales and Herefordshire. From 2012 – 2018, Tom was a Non-Executive Director for the English Education Regulator, the Office of Qualifications and Examinations Regulation (where he was Chair of the Finance Committee and a

member of the Enforcement Committee).

### Board attendance

The Board met nine times between April 2020 and March 2021, with attendance as follows:

Executive Members	Eligible to attend	Attended (to end March)
Jonathan Jones	5	5
Peter Fish	9	9
Susanna McGibbon	9	9
Stephen Braviner Roman	9	9
Wendy Hardaker	1	1
Elizabeth Hambley	4	4
Anna Sanders	9	8
Nick Payne	9	9
Ex-Officio Member - Shehzad Charania	1	0
Co-opted Member - *Lee John-Charles	7	7

### Non-Executive Members

Catherine Berney	9	8
Erica Handling	9	9
**Tom Taylor	9	6

\* Lee John-Charles (Deputy Legal Director, Litigation Group) was co-opted onto the Board in response to the increased nationwide and global focus on issues around ethnic minority representation and social justice, occasioned by a number of significant newsworthy events during the course of 2020. His appointment to the Board is an interim measure, pending a final decision on the approach GLD will take to the issue of ethnic minority representation at the highest levels of the department.

\*\*Tom Taylor was seriously ill during the period this statement covers and this had a bearing on his attendance at Board meetings.

Its work covers the five main areas expected by the Corporate Governance Code:

- **Strategy** – setting the vision;
- **Commercial focus** – scrutinising the allocation of resources to achieve plans; ensuring controls are in place to manage risk;
- **Talented people** – the Board has a People Strategy to help ensure that GLD has the capability to deliver and to meet current and future needs;
- **Results focus** – the Board agrees the annual business



plan and monitors and manages performance against the plan; and

- **Management information** – the Board receives a bi-monthly dashboard containing clear, consistent and comparable performance information.

### The Board's performance

GLD adheres to centrally set standards of good governance practice for government departmental boards and follows the Board Effectiveness Evaluation process, recommended in guidance produced by the Cabinet Office.

A Board Effectiveness Evaluation survey was last conducted during February and March 2020. The results of the evaluation indicated that the Board is operating effectively. The main points identified to improve it further were:

- Clarification of the individual role and responsibilities of Board members;
- Confirmation of the type of training opportunities members would find beneficial;
- Confirmation of what further support members would appreciate from the Board secretariat; and
- Improvement of the management information presented to the Board on delivery and financial performance.

On the latter, all members were aware that management information reports were in the process of being updated, so considered that this did not need a specific action. All Board and Committee reporting has been reviewed to ensure that the information provided is of good quality and relevant to the terms of reference. It was also agreed that all other points did not require action and could be dealt with via conversation with the Board Secretariat, if required.

The process of improving the effectiveness of the Board continued throughout 2020 and 2021 and the Board Effectiveness Evaluation for 2020-21, led by Tom Taylor, will take place in May/June 2021. The final results will be shared with the Board by the end of July at the latest. Evaluations of the effectiveness Executive Committee and Audit Risk Assurance Committee will then follow with results expected by the end of September.

#### *Internal Audit of GLD Governance*

During the year, there was a Government Internal Audit Agency review of GLD's governance arrangements to understand and provide assurance on how effectively the governance arrangements introduced in 2020 have been implemented and operating.

The Review found that an effective governance structure is currently in place in GLD, providing good oversight and delegation for decisions in GLD. However, there is a requirement for both the Executive Committee and ARAC to follow the example of the Board and Shadow Board, and to

conduct an annual effectiveness review.

### Compliance with the Corporate Governance Code

The Corporate Governance Code Relevant to Central Government and accompanying Protocol apply primarily to ministerial departments. This means that the key provisions relating to the composition of boards do not apply to GLD; specifically the involvement of ministers and the requirement to have roughly equal numbers of ministers, senior civil servants, and Non-Executive Directors.

Although GLD is not required to have a 'lead NED' (whose role is one of 'supporting the Secretary of State in his or her role as Chair of the Board'), Tom Taylor has been appointed as Deputy Chair of the Board, and the remaining lead NED functions have been shared between all of the NEDs.

### Management of interests and Business Appointments

GLD has a policy, published in our Staff Handbook, on outside activities and employment. The general principles are that official time must not be spent on any outside activity without the approval of the Head of Division. Individuals must not engage in any outside activity, which would in any way tend to impair their effectiveness in their official duties or be inconsistent with their position as civil servants, or as members of GLD.

No member of staff may carry out private legal work except, and subject to permission of the Treasury Solicitor, in relation to non-contentious family matters, or pro-bono work.

Individuals must seek permission from the Head of HR, via a senior manager in their business area to ensure there is no risk in respect of conflict of interest with, or potential damage to the credibility of, the Government Legal Department before:

- taking any job or position, which might affect their official work directly or indirectly; or
- undertaking any outside work involving official information; or
- undertaking any work involving payment by another Government Department or agency on their own account.

Where permission is granted the relevant documentation is filed in the individual's personnel folder.

There are strict rules in place for those responsible for procurement or management of contracts and on an annual basis all Directors are asked to complete a Declaration of Related Party Interests.

We have a policy on Business interests and shareholdings, also published in our Staff Handbook. This states that there

is no objection to civil servants investing in shareholdings unless the nature of their work is such as to require constraints on this. Individuals must not be involved in any work, which could affect the value of their private investments, or the value of those on which they give advice to others; nor must staff use information acquired in the course of their work to advance their private financial interests or those of others.

Individuals must declare to the Finance Director any business interests or shareholdings (including directorships) which they or members of their immediate family (spouse/partner and children) hold - to the extent to which they are aware of them - which they would be able to further as a result of their official position. They must comply with any subsequent instructions from the Finance Director regarding the retention, disposal or management of such holdings.

In line with Cabinet Office guidance, GLD will ensure that:

- All senior civil servants declare any relevant interests to the Permanent Secretary on at least an annual basis. This will include providing a 'nil return' should they have no relevant outside interests.
- Senior civil servants continue to declare any outside interests on appointment, or if their circumstances change, in real time.
- These returns are scrutinised within GLD by the Audit and Risk Assurance Committee, with assurance of this process set out in the Annual Report and Accounts, and an annual return is provided to the Cabinet Office, providing assurance that all outside interests are being managed appropriately.
- As part of or alongside our Annual Report and Accounts we will publish a register of relevant interests for all members of the Departmental Board, including senior civil servants.
- When a civil servant is appointed, as part of the recruitment process the hiring manager is satisfied they can comply with the requirements of the Civil Service Code. The individual must ensure that any interests they do have are compliant with their obligations as a civil servant. If their employer considers there is any real or perceived conflict from their outside interests, the individual must resolve that conflict - for example, by giving up any outside employment
- After a civil servant is appointed, they declare relevant private interests in real time to their line manager and, if necessary, senior management. They will be required to comply with any instructions from GLD relating to those interests. They will also be required to seek permission before taking up any outside engagement which might affect their work.

Following a recent exercise to identify whether members of the Senior Civil Service have any additional paid and non-

paid roles we identified 11 Senior Civil Servants with paid employment with other organisations (2 Directors, 9 Deputy Directors). No conflict of interest was identified in respect of these 11.

## Business Appointments

The Audit and Risk Assurance Committee monitor compliance with the Business Appointment rules, receiving an Annual Report from Human Resources.

In compliance with Business Appointment rules, the department is transparent in the advice given to individual applications for senior staff, including special advisers. A summary of advice given is published at: <https://www.gov.uk/government/publications/ago-gld-and-hmcpsi-business-appointment-rules>

## Risk Management

Risk management is carried out in accordance with HM Treasury Risk Management guidance – "The Orange Book". A review of risk management was undertaken during the year resulting in an updated risk management framework, including the introduction of new reporting templates and a five by five risk scoring methodology. Our strategic risks were also aligned to the risk categories in the Orange Book.

The ARAC provides a challenge function to the department's risk management arrangements, including deep dive reviews, internal audit reviews and the assurance of processes.

Risk management is embedded at every level in the department by encouraging empowerment and delegation so that risks can be managed proactively by those with the local knowledge and experience, and who are held accountable for the effective management of those risks.

The process is to identify and evaluate a risk, determine an appropriate response, and actively manage the response to ensure that GLD's exposure is limited to an acceptable level.

Strategic risks are agreed by the GLD Board and monitored by the ARAC, and each key strategic risk is owned by a Board member. The risks and actions to mitigate them are reported monthly to the Executive Committee, and bi-monthly to the Board. The strategic risks and the actions to mitigate them are detailed in the GLD business plan.

## Risk Profile

For GLD, the UK's withdrawal from the European Union presented a significant challenge in terms of legal demand, its ability to resource this, and its reputation with its clients. COVID-19 added major new challenges in terms of meeting the intense demands for legal services related to the outbreak, whilst managing the impact of the virus on our workforce, as we adapted to much more remote working and the use of new technology, while supporting the health and wellbeing of our people.

The potential impact of these challenges, which also impacted on its ability to deliver business as usual, were recognised in GLD's key strategic risks and mitigating actions, which are:

Risk Category	Risk Description	Plans and Mitigations
Strategy	We do not have a clear Strategy and supporting Sub-strategies resulting in sub-optimal outcomes for GLD and our clients.	An overarching Strategic Plan is in place with updates provided to the Executive Committee on a monthly basis. Sub-strategies have been developed and responsibilities have been assigned for agreed actions. The Committees monitor progress on relevant sub-strategies and actions.
Strategy	We do not prepare for significant external events which have the potential to have an adverse impact on the delivery of legal services to our clients or achieving full cost recovery.	We have a highly developed Business Continuity Plan which includes plans for critical systems and operations at a local divisional level. The plans include an ICT Disaster Recovery Plan and are supported by an Incident Management Team and our remote working capability. In addition we have we have succession plans for critical roles to ensure our legal service is maintained.
Reputation	We damage the confidence and trust of our clients and/or the judiciary, by not meeting their expectations or delivering on commitments given to them.	We use a multi-aspect approach to managing this risk by ensuring the capability of our staff through appropriate training programmes, the development of general and specialist legal skills, utilisation of legal technologies and have appropriate legal quality assurance processes. In addition we have an overall client approach supported by local client care plans to help build and maintain the trust and confidence of clients. To manage demand for our services we have procured external panel firms and panel counsel.
Financial	We do not generate sufficient income to achieve full cost recovery and/or we breach one of our HM Treasury Control Totals.	Each year we undertake a comprehensive planning and budgeting process to determine the fee rates we need to charge to clients. The income, expenditure and activity trends are monitored throughout the year and this enables prompt action to be taken to bring spending in line with HM Treasury Control Totals.
People	We do not attract, recruit and retain diverse and sufficient people to deliver the breadth and quality of legal services required by our clients.	<p>We are working to enhance our workforce planning to forecast the resource and skill requirements of the department.</p> <p>We have a programme of work, including the 'Life Changing Law' brand, to increase the attractiveness of the department to potential new recruits.</p> <p>We have developed career paths, talent and succession plans and provide substantial learning and development opportunities to help retain our staff and we are looking at how to address the challenges arising from our unsuccessful pay business case.</p> <p>We have developed a Diversity and Inclusion Action Plan to ensure diverse recruitment and this is supported by creating alternative routes to legal qualification via apprenticeships.</p>
People	We have insufficient leadership capability to inspire and empower our people to deliver the required levels of service and/or our strategic aims.	Our Leadership Framework, supported by a programme of learning and development, sets out clear leadership expectations. All managers have leadership objectives and are held to account through the Performance Management framework. Our recruitment and promotion processes have been reviewed and updated to ensure we create a diverse leadership cadre.
Technology	We do not make the most effective tools consistently available to our people across the whole department which are necessary to deliver the required standards of service to our clients.	We are developing a Digital & Technology Strategy and are implementing the findings of the Legal Work Activity Analysis, which has informed the technology aspects of our Legal Knowledge, Capability and Innovation Strategy. We are strengthening our innovation capability and culture and will adhere to our business case approval process to ensure appropriate prioritisation and value for money.
Security	We do not keep pace with emerging threats, or there is a failure of compliance, which results in harm, or sanctions, or has an adverse impact on our ability to deliver legal services to our clients.	We comply with the requirements of our Information Security Management System and meet minimum government security standards. We ensure all staff are appropriately security cleared and communicate securely with counsel and other third parties. In addition all staff complete mandatory annual information security and related training, and assurance is obtained through maintaining various ICT related certifications and accreditations.



## Security and business continuity

Client security remains critical and is assured by GLD's adherence to Cabinet Office Minimum Security Standards, maintaining ISO 27001 certification, and Cyber Essentials Plus certification. Cyber resilience is maintained through comprehensive penetration testing, vulnerability management and protective monitoring policies.

GLD continues to contribute to work carried out by the Cabinet Office on the wider security transformation agenda and is actively contributing to the government-wide security governance reviews in relation to National Security Vetting and the Document Classification System. We are additionally working with the National Cyber Security Centre to improve cyber security resilience. All staff have completed mandatory Information Security and GDPR training courses to ensure that they are fully aware of their responsibility to keep information secure.

Further detail on information risk is contained in the Directors' Report on page 39.

GLD enjoys a high level of client satisfaction and it is essential that it is able to maintain its high quality service in all circumstances. Business continuity is assured through the maintenance of an ISO22301 aligned business continuity management system and a comprehensive suite of recovery plans. Incident management exercises are carried out and GLD's disaster recovery facilities are tested on a regular basis. The GLD disaster recovery site has remote access capacity, resilience and security, which reduces the risk of service disruption should the GLD head office be unavailable. A complementary plan, based on and tested against a flu pandemic, was reviewed and updated at the start of the year to assist the department's crisis response to and subsequent management of operations during the COVID-19 pandemic. This was supported by divisional staff succession plans, the aim of which are to ensure all critical posts are adequately covered during periods of excess staff absence. Remote access capabilities were also improved over the year, such that all staff working from home could access GLD's IT systems.

## Whistleblowing

Anna Sanders, Strategy, People and Culture Director, is the Board member with responsibility for whistleblowing in GLD. She works with the ARAC, which has been given the role of assuring GLD's processes and reviewing whistleblowing numbers and cases, and the lessons to be learned from them.

The ARAC has considered quarterly reports on whistleblowing from the Strategy, People and Culture Director throughout 2020-21, and has reported to the Board on a six-monthly basis. There were no whistleblowing incidents in 2020-21. Attention has continued to focus on what more can be done to encourage potential

whistleblowers to come forward, including via other channels through which staff may express concerns. Civil Service HR (CSHR) recently reviewed the Civil Service Whistleblowing policy to better support an open and transparent culture across the Civil Service. A new campaign 'Speak Up' was launched, aimed at ensuring staff feel safe in calling out inappropriate behaviours they may experience or witness, and to make them feel sure they will be heard. GLD has updated relevant resources and materials on its Intranet, and has enlisted the Appropriate Behaviour Champions to promote and hold GLD accountable to this campaign.

The ARAC reviews bullying and harassment data from the annual People Survey, and while numbers are improving, GLD is committed to eradicating these incidents entirely. GLD's 2021 People Survey Action Plan will be published shortly drawing from the 2020 Survey results.

A review of GLD's Diversity & Inclusion Strategy 2019-22 took place over the summer 2020. The refreshed Diversity and Inclusion Delivery Plan for 2020-21 has further strengthened the actions to be taken in GLD to ensure that the culture is inclusive, supportive and respectful.

## Effectiveness of the risk management and governance framework

Assurance is obtained from a range of sources, including the work of the Internal Auditors. In their Annual Assurance Report, which offers an opinion on the adequacy and effectiveness of risk management, control and governance, the Head of Internal Audit gave a moderate level of assurance. In his opinion, some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.

Assurance on information handling is provided by the Senior Information Risk Owner, Nick Payne, Finance and Operations Director, supported by the Security Team and the work of the Security Advisory Group.

GLD Directors provide an annual end of year Assurance Report highlighting any risks that crystallised during the year. These assurances have been reviewed by the ARAC. As part of the business planning process, the Permanent Secretary/Chief Executive holds Panel Reviews with all Executive Team members to challenge their bids for resources.

At the end of each quarter, GLD conducts a formal forecasting exercise. GLD Directors are asked to review their resourcing priorities and relevant income and expenditure against budget, and to forecast their year-end position. This information enables the Executive Committee and the Board to identify areas of concern and, if necessary, to review and consider the allocation of resources in meeting GLD objectives. From quarter two, it also enables

consideration of potential in-year fee reductions and rebates/refunds, where a surplus is forecast, or increases if a deficit is forecast.

External assurance of GLD's litigation activities is provided by the Law Society against the Lexcel Standard, and GLD's information systems are assured against the Lloyd's Register Quality Assurance Ltd standard ISO27001.

These processes highlighted one issue of significance relating to the payment of employer pension contributions. It was identified that between April 2008 and August 2019 that the employer's pension contribution paid during the period of Statutory Maternity Pay had been incorrectly calculated. Processes and systems have been updated to prevent a future re-occurrence of this matter and action has been taken to bring employer pension contributions up to date including a payment made of £1.2m relating to staff in the Principal Civil Service Pension Scheme.

# Remuneration and staff report

## Remuneration Report

### Service Contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Unless otherwise stated below, the officials covered by this Report hold appointments, which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at: <https://civilservicecommission.independent.gov.uk/>

### Remuneration Policy

The Prime Minister, following independent advice from the Senior Salaries Review Body, sets the remuneration of senior civil servants. The Review Body also advises the Prime Minister, from time to time, on the pay and pensions of Members of Parliament and their allowances; on Peers' allowances; and on the pay, pensions and allowances of ministers and others whose pay is determined by the Ministerial and Other Salaries Act 1975.

In reaching its recommendations, the Review Body has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities
- regional/local variations in labour markets and their effects on the recruitment and retention of staff
- government policies for improving the public services including the requirement on departments to meet the output targets for the delivery of departmental services
- the funds available to departments as set out in the government's departmental expenditure limits; and
- the government's inflation target.

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations.

Further information about the work of the Review Body can be found at: <https://www.gov.uk/government/organisations/office-of-manpower-economics>

Permanent Secretaries are paid within the Permanent Secretaries pay range. The exact position on the pay range is set individually for each Permanent Secretary by the government on the recommendation of the Permanent Secretaries Remuneration Committee (which the government normally expects to accept). The Committee comprises members of the Senior Salaries Review Body (SSRB), the Head of the Home Civil Service and the Permanent Secretary of HMT.

### Senior Civil Service (SCS) Pay Committee

The function of the SCS Pay Committee is to determine the department's SCS pay strategy and, after performance appraisals have been completed, to assess the relative contribution of the department's SCS members in achieving the department's strategic outcomes and key priorities, before determining non-consolidated performance related pay awards, and to make final pay decisions.

The SCS Pay Committee at the relevant time (October – November 2020) comprised: Catherine Berney – Non Executive Director and Chair, Jonathan Jones, Peter Fish, Stephen Braviner-Roman, Shehzad Charania, and Susanna McGibbon, with Frances Mills, HR Director, and Chris Chapman, Head of HR Policy & Pay, acting in an advisory capacity.



### Consolidated awards (salary increase)

In 2020-21, 2% of the SCS paybill was available for distribution to Group 1 and Group 2 performers. The department was bound by SCS Cabinet Office Practitioner Guidance to utilise 1% of the paybill to increase all eligible SCS to the new minima, with those not benefiting from an increase to the minima receiving an increase of 1% of their salary. An additional 1% of the SCS paybill was available to address pay progression and anomalies, subject to the criteria set out in the Cabinet Office Practitioner guidance. It was for individual SCS Pay Committees to determine how to distribute the 1%. The decision of the SCS Pay Committee was to:

- Utilise the additional 1% to award Group 1 and 2 performers an increase equating to 0.9% of the relevant national pay band minimum
- Address what was perceived by the Pay Committee as an anomaly in terms of those in SCS Pay Band 2 who had been in the SCS for some time, being on or near the bottom of the pay scale.

### Non-consolidated performance related pay awards

An end of year non-consolidated amount was available for jobholders who were assessed as top performers in the 2019-20 performance year. Three major changes to the SCS performance management system were introduced since 2018-19 as part of a broader review and reform, which was also recommended by SSRB. The changes were:

- The removal of guided distribution;
- The removal of the 25% cap on percentage of SCS eligible for an end of year Non-consolidated Performance Related Pay (NCPRP) award; and
- The raising of the cap on in-year NCPRP from 20% to 40% of SCS staff to recognise outstanding contribution in 2020-21.

Non-consolidated performance related pay awards were awarded to those achieving a Performance Group 1 performance rating.

In-year non-consolidated awards were made for a maximum of 40% of the SCS cadre, using the overall budget for non-consolidated SCS payments. The criteria used to award these were:

- Exceptional demonstration of departmental values and collaborative approaches taken to contribute to 'One organisation';
- Outstanding contribution to the delivery of a key priority objective;
- Outstanding demonstration of a high quality service to clients;
- Achieving significant cost-effectiveness improvements in specific areas, for example, in terms of advisory or digital delivery; and
- Showing innovation in the way work is delivered or suggesting new ways of working to add value, reduce cost and improve/maintain quality

Note: SCS jobholders who were awarded both an in year payment and end of year payment had their total non-consolidated payments for the year capped at the amount for the annual performance award.

## Remuneration (including salary) and pension entitlements

This information has been subject to audit.

The following sections provide details of the remuneration and pension interests of the senior management (i.e. Board members) of the department.

### Single total figure of remuneration

Officials	Salary £000		Bonus Payments £000		Pension Benefits to nearest £1,000 <sup>1</sup>		Total £000	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
<b>Jonathan Jones</b> HM Procurator General, Treasury Solicitor, Permanent Secretary and Chief Executive until 9 November 2020, leaving date 7 December 2020	185-190	170-175	-	15-20	44,000	57,000	230-235	245-250
<b>Peter Fish</b> Legal Director General C until 9 November 2020, HM Procurator General, Treasury Solicitor, Permanent Secretary and Chief Executive from 9 November 2020 until 5 March 2021, Director General from 8 March 2021 to 31 March 2021	140-145	125-130	5-10	-	114,000	29,000	260-265	155-160
<b>Susanna McGibbon</b> Legal Director General B until 8 March 2021, HM Procurator General, Treasury Solicitor, Permanent Secretary and Chief Executive from 8 March 2021	130-135	125-130	5-10	-	86,000	99,000	225-230	225-230
<b>Stephen Braviner Roman</b> Legal Director General A	125-130	125-130	5-10	10-15	71,000	50,000	210-215	185-190
<b>Wendy Hardaker</b> Legal Director General B from 17 March 2021	0-5	-	-	-	2,000	-	5-10	-
<b>Elizabeth Hambley</b> Legal Director General C from 7 December 2020	35-40	-	5-10	-	60,000	-	105-110	-
<b>Anna Sanders</b> Director of Strategy, People and Culture	100-105	95-100	5-10	-	43,000	69,000	150-155	165-170
<b>Nick Payne</b> Finance and Operations Director	125-130	125-130	-	-	62,000	54,000	185-190	180-185
<b>Lee John-Charles</b> Co-opted Board member from July 2020	70-75	-	-	-	43,000	-	110-115	-
<b>Shehzad Charania</b> Ex-Officio Board member from March 2021	60-65	-	-	-	61,000	-	120-125	-

<sup>1</sup> The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to transfer of pension rights. Where prior year figures have changed this is due to a retrospective update to salary data.

Jonathan Jones - £185-190k for payments made up his leaving date of 7 December 2020 and includes an annual leave adjustment of £23k and compensation of £44k (3 month's salary). This amount is to compensate Permanent Secretaries who, due to their position in government, are required to wait a minimum of 3 months after leaving the Civil Service before taking up a new role. The full year equivalent salary is £170k-175k.

Peter Fish - full year equivalent salary as Treasury Solicitor is £160k-165k, full year equivalent salary as Director General is £125k-£130k, payments made up to leaving date of 31 March 2021.

Susanna McGibbon - full year equivalent salary as Treasury Solicitor is £160k-£165k, full year equivalent salary as Director General is £130k-£135k

Wendy Hardaker - full year equivalent salary is £120k-£125k

Elizabeth Hambley - full year equivalent salary is £120k-£125k

Lee John-Charles - full year equivalent salary is £95k-£100k

Shehzad Charania - full year equivalent salary is £120k-£125k. Disclosures relates to the period as Director General at the AGO from 29 September 2020.

## The Non-Executive Directors were paid salaries in the following bands

	Contract end	Salary £000		Benefits-in-kind to nearest £100		Total £000	
		2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
Catherine Berney	October 2021	15-20	15-20	-	-	15-20	15-20
Erica Handling	October 2021	15-20	15-20	-	-	15-20	15-20
Thomas Taylor	September 2021	15-20	15-20	-	4,800	15-20	20-25

The department's Non-Executive Directors necessarily incur travelling and other expenses to attend departmental meetings. The tax liability arising on their reimbursement by GLD is met by GLD and is shown in the table above as a benefit in kind.

## Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation. This report is based on payments made by the department and thus recorded in these Accounts.

## Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the department and treated by HM Revenue and Customs as a taxable emolument. The estimated monetary value of benefits in kind which relate solely to the provision of interest free loans for the purchase of season tickets for home to office travel is not included. The amounts involved are disclosed in the salary, allowances and taxable benefit table.

## Bonus Payments

Performance related pay awards (non-consolidated) are based on an individual's performance over the year and are moderated as part of the SCS appraisal process. As the timing of the appraisal process does not allow us to accrue for individual bonuses relating to 2020-21 performance, the awards reported in 2020-21 relate to performance in 2019-20 and the comparative awards reported for 2019-20 relate to the performance in 2018-19.

## Pay Multiples

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in the department in the financial year 2020-21 was £170k-£175k (2019-20: £190-195k). This was 3.3 times (2019-20: 3.7 times) the median remuneration of the workforce, which was £52,102 (2019-20: £51,447).

In 2020-21 no (2019-20: 0) employees received remuneration in excess of the highest paid director. Remuneration ranged from £18.7k-£175k (2019-20 £22.8k - £195k). Total remuneration includes salary, nonconsolidated performance-related pay and benefits in kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value (CETV) of pensions.



## Pension Benefits

Officials	Accrued pension at pension age as at 31/03/21 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/21	CETV at 31/03/20	Real increase in CETV	Employer contribution to partnership pension accounts
	£000	£000	£000	£000	£000	Nearest £100
<b>Jonathan Jones</b> HM Procurator General, Treasury Solicitor, Permanent Secretary and Chief Executive until 9 November 2020, leaving date 7 December 2020	65-70 plus a lump sum of 195-200	0-2.5 plus a lump sum of 5-7.5	1,552	1,456	45	-
<b>Peter Fish</b> Legal Director General C until 9 November 2020, HM Procurator General, Treasury Solicitor, Permanent Secretary and Chief Executive from 9 November 2020 until 5 March 2021, Director General from 8 March 2021 to 31 March 2021	45-50 plus a lump sum of 140-145	5-7.5 plus a lump sum of 15-17.5	1,145	1,009	120	-
<b>Susanna McGibbon</b> Legal Director General B until 8 March 2021, HM Procurator General, Treasury Solicitor, Permanent Secretary and Chief Executive from 8 March 2021	50-55 plus a lump sum of 105-110	2.5-5 plus a lump sum of 2.5-5	966	870	60	-
<b>Stephen Braviner Roman</b> Legal Director General A	50-55 plus a lump sum of 100-105	2.5-5 plus a lump sum of 2.5-5	917	835	46	-
<b>Wendy Hardaker</b> Legal Director General B from 17 March 2021	35-40 plus a lump sum of 70-75	0-2.5 plus a lump sum of 0-2.5	593	591	1	-
<b>Elizabeth Hambley</b> Legal Director General C from 7 December 2020	40-45 plus a lump sum of 80-85	2.5-5 plus a lump sum of 5-7.5	742	691	47	-
<b>Anna Sanders</b> Director of Strategy, People and Culture	25-30	2-2.5	351	315	19	-
<b>Nick Payne</b> Finance and Operations Director	70-75	2-2.5	1,256	1,169	42	-
<b>Lee John-Charles</b> Co-opted Board member from July 2020	35-40 plus a lump sum of 105-110	0-2.5 plus a lump sum of 2.5-5	848	782	40	-
<b>Shehzad Charania</b> Ex-Officio Board member from March 2021	25-30	2.5-5	366	314	38	-

## Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date, all newly appointed civil servants and the majority of those already in service joined **alpha**. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (**classic, premium or classic plus**) with a normal pension age of 60; and one providing benefits on a whole career basis (**nuvos**) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic, premium, classic plus, nuvos** and **alpha** are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into **alpha** sometime between 1 June 2015 and 1 February 2022. Because the government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, it is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see below). All members who switch to **alpha** have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% of pensionable earnings for members of **classic, premium, classic plus, nuvos** and **alpha**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **Classic plus** is essentially a hybrid with benefits

for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in **premium**. In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership.

At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in **alpha** build up in a similar way to **nuvos**, except that the accrual rate is 2.32%. In all cases, members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic, premium** and **classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website: [www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk)

## Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the civil service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with the Occupational Pensions Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

## Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.



## Staff Report

### Staff Costs

	Permanently employed staff	Others	2020-21 Total	2019-20 Total
	£000	£000	£000	£000
Wages and salaries	130,621	-	130,621	118,243
Social security costs	14,303	-	14,303	13,031
Other pension costs	34,021	-	34,021	32,457
Historic pension underpayment	1,263	-	1,263	-
<b>Sub Total</b>	<b>180,208</b>	<b>-</b>	<b>180,208</b>	<b>163,731</b>
Agency and contracted staff	-	16,905	16,905	20,736
Inward Secondments	-	483	483	368
<b>Total</b>	<b>180,208</b>	<b>17,388</b>	<b>197,596</b>	<b>184,835</b>
Less recoveries in respect of outward secondments	(800)	-	(800)	(959)
<b>Total Net Costs</b>	<b>179,408</b>	<b>17,388</b>	<b>196,796</b>	<b>183,876</b>

No staff costs have been charged to capital.

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) - known as 'alpha' are unfunded multi-employer defined benefit schemes but the GLD is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2016. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation: [www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk)

For 2020-21, employers' contributions of £33,660k were payable to the PCSPS (2019-20: £32,081k) at one of four rates in the range of 26.6 to 30.3 per cent of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. A further £1.2m was also paid to PCSPS in respect of an historic pension underpayment relating to changes in Statutory Maternity Pay.

The contribution rates are set to meet the cost of the benefits accruing during 2020-21 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £344k (2019-20: £357k) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8 to 14.75 per cent of pensionable pay. Employers also match employee contributions of up to 3% of pensionable pay. In addition, employer contributions of £14k (2019-20: £13k), 0.5 per cent of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting date were £nil. Contributions prepaid at that date were £nil.

Two members of staff retired early on ill health grounds (2019-20: nil); the total additional accrued pension liabilities in the year amounted to £nil (2019-20: £nil).

This information has been subject to audit.

## Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows.

	2020-21			2019-20
	Total	Permanent Staff	Others	Total
GLD	2,605	2,166	439	2,519

This information has been subject to audit.

## Reporting of Civil Service and other compensation schemes - exit packages

Exit package cost band	2020-21			2019-20		
	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	-	-	-	-	-	-
£10,000 - £25,000	-	-	-	-	-	-
£25,000 - £50,000	-	1	1	-	-	-
£50,000 - £100,000	-	-	-	-	-	-
£100,000- £150,000	-	1	1	-	-	-
£150,000- £200,000	-	-	-	-	-	-
£200,000- £250,000	-	-	-	-	-	-
£250,000- £300,000	-	-	-	-	-	-
<b>Total number of exit packages by type</b>	-	2	2	-	-	-
<b>Total resource cost/£</b>	-	152,375	152,375	-	-	-

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in the year of departure. Where the department has agreed early retirements, the additional costs are met by the department and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

This information has been subject to audit.

## Staff Turnover

The staff turnover percentage for 2020-21 for GLD was 9.3%. This has been calculated as the number of leavers within that period divided by the average of staff in post over the period (headcount) in accordance with the definition for 'Departmental Turnover' (staff leaving the Civil Service or a particular department) provided by the Cabinet Office.

## SCS by Payband

The number of SCS staff by pay band in GLD as at 31 March 2021 was as follows:

GLD	
SCS 4	1
SCS 3	4
SCS 2	26
SCS 1 and 1A	172
<b>Total</b>	<b>203</b>

## Staff Composition

We continue to promote equality and inclusion for all and in particular, we continue to maintain a strong gender profile and work to improve the representation of ethnic minority and disabled staff at senior civil service (SCS) level and in feeder grades to the SCS.

We are bound by the Civil Service Commission's recruitment principles on fair and open competition and selection on merit. Adjustments for candidates with disabilities are provided at all stages of the recruitment process. All interviewers are trained in GLD's recruitment policy, processes and procedures, which covers, amongst other things, unconscious bias, to ensure the process is fair, objective and inclusive. GLD is a Level 3 Disability Confident Leader and has an active Disability, Mental Health and Wellbeing Network.

The gender breakdown of our headcount as at 31 March 2021 was as follows:

	Male	Female
Officials as disclosed in the Remuneration Report	5	4
Non executive directors	1	2
SCS (excluding officials disclosed in the Remuneration Report)	79	115
Employees	815	1,525
<b>Total</b>	<b>900</b>	<b>1,646</b>

The proportion of ethnic minority staff (based on those who have self-declared) at SCS is 12.8% (2019-20: 10.6%). The proportion of all staff is 22%. Levels of staff with disabilities (based on those who have self-declared) are 8.4% in the SCS (2019-20 5.6%) and 7.4% for all staff. Individuals are supported by efficient arrangements for assessments and the implementation of workplace adjustments for those who require them.

## Sickness Absence

Overall sickness absence was an average of 4.0 working days lost per staff year (2019-20: 4.9 days). This compares favourably with the Civil Service average of 7.4 days lost per staff year for the year ended 31 March 2020 (most recent available figures). 76% of staff had no sickness absences.

Managers are encouraged to actively manage sickness absence in their area, ensuring that people are supported during any illness, and that any underlying causes are identified and addressed, where possible, through workplace adjustments.

## Expenditure on consultancy

Controls on consultancy spending were introduced during 2010-11 but were eased in 2019-20 with an increase in thresholds and broader definitions. Expenditure on consultants has been kept to a minimum with spend in 2020-21 of £111k (2019-20: £144k). Spend relates to work on legal work activity analysis, a training review, a communications review, a corporate services review and developing a new pay framework for GLD.



## Trade Union Facility Time

The Trade Union (Facility Time Publication Requirements) Regulations 2017 came into force on 1 April 2017. These regulations place a legislative requirement on relevant public sector employers to collate and publish, on an annual basis, a range of data on the amount and cost of facility time within their organisation.

**Table 1: Relevant Union Officials**

Total number of employees who were relevant union officials between 1 April 2020 and 31 March 2021.

	2020-21 No.
Employees who were relevant union officials during the relevant period	28
Full-time equivalent number	27.62

**Table 2: Percentage of time spent on facility time**

For employees who were relevant union officials employed between 1 April 2020 and 31 March 2021, percentage of their working hours spent on facility time.

	2020-21 No.
0%	3
1% - 50%	24
51% - 99%	1
100%	0

**Table 3: Percentage of pay bill spent on facility time**

For employees who were relevant union officials employed between 1 April 2020 and 31 March 2021, percentage of pay bill spent on facility time.

	2020-21
The total cost of facility time (£k)	134
The total annual pay bill for Government Legal Department (£k)	171,168
The percentage of total pay bill spend on facility time (%)	0.08%

**Table 4: Paid trade union activities**

For employees who were relevant union officials employed between 1 April 2020 and 31 March 2021, percentage of time spent on paid trade union activities.

	2020-21
Time spent on paid trade union activities as a percentage of total paid of facility time hours (%)	0%

# Parliamentary Accountability and Audit Report

This information has been subject to audit.

## Losses and Special Payments

HMT's publication - Managing Public Money - requires a statement showing losses and special payments by value and by type to be shown where they exceed £300k in total, and those individually that exceed £300k. There are no significant losses and special payments that need to be reported in accordance with Managing Public Money.

## Fees and Charges

An analysis of the department's income and associated costs is shown below. Charges for the provision of legal services and administration services to Bona Vacantia Division are set to recover full costs in accordance with HMT's guidance on fees and charges set out in Managing Public Money. This analysis is not for IFRS 8 purposes.

### Administration Income

	2020-21				2019-20			
	Income	Vote funding	Full Cost	Surplus/ (deficit)	Income	Vote funding	Full Cost	Surplus/ (deficit)
	£000	£000	£000	£000	£000	£000	£000	£000
Legal fees and charges to clients	260,624	-	257,173	3,451	244,909	4,732	249,328	313
Bona Vacantia	4,811	-	4,811	-	4,492	-	4,492	-
Other income	3,198	-	3,198	-	3,686	-	3,686	-
Non-chargeable work	-	254	254	-	-	387	387	-
<b>Total</b>	<b>268,633</b>	<b>254</b>	<b>265,436</b>	<b>3,451</b>	<b>253,087</b>	<b>5,119</b>	<b>257,893</b>	<b>313</b>

In accordance with HMT's guidance a notional cost of capital charge £792k (2019-20 £483k) is included for setting fees and charges and is also reflected in full cost figures for this analysis. The notional cost of capital is not recognized in the financial statements. The cost of capital charge is calculated at the real rate set by HMT (currently 3.5 per cent) on the average carrying amount of all assets less liabilities, except for cash balances held with the Government Banking Service.

Vote funding relates to Public Interest legal work and was provided in 2019-20 to support the department's move to a new head office.

## Remote Contingent Liabilities

The department has no contingent liabilities that need to be disclosed under Parliamentary reporting requirements.

## Long term expenditure trends

This information is not subject to audit.

Our planned net expenditure as agreed with HMT is as follows. This covers the costs that are not recovered from our clients, but which are met from the Parliamentary Estimate.

£m	2021-22
DEL Resource	2.09
DEL Capital	2.00

The Departmental Expenditure Limit (DEL) Resource funding in 2021-22 is to cover the costs of public interest casework (Letters of Request and Vesting Orders in Chancery).

The DEL Capital funding allows us to invest in improving and developing systems to support our operations and to meet our accommodation requirements.

Funding beyond 2021-22 will be determined by the next Spending Review.

Susanna McGibbon  
Accounting Officer  
18 May 2021



# The Certificate and Report of the Comptroller and Auditor General to the House of Commons

## Opinion on financial statements

I certify that I have audited the financial statements of the Government Legal Department for the year ended 31 March 2021 under the Government Resources and Accounts Act 2000. The financial statements comprise: Statements of Comprehensive Net Income, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including the significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and International Accounting Standards as interpreted by HM Treasury's Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion, the financial statements:

- give a true and fair view of the state of the Government Legal Department's affairs as at 31 March 2021 and of the net comprehensive income for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

## Opinion on regularity

In my opinion, in all material respects the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the Government Legal Department in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Government Legal Department's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Government Legal Department's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this report.

The going concern basis of accounting for the Government Legal Department is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

## Other information

The other information comprises information included in the Chief Executive's Report, Performance Report, Accountability Report and Annex A: Sustainability Report, but does not include the parts of the Accountability Report described in that report as having been audited, the financial statements and my auditor's report thereon. The Accounting Officer is responsible for the other information. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with HM Treasury directions made under the Government Resources and Accounts Act 2000; and
- the information given in the Chief Executive's Report, Performance and Accountability Reports and Annex A: Sustainability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## Matters on which I report by exception

In the light of the knowledge and understanding of the Government Legal Department and its environment obtained in the course of the audit, I have not identified material misstatements in the Chief Executive's Report, Performance and Accountability Reports and Annex A: Sustainability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

## Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Treasury Solicitor and Chief Executive as Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- assessing the Government Legal Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer

anticipates that the services provided by the Government Legal Department will not continue to be provided in the future.

## Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act 2000.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included the following:

- Inquiring of management, the Government Legal Department's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Government Legal Department's policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Government Legal Department's controls relating to the Government Resources and Accounts Act 2000, Treasury Solicitor Act 1876, and Managing Public Money;
- discussing among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, posting of unusual journals and bias in accruals estimates;
- obtaining an understanding of the Government Legal Department's framework of authority as well as other legal and regulatory frameworks that the Government Legal Department operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Government Legal Department. The key laws and regulations I considered in this context included the Government Resources and Accounts Act 2000, Treasury Solicitor Act 1876, Managing Public Money and employment, taxation and pensions legislation;
- reviewing the Government Legal Department's accounting policies; and
- using analytical procedures to identify any unusual or unexpected relationships and transactions.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, and the Government Legal Department Audit and Risk Assurance Committee concerning actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- in addressing the risk of fraud in revenue recognition, assessing controls over preparation of accruals for unbilled time and disbursements; re-performance of unbilled time calculations; analytical reviews of movements in customer accruals; and testing the accuracy and cut-off of disbursements and charges issued by the Government Legal Department.



I also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members including internal specialists and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## Report

I have no observations to make on these financial statements.

Gareth Davies  
Comptroller and Auditor General

Date: 25 May 2021

National Audit Office  
157-197 Buckingham Palace Road  
Victoria  
London  
SW1W 9SP



The image features a large, complex wooden sculpture in the foreground, composed of numerous thick, reddish-brown wooden beams. These beams are arranged in a series of overlapping, interconnected frames that form a three-dimensional, crystalline structure. The sculpture is set against a background of a modern building with a glass and steel facade. The building's windows are visible, and the overall scene is bathed in a soft, blue-tinted light. The text 'Financial Statements' is overlaid in white, sans-serif font across the middle of the image, with a thin white horizontal line underneath it.

# Financial Statements



# Statement of Comprehensive Net Income for the period ended 31 March 2021

	Note	2020-21 £000	2019-20 £000
Income from sale of goods and services	5	(262,104)	(245,905)
Other operating income	5	(6,529)	(7,182)
<b>Total operating income</b>		<b>(268,633)</b>	<b>(253,087)</b>
Staff costs	2	197,596	184,835
Purchase of goods and services	3	17,918	20,195
Rentals under operating leases	3	8,038	9,267
Non-cash costs	3	3,120	2,988
Disbursements	4	37,972	40,125
<b>Total operating expenditure</b>		<b>264,644</b>	<b>257,410</b>
<b>Net operating (income)/expenditure</b>		<b>(3,989)</b>	<b>4,323</b>
<b>Total comprehensive (income)/expenditure for the year</b>		<b>(3,989)</b>	<b>4,323</b>

All income and expenditure is derived from continuing operations.

The notes on pages 72 to 82 form part of these Accounts.



# Statement of Financial Position

## as at 31 March 2021

	Note	31 March 2021		31 March 2020	
		£000	£000	£000	£000
<b>Non-current assets</b>					
Property, plant and equipment	6	6,323		8,541	
Intangible assets	7	739		771	
<b>Total non-current assets</b>		<b>7,062</b>		<b>9,312</b>	
<b>Current assets</b>					
Trade and other receivables	9	46,860		36,602	
Cash and cash equivalents	10	1,678		5,672	
<b>Total current assets</b>		<b>48,538</b>		<b>42,274</b>	
<b>Total assets</b>			<b>55,600</b>		<b>51,586</b>
<b>Current liabilities</b>					
Trade and other payables	11	(32,319)		(37,544)	
Provisions	12	(103)		(120)	
<b>Total current liabilities</b>			<b>(32,422)</b>		<b>(37,664)</b>
<b>Non-current assets plus net current assets</b>			<b>23,178</b>		<b>13,922</b>
<b>Non-current liabilities</b>					
Provisions	12	(285)		(268)	
<b>Total non-current liabilities</b>			<b>(285)</b>		<b>(268)</b>
<b>Total assets less liabilities</b>			<b>22,893</b>		<b>13,654</b>
<b>Taxpayers' equity</b>					
General fund			22,893		13,654
<b>Total Taxpayers' equity</b>			<b>22,893</b>		<b>13,654</b>

The notes on pages 72 to 82 form part of these Accounts.

Susanna McGibbon  
Accounting Officer  
18 May 2021

# Statement of Cash Flows

## for the period ended 31 March 2021

	Note	2020-21 £000	2019-20 £000
<b>Cash flows from operating activities</b>			
Net operating income/(expenditure)		3,989	(4,323)
Adjustments for non-cash transactions arising in the year	3	3,120	2,988
(Increase) in trade and other receivables	9	(10,258)	(1,960)
(Decrease)/increase in trade and other payables*	11	(661)	5,487
<b>Net cash (outflow)/inflow from operating activities</b>		<b>(3,810)</b>	<b>2,192</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	6	(1,019)	(5,725)
Purchase of intangible assets	7	(350)	(416)
<b>Net cash outflow from investing activities</b>		<b>(1,369)</b>	<b>(6,141)</b>
<b>Cash flows from financing activities</b>			
Net financing from the Consolidated Fund		1,185	140
<b>Net financing</b>		<b>1,185</b>	<b>140</b>
<b>Net (decrease) in cash and cash equivalents in the period</b>	10	<b>(3,994)</b>	<b>(3,809)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	10	<b>5,672</b>	<b>9,481</b>
<b>Cash and cash equivalents at the end of the period</b>	10	<b>1,678</b>	<b>5,672</b>

\*The movement on payables excludes movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure such as departmental balances with the Consolidated Fund.

The notes on pages 72 to 82 form part of these Accounts.

# Statement of Changes in Taxpayers' Equity for the period ended 31 March 2021

		General Fund	Revaluation Reserve	Total Reserves
	Note	£000	£000	£000
<b>Balance at 1 April 2019</b>		<b>13,623</b>	<b>336</b>	<b>13,959</b>
<b>Changes in taxpayers' equity for 2019-20</b>				
Net financing		140	-	140
Net parliamentary funding: deemed	10	9,481	-	9,481
Supply payable adjustment	11	(5,672)	-	(5,672)
Comprehensive net (expenditure) for the year		(4,323)	-	(4,323)
<b>Non-cash adjustments:</b>				
Auditors' remuneration	3	69	-	69
<b>Movements in reserves recognised in Statement of Comprehensive Expenditure</b>				
Transfer between reserves		336	(336)	-
<b>Total recognised income/(expenditure) for 2019-20</b>		<b>31</b>	<b>(336)</b>	<b>(305)</b>
<b>Balance at 31 March 2020</b>		<b>13,654</b>	<b>-</b>	<b>13,654</b>
<b>Changes in taxpayers' equity for 2020-21</b>				
Net financing		1,185	-	1,185
Net parliamentary funding: deemed	10	5,672	-	5,672
Supply payable adjustment	11	(1,678)	-	(1,678)
Comprehensive net income for the year		3,989	-	3,989
<b>Non-cash adjustments:</b>				
Non-cash charges – auditors' remuneration	3	71	-	71
<b>Total recognised income for 2020-21</b>		<b>9,239</b>	<b>-</b>	<b>9,239</b>
<b>Balance at 31 March 2021</b>		<b>22,893</b>	<b>-</b>	<b>22,893</b>

The General Fund represents the total assets less liabilities of the entity, to the extent that the total is not represented by other reserves and financing items.

The notes on pages 72 to 82 form part of these Accounts.



# Notes to the Accounts

## 1. Statement of accounting policies

The financial statements have been prepared in accordance with the 2020-21 Government Financial Reporting Manual (FReM) issued by HMT. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Government Legal Department (GLD) for the purpose of giving a true and fair view has been selected. The particular policies adopted by GLD are described below. They have been applied consistently in dealing with items considered material in relation to the Accounts.

In common with other government departments, the future financing of the department's liabilities is to be met by future grants of Supply and the application of future income, both to be approved annually by Parliament. After making enquiries, the Accounting Officer has a reasonable expectation that the department has adequate resources to continue in operational existence for a period of at least 12 months from the date the financial statements are authorised for issue.

The going concern basis of accounting for the department is adopted in consideration of the requirements set out in HM Treasury's Government Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future. For the above reasons it has been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

### 1.1 Accounting convention

These Accounts have been prepared under the historical cost convention and where material modified to account for the revaluation of property, plant and equipment and intangible assets at their value to the business by reference to their current costs.

### 1.2 Income

Income relates directly to the operating activities of the department. It principally comprises fees and charges for legal services provided during the year by GLD to the other central government departments, agencies and arm's length bodies and recovery of disbursements incurred on their behalf. Fees and charges are set in accordance with HMT guidance set out in Managing Public Money.

In addition, it includes other income such as charges for the administration costs of the Bona Vacantia Division, rental income and service charge, recovery of costs for recruitment and training services provided to other government departments.

This income has been recognised as follows in line with IFRS 15 principles:

- Fees for legal services which are charged as a fixed annual fee for the service provided in that year have been recognised in full for that financial year on the basis that when the year comes to an end the service has been fully provided.
- Fees for legal services which are charged on an hourly basis for provision of advice/casework have been recognised in line with the hours recorded by staff on chargeable work.
- Fees charged to recover costs incurred by GLD where it has been agreed that these will be passed straight onto customers are recognised in line with when those costs have been recognised by GLD.

Work in progress is recognised as operating income as incurred. This represents unbilled time charges which are valued at the appropriate rate, for the financial year in which the work was undertaken and the accrued cost of disbursements.

### 1.3 Property, plant and equipment

Assets are carried at estimated fair value using depreciated historic cost as a proxy. The need for revaluation is reconsidered on an annual basis. Expenditure on plant, property and equipment over £5,000 is capitalised on an

individual or group basis. On initial recognition they are measured at cost including any costs (such as installation) directly attributable to bringing them into working condition.

## 1.4 Depreciation

Plant, property and equipment are depreciated at rates calculated to write them down on a straight-line basis over their estimated useful lives. Leasehold improvements are depreciated over the term of the lease.

Assets under construction are not depreciated until they are in use. Once in use they are depreciated over their expected useful life.

Asset lives are normally within the following ranges:

- Leasehold improvements limited to period remaining on lease (up to ten years)
- Furniture and fittings three, five or ten years
- ICT network three to five years

## 1.5 Intangible Assets

Purchased and internally developed software, purchased software licences and website costs are capitalised as intangible assets and are valued at depreciated historic cost as a proxy for fair value. The need for revaluation is reconsidered on an annual basis.

Intangible assets under construction are not amortised until they are in use. Once they are in use, they are amortised over the life of the associated project or their expected useful economic life. Asset lives are normally within the following ranges:

- Software development three to five years
- Software licences three to five years
- Website costs five years

## 1.6 Debt recovery

All aged debt is regularly reviewed to ascertain the continuing prospect of recovery and that it remains economical to continue to pursue recovery. Where recovery is considered doubtful or uneconomic, the department will provide for or write-off the debt by reducing the value of debtors within the statement of financial position.

## 1.7 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). This is a multi-employer scheme and it is not possible to separate the assets and liabilities, and is therefore accounted for in the same manner as defined contribution schemes. The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. The department recognises the expected cost of providing pensions on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. In respect of the defined contribution schemes, the department recognises the contributions payable for the year.

## 1.8 Contingent Liabilities

Contingent liabilities are disclosed, where applicable, in the notes to the Accounts in accordance with IAS 37. Remote contingent liabilities that are not required to be disclosed by IAS 37 but are required to be reported to Parliament, where applicable, are included in the Accountability Report.

## 1.9 Leases

Operating lease rentals are charged to the Statement of Comprehensive Net Expenditure in equal amounts over the lease term from the date of occupation. Future payments as disclosed in Note 13 (Commitments under operating leases) are not discounted. The department does not hold any finance leases.

## 1.10 Taxation

Where VAT is recoverable by the department, amounts are included net of VAT. Irrecoverable VAT is included in operating costs and capital additions. The amount due to or from HM Revenue and Customs in respect of VAT is included within debtors or creditors as appropriate. Operating income is stated net of VAT.

## 1.11 Third Party Assets

The department holds various funds on behalf of its clients. These relate to ongoing legal processes. These balances are not recognised in the Statement of Financial Position but are disclosed in Note 16 to these Accounts.

## 1.12 IFRS issued but not yet effective

IFRS 16 Leases is effective for periods beginning on or after 1 January 2019. The new standard will be implemented three years later from 1 April 2022 for government departments and reflected in the FReM from 2022-23. It is expected to have a significant impact on the financial statements, which do currently contain significant lease liabilities, but further work is required to assess the full impact.



## 2. Staff Costs

	Permanently employed staff	Others	2020-21 Total	2019-20 Total
	£000	£000	£000	£000
Wages and salaries	130,621	-	130,621	118,243
Social security costs	14,303	-	14,303	13,031
Other pension costs	34,021	-	34,021	32,457
Historic pension underpayment*	1,263	-	1,263	-
<b>Sub Total</b>	<b>180,208</b>	<b>-</b>	<b>180,208</b>	<b>163,731</b>
Agency and contracted staff	-	16,905	16,905	20,736
Inward Secondments	-	483	483	368
<b>Total</b>	<b>180,208</b>	<b>17,388</b>	<b>197,596</b>	<b>184,835</b>
Less recoveries in respect of outward secondments	(800)	-	(800)	(959)
<b>Total Net Costs</b>	<b>179,408</b>	<b>17,388</b>	<b>196,796</b>	<b>183,876</b>

No staff costs have been charged to capital.

\*A payment was made to PCSPS in respect of an historic pension underpayment.

### 3. Other Expenditure

	2020-21 £000	2019-20 £000
<b>Rentals under operating leases</b>		
Hire of plant and machinery	303	272
Other operating leases	7,735	8,995
	<b>8,038</b>	<b>9,267</b>
<b>Non-cash items</b>		
Depreciation	2,667	2,642
Amortisation	382	277
External auditors' remuneration*	71	69
	<b>3,120</b>	<b>2,988</b>
<b>Purchase of goods and services</b>		
Accommodation	4,485	7,182
IT and communications costs	4,185	3,741
Library information services	3,195	2,195
Training	1,471	1,903
Recruitment	1,376	1,235
Professional and external HR services	945	1,058
Postal services	266	321
Records management	136	178
Travel and subsistence	125	618
Consultancy	111	144
Welfare supplies and consumables	103	133
Early retirement costs	78	-
Publications	65	93
Stationery	30	71
Office machines and consumables	27	94
Other	1,320	1,229
	<b>17,918</b>	<b>20,195</b>
<b>Total Other Expenditure</b>	<b>29,076</b>	<b>32,450</b>

\*External auditors' remuneration represents the notional audit fees of £71k (2019-20: £69k) for the Government Legal Department Account. No non-audit services were provided during the financial year.

#### 4. Disbursements

	2020-21 £000	2019-20 £000
Recoverable from client departments	35,723	36,343
Funded from Supply	284	252
Disbursements recovered from fixed fees	1,965	3,530
<b>Gross expenditure</b>	<b>37,972</b>	<b>40,125</b>

#### 5. Income

	2020-21 £000	2019-20 £000
<b>Income from sales of goods and services:</b>		
Legal fees and charges to clients	224,901	208,566
Disbursement income	35,723	36,343
LION Subscription	1,480	996
	<b>262,104</b>	<b>245,905</b>
<b>Other operating income:</b>		
Recovery of costs Bona Vacantia	4,811	4,492
Recovery of secondments out	800	959
Rental income	127	532
Tenant service charges	-	356
Other income	791	843
	<b>6,529</b>	<b>7,182</b>
<b>Total Income</b>	<b>268,633</b>	<b>253,087</b>



## 6. Property, plant and equipment

	Assets under construction	Leasehold improvements	ICT Network	Furniture and Fittings	2020-21 Total
	£000	£000	£000	£000	£000
<b>Cost or Valuation</b>					
At 1 April 2020	-	4,127	5,859	2,344	12,330
Additions	-	(124)	830	(257)	449
Disposals	-	(229)	-	-	(229)
At 31 March 2021	-	3,774	6,689	2,087	12,550
<b>Depreciation</b>					
At 1 April 2020	-	872	2,613	304	3,789
Charge in year	-	552	1,865	250	2,667
Disposals	-	(229)	-	-	(229)
At 31 March 2021	-	1,195	4,478	554	6,227
Carrying amount at 31 March 2021	-	2,579	2,211	1,533	6,323
<b>Asset Financing</b>					
Owned	-	2,579	2,211	1,533	6,323
At 31 March 2021	-	2,579	2,211	1,533	6,323

	Assets under construction	Leasehold improvements	ICT Network	Furniture and Fittings	2019-20 Total
	£000	£000	£000	£000	£000
<b>Cost or Valuation</b>					
At 1 April 2019	229	660	11,987	3,832	16,708
Additions	-	3,079	803	897	4,779
Capitalised provision	-	388	-	-	388
Disposals	-	-	(7,498)	(2,395)	(9,893)
Reclassification	(229)	-	567	10	348
At 31 March 2020	-	4,127	5,859	2,344	12,330
<b>Depreciation</b>					
At 1 April 2019	-	562	8,072	2,406	11,040
Charge in year	-	310	2,039	293	2,642
Disposals	-	-	(7,498)	(2,395)	(9,893)
At 31 March 2020	-	872	2,613	304	3,789
Carrying amount at 31 March 2020	-	3,255	3,246	2,040	8,541
Carrying amount at 31 March 2019	229	98	3,915	1,426	5,668

	2020-21	2019-20
	£000	£000
<b>Cash flow analysis for property, plant and equipment</b>		
Property, plant and equipment additions	449	5,167
Movement in accruals for property, plant and equipment	570	558
<b>Cash flows for property, plant and equipment</b>	<b>1,019</b>	<b>5,725</b>

Additions are negative for some categories due to revisions to cost estimates for assets capitalised in 2019-20 relative to the amounts accrued at 31 March 2020.

## 7. Intangible assets

	Assets under construction	Software Development	Software licences	Website costs	2020-21 Total
	£000	£000	£000	£000	£000
<b>Cost or Valuation</b>					
At 1 April 2020	-	-	1,252	-	1,252
Additions	-	-	350	-	350
At 31 March 2021	-	-	1,602	-	1,602
<b>Amortisation</b>					
At 1 April 2020	-	-	481	-	481
Charge in year	-	-	382	-	382
At 31 March 2021	-	-	863	-	863
Carrying amount at 31 March 2021	-	-	739	-	739

	Assets under construction	Software Development	Software licences	Website costs	2019-20 Total
	£000	£000	£000	£000	£000
<b>Costs or Valuation</b>					
At 1 April 2019	1	4,065	3,307	590	7,963
Additions	-	-	248	-	248
Disposals	-	(4,065)	(1,956)	(590)	(6,611)
Reclassification	(1)	-	(347)	-	(348)
At 31 March 2020	-	-	1,252	-	1,252
<b>Amortisation</b>					
At 1 April 2019	-	4,065	2,160	590	6,815
Charge in year	-	-	277	-	277
Disposals	-	(4,065)	(1,956)	(590)	(6,611)
At 31 March 2020	-	-	481	-	481
Carrying amount at 31 March 2020	-	-	771	-	771
Carrying amount at 31 March 2019	1	-	1,147	-	1,148

	2020-21	2019-20
	£000	£000
<b>Cash flow analysis for intangible assets</b>		
Intangible asset additions	350	248
Movement in accruals for intangible assets	-	168
<b>Cash flows for intangible assets</b>	<b>350</b>	<b>416</b>

## 8. Financial Instruments

As the cash requirements of the department are primarily met from income from clients (other government departments) and a limited amount through the Estimates process, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy in non-financial items in line with the department's expected purchase and usage requirements and the department is therefore exposed to little credit, liquidity or market risk.

## 9. Trade receivables and other current assets

Analysis by type	31 March 2021 £000	31 March 2020 £000
<b>Amounts falling due within one year:</b>		
Unbilled time	7,395	6,079
Unbilled disbursements	10,565	8,364
Trade receivables	24,093	19,647
Deposits and advances	238	567
Prepayments and accrued income	4,569	1,945
	<b>46,860</b>	<b>36,602</b>

## 10. Cash and cash equivalents

	2020-21 £000	2019-20 £000
<b>Balance at 1 April</b>	<b>5,672</b>	<b>9,481</b>
Net change in cash and cash equivalents	(3,994)	(3,809)
<b>Balance at 31 March</b>	<b>1,678</b>	<b>5,672</b>

All balances were held with the Government Banking Service.

## 11. Trade payables and other current liabilities

Analysis by type	31 March 2021 £000	31 March 2020 £000
<b>Amounts falling due within one year:</b>		
VAT	6,880	8,272
Other taxation and social security costs	3,997	3,625
Trade payables and other payables	262	764
Accruals and deferred income	19,502	19,211
	<b>30,641</b>	<b>31,872</b>
Amounts issued from the Consolidated Fund for Supply and not spent at year end	1,678	5,672
<b>Total payables and other current liabilities</b>	<b>32,319</b>	<b>37,544</b>

## 12. Provisions for liabilities and charges

	2020-21 Total £000	2019-20 Total £000
Balance at 1 April	388	-
Provided in the year	-	388
Balance at 31 March	388	388

Analysis of expected timing of discounted cash flows	2020-21 Total £000	2019-20 Total £000
Not later than one year	103	120
Later than one year and not later than five years	-	103
Later than five years	285	165
	388	388

## Explanatory notes

### 12.1 Dilapidations

A provision has been made for dilapidations obligations.

## 13. Commitments under operating leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	2020-21		2019-20	
	Buildings £000	Other £000	Buildings £000	Other £000
Obligations under operating leases for the following periods comprise:				
Not later than one year	8,108	140	8,319	541
Later than one year and not later than five years	30,145	-	30,849	208
Later than five years and not later than ten years	14,405	-	22,100	-
	52,658	140	61,268	749

## 14. Contingent liabilities

There were no contingent liabilities as at 31 March 2021 (31 March 2020: £nil).



## 15. Related party transactions

The department has had a significant number of material transactions with other government departments and public agencies since the nature of the department's business is to provide legal services to central government.

The Treasury Solicitor, by virtue of the Treasury Solicitor Act 1876, is also the Crown's Nominee.

GLD provides legal services to HMRC. Tom Taylor, Non-Executive Director of GLD and Chair of its Audit and Risk Assurance Committee is an independent Member of HMRC's Audit and Risk Assurance Committee.

None of the other Board members, key managerial staff or other related parties has undertaken any material transactions with GLD during the year. Board members' remuneration is disclosed in the Remuneration Report.

The current Solicitor General, Lucy Frazer QC MP is married to the Chief Executive of Alexander Mann Solutions Ltd (AMS). AMS are contracted under a Crown Commercial Service framework arrangement to source contractors and temporary workers. In the current financial year GLD paid £12.8m to AMS. The majority of this cost relates to payments to agency staff but an element of this cost covers the services provided by AMS to source these temporary workers.

## 16. Third party assets: client monies

Funds are required in advance from clients to enable settlement of awards for damages and contributions toward the cost of court proceedings. The department places these funds on deposit until the final costs of a case have been calculated and settled. These are not departmental assets, as the funds are held on behalf of third parties and as a consequence do not appear in these Accounts. As at 31 March 2021, these amounted in total to £12,183k (31 March 2020 £18,610k). An analysis of the movements on these funds is shown in the below:

	2020-21	2019-20
	£000	£000
<b>Opening balance at 1 April</b>	<b>18,610</b>	<b>11,278</b>
Gross inflows	117,415	197,259
Gross outflows	(123,842)	(189,927)
<b>Closing balance at 31 March</b>	<b>12,183</b>	<b>18,610</b>

These balances are held with the Government Banking Service.

## 17. Events after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the Accounts are authorised for issue. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General. There are none to report.

# Annex A: Sustainability Report for the year ended 31 March 2021

## Introduction

GLD's strategy for sustainability is to improve our performance against the Greening Government Commitments (GGC) 2016-20 with a 2009-10 baseline, wherever possible. The framework for 2021-25 has not been published at the time of this report.

Performance relates to our occupancy our central London Head Office 102 Petty France, our site at Southern House in Croydon and our site at Lateral House in Leeds.

Due the COVID-19 pandemic our sites operated at a reduced capacity consequently all of the measures were significantly lower than the baseline targets.

Performance is presented against each of the minimum reporting areas (data for previous three years and against performance measures (GGC for central government)).

Greenhouse Gas Emissions		Baseline				2020-21
		2009-10	2017-18	2018-19	2019-20	
Non-Financial Indicators (tCO <sub>2</sub> e)	Gross Emissions Scope 1 and 2 indirect	2,411	1,562	1,555	1,781	636
	Gross Emissions Scope 3 - Official Business Travel	123	104	149	167	30
	Total Greenhouse Gas Emissions	2,534	1,666	1,704	1,948	666
Related Energy Consumption (KWh)	Electricity	4,024,487	2,572,766	2,615,646	4,086,100	2,206,899
	Gas	-	-	-	629,159	418,448
	Oil	991,178	826,235	688,232	219,684	-
Financial Indicators (£)	Total Expenditure on Energy	349,825	306,133	568,725	672,193	333,033
	Expenditure on accredited offsets (e.g. GCOF)	1,270	-	-	-	-
	Expenditure on official business travel	136,724	494,053	605,029	539,944	125,501

## Performance commentary:

The GGC is to:

- Reduce greenhouse emissions by at least 32% from a 2009-10 baseline

Overall emissions (tCO<sub>2</sub>e) have fallen 75% below baseline; primarily due travel restrictions in place because of the COVID -19 pandemic.

Waste	Baseline				
	2009-10	2017-18	2018-19	2019-20	2020-21
Non-Recycled	76	0	0	1	0
<b>Non-Financial Indicators (t)</b>					
Total Reused/Recycled	90	105	88	163	35
Energy recovery <sup>1</sup>	-	25	25	36	6
Total waste	166	130	113	200	41
<b>Financial Indicators (£)</b>					
Total disposal cost	17,616	28,606	24,877	28,742	6,560

<sup>1</sup>Energy recovery is the energy generated from residual waste after recycling has taken place. This is now part of GGC reporting. The waste is burnt to produce electricity and this is put back into the National Grid.

#### Performance commentary:

The GGC waste targets are to:

- reduce landfill to less than 10% of overall waste by 2020 compared to the 2009-10 baseline
- continue to reduce the amount of waste generated and increase the proportion of waste which is recycled
- reuse and recycle redundant ICT equipment

Overall waste has been lower for 2020-21 primarily due to the reduced operations at our sites. Virtually all waste is either recycled or sent for energy recovery. All ICT kit is recycled following approved disposal methods.

Finite resource consumption		Baseline 2009-10	2017-18	2018-19	2019-20	2020-21
Non Financial Indicators	Water consumption (m <sup>3</sup> )	6,466	7,683	6,895	6,057	4,174
	Paper Consumption (A4 Reams)	47,665	27,881	31,365	12,255	1,949
Financial indicators (£)	Water Supply and Disposal Cost	13,848	17,511	15,759	10,916	5,642

**Performance commentary:**

The GGC for paper is to reduce paper consumption by 50% by 2020 from a 2009-10 baseline.

Paper consumption has significantly decreased this year due to staff working from home and making greater use of digital formats.

The GGC for water is to continue to reduce water consumption.

Water consumption is further reduced this year and remains below the baseline as in previous years.



## Sustainable procurement

The GGC also promotes the procurement of sustainable and efficient products whilst, reducing the impact of the supply chain on the environment. This includes embedding efficient procurement practices and improving and publishing data on supply chain impact.

The overall procurement strategy principally includes the use of Crown Commercial Service framework contracts and the Department is subject to the Sustainability Policy that it operates.

### GLD promotes sustainability in procurement by:

- working closely with its suppliers – particularly in the areas of catering, cleaning and stationery, to improve sustainable processes and the use of products
- buying products and services which are less environmentally damaging; for instance, the use of “thin client” units which use less energy than conventional ‘base unit’ desktop computers
- complying with environmental legislation and regulatory requirements including relevant environmental conditions or criteria in specifications and tender documents, and evaluating supplier offers accordingly
- raising awareness of environmental issues within the department, and amongst suppliers and contractors

### Two of GLD’s suppliers are ISO 14001 accredited. Its:

- off-site storage provider has won the Green Fleet award for their efforts to reduce the environmental impact of their transport fleet
- print service provider complies with the WEEE (Waste Electrical and Electronic Equipment) regulations for disposal of equipment

The contractor, Mitie, who provided facilities management for GLD at 102 Petty France under the PFI arrangement with its landlord, the Ministry of Justice, has launched Plan Zero, which is a commitment to achieve net zero carbon by 2025.

### Mitie is committed to reach its Plan Zero target by:

- eliminating carbon emissions from power and transport
- eradicating non-sustainable waste
- enhancing inefficient buildings to meet the highest environmental standards

# Glossary

<b>ABC</b>	Appropriate Behaviour Champion	<b>OPC</b>	Office of Parliamentary Counsel
<b>AGO</b>	Attorney General's Office	<b>OKS</b>	One Kemble Street
<b>ARAC</b>	Audit and Risk Committee	<b>PCS</b>	Public and Commercial Services Union
<b>BAU</b>	Business as usual	<b>PFI</b>	Private Finance Initiative
<b>BEIS</b>	Department for Business, Energy and Industrial Strategy	<b>PSCPS</b>	Principal Civil Service Pension Scheme
<b>CETV</b>	Cash Equivalent Transfer Value	<b>PSN</b>	Public Service Network
<b>CMA</b>	Competition and Markets Authority	<b>SCS</b>	Senior Civil Service
<b>CMC</b>	Claims Management Companies	<b>SI</b>	Statutory Instrument
<b>CO</b>	Cabinet Office	<b>SSRB</b>	Senior Salaries Review Body
<b>CPS</b>	Crown Prosecution Service	<b>WEEE</b>	Waste Electrical and Electronic Equipment
<b>CRC</b>	Community Rehabilitation Companies		
<b>CSOPS</b>	Civil Servant and Other Pension Scheme		
<b>CSHR</b>	Civil Service HR		
<b>CJSM</b>	Criminal and Justice Secure Mail		
<b>DCMS</b>	Department for Culture, Media and Sport		
<b>Defra</b>	Department for the Environment, Food and Rural Affairs		
<b>DExEU</b>	Department for Exiting the European Union		
<b>DEL</b>	Departmental Expenditure Limit		
<b>DfE</b>	Department for Education		
<b>DfT</b>	Department for Transport		
<b>DHSC</b>	Department for Health and Social Care		
<b>DIT</b>	Department for International Trade		
<b>DWP</b>	Department for Work and Pension		
<b>FCA</b>	Financial Conduct Authority		
<b>FCDO</b>	Foreign and Commonwealth Office		
<b>FDA</b>	First Division Association		
<b>FTE</b>	Full Time Equivalent		
<b>GDPR</b>	General Data Protection Regulations		
<b>GEO</b>	Government Equalities Office		
<b>GGC</b>	Greening Government Commitments		
<b>GLD</b>	Government Legal Department		
<b>GLTP</b>	Government Legal Training Programme		
<b>HMCPSI</b>	Her Majesty's Crown Prosecution Service Inspectorate		
<b>HMG</b>	Her Majesty's Government		
<b>HMRC</b>	Her Majesty's Revenue and Customs		
<b>HMT</b>	Her Majesty's Treasury		
<b>HR</b>	Human Resources		
<b>HO</b>	Home Office		
<b>ICO</b>	Information Commissioner's Office		
<b>ICT</b>	Information, communication and technology		
<b>KM</b>	Knowledge Management		
<b>Lexcel</b>	Law Society's Practice Quality Mark		
<b>LION</b>	Legal Information Online Network		
<b>MHCLG</b>	Ministry of Housing, Communities and Local Government		
<b>MOD</b>	Ministry of Defence		
<b>MOJ</b>	Ministry of Justice		
<b>NAO</b>	National Audit Office		
<b>NCA</b>	National Crime Agency		
<b>NED</b>	Non Executive Director		
<b>NIO</b>	Northern Ireland Office		









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