
HM Procurator General and Treasury Solicitor

Annual Report and Accounts 2023-24

For the year ended 31 March 2024

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Accounts presented to the House of Commons pursuant to section 6(4) of the Government Resources and Accounts Act 2000

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This is part of a series of departmental publications which, along with the Main and Supplementary Estimates 2023-24 and the document Public Expenditure: Statistical Analyses 2023, present the government's outturn for 2023-24 and planned expenditure for 2023-24



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Performance Report

The Performance Report includes a summary of the department's purpose and activities (the Overview) followed by a review of progress against performance measures and an overview of significant events that have taken place during the financial year (the Performance Analysis). A summary of risks and mitigating actions is set out in the Governance Statement on page 31.

Overview

Introduction

The Office of the Solicitor for the affairs of His Majesty's Treasury (the Treasury Solicitor) was incorporated as a corporation sole by the Treasury Solicitor Act 1876. Since then the nature of the work of the Government Legal Department has expanded greatly and today it provides a comprehensive legal service to other government departments in England and Wales and is one of the largest legal organisations in the country. The Treasury Solicitor is also Head of the Government Legal Profession.

The Government Legal Department (GLD) is a non-ministerial government department and executive agency. In addition to being responsible for all financial activity within GLD, the Treasury Solicitor is also responsible for financial matters at the Attorney General's Office (AGO) and His Majesty's Crown Prosecution Service Inspectorate (HMCPIS).

The financial statements on pages 69 to 85 cover all these bodies and have been prepared under an accounts direction issued in December 2023 by HM Treasury (HMT), in accordance with section 5(2) of the Government Resources and Accounts Act 2000. The Accounts demonstrate the resources that have been consumed in delivering the department's objectives. They have been prepared in accordance with the guidance set out in the Government Financial Reporting Manual (FReM).

Entities within the Accounts

These Accounts present the consolidated results for 2023-24 of the:

- Government Legal Department (GLD)
- Attorney General's Office (AGO)
- HM Crown Prosecution Service Inspectorate (HMCPIS)

The governance structure of the entities presented in the Accounts is set out in the Governance Statement on page 21.

Government Legal Department

GLD's purpose is to help the government to govern well, within the rule of law.

GLD's vision for 2019-2024 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.

The principal activities of GLD are as follows:

- Advisory - GLD has expert advisory teams specialising in the work of their client department, providing risk-based and solution-focused legal advice. GLD lawyers are crucial throughout the lifecycle of government policy. They advise on and draft legislation and work to take it through Parliament; advising departments and ministers on the legal implications of government policy, and ensuring it stands up to Parliamentary scrutiny.
- Litigation - GLD's litigation group is comprised of four divisions: Defence and Security, Home Office and Immigration, Justice and Development and the Covid Inquiry Team. Litigation lawyers handle high profile public and private law litigation for central government departments, security agencies, and other public bodies; including UK military and security bodies. The divisions also undertake inquest, inquiry and injunctive work for GLD's clients. GLD litigation teams are currently handling approximately 27,000 pieces of litigation.
- Employment - As one of the largest employment law practices in the country, GLD's Employment Group advise on complex and fast-moving legal areas including: claims for unfair dismissal and relating to discrimination; pay issues; contractual issues and terms and conditions; and whistleblowing claims. The TUPE (Transfer of Undertakings Protection of Employment) and Transactional Hub provides specialist advice on employment and pensions issues to help manage employment-related risks, while the Industrial Hub advises on trade union matters and industrial action. The National Security Hub manages advice work and litigation claims requiring a knowledge of security vetting or the management of protected material.
- Commercial - The Commercial Law Group (CLGp) provides expert advice on transactional, litigation, property and advisory commercial legal matters. Transactional and advisory teams advise government departments on their commercial work, ensuring value for money in the purchase of goods and services for the public sector. The litigation and dispute resolution team supports the government in high profile legal claims, and saves taxpayer money by pursuing alternative forums (mediation, adjudication). The GLD Property Hub provides strategic commercial property advice, and supports government departments and agencies via training on property issues.
- The Statutory Instrument (SI) Hub is the GLD's specialist statutory instrument drafting service and Centre of Excellence for secondary legislation, with 30 lawyers drafting secondary legislation for all of GLD's client departments. The SI Hub Centre of Excellence makes a major contribution to helping lawyers across GLD improve the quality of their drafting, through its structured SI training programme, the annual SI conference and drafting guidance.
- The Finance, Operations and Digital, 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 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 and Innovation Division lead on developing the department's 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.

Attorney General's Office

The Attorney General's Office (the AGO) is a specialist ministerial department serving the Attorney General and the Solicitor General (the Law Officers for England and Wales) across the full range of their functions.

The Law Officers are the government's chief legal advisers, helping the government to deliver policy in the context of upholding and promoting the rule of law and performing a visible and effective role as leaders in the domestic and international legal community.

They also have sponsorship responsibilities in relation to the Government Legal Department (GLD), Crown Prosecution Service (CPS), the Serious Fraud Office (SFO) and His Majesty's Crown Prosecution Service Inspectorate (HMCPSI). They take a close interest in any matters of criminal justice policy and practice bearing on the role of the prosecutors. In addition, they perform a range of civil and criminal law litigation functions exercisable in the public interest, including referring sentences which may be unduly lenient to the Court of Appeal, bringing proceedings for contempt of court and authorising applications for fresh inquests. The Attorney General is Chief Legal Advisor to the government and is answerable in Parliament for the operations of the GLD, CPS, and SFO. The Attorney General is also head of the Bar of England and Wales and exercises a leadership role in relation to the wider legal professions. The Attorney holds, *ex officio*, the separate office of Advocate General for Northern Ireland.

The AGO's Business Plan set out its priorities for 2023-24 and is published on gov.uk. The plan is reviewed each year based on ministerial priorities, and business requirements. The AGO's objectives focused on:

- Helping deliver Government policy in the context of the Law Officers' constitutional role in relation to the Rule of Law
- Defining and delivering the Law Officers' public interest functions in the interests of the administration of justice
- Sponsoring the Law Officers' Departments and connecting the work of the prosecutors with wider criminal justice policy.
- Ensuring a high performing and efficient Attorney General's Office which meets its legal and performance obligations.

HM Crown Prosecution Service Inspectorate

The Crown Prosecution Service Inspectorate Act 2000 created the role of HM Chief Inspector of the Crown Prosecution Service. The Chief Inspector is appointed by, and reports, to the Attorney General. The Chief Inspector also fulfils the function of Chief Executive of HM Crown Prosecution Service Inspectorate. Since it was established, the Inspectorate's statutory remit has been broadened to include the Serious Fraud Office (ASBCP Act 2014 – section 149 commencement).

The purpose of the Inspectorate's work is to inspect the operation of the Crown Prosecution Service (CPS) and Serious Fraud Office (SFO) and to provide independently assessed evidence to allow others to hold those agencies to account thereby encouraging improvement. HMCPSI can undertake inspection by invitation.

HMCPSI's strategic objectives are:

- To deliver independent high-quality, evidence-based assessments of the CPS and SFO to inform them and those who hold them to account.
- To work collaboratively with other inspectorates and develop effective working relationships to address issues that involve more than one criminal justice agency and deliver independent high-quality, evidence-based joint assessments.
- To publish reports which are understandable and convey the message effectively.
- To use our independent assessments to inform and contribute to debates on criminal justice issues.
- To recruit and develop the most qualified people so HMCPSI has a high-performing workforce with the right skills and values for the job.
- To run an efficient and effective organisation that meets the best standards of a government department in order to provide value for money.

Performance Analysis

Performance Measures

The following performance measures were agreed with HMT. These all relate to GLD.

Performance Measure	Outturn 2023-24	Outturn 2022-23
To improve client satisfaction ratings:		
Percentage Good or Excellent	95%	95%
Average score (<i>Excellent: 10, Good: 5, Acceptable: 0, Poor: -5, Unacceptable: -10</i>)	7.85	7.96
To recover from clients the full operating costs of chargeable services	Achieved	Achieved
To retain Lexcel accreditation	Achieved	Achieved

Client Satisfaction

GLD's aim is to achieve a 95% or above rating in its annual survey of client satisfaction, and while 95% of GLD clients rated its services as good or excellent the percentage score was static. Using the average score, we scored 7.85, a 1% decrease from last year. As ever, the survey has highlighted some issues that need to be addressed and actions are being taken in response.

Lexcel

GLD litigators across Litigation, Employment and Commercial Law Groups were once again found to meet the requirements of the Lexcel Standard in the latest external assessment. The Lexcel assessor concluded that "GLD should continue to be very highly commended for again achieving an exceptionally high level of compliance against the Lexcel Standard. Indeed, compliance remains very deeply embedded within the ethos and culture of GLD. It remains very clear that in Lexcel terms, the organisation remains a very well run, and very well managed organisation!!"

Full cost recovery

GLD is primarily funded from the fees charged to clients for its legal services. GLD fee rates are set in accordance with the HMT publication - Managing Public Money - and are designed to recover the costs incurred by the department. Financial performance is monitored throughout the year, and on a quarterly basis, GLD undertake a formal exercise to forecast the financial outturn for the year. GLD's commitment to its clients is to ensure that they benefit from better than budgeted financial performance and if the forecasting exercise at the end of quarter 2 predicts a significant surplus, GLD evaluates the underlying reasons, consider the financial risks for the remainder of the year and assess whether a fee reduction should be made in-year.

Full cost recovery was achieved in 2023-24 and, a surplus of £8.3m was generated (2022-23: £10.7m after rebates of £8.0m). In setting fees and budgets for the year, key factors include the level of litigation demand, the level of staff turnover, the level of investment required to deliver our objectives and the use of third parties to support our legal work. In determining these and other financial factors, GLD take account of the factors underlying the previous years financial performance and the likelihood of them recurring. GLD also continually review and refine its fee setting and forecasting processes to minimise the level of surplus that may arise.

Significant events during the financial year

Government Legal Department

In the GLD Business Plan 2023-24, the GLD Board set out the core priorities GLD would focus on to help the Government deliver for citizens. The plan reflected a confident GLD, committed to its people and focused on delivery and modernisation. It set out how GLD planned to continue to build the department it aspires to be, including playing its part in ongoing Civil Service reform.

GLD has sought to embrace the opportunities of technology, data, new ways of working and attract the best talent and expertise available right across the UK and its values have remained at the heart of all the department has done – to value and respect each other, take pride in the high standards of its service, and embrace new ideas and collaborate.

By way of case studies and commentary, the GLD Annual Report and Accounts 2023-24 provides substantial details of significant events and achievements. It is available at: www.gov.uk/gld.

Attorney General's Office

This was the inaugural year for the Director General as a Delegated Accounting Officer. Work is ongoing to agree a Memorandum of Understanding (MOU) that will underpin the roles and responsibilities of the Director General and Treasury Solicitor as Delegated and Principal Accounting Officer respectively. The AGO have commissioned Government Internal Audit Agency to act as a critical friend in the formulation of the MOU, and to complete an audit of the AGO finance processes. The AGO have continued to review and revise the governance structures, and as a result the AGO budget is a standing agenda item for the monthly Executive Board meeting.

During 2023 the AGO have demonstrated innovation in the development of an application to support the management of Unduly Lenient Sentence referrals. The development of the application was led by AGO officials in collaboration with criminal justice system partners and went live in November 2023.

Framework agreements with the CPS and SFO are also in the process of being modernised. The Attorney General ensured governance practices are embedded through chairing Ministerial Strategic Boards, providing support and oversight.

The AGO provided high quality support across all the Law Officers' core functions. The Law Officers accomplished a wide variety of Parliamentary business in both Houses, including departmental oral questions every six weeks. Working closely with the Office of the Advocate General for Scotland, the AGO supported the Law Officers' role on the Parliamentary Business and Legislation (PBL) Committee and worked with departments to find solutions to legal difficulties in proposed legislation. In 2023 the AGO responded to 177 MP letters, answering 85% within the deadline.

Our public interest work continues to grow, and we have seen referrals to AGO of unduly lenient sentence cases for consideration by the Law Officers stabilise at a relatively high level, as illustrated by the following table:

	2022	2023
Referrals	1,179	1,201
In scope	819	841
Referred to the Court of Appeal	139	138
Sentence increased (%)	68%	68%
Awaiting decision (%)	35%	5%

Throughout the course of 2023 we have run 32 recruitment campaigns and successfully onboarded 55 new people into the AGO including legal trainees and short term secondees. Each new starter has received an induction pack, participated in an induction event which are held monthly, and had introductory conversations with the Director General and Director. Our overall Full Time Equivalent (FTE) staff number is 54.6, with our headcount at 55. We have also assisted and overseen the induction of two new heads of Law Officers' Departments appointed by the Attorney General, with a new Director of Public Prosecutions and a new Director of the Serious Fraud Office, with the Director General of AGO being the line manager of the latter.

HM Crown Prosecution Service Inspectorate

Andrew Cayley CMG KC resigned his post in February 2024 and Anthony Rogers was appointed as Chief Inspector on an interim basis from 27th February whilst a recruitment exercise is conducted.

HMCPsi delivered a full programme of inspection and published seven reports.

- Follow-up inspection of the Serious Fraud Office - case progression. Published May 2023
- An inspection of the effectiveness of Crown Prosecution Service policy and guidance for the handling of cases involving the National Referral Mechanism. Published July 2023
- Crown Prosecution Service handling of complaints. Published August 2023
- Area Inspection Programme composite report of the baseline assessment of the 14 Crown Prosecution Service Areas in England and Wales. Published September 2023
- Crown Prosecution Service induction processes. Published November 2023
- Crown Prosecution Service handling of custody time limits follow-up inspection. Published November 2023

The Attorney General asked HMCPsi to conduct an inspection into the Crown Prosecution Service's handling of the Valdo Calocane case with specific focus on the acceptance of the guilty plea to manslaughter and the engagement with the bereaved families and victims. The subsequent report was published March 2024.

In partnership with the Criminal Justice System inspectorates, HMCPsi jointly published three reports.

- An inspection of how well the police, Crown Prosecution Service and the Probation Service supports victims of crime. Published December 2023
- Joint case building by police and the Crown Prosecution Service – Interim findings. Published January 2024
- Efficiency spotlight report: The impact of recruitment and retention on the criminal justice system. Published February 2024.

In September 2023, HMCPsi led a plenary session at the International Association of Prosecutors Annual Conference in London. HMCPsi led a plenary session entitled "Maintaining public confidence in the criminal justice system." We were able to hear about the different approaches to media, victim liaison and community engagement from other speakers from the Maldives, Brazil, Uganda and Western Australia and to share how our independent inspections, firmly rooted in empirical evidence, help drive improvement and increase public confidence in the criminal justice system.

Future Development

Government Legal Department

GLD's Strategy 2024-2027 is the next chapter in its vision to be an outstanding legal organisation, committed to the highest standards of service and professionalism, and a brilliant place to work where its staff can all thrive and fulfil their potential. The GLD Strategy 2024-27 reflects the department's confidence as a key department in the Modern Civil Service. It will run for 3 years with continuous monitoring by Governance forums and review via quarterly reports to the GLD Board.

In 2024-25 GLD will continue to expand its national footprint, introduce collaborative technology including knowledge management, further develop its leadership capability and offer to staff and continue to embed inclusivity.

Further details about these plans will be set out in GLD's 2024-25 Business Plan on gov.uk.

Attorney General's Office

After a review of AGO's risks via the GLD Audit and Risk Assurance Committee, AGO discussed its approach to risk and assurance with HM Treasury. As a result, the AGO is changing the way it records and manages key risks, consistent with the Orange Book. AGO officials have been in discussions with colleagues in GLD and will update the GLD Audit and Risk Assurance Committee accordingly.

Following the success of PowerBI being used to produce meaningful management information, AGO is working with CPS who provide AGO's IT infrastructure to build on this success by automating production of data to increase efficiency and improve data and analysis of AGO's performance across a wide range of professions.

The 2024-25 Annual Report and Business Plan will be produced for the start of the new fiscal year and will be published on gov.uk.

HM Crown Prosecution Service Inspectorate

HMCPsi will continue to provide evidence for others to hold the CPS and SFO to account in order to encourage improvement in the performance of the prosecution services. It will work with the inspected agencies to identify and promote good practice and continue to undertake a robust follow-up process.

Further details are shown in HMCPsi's 2024-25 Business Plan, to be available at: www.justiceinspectors.gov.uk/hmcpai.

Sustainability Performance

All departments are required to participate actively in developing action plans to achieve and report their performance against the 'Greening Government Commitments' (GGC) and to report on Task Force on Climate-related Financial Disclosures (TCFD).

A summary of the department's performance and action taken in 2023-24 to improve sustainability is provided in the Sustainability Report at Annex A (page 86).

Complaints to the Parliamentary Ombudsman

There were no complaints in respect of GLD, the AGO or HMCPSI.

Performance in responding to correspondence from the public

GLD does not normally receive correspondence from members of the public since it conducts the majority of its business with other government departments. When it does receive such correspondence, it normally relates to the way cases have been handled or people feeling they were treated unfairly. GLD received 179 Freedom of Information (FOI) requests, responding to 97% within the statutory deadline (2022-23: 136 FOI received, responding to 81% within the statutory deadline).

The AGO received 210 FOI requests in 2023-24; 91% were responded to within the statutory deadline (2022-23: 240 FOI received, responding to 94% within the statutory deadline).

HMCPSI does not normally receive correspondence from members of the public as its business relates entirely to the inspection of the CPS and SFO. Any letters received tend to be complaints about interaction with the Criminal Justice System and are rarely matters where HMCPSI can intervene or assist. In these circumstances HMCPSI signposts to those who complain where they can go for assistance. HMCPSI received 16 FOI requests, and they were all dealt with within the statutory deadline (2022-23: 15, all responded to within the statutory deadline).

Financial Results

In delivering its wide range of legal services to its clients, legal and strategic policy advice and support to the Law Officers, and inspection and assessment of prosecution services, the department spent £350.2m (2022-23: £306.6m). After taking into account income of £349.3m (2022-23: £308.5m), the net resource requirement for 2023-24 was net expenditure of £1.0m (2022-23: £2.0m net income), £10.3m less than the sum approved by Parliament in the 2023-24 Supplementary Estimate for HM Procurator General and Treasury Solicitor.

Total operating income was £349.3m (2022-23: £308.5m). GLD's income from legal fees and charges to clients increased this year to reflect demand for legal services - £290.5m (2022-23: £256.0m). Other income streams were: £51.2m from the recovery of disbursements incurred in providing legal services to clients (2022-23: £44.3m); £4.7m was recovered from the Crown's Nominee (2022-23: £4.7m) and other income of £2.9m including subscription services was received (2022-23: £3.5m).

GLD is primarily funded from the fees charged to clients for its legal services whereas AGO and HMCPSI are funded by the Parliamentary vote. GLD fee rates are set in accordance with HMT publication - Managing Public Money - and are designed to recover the costs incurred by the department. Financial performance is monitored throughout the year, and on a quarterly basis, GLD undertakes a formal exercise to forecast the financial outturn for the year. GLD's commitment to its clients is to ensure that they benefit from better than budgeted financial performance and if the forecasting exercise at the end of quarter two predicts a significant surplus, GLD evaluates the underlying reasons, consider the financial risks for the remainder of the year and assess whether a fee reduction should be made in-year.

Full cost recovery was achieved by GLD. A surplus of £8.3m was generated (2022-23: £10.7m after rebates of £8.0m). The surplus has primarily been driven by higher demand for litigation services which has resulted in increased resources and higher chargeable hours per member of staff in the GLD Litigation Group.

Taxpayers' Equity is £24.5m at 31 March 2024 (£19.2m at 31 March 2023) comprising total assets of £98.0m (non-current assets of £29.1m, trade and other receivables of £57.6m, and cash of £11.3m); and current and non-current liabilities of £73.5m (trade and other payables, lease liabilities and provisions). Further details are in the Notes to the Accounts.

PES (2021) 03 requires departments to include an annex disaggregating the financial results and staff numbers by entities within the consolidation boundary. These requirements have been met through the Staff report (page 47) and Note 2 to the financial statements.

Comparison of Estimate and Outturn

GLD underspent by £9.3m against its voted funding of £1.3m, generating an overall surplus against full cost recovery. The surplus has primarily been driven by higher demand for litigation services which has resulted in increased resources and higher chargeable hours per member of staff in the GLD Litigation Group.

The AGO spent in line with the voted budget.

HMCPSI underspent against budget by £0.2m, mainly on account of lower staff costs.

The department underspent its net cash requirement by £11.3m, due to movements in working capital.

The capital budget was underspent by £0.6m mainly due to changes in estimates relating to capitalised leases.

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£m	2023-24	2022-23
Net Resource Outturn (Estimates)	1.0	(2.0)
Net Operating Expenditure / (Income) (Accounts)	1.0	(2.0)
Resource Budget Outturn (Budget)	1.0	(2.0)
Of which		
Departmental Expenditure Limits	1.3	(2.3)
Annually Managed Expenditure	(0.3)	0.3

Susanna McGibbon
Accounting Officer
11 July 2024

Accountability Report

The Accountability Report includes a corporate governance report, a remuneration and staff report and a parliamentary accountability and audit report. These sections reflect financial reporting and parliamentary accountability reporting requirements.

Corporate Governance Report

Directors' Report

Directors

The Governance Statement on page 21 includes the ministerial titles and names of ministers who had responsibility for the department for the year, the name of the permanent head of the department and the composition of the GLD Board. Management matters in the AGO are the responsibility of the Director General and HMCPSP is led by the Chief Inspector, who also fulfils the function of Chief Executive.

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 16 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 (ICO). There was one personal data breach incident which was duly referred to the Information Commissioners Office for review in 2023. No further action has been recommended.

Statement on Information Risk

Assurance on information handling is provided by the Senior Information Risk Owner, Nick Price CBE, Operations Director & Senior Security Advisor, supported by the Security Working Group lead by the Security Advisor, Head of Cyber Security Assurance and Data Protection Officer. 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 Audit and Risk Assurance Committee.

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 2023-2024, the framework for handling data and to provide assurance over the management of information held within GLD has included but not limited to:

- maintaining oversight of data handling practices in accordance with current departmental policies;
- reviewing current guidance and awareness updates, promoting best practice within GLD, including the mandatory completion by all staff of the Civil Service Learning – 'Security and Data Protection training';
- 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 27001:2013 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 National Audit Office (NAO) on behalf of the Comptroller and Auditor General audits HM Procurator General and Treasury Solicitor Accounts.

The C&AG also audit the Crown's Nominee Accounts administered by the Bona Vacantia Division of the department.

The auditors provide no further assurance or other advisory services.

Remuneration to external auditors for non-audit work

GLD, the AGO and HMCPSI did not pay any remuneration to the NAO for non-audit work. The notional audit fee for the departmental audit was £102k of which £84k relates to the audit of the GLD Annual Report and Accounts (2022-23: £96k of which £79k relates to GLD).

Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act 2000, HMT has directed HM Procurator General and Treasury Solicitor to prepare, for each financial year, Resource Accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the department during the year. 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, Statement of Financial Position and cash flows for the financial year.

In preparing the Accounts, the Principal 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 judgments 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 judgments required for determining that it is fair, balanced and understandable.

HMT has appointed the permanent head of the department as Principal Accounting Officer of the Department.

In addition, the Principal Accounting Officer has appointed HM Chief Inspector, Anthony Rogers (previously Andrew Cayley CMG KC) , as Accounting Officer for HMCPSI, to be accountable for that part of the Department's Accounts relating to HMCPSI and Douglas Wilson OBE, Director General of the AGO, as Accounting Officer for AGO, to be accountable for that part of the department's Accounts relating to AGO. These appointments do not detract from the head of Department's overall responsibility as Accounting Officer for the Department's accounts.

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 the Department'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 His 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. An interim Framework Agreement governs the relationship between GLD and Law Officers and the Attorney General's Office.

Ministers

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

- The Rt Hon Victoria Prentis KC, MP, Attorney General
- The Rt Hon Michael Tomlinson KC, MP, Solicitor General until 7 December 2023
- Robert Courts KC, MP, Solicitor General from 7 December 2023

Accounting Officer System Statement

As the Accounting Officer of HM Procurator General and Treasury Solicitor, I am personally responsible for safeguarding the public funds for which I have been given charge under the name of the HM Procurator General and Treasury Solicitor Estimate. This includes responsibility for GLD, AGO and HMCPSI. To help me ensure I am fulfilling my responsibilities as an Accounting Officer, this Governance Statement also describes the accountability system in place, and the relationship between GLD, the AGO and HMCPSI.

To support me in discharging my responsibilities, there is a framework of delegated authority in place. The GLD Board also supports me. Management matters in the AGO are the responsibility of the Director General and HMCPSI is led by the Chief Inspector, who also fulfils the function of Chief Executive. Both the Chief Inspector HMCPSI and the Director General AGO have been appointed as Accounting Officers for HMCPSI and AGO respectively. In accordance with *Managing Public Money*, this relationship is set out in writing. The Director General, AGO and the Chief Inspector HMCPSI meet me regularly and each provides an annual assurance report. The AGO Director General and AGO officials meet the Law Officers regularly to provide high quality legal and strategic policy advice and support. The HMCPSI Chief Inspector meets regularly with the Law Officers to provide assurance on the practices of the CPS and SFO.

The department enters into contracts with third party suppliers in the normal course of business. There are no significant contracts. GLD administers the Attorney General's Panel Counsel. The Attorney General maintains four panels of junior counsel to undertake civil and EU work for all government departments. There is also a Public International Law Panel to undertake such work on behalf of government. These are in addition to any standing counsel and the First Treasury Counsel, Sir James Eadie KC. There are three London Panels (an A Panel for senior juniors, a B Panel for middle juniors, a C Panel for junior juniors) and a regional panel. The size of each panel is determined by need. All government departments and agencies of government departments must use the Panels.

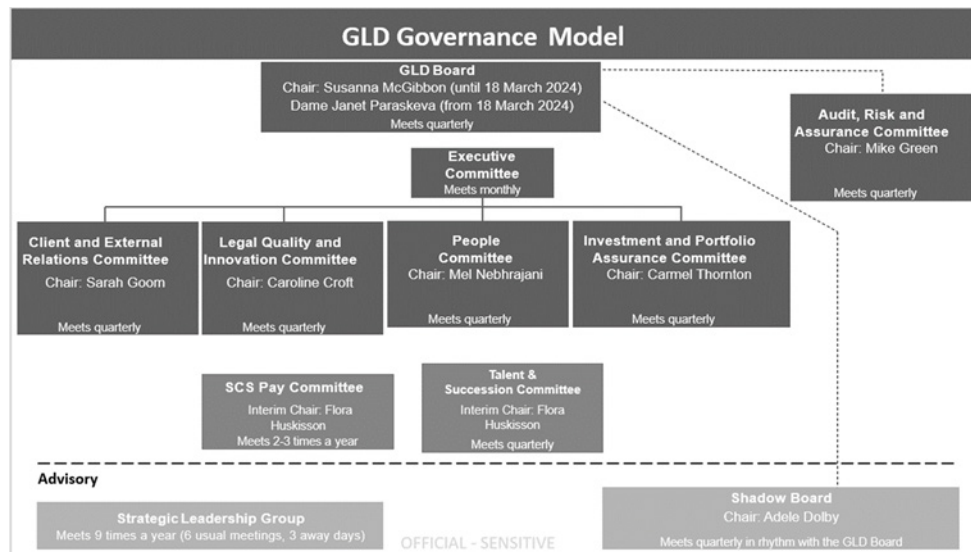
Working with the Crown Commercial Service, GLD has also reviewed how external legal services are purchased from private sector law firms and has put in a place a Legal Services Panel, a Financial and Complex Legal Services Panel, a Trade Panel and a Rail Panel.

HMCPSI Board - In November 2023 HMCPSI merged the Senior Management Team (SMT) (Chief and Deputy Chiefs) with the Operational Delivery Group (senior leaders that report to SMT) to form the Management Board. The Board's functions are both advisory – setting overall direction for HMCPSI in line with the Chief Inspectors priorities; and supervisory – scrutinising performance and delivery. The Board meets once a month.

AGO Board - The AGO Executive Board is responsible for setting the strategic direction of the department, fostering a positive working culture, delivering key objectives, and ensuring prudent fiscal management. The board meet monthly on a formal basis, which is underpinned by a Board Operating Framework consistent to Corporate Governance code.

GLD Board and Committees

The GLD Governance structure at the reporting period date is set out below:



GLD Board

Chair: Susanna McGibbon, Permanent Secretary, Treasury Solicitor, and Chief Executive and Accounting Officer of GLD (until 18 March 2024)

Chair: Dame Janet Paraskeva, Lead Non-Executive (from 18 March 2024)

The Board is GLD's collective strategic leadership group, comprised of Executives and Non-Executive members, and a representative from the Attorney General's Office. It focuses on strategic matters for the Department by setting the overall vision and strategic direction for the organisation, through long-term business and financial planning, and the GLD Strategy (which sets the Department's priorities, current and future needs). It supports the Chair in providing leadership of strategic business matters, oversight of the delivery of legal services as well as the performance and governance of the organisation. It also supports the Permanent Secretary and Treasury Solicitor in her role as Chief Executive of GLD, and in her accountability to the Attorney General.

The Board meets quarterly and met 6 times 2023-24, (which included 5 formal meetings and 1 additional shorter meeting to sign off the 2022-23 GLD Annual Reports and Accounts).

The Committee reviewed its own effectiveness through the 2022-23 Board Effectiveness Evaluation; with an internal audit conducted 6 months post-implementation of the 2022 Governance Review outcomes.

Changes made during the reporting period

Following the recruitment of a new DG Chief Operating Officer, and two new non-Executives, one of which who is GLD's Lead Non-Executive and Chair of the Board, the Board reviewed its membership. The changes in membership are outlined in the Committee Membership section. The Board Terms of Reference and Board Operating Framework will also be revised. The terms of reference of the other committees in the governance structure will also be reviewed and aligned.

Shadow Board

Chair: Chair with one year tenure

The Shadow Board is an advisory staff forum, comprised of representatives from a range of divisions/groups, grades, and professions within GLD, to scrutinise and contribute to strategic decisions to deliver the GLD Strategy. The Shadow Board reports into the Board. Its specific focus is to ensure that the Department's strategic outcomes are incorporated into the decisions being made by the Board.

The Shadow Board meets quarterly and met 4 times in 2023-24. During these meetings, the Shadow Board acted as a

feedback mechanism, helping to connect the Board with the wider Department, across the spectrum of divisions, grades, professions, and the diversity networks. This ensured that views from these areas were reflected in the work being done to support GLD to deliver its Strategy whilst simultaneously enhancing staff engagement.

Changes made during the reporting period

A new cohort of GLD Shadow Board members was recruited during the summer of 2023 via a Department-wide expression of interest campaign. Among the new members were a new Chair of the Shadow Board and the newly created role of Shadow Board Deputy Chair (to provide the Chair with increased support). The criteria upon application included (but was not limited to) staff that had a good understanding or interest in GLD's strategic priorities, colleagues who were actively involved in Departmental and Civil Service-wide diversity networks, those based at different regional locations, geographical diversity, and other visible and invisible diversity.

Audit and Risk Assurance Committee

Chair: Mike Green, Non-Executive Director

The Audit and Risk Assurance Committee (ARAC) is an independent committee that reports into the Board. The Committee supports the Principal Accounting Officer by monitoring and reviewing the Department's risk, control and governance framework, and the associated assurance processes, including external and internal audit.

The Committee usually meets quarterly and met 4 times in 2023-24. In accordance with the HM Treasury ARAC Handbook, the Committee reviewed its own effectiveness as well as the effectiveness of the internal and external audit functions. In addition, the Committee oversaw the audit process and advised the Accounting Officer on 3 sets of accounts: Agency accounts, Departmental accounts and the Crown's Nominee accounts for 2023-24, including the external auditors' opinion. The Committee was satisfied with the quality of the external auditors' work and their approach to their responsibilities. During the first part of the year ARAC continued its deep dive programme into GLD's principal and business functions risks to ensure that they are appropriately managed, whilst in the second half it has received updates on the ongoing work on the updates to GLD's principal risks, its risk framework and assurance map.

The Committee considered the reports prepared by the Head of Internal Audit (GIAA), based on an Internal Audit Plan agreed at the beginning of the year, and the control findings raised by external audit. It also monitored the implementation of internal and external audit recommendations. ARAC was satisfied that assurances provided by the various internal audit reports and the Head of Internal Audit's Annual Opinion met the requirements of the Board and the Accounting Officer. The Committee also receives twice yearly physical and cyber security updates and an annual report on the application of the business appointment rules. Finally, the Committee reviewed GLD's position on fraud.

In terms of membership, the Committee met its quorum however, two out of the four meetings were attended by only two members due to an ongoing Non-Executive vacancy. In March 2024, this vacancy was filled.

Changes made during the reporting period

Following a decision at a GLD Board meeting, it was agreed that the ARAC Terms of Reference should be amended to include the responsibility to review health and safety matters including the Annual Report before it is presented to the Accounting Officer.

Executive Committee

Chair: Susanna McGibbon, Permanent Secretary, Treasury Solicitor, and Chief Executive and Accounting Officer of GLD

The Executive Committee (ExCo) consists of GLD's Executive colleagues and provides the executive leadership of the Department, overseeing the operational delivery of all aspects of the business, monitors performance against GLD objectives and reviews and escalates Departmental risk and other critical business issues. It supports the Board in delivering GLD's Strategic Objectives and monitors and sets direction for the assurance committees reporting into it. The Committee meets once a month, (with additional, exceptional meetings if required). The Committee met 14 times in 2023-24 (11 formal, planned meetings and 3 exceptional meetings; the topics for the latter were: 102 Petty France Relocation, Strategic Sourcing, Strategy 2024+, Approach to Paid Overtime and Options for Delegated Grade Bonuses).

Changes made during the reporting period

ExCo welcomed GLD's new DG Chief Operating Officer to the March 2024 meeting. The ExCo Terms of Reference will be revised in line with the GLD Board documents and to reflect the new membership.

Client & External Relations Committee

Chair: Elizabeth Hambley, Legal Director General, Commercial with Trade and International (until August 2023)

Chair: Sarah Goom, Legal Director General, Commercial with Trade and International (from September 2023)

The Client and External Relations Committee (CERC) reports directly to the Executive Committee. The Committee sets direction, oversees, and assures: (i) the conduct and effectiveness of GLD's client relationships; (ii) the procurement of external legal services to provide value of money for clients; (iii) the fostering of cohesive relationships within the Government Legal Profession; and (iv) effective engagement with wider legal sector stakeholders including regulators, to support the delivery of our services and the Business Plan.

The Committee meets quarterly (with additional, exceptional meetings if required) and met 5 times in 2023-24 (4 formal, planned meetings and 1 exceptional meeting; the topic for the latter meeting was reporting – to review a 6-monthly data report). Over the past year, the Committee has overseen a variety of work, including supporting the refreshed Government Legal Profession Strategy, overseeing the annual Client Satisfaction Survey and client specific deep dives to understand what GLD's clients think of the service the Department provides, and the procurement of the four panels of external lawyers providing legal services to government.

In line with the GLD's Board's ongoing commitment to increasing diversity in GLD's decision-making bodies, Senior Civil Service (SCS) Diversity and Inclusion members were put in place from April 2023 with a one-year tenure.

Changes made during the reporting period

No changes were made during the reporting period. Given that this is a relatively new committee, a review of the committee's effectiveness and the CERC Terms of Reference will be completed in 2024. In order to align to non-Executive membership in the committee structure the current non-Executive for this committee will be phased out in 2024. The position of a Non-Executive at this Committee will not be replaced. Instead, Non-Executives may focus on a portfolio of work, aligned to their expertise and skillset in the private sector, to contribute to better outcomes in the Department; this will not overlap with the Executives' space.

Legal Quality & Innovation Committee

Chair: Jessica de Mounteney, Legal Director General, Litigation with Justice and Security (Until April 2023)

Chair: Caroline Croft, Legal Director General, Employment with Economic Recovery and UK Governance (from June 2023)

The Legal Quality & Innovation Committee (LQIC) reports directly to the Executive Committee. LQIC works on behalf of GLD's Executive Committee in making decisions, providing strategic direction, oversight, and assurance for: (i) the quality and effectiveness of GLD's legal work; (ii) the design, delivery and effectiveness of GLD's legal knowledge resources, legal capability and training, and legal induction; (iii) GLD's quality accreditation and recognition processes e.g., Lexcel; (iv) innovation in the delivery of GLD's legal services; and (v) legal excellence and innovation priorities in GLD's business plans.

LQIC meets quarterly (with additional, exceptional meetings if required) and met 5 times in 2023-2024 (4 formal, planned meetings and 1 exceptional meeting; the topic for the latter meeting was reporting – to review a 6-monthly data report). The Committee has made key decisions on plans for the enhancement of GLD's legal knowledge and learning systems and conducted comprehensive reviews of work being undertaken in the areas of Primary and Secondary Legislation, the work of GLD's Centres of Excellence, legal training, and legal quality assurance. On Innovation, the Committee has focused particularly on initial steps in exploitation of AI, alongside reviewing the broader innovation work taking place in the Department.

To underpin its work, the Committee commissioned a review of the data it needs to fulfil its remit. A comprehensive assessment of the reporting landscape was undertaken, and the committee now receives and reviews a quarterly data dashboard.

In line with the GLD's Board's ongoing commitment to increasing diversity in GLD's decision-making bodies, SCS Diversity and Inclusion members were put in place from April 2023 with a one-year tenure.

Changes made during the reporting period

Given that this is a relatively new committee, a review of the committee's effectiveness and Terms of Reference will be completed in 2024 (as part of the interview process for the new Board Effectiveness Evaluation). Erica Handling, Non-Executive, who sat on this Committee, departed at the end of her tenure in October 2023. The position of a Non-Executive at this Committee will not be replaced. Instead, Non-Executives may focus on a portfolio of work, aligned to their expertise and skillset in the private sector, to contribute to better outcomes in the Department; this will not overlap with the Executives' space.

People Committee

Chair: Mel Nebhrajani CB, Legal Director General, Litigation with Justice and Security

The People Committee (PC) reports directly to the Executive Committee. The PC exercises strategic oversight of the People Strategy and the underpinning strategies within its remit, including the Diversity and Inclusion (D&I) Strategy. The PC also reviews GLD's key workforce metrics and risks, and the action being taken in relation to them, particularly around legal resourcing, capacity, capability, and pay and reward. The PC monitors the effectiveness and health of GLD employees, supports activities to build leadership amongst staff, and actively reviews the skills and capabilities needed to deliver outstanding legal and corporate services. This includes driving improvements in response to the 2023 People Survey.

The PC meets quarterly (with additional, exceptional meetings if required) and met 7 times in 2023-2024 (4 formal, planned meetings and 3 exceptional meetings; the topics for the latter meetings were: capability-based pay, promotions, probation and starting salaries, and the D&I Strategy).

Over the past year, the PC has overseen critically important work, including GLD's People Strategy, D&I and People Survey Action Plans, and the Outreach Strategy. Members also looked at Future Ways of Working in GLD, including helping to draft policy around the Civil Service-wide workplace attendance announcements. PC has also taken papers and made decisions in relation to data and metric analysis and improvement plus SCS Performance and Talent Management.

PC also considers the bi-annual Health and Wellbeing Report to monitor and identify any risks related to activities within its remit, which is also shared with the Board.

In line with the GLD's Board's ongoing commitment to increasing diversity in GLD's decision-making bodies, SCS Diversity and Inclusion members were put in place from April 2023 with a one-year tenure.

Changes made during the reporting period

Catherine Berney, Non-Executive, who sat on this Committee, departed at the end of her tenure in April 2023. The position of a Non-Executive at this Committee will not be replaced. Instead, a Non-Executive may focus on a portfolio of work, aligned to their expertise and skillset in the private sector, to contribute to better outcomes in the Department; this will not overlap with the Executives' space.

Investment and Portfolio Assurance Committee

Chair: Jon Fundrey, Finance, Operations and Digital Director (until October 2023)

Interim Chair: John Ward, Legal Director, Home Office (until January 2024)

Chair: Carmel Thornton, Finance, Operations and Digital Director (from January 2024)

The Investment and Portfolio Assurance Committee (IPAC) reports to the Executive Committee. The Committee considers investment decisions on behalf of the Executive Committee, providing assurance that those investments deliver value for money, meet regularity and propriety considerations and are affordable and sustainable. The Committee also provides oversight of GLD Portfolio projects from inception through to implementation, ensuring they remain strategically aligned, affordable and deliverable.

The Committee meets quarterly, (with additional, exceptional meetings if required). In 2023-2024, the Committee met 3 times. The January 2024 meeting was rescheduled to April 2024 to incorporate the induction and appointment of the new Chair Carmel Thornton and to align to the Executive Committee role in the business planning and budgeting process.

Over the past year the work of the Committee has focused on: (i) making a recommendation on the composition of the Portfolio to the Executive Committee, (ii) an escalation of risk associated with the delivery approach for National GLD; and (iii) an escalation of the risk associated with the delivery approach for Legal Practice Management. In addition, agreeing the Portfolio Framework, agreeing actions associated with an escalation from the Pay and Reward Modernisation Board for the re-baselining of benefits and regular review of the overall progress of the Portfolio.

Changes made during the reporting period

Given that this is a relatively new committee, a review of the committee's effectiveness and the IPAC Terms of Reference will be completed in 2024.

Talent and Succession Committee

Chair: Catherine Berney, Non-Executive Director (until April 2023)

Interim Chair: Flora Huskisson, Head of People (from September 2023)

The Talent and Succession Committee (TSC) provides the GLD Board with assurance on senior Executive appointments within the Department. This includes succession planning, talent management, and consideration of diversity and inclusion throughout, to meet the current and future needs and priorities of the Department.

The Committee meets quarterly, with interim SCS resourcing and development meetings as required. The Committee met 2 times in 2023-24. Whilst the group met fewer times than specified in the Terms of Reference, it was supplemented by regular sub-committee senior resourcing meetings, attended by Directors General and HR to ensure the remit of the TSC was being delivered. This included providing oversight of the succession pipelines for senior roles. The meetings predominantly comprised of identifying the future leadership requirements of GLD and scrutinising the talent and development processes.

Changes made during the reporting period

Catherine Berney, Non-Executive, who was Chair of this Committee, departed in April 2023. Flora Huskisson, Deputy Director Head of People, has been the interim Chair since September 2023. In 2024, changes will be made to merge the current TSC and SCS Pay Committee into one. The name and Terms of Reference for this committee is due to be scoped. The Committee will be Chaired by a Non-Executive.

Senior Civil Service (SCS) Pay Committee

Chair: Catherine Berney, Non-Executive Director (until April 2023)

Interim Chair: Flora Huskisson (from September 2023)

The SCS Pay Committee sets the pay strategy each year for SCS members of staff, ensuring it reflects the needs and priorities of the department. When setting the strategy, the Committee takes account of all relevant guidance and then oversees the process, to ensure recommendations are moderated and that awards are consistent and fair across the SCS.

The Committee meets 2-3 times a year and met once in 2023-24. Whilst the group met fewer times than specified in the Terms of Reference, it discharged its remit with one meeting; with some in-year pay matters taken to the Executive Committee for sign off, (in line with the ExCo Terms of Reference).

At the meeting that took place, the Committee agreed an approach for utilising available flexibilities to address pay anomalies; recommendations were reviewed, and the committee signed off that they had been implemented. The Committee also oversaw the distribution of performance groups and monitored results to ensure compliance with diversity legislation.

Changes made during the reporting period

Catherine Berney, Non-Executive, who was Chair of this Committee, departed in April 2023. Flora Huskisson, Deputy Director Head of People, has been the interim Chair since September 2023.

In 2024, changes will be made to merge the current TSC and SCS Pay Committee into one. The name and Terms of Reference for this committee is due to be scoped. The Committee will be Chaired by a Non-Executive.

Committee Membership

Current committee membership is drawn from GLD's Executive, Legal Director cadre, some with Non-Executives as members and/or Chairs, if relevant to their expertise/applicable. However, following the recent recruitment of a new DG Chief Operating Officer and two Non-Executives, one of which is the Lead Non-Executive, and Chair of the Board, the Board revised its membership.

GLD Board Members:

Membership of the GLD Board as at 17 March 2024 was as follows:

Executive members:

Susanna McGibbon Permanent Secretary and Chief Executive
 Caroline Croft, Director General of Employment with Economic Recovery and UK Governance (from June 2023)
 Mel Nebhrajani CB, Director General of Litigation with Justice, and Security
 Damian Paterson, Strategy, People and Culture Director
 Sarah Goom, Director General of Commercial with Trade and International (from September 2023)
 Carmel Thornton, Finance, Operations and Digital Director (from January 2024)
 Richard Cornish, Chief Operating Officer (from March 2024)

Ex-officio member:

Douglas Wilson OBE - Director General, AGO

Non-executive members:

The Rt Hon Dame Janet Paraskeva
 Mike Green
 Tim Fallowfield OBE

Previous members:

Catherine Berney, Non-Executive (until April 2023)
 Elizabeth Hambley, Director General Commercial with Trade and International (until August 2023)
 Jon Fundrey, Finance, Operations and Digital Director (until October 2023)
 Erica Handling, Non-Executive (until October 2023)

Membership of the GLD Board from 18 March 2024 until 31 March 2024 and until the date of Accounts signing is as follows:

Executive members:

Susanna McGibbon Permanent Secretary and Chief Executive
 Carmel Thornton, Finance, Operations and Digital Director (from January 2024)
 Richard Cornish, Chief Operating Officer (from March 2024)

Ex-officio member:

Douglas Wilson OBE Director General, Attorney General's Office

Non-Executive Members:

Hon Dame Janet Paraskeva

Dame Janet joined in March 2024 as Lead Non-Executive and is Chair of the Board. Dame Janet joined GLD from her role as Chair of the Council of the Licensed Conveyancers and member of the Privy Council. Dame Janet was previously the First Civil Service Commissioner, Chief Executive of the Law Society, and a Non-Executive Director of the Serious and Organised Crime Agency. Dame Janet has also been Chair of the Jersey Appointments Commission and Primary Eye Care Services, Vice Chair of the Video Standards Commission and Trustee of Contemporary Applied Arts.

Mike Green

Mike joined in January 2022 and is Chair of the Audit and Risk Assurance Committee. Mike is a Fellow of the Institute of Chartered Accountants in England and Wales and a graduate of the London School of Economics. He qualified as a chartered accountant with what is now KPMG and spent 11 years with the audit practice before a 20-year career in Commercial Television. Currently Mike is a Director, Audit Committee Chair and a member of the Service Quality Committee at Anchor Hanover, a housing association specialising in older people's housing and operating over 100 care homes. Mike also spent 10 years as a non-executive director at an NHS Foundation Trust.

Tim Fallowfield OBE

Tim joined in March 2024. Tim is Corporate Services Director and Company Secretary at Sainsburys PLC. Tim is a practising solicitor and was previously General Counsel at Sainsburys and is a trustee of Save the Children. Tim was awarded an OBE for services to disability awareness, has served as Board Sponsor for Disability and Carers at Sainsbury's and have previously been appointed by the Disabilities Minister to chair the Disability Confident Business Leaders Group.

Previous non-executive members:

Catherine Berney took up her appointment as Strategy, People and Culture Non-Executive Director, on 15 October 2018 and was 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 brought considerable experience to GLD in leadership, strategic direction, communications, and talent development. Catherine departed GLD as a Non-Executive Director at the end of April 2023.

Erica Handling joined on 29 October 2018 as Non-Executive Director for Legal Quality. Erica brought experience and expertise to GLD having worked as head of large legal departments in private practice and in-house. 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. Erica combined her role at GLD with working as an executive coach and being a non-executive director on the Board of Petershill Partners plc (a listed company investing in private equity partnerships, managed by Goldman Sachs) and a trustee and chair of charities with a focus on women and/or criminal justice, including Spark Inside, St Giles Trust and previously Working Chance. Erica's departed GLD as a Non-Executive Director in October 2023.

GLD Board attendance

The GLD Board met 6 times between April 2023 and March 2024, with attendance as follows:

Executive Members	Eligible to attend	Attended (to end March)
Susanna McGibbon	6	6
Mel Nebhrajani CB	5	5
Elizabeth Hambley (until August 2023)	2	2
Caroline Croft (from June 2023)	4	4
Sarah Goom (from September 2023)	3	3
Damian Paterson	5	5
Jon Fundrey (until October 2023)	3	3
Carmel Thornton (from January 2024)	2	2
Richard Cornish (from March 2024)	2	2
Ex-Officio Member - Douglas Wilson OBE	6	6
Non-Executive Members		
Catherine Berney	-	-
Erica Handling	3	3
Mike Green	6	6
Dame Janet Paraskeva	2	2
Tim Fallowfield OBE	2	2

The Board's work covers the 5 main areas expected by the Corporate Governance in Central Government Departments: Code of Good Practice:

- 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 GLD Board's performance

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

The Board reviewed its own effectiveness through a Board Effectiveness Evaluation (BEE) in 2022-23 with an action plan produced upon its conclusion (first tabled at the March 2023 Board). In line with recent changes to the governance structure, the Board Terms of Reference and the Board Operating Framework will be redrafted, (along with the terms of reference for other committees in the governance structure in 2024-25, to align to this). The BEE focused on several areas, including composition; clarifying, and strengthening roles and responsibilities and the relationships between committees; diversity and inclusion; the implementation of a more effective risk and performance management system; data and its presentation (including reporting and tracking risks); improving flows of information; papers and presentations; and coaching, induction, and training for both the Board and committees. The Governance Internal Audit Agency (GIAA) produced a report reviewing the new governance, risk management and performance reporting frameworks post the implementation of the 2022 Governance Review in December 2023 to provide assurance over the effectiveness of the arrangements, recognising that GLD is in a transitional phase, embedding new systems, and making changes to its structure and processes. It recommended several actions that were/are currently being implemented as part of wider improvement work.

GLD's Compliance with the Corporate Governance in Central Government Departments: Code of Good Practice:

The Corporate Governance in Central Government Departments: Code of Good Practice applies primarily to ministerial departments. This means that the key provisions relating to the composition of boards do not apply to the Department; specifically the involvement of ministers and the requirement to have roughly equal numbers of ministers, senior civil servants, and Non-Executive Directors.

Management of interests and Business Appointments

GLD has a policy, published in its 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 GLD 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.

GLD also has a policy on Business interests and shareholdings, also published in the 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, Operations and Digital 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, Operations and Digital Director regarding the retention,

disposal or management of such holdings.

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

- All senior civil servants are required to routinely declare any relevant interests to the Permanent Secretary. 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 a return is provided to the Cabinet Office, providing assurance that all outside interests are being managed appropriately.
- As part of or alongside the Annual Report and Accounts GLD 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.

Special Advisers

In line with the current Declaration of Interests policy for Special Advisers, the Special Advisers to the Attorney General are asked to declare any relevant interests or confirm they do not consider they have any relevant interests. The Director General of the Attorney General's Office considers the returns provided and will publish any relevant interests.

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>.

In 2023-24 there were 21 exits from the Senior Civil Service (SCS). One BAR application was submitted to the department from an SCS and one from a staff member at delegated grades. Both were approved with conditions set. No applications were found to be unsuitable for the applicant to take up by the department. There were no breaches of rules in the preceding year.

Risk Management in GLD

Risk Management practices comply with the requirements of The Orange Book's (HM Treasury risk management guidance) Main Principles. Our principal risks are 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.

Principal risks are agreed by the GLD Board and monitored by the ARAC, and each key principal risk is owned by an Executive Committee member. The risks and actions to mitigate them are reported quarterly to the Board. The principal risks and the actions to mitigate them are detailed in the GLD business plan.

Risk Profile

GLD's key principal risks and mitigating actions which are:

Orange Book Risk Category	Risk Description	Plans and Mitigations
Strategy	We do not have a complete performance and assurance system to monitor the delivery of our Strategy 2024+ or Corporate and Business Plans.	As part of the publication of GLD's 2024 Strategy a new performance system has been introduced to monitor and track delivery against the three-year strategy and the annual GLD business plan. The 24/25 Business Plan reflects the priority deliverables in year one of the Strategy. Business Plan delivery is measured through a combination of Quarterly Change Report and line management led delivery reporting and accountability. The Quarterly Change Report, alongside GLD's operational Balance Scorecard and other performance data is integrated each quarter into a Quarterly Strategic Report which is presented to GLD's ExCo for approval and subsequently the GLD Board. This new product represents the most comprehensive approach GLD has ever taken to delivery and performance monitoring and assurance and is designed to clearly articulate both the progress of delivery against GLD's Strategic Ambitions and the effect and impact this is having on the achievement of the Department's long-term purpose. As a new system it will take time to reach its full potential and will be subject to rigorous continuous approval, particularly through feedback from GLD's Board. This will include ensuring the items for measurement and the metrics being applied reflect the evolving needs and priorities of the organisation as it moves through the delivery of its Strategy.
Governance	Our governance system and culture does not enable effective organisational performance and delivery, which impacts our decision-making and could lead to poor investment decisions, increased legal / reputational risk, inadequate risk management, and poor audit outcomes	Work is underway to rationalise and simplify GLD's governance and delivery system to reflect organisational changes following the establishment of a Chief Operating Officer Group. This includes work to more clearly define accountabilities and responsibilities for planning, performance and risk. This work, alongside changes to the Executive and Non-Executive balance of the GLD Board is intended to create a clearer system of accountability which will drive improvements in both the application and underpinning cultures across GLD's planning, performance and risk system. This work is ongoing but will provide ongoing mitigation until it concludes.
Property	There is a risk that GLD does not deliver on its Health and Safety obligations caused by poor management leading to unsafe and unsuitable buildings or unsuitable equipment for staff.	A robust management plan is in place, which includes regular health and safety liaison with our public sector landlords, to ensure that GLD's legal responsibilities are met through risk assessment and safety awareness management. Competent persons are in place to deliver these and GLD has set up a Health and Wellbeing Group to oversee health, safety, and wellbeing within GLD. GLD engages with landlords through building house and safety committees.
Business Continuity	There is a risk that we do not prepare for significant external events which impact the delivery of legal services or cost recovery.	GLD has a robust command and control structure to manage disruption to the delivery of GLD services; which is overseen by the GLD Incident Management Team; this takes into consideration the disparate locations of staff and the specific requirements of business areas; these plans are reviewed annually and tested to ensure that they are effective and would minimise the impact of disruption on GLD business operations.
Security	We do not keep pace with emerging threats or a failure of compliance as a result of inappropriate awareness, culture and practice across personnel, physical and cyber security domains. Resulting 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, as well as GovS007 Functional Standard and Minimum-Security Standards across all security functions (Physical, Personnel, Cyber and Technical). We ensure all staff are appropriately security cleared and communicate securely with counsel and other third parties. All staff complete the mandatory annual 'Security and Data Protection' training. There is also Security Education and Awareness training products available on GLD's Learning Management System (LMS). Assurance is obtained through maintaining various cyber related certifications and accreditations, such as the ISO27001, Cyber Assessment Framework (CAF) and Government Cryptographic standards (IS4). This allows us to provide and support secure IT equipment and services to the National Security team, amongst others. We have IT solutions to identify, protect and respond to cyber-attacks.
Programme and project management	Project delivery capability, capacity, culture and controls do not keep pace with departmental appetite and demand leading to an inability to deliver a coherent portfolio of benefits through the successful delivery of programmes & projects.	The Project Delivery team are beginning to grow capability. The increase in project management capability and growing understanding of project disciplines with business leaders lowers the impact of the risk as problems with projects are more likely to be identified and addressed earlier, limiting adverse impacts. Close working with the Strategy team to align the 24/25 portfolio to Business Plans reduces the likelihood of the risk of undertaking projects not aligned to business priorities.
Technology	We fail to provide IT tools on a consistent basis, impacting efficiency and productivity. Inadequate IT could impact Core Purpose and strategic vision delivery; staff morale and productivity; service delivery.	The availability of GLD systems has been consistently high with office, hybrid and remote working capability shown to be effective. Our primary concern is the pending obsolescence of our core Case Management System (CMS) which is currently in the process of being replaced with a more contemporary digital product. A secondary concern is the ongoing challenge of interoperability between client and GLD systems and wider government systems enabling greater collaboration and/or knowledge sharing between teams, which is reducing as the wider government interoperability strategy and standards are adopted which GLD is at the forefront of. There have been no significant IT systems disruptions for an extended period indicating the ongoing system improvements work has been effective, although we are continuing to monitor user performance and continue the systems improvement and resiliency works.
Operations	GLD could lose money due to fraud and error as a result of fraudulent staff, fraudulent suppliers or external fraudsters making fraudulent payments, changes to bank details, authorising fake invoices leading to inappropriate use of GLD assets, loss of assets, selling GLD data, inappropriate use of GLD travel contracts.	Our systems are designed to minimise this risk, we review the risk of fraud annually and where incidents of potential fraud and theft occur, we review our systems and strengthen as necessary. Our systems are well established and there are significant controls over payments and new suppliers which substantially limits the opportunity for individuals to obtain fraudulent payments.

Risk	Risk Description	Plans and Mitigations
Financial	There is a risk that 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	There is a risk that we are unable to attract and retain sufficient legal and other professionals necessary to deliver against the demand for GLD's services.	The success of our Pay Business Case in early 2023 for an increased pay offer for our lawyers has significantly reduced our attrition and, alongside other changes such as a new employee value proposition and opening up our new national locations, we have seen improvements in numbers recruited too. The pay improvements, alongside other ongoing actions such as ensuring that staff have access to a range of Learning and Development opportunities; and implementing our Diversity and Inclusion Delivery Plan, Health and Wellbeing Action Plan and our Talent and Succession Framework have meant that we have been able to reduce the impact and probability of this risk. We have higher levels of attrition and vacancies across our corporate services group, particularly in some specialist areas such as digital. This is being mitigated by the use of temporary/ external resource to meet demand, alongside work to improve the employee offer, which includes consideration of a future case for pay reform.
Client and External Relations	There is a risk that GLD fails to meet the demand for high quality, trusted & integrated legal services (utilising a combination of internal and external legal provision) at an acceptable cost to clients, leading to loss of confidence in GLD.	We manage this risk by ensuring the capability of our staff through appropriate training programmes, the development of general and specialist legal skills including secondments, and have robust, effective, legal quality assurance processes. We have an overall client approach supported by local client care plans to help build and maintain the trust and confidence of clients and have achieved our aims of 95% or above on our client satisfaction rating. Our funding model is kept under review to ensure clients find GLD costs acceptable and VFM. Our enhanced pay offer has led to a negative legal staff shortfall ensuring we are best resourced to meet client demand. To further manage demand for our services, we are developing strategic sourcing principles to ensure appropriate, aligned use of internal and external support. The four legal panels are currently going through a re-procurement process. We will develop and implement our new GLP strategy.
Quality and Innovation	There is an opportunity to enhance the quality and efficiency of GLD's legal work, through maintaining and enhancing effective control systems and creating an environment where innovation is encouraged and technology is well understood and deployed, resulting in GLD delivering consistently excellent legal work at minimum cost, and providing rewarding careers for our staff.	New metrics have been developed for use of our knowledge systems and trends will be reported on. We do not yet have reliable, measurable data on innovation, but an AI strategy is under development by the Knowledge and Innovation Division.

The AGO's principal risks were as follows:

- A high level of recruitment attrition leading to a lack of resilience to maintain standards
- Failure to develop and implement effective knowledge management systems and processes.
- Inability to provide timely legal advice and briefings leading to reputational damage to the Attorney General and the department, affecting government policy.
- Lack of appropriate processes for managing the budget leading to a lack of control over public money
- Failure to adhere to security procedures and processes to protect our people, classified or personal information.

The HMCPSI principal risks were as follows:

- Resilience & resources - HMCPSI unable to achieve right balance in terms of numbers and level of experience of staff.
- Financial Management - Lack of appropriate financial budget control results in ineffective use of resources and/or fraud and error causing financial and reputational damage.
- Information Management - Information security breach is caused by loss of experience and/or absence of knowledge, impacting on key processes and resulting in non-compliance with legislation.

These risks were effectively managed and not considered to have crystallised.

Security and business continuity

Information is one of GLD's main assets and as such GLD is committed to maintaining the appropriate level of Information Security to protect information (including personal information). This level of security is assured by GLD's adherence to the Government Functional Security Standard (GovS 007: Security). In addition, GLD maintains ISO 27001 and Cyber Essential Plus Certifications. Cyber resilience is maintained through comprehensive penetration testing, vulnerability management and protective monitoring policies, with our IT services on, or connected to the GLD network, being monitored by the Security Incident Event Management (SIEM) appliance. All staff have completed the mandatory 'Security and Data Protection' and GDPR training, to ensure they are fully aware of their responsibility to keep information secure. GLD maintains and reviews an Information Security Management System (ISMS), which is supported by relevant and appropriate Policies and Procedures. It also maintains a Security Working Group (SWG), Chaired by the Head of Protective Security, to monitor and manage Security Risks and Issues. GLD reviews and revises all policies and procedures in relation to Physical and Personnel Security, ensuring that all assets are protected from all threats, whether Insider or otherwise, deliberate or accidental.

GLD maintains a robust command and control structure for the management of business resilience and disaster recovery in order to assure the continued delivery of vital services to clients in the event of disruption. GLD ensures that these processes are relevant and reflect the guiding principles set out in BS65000. It has carried out a review of its business continuity processes and plans in light of new ways of working in a post-Covid environment and the move towards greater diversity in office-based locations. 2024 will focus on testing and exercising these plans and processes to ensure that they are viable and fit for purpose.

AGO have their own business continuity and security policies, developed in partnership with their service providers. The AGO have worked collaboratively with other agencies to complete their first GovAssure Cyber assessment, a robust independent assurance process to ensure that their systems meet government standards.

HMCPST has a business continuity plan in place which is tested periodically to ensure it is understood and fit for purpose. HMCPST has a clear security policy which is in part driven by shared service arrangements for ICT and accommodation. All HMCPST colleagues receive a security briefing as part of their induction and these are followed up in line management conversations and confirmed as part of the assurance reporting process.

Whistleblowing

GLD is committed to nurturing an environment where staff are aware of how to raise concerns about something they see or experience at work. This includes ensuring they feel able and supported in expressing concerns through the channels available to them, including where an issue may be classed as Whistleblowing. Responsibility for the operation of an effective whistleblowing policy and process within GLD is vested at Executive Committee level in the Director of Strategy, People and Culture (SPC), Damian Paterson. He is supported in this role by four Nominated Officers, two of whom were appointed during this reporting year. Nominated Officers act as a point of contact for GLD staff to raise concerns outside their line management chain. They also offer impartial support and advice to anyone raising a Whistleblowing concern.

Assurance of GLD's whistleblowing policy and processes is provided by the GLD's ARAC who review whistleblowing cases and identify the lessons to be learned from them. The ARAC considers bi-annual reports on whistleblowing, with the Board receiving a report from the Director of SPC annually. GLD's 2023 People Survey indicated that 68% of people were aware of how to raise a concern under Civil Service Code, an increase of 3% on 2022. 76% of people indicated they believed that if a concern was raised under the Code it would be investigated properly. This is 3% higher than 2022 and is in part a response to the increase in Nominated Officers and publication of an updated raising a concern policy in GLD. In reporting year 2023-24 there have been no formal cases raised under GLD's Whistleblowing policies and procedures, although GLD's Nominated Officers have supported a small number of personnel who have expressed a concern about an aspect of their work or GLD which did not meet the threshold of a Whistleblowing case.

AGO and HMCPST also follow the GLD Whistleblowing policy.

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 her opinion, some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.

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. Assurance on information handling within GLD is provided by the Senior Information Risk Owner, Nick Price, Operations Director & Senior Security Advisor.

At the end of each quarter, the Department conducts a formal forecasting exercise. 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 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.

In addition GLD has considered and implemented Government Functional Standards where appropriate.

These processes highlighted one issue of significance with regard to the corporate health or operations of GLD in 2023-24. A review of our 'client monies' processes identified weaknesses in the authorisation of payments and the follow up of outstanding balances. These weaknesses have now been addressed with an updated and strengthened control environment.

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, to assess the relative contribution of the department's SCS members in achieving the department's strategic outcomes and key priorities, to determine non-consolidated performance related pay awards, and to make final pay decisions.

The SCS Pay Committee at the relevant time (September 2023) comprised: Flora Huskisson – HR Director and Interim Chair, Susanna McGibbon, Treasury Solicitor and Permanent Secretary; Mel Nebhrajani, Director General; Caroline Croft, Director General; Sarah Goom, Director General; Doug Wilson, AGO Director General, with Damian Paterson, Director of SPC.

Consolidated awards (salary increase)

In 2023-24 the department was bound by SCS Cabinet Office Practitioner Guidance to implement the new pay range minima and give all eligible member of the SCS a consolidated pay award of 5.5% of their base pay, inclusive of any increase necessary to uplift members to the revised pay band minimum. An additional 1.0% of the SCS paybill was available to address pay anomalies, subject to the steer, set out in the Practitioner Guidance, towards:-

- those who are below the SCS-wide pay band medians (currently £80,000 for SCS1 £104,000 for SCS2 and £138,000 for SCS3), and particularly those who are assessed as high performing or exceeding;
- those who are performing well but remain lower in the pay band and for whom recent pay awards have done little to move them much above the pay band minimum;
- those who are performing well and whose salaries fall below the departmental G6 maxima;
- with any remaining funds in the 1% paybill pot, any other individual pay anomalies identified by departments and agreed by departmental pay committees.

Non-consolidated performance related pay awards

An end-of-year non-consolidated payment was available for jobholders who were assessed as "Exceeding" or "High Performing" in the 2022- 23 performance year. In-year non-consolidated awards for performance during 2023-24 were made using the overall budget for non-consolidated SCS payments. The criteria used to award these were:

Level 1 and/or Team Award (within division)	Level 2 (across multiple divisions/government) Can also be awarded for achievement in division where the task was significantly complex
Has developed and led the implementation of an idea and/or (corporate) initiative that has demonstrably achieved a strategic aim(s), across their wider division.	Has developed and led the implementation of an idea and/or (corporate) initiative that has demonstrably achieved a strategic aim(s), across the multiple divisions/government.
Has developed collaboratively across the division and led the implementation of an idea and/or (corporate) initiative that has demonstrably achieved a strategic aim(s), across the wider division.	Has developed collaboratively across multiple divisions and led the implementation of an idea and/or (corporate) initiative that has demonstrably achieved a strategic aim(s), across the multiple divisions/ government.
Has demonstrably contributed to the improvement of capability, resilience, wellbeing and performance in their work area.	Has demonstrably contributed to the improvement of capability, resilience, wellbeing and performance across multiple divisions/ government.
Has demonstrably improved diversity, including social mobility, in their work area/division.	Has demonstrably improved diversity, including social mobility, across multiple divisions/ government.
Has led a piece of work that has demonstrably secured significant savings or efficiency gains in their work area/division.	Has led a piece of work that has demonstrably secured significant savings or efficiency gains across multiple divisions/ government.
Leading as a subject expert, demonstrably building capability within their division.	Leading as a subject expert, demonstrably building capability with an impact across multiple divisions/ government.

Note: SCS jobholders who were awarded both an in-year payment for performance in 2022-23 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

The following sections, which have been subject to audit, provide details of the remuneration and pension interests of the ministers and most senior management (i.e. Board members) of the department.

Remuneration (salary, benefits-in-kind and pensions)

Ministers	Salary (£)		Pension Benefits (to nearest £1,000) ¹		Total (to nearest £1,000)	
	2023-24	2022-23 restated	2023-24	2022-23	2023-24	2022-23 restated
The Rt Hon Victoria Prentis KC, MP, Attorney General from 25 October 2022	94,450	40,535	25,000	10,000	120,000	50,000
The Rt Hon Michael Ellis KC, MP, Attorney General from 6 September 2022 until 25 October 2022	-	34,065	-	4,000	-	38,000
The Rt Hon Suella Braverman KC, MP, Attorney General from 13 February 2020, maternity leave from 26 February 2021, returned 10 September 2021, Attorney General until 6 September 2022	-	47,225	-	10,000	-	57,000
Robert Courts KC, MP, Solicitor General from 7 December 2023	18,386	-	5,000	-	23,000	-
The Rt Hon Michael Tomlinson KC, MP, Solicitor General from 7 September 2022 to 7 December 2023	43,472	31,651	10,000	9,000	53,000	41,000
Edward Timpson CBE KC, MP, Solicitor General from 7 July 2022 until 7 September 2022	-	24,182	-	2,000	-	26,000
The Rt Hon Alex Chalk KC, MP, Solicitor General from 16 September 2021 until 5 July 2022	-	29,760	-	4,000	-	34,000

¹ The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) 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.

Restatement of prior year figures has been made to include severance payments made to ministers as these were not included in the 2022-23 Remuneration Report

The Rt Hon Victoria Prentis KC MP - the full year equivalent was £94,450

The Rt Hon Suella Braverman KC MP - the full year equivalent was £94,450

The Rt Hon Michael Ellis KC MP - the full year equivalent was £94,450, 2022-23 salary amount includes severance payment of £23,612

Robert Courts KC MP - the full year equivalent was £57,962

The Rt Hon Michael Tomlinson KC MP - the full year equivalent was £57,962

Edward Timpson CBE KC MP - the full year equivalent was £57,962, 2022-23 salary amount includes severance payment of £14,490

The Rt Hon Alex Chalk KC MP - the full year equivalent was £57,962, 2022-23 salary amount includes severance payment of £14,490

Ministerial Severance

In the 2022-23 financial year severance was received by the following ministers for the following amounts:

- The Rt Hon Michael Ellis KC MP £23,612
- The Rt Hon Alex Chalk KC MP £14,490
- Edward Timpson CBE KC MP £14,490

Single total figure of remuneration

Accrued pension benefits for directors are not included in this table for 2023-24 due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy.

Officials	Salary (£000)		Bonus Payments (£000)		Pension Benefits (to nearest £1,000) ¹		Total (£000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Susanna McGibbon Permanent Secretary	175-180	160-165	5-10	-	-	-41,000	185-190	120-125
Mel Nebhrajani CB Legal Director General	140-145	130-135	-	-	-	70,000	140-145	200-205
Caroline Croft Legal Director General from June 2023	90-95	-	-	-	-	-	90-95	-
Sarah Goom Legal Director General from September 2023	75-80	-	5-10	-	-	-	85-90	-
Elizabeth Hambley Legal Director General to August 2023	60-65	130-135	5-10	-	-	22,000	70-75	150-155
Jessica de Mounteney Legal Director General to May 2023	15-20	180-185	-	-	-	-	15-20	180-185
Richard Cornish Director General, Chief Operating Officer from March 2024	10-15	-	-	-	-	-	10-15	-
Damian Paterson Director of Strategy, People and Culture	105-110	95-100	-	-	-	42,000	105-110	140-145
Carmel Thornton Director of Finance, Operations and Digital from January 2024	20-25	-	-	-	-	-	20-25	-
Jon Fundrey Director of Finance, Operations and Digital to October 2023	85-90	130-135	5-10	-	-	47,000	95-100	175-180
Andrew Cayley CMG KC HM Chief Inspector of the Crown Prosecution Service Inspectorate to February 2024	115-120	125-130	-	-	-	49,000	115-120	170-175
Anthony Rogers Interim HM Chief Inspector of the Crown Prosecution Service Inspectorate from February 2024	5-10	-	-	-	-	-	5-10	-
Douglas Wilson OBE Director General of Attorney General's Office	150-155	140-145	5-10	-	-	17,000	160-165	160-165
Lee John-Charles CBE Co-opted Board member from July 2020 to December 2022	-	75-80	-	0-5	-	-36,000	-	40-45

¹The 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. Changes in pension benefit can be negative as well as positive

Notes 2023-24

- Caroline Croft - full year equivalent salary was £105k-£110k
- Sarah Goom - full year equivalent salary was £125k-£130k
- Elizabeth Hambley - full year equivalent salary was £140k-£145k
- Jessica de Mountenay - full year equivalent salary was £195k-£200k
- Richard Cornish - full year equivalent salary was £125k-£130k
- Carmel Thornton - full year equivalent salary was £95k-£100k
- Jon Fundrey - full year equivalent permanent salary was £150k-£155k, salary includes an amount paid when employed as a contractor of £11k
- Andrew Cayley - full year equivalent salary was £125k-£130k
- Anthony Rogers - full year equivalent salary was £100k-£105k

Notes 2022-23

- Jon Fundrey - full year equivalent salary was £140k-£145k
- Lee John-Charles - full year equivalent salary was £90k-£95k

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

Officials	Contract end	Salary (£000)		Benefits-in-kind (to nearest £100)		Total (£000)	
		2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Catherine Berney	April 2023	0-5	15-20	-	-	0-5	15-20
Erica Handling	October 2023	5-10	15-20	-	-	5-10	15-20
Mike Green	January 2025	15-20	15-20	1,000	600	15-20	15-20
Dame Janet Paraskeva	January 2027	0-5	-	-	-	0-5	-
Tim Fallowfield OBE	January 2027	0-5	-	-	-	0-5	-

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. Full year equivalents for Catherine Berney, Erica Handling, Dame Janet Paraskeva and Tim Fallowfield OBE are £15k-£20k for 2023-24 salary.

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. In respect of ministers in the House of Commons, departments bear only the cost of the additional ministerial remuneration; the salary for their services as an MP (£86,584 from 1 April 2022) and various allowances to which they are entitled are borne centrally.

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.

Bonus payments

Performance related pay awards (non-consolidated) are based on an individual's performance and are moderated as part of the SCS appraisal process. Bonuses disclosed may relate to performance in the previous financial year.

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.

	2023-24	2022-23	Percentage change %
Remuneration of the highest-paid director	£187,500	£182,500	3%
25th percentile of pay and benefits	£47,541	£45,234	5%
Highest-paid director's remuneration as a multiple of the 25th percentile	4.0	4.0	0%
Median remuneration of the workforce	£58,500	£52,788	11%
Highest-paid director's remuneration as a multiple of the median remuneration	3.2	3.5	-9%
75th percentile of pay and benefits	£72,500	£66,621	9%
Highest-paid director's remuneration as a multiple of the 75th percentile	2.6	2.7	-4%
Average percentage change in pay relative to the previous financial year for the organisation as a whole	7%	3%	

Total remuneration includes salary, non-consolidated 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. The median, 25th and 75th percentiles are salary only, there were no bonuses or benefits. There was a bonus element relating to the highest paid director 2023-24 only.

The pay ratios for the 25th, median and 75th percentiles have reduced by 0%, 9% and 4% respectively. The decrease in the median pay ratio is mainly attributable to the implementation of capability based pay for lawyers which had increased the median.

The median pay ratio is consistent with the pay, reward and progression policies for the department.

In 2023-24 no (2022-23: no) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £24k-£188k (2022-23: £19k-£183k).

Salary Component only

	2023-24	2022-23	Percentage change %
Remuneration of the highest-paid director	£177,500	£182,500	-3%
25th percentile of pay and benefits	£47,541	£45,234	5%
Highest-paid director's remuneration as a multiple of the 25th percentile	3.7	4.0	-8%
Median remuneration of the workforce	£58,500	£52,788	11%
Highest-paid director's remuneration as a multiple of the median remuneration	3.0	3.5	-14%
75th percentile of pay and benefits	£72,500	£66,621	9%
Highest-paid director's remuneration as a multiple of the 75th percentile	2.4	2.7	-11%
Average percentage change in pay relative to the previous financial year for the organisation as a whole	7%	3%	

This information has been subject to audit.

Pension Benefits

Ministers	Accrued pension at age 65 as at 31/3/24	Real increase in pension at age 65	CETV at 31/3/24 ²	CETV at 31/3/23 ¹	Real increase in CETV funded by taxpayer
	£000	£000	£000	£000	£000
The Rt Hon Victoria Prentis KC, MP, Attorney General from 25 October 2022	4	2	64	33	18
Robert Courts KC, MP, Solicitor General from 7 December 2023	1	0	18	13	3
The Rt Hon Michael Tomlinson KC, MP, Solicitor General from 7 September 2022 to 7 December 2023	2	1	34	22	6

¹Start date is 31 March 2023 unless the minister was appointed to the department during the year.

²End date is 31 March 2024 unless the minister left the department during the year.

This information has been subject to audit.

Ministerial pensions

Pension benefits for ministers are provided by the Parliamentary Contributory Pension Fund (PCPF). The scheme is made under statute and the rules are set out in the Ministers' etc Pension Scheme 2015, available at: <https://mycpfpension.co.uk/wp-content/uploads/2019/09/ministerial-pension-scheme-rules.pdf>

Those ministers who are Members of Parliament may also accrue an MP's pension under the PCPF (details of which are not included in this report).

Benefits for ministers are payable from State Pension age under the 2015 scheme. Pensions are re-valued annually in line with Pensions Increase legislation both before and after retirement. The contribution rate from May 2015 is 11.1% and the accrual rate is 1.775% of pensionable earnings.

The figure shown for pension value includes the total pension payable to the member under both the pre and post-2015 ministerial pension schemes.

The Cash Equivalent Transfer Value (CETV)

This 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 pension benefits, they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total Ministerial service, not just their current appointment as a Minister. CETVs are calculated in accordance with The Occupational Pension 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.

The real increase in the value of the CETV

This is the element of the increase in accrued pension funded by the Exchequer. It excludes increases due to inflation and contributions paid by the minister. It is worked out using common market valuation factors for the start and end of the period.

Officials pensions

Accrued pension benefits for directors are not included in this table for 2023-24 due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy.

Officials	Accrued pension at pension age as at 31/3/24 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/3/24 £000	CETV at 31/3/23 ¹ £000	Real increase in CETV £000	Employer contribution to partnership pension accounts Nearest £100
Susanna McGibbon Permanent Secretary	-	-	-	1,267	-	-
Mel Nebhrajani CB Legal Director General	-	-	-	861	-	-
Caroline Croft Legal Director General from June 2023	-	-	-	-	-	-
Sarah Goom Legal Director General from September 2023	-	-	-	-	-	-
Elizabeth Hambley Legal Director General to August 2023	-	-	-	982	-	-
Jessica de Mounteney Legal Director General to May 2023	-	-	-	-	-	2,500
Richard Cornish Director General, Chief Operating Officer from March 2024	-	-	-	-	-	-
Damian Paterson Director of Strategy, People and Culture	-	-	-	355	-	-
Carmel Thornton Director of Finance, Operations and Digital from January 2024	-	-	-	-	-	-
Jon Fundrey Director of Finance, Operations and Digital from May 2022 to October 2023	-	-	-	1,036	-	-
Andrew Cayley CMG KC HM Chief Inspector of the Crown Prosecution Service Inspectorate to February 2024	-	-	-	445	-	-
Anthony Rogers Interim HM Chief Inspector of the Crown Prosecution Service Inspectorate from February 2024	-	-	-	-	-	-
Douglas Wilson OBE Director General of Attorney General's Office	-	-	-	616	-	-
Lee John-Charles CBE Co-opted Board member to December 2022	-	-	-	936	-	-

¹Where prior year figures have changes this is due to a retrospective update to data.

This information has been subject to audit.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – classic, premium, and classic plus provide benefits on a final salary basis, whilst nuvos provides benefits on a career average basis. 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. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the partnership pension account.

In alpha, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to alpha from the PCSPS had 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 accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal 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 in this report show pension earned in PCSPS or alpha – as appropriate. Where a member has benefits in both the PCSPS and alpha, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members.

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023. This is known as "rollback".

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2023 and 31 March 2024, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or alpha benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

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).

Further details about the Civil Service pension arrangements can be found at the website 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 Pension 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	Ministers	2023-24 Total	2022-23 Total
Staff costs comprise:	£000	£000	£000	£000	£000
Wages and salaries	166,313	-	156	166,469	144,554
Social security costs	19,102	-	19	19,121	17,311
Other pension costs	43,977	-	-	43,977	38,535
Sub Total	229,392	-	175	229,567	200,400
Agency and contracted staff	-	25,243	-	25,243	21,580
Inward secondments	-	293	-	293	489
Total	229,392	25,536	175	255,103	222,469
Less recoveries in respect of outward secondments	(309)	-	-	(309)	(532)
Total Net Costs	229,083	25,536	175	254,794	221,937

This information has been subject to audit.

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 2020. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation: www.civilservicepensionscheme.org.uk.

For 2023-24, employers' contributions of £43,646k were payable to the PCSPS (2022-23: £38,184k) at one of four rates in the range of 26.6 to 30.3% of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation.

The contribution rates are set to meet the cost of the benefits accruing during 2023-24 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 £354k (2022-23: £353k) were paid to the appointed stakeholder pension provider. Employer contributions are age-related and range from 8 to 14.75% of pensionable pay. Employers also match employee contributions of up to 3% of pensionable pay. In addition, employer contributions of £14k (2022-23: £14k), 0.5% 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.

No members of staff retired early on ill health grounds (2022-23: 0); the total additional accrued pension liabilities in the year amounted to £nil (2022-23: £nil).

Average number of persons employed

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

					2023-24 Number	2022-23 Number
	Permanent Staff	Others	Ministers	Special Advisers	Total	Total
GLD	2,500	528	-	-	3,028	2,822
AGO	39	13	2	2	56	57
HMCPST	23	1	-	-	24	27
Total	2,562	542	2	2	3,108	2,906

"Others" relates to agency staff and staff employed on a fixed term basis.

This information has been subject to audit.

Special Advisers

Special Advisers are temporary civil servants. In order to improve efficiency, the administration of staff costs for all Special Advisers across government was moved to the Cabinet Office in July 2019, with corresponding budget cover transfers. Therefore special adviser costs are now reported in the Cabinet Office Annual Report and Accounts. Special Advisers remain employed by the respective departments of their appointing minister.

In line with the Constitutional Reform and Governance Act 2010 and the Model Contract for Special Advisers, a Special Adviser's appointment automatically ends when their appointing minister leaves office. Special Advisers are not entitled to a notice period but receive contractual termination benefits to compensate for this. Termination benefits are based on length of service and capped at six months' salary. If a Special Adviser returns to work for HM Government following the receipt of a severance payment, the payment is required to be repaid, less a deduction in lieu of wages for the period until their return. Termination costs for special advisers are reported in the Cabinet Office Annual Report and Accounts.

The Special Adviser staff numbers reported are a snapshot as at 31 March 2024.

Reporting of Civil Service and other compensation schemes – exit packages

Exit package cost band	2023-24			2022-23		
	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	-	-	-	-	-	-
£50,000 - £100,000	-	1	1	-	1	1
£100,000- £150,000	-	-	-	-	-	-
£150,000- £200,000	-	-	-	-	-	-
£200,000- £250,000	-	-	-	-	-	-
£250,000- £300,000	-	-	-	-	-	-
Total number of exit packages by type	-	1	1	-	1	1
Total resource cost/£	-	55,375	55,375	-	70,000	70,000

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 full 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 2023-24 for the department (including GLD, the AGO and HMCPSI) was 9.5% (2022-23: 14.2%). This has been calculated as the number of leavers between 1st April 2023 and 31st March 2024 divided by the average staff in post over the same period (FTE).

SCS by Payband

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

	31 March 2024			31 March 2023		
	GLD	AGO	HMCPST	GLD	AGO	HMCPST
SCS 4	1	-	-	1	-	-
SCS 3	4	1	-	3	1	-
SCS 2	24	1	-	25	1	1
SCS 1 and 1A	195	4	3	189	3	3
Total	224	6	3	218	5	4

Staff composition

The department, including the AGO and HMCPST, continues to promote diversity and inclusion for all and, in particular, continues to maintain a strong gender profile and work to improve the representation of ethnic minority and disabled staff at SCS level and in feeder grades to the SCS.

The gender breakdown of the department's headcount as at 31 March was as follows:

	31 March 2024		31 March 2023	
	Male	Female	Male	Female
Officials as disclosed in the Remuneration Report	4	5	4	4
Non-executive directors	2	1	1	2
SCS (excluding officials disclosed in the Remuneration Report)	82	142	79	136
Employees	934	1,907	860	1,707
Total	1,022	2,055	944	1,849

Note: includes GLD Board members, Director General of the AGO and the Chief Inspector, HMCPST, but excludes ministers.

The proportion of ethnic minority staff (based on those who have self-declared) at SCS is 14.2% (2022-23: 14.8%). The proportion of all staff is 24% (2022-23: 24%). Levels of staff with disabilities (based on those who have self-declared) are 10.3% in the SCS (2022-23: 9.4%) and 8.4% for all staff (2022-23: 7.7%). Individuals are supported by efficient arrangements for assessments and the implementation of workplace adjustments for those who require them.

Sickness absence

Overall sickness absence (including the AGO and HMCPST) was an average of 4.8 working days lost per person (2022-23: 4.9 days). This compares favourably with the Civil Service average of 8.1 days lost per staff year for the year ended 31 March 2023 (most recent available figures). 65% of staff had no sickness absences (2022-23: 63%).

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 and temporary staff

Expenditure on consultants in 2023-24 has been £517k (2022-23: £421k). The spend mainly relates to work on GLD's future strategy and legal practice management.

Expenditure on temporary staff was £25.2m (2022-23: £21.6m). GLD continues to employ agency and contract staff where there is a need for specialist skills, and 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. GLD also employs agency staff in lieu of recruitment, to support resourcing where it has not been possible to attract as many permanent staff as required to deliver the department's work.

High paid off-payroll appointments

Following the Review of Tax Arrangements of Public Sector Appointees published by the Chief Secretary to the Treasury on 23 May 2013, departments must publish information on their high paid and/or senior off-payroll engagements.

For GLD, these engagements are principally made up of two categories of individual:

- In the ICT area, the GLD Board has agreed that there should be a mixed economy of permanent and temporary staff for practical business reasons. During 2023-24, GLD continued to manage a number of temporary agency ICT staff to undertake specific IT tasks, in addition to some who have been there for longer periods.
- Temporary agency lawyers, via the Contingent Labour contract, who are filling business critical posts and help manage the fluctuation in demand for legal services. During 2023-24, GLD ran a number of external recruitment exercises including the continuous recruitment of Grade 7 lawyers to bring in permanent staff, and to consequentially reduce the dependency on temporary agency legal staff.

Details are as follows:

Table 1: For all off-payroll engagements at GLD as of 31 March 2024, for more than £245 per day

	31 March 2024	31 March 2023
No. of existing engagements as at 31 March	100	99
Of which		
No. that have existed for less than one year at time of reporting	22	37
No. that have existed for between one and two years at time of reporting	31	23
No. that have existed for between two and three years at time of reporting	15	7
No. that have existed for between three and four years at time of reporting	8	7
No. that have existed for four or more years at time of reporting	24	25

There were no off payroll engagements at AGO or HMCPSI for more than £245 per day

Table 2: For all off-payroll appointments engaged at any point between 1 April 2023 and 31 March 2024 for more than £245 per day

	2023-24	2022-23
No. of temporary off payroll appointments engaged between 1 April 2023 and 31 March 2024	156	160
Of which		
Not subject to off payroll legislation	-	50
Subject to off-payroll legislation and determined as in-scope of IR35	153	108
Subject to off-payroll legislation and determined as out-of-scope of IR35	3	2
No. of engagements reassessed for compliance or assurance purposes during the year	-	88
Of which: No. of engagements that saw a change to IR35 status following review	-	-

There were no off payroll engagements at AGO or HMCPSI for more than £245 per day

Table 3: For any off-payroll engagements of board members, and/or senior officials with significant financial responsibility, between 1 April 2023 and 31 March 2024

2023-24	GLD	AGO	HMCPSI
No of off payroll engagements of Board members and/or senior officials with significant financial responsibility during the financial year	1	-	-
Total No of officials on payroll and off payroll that have been deemed 'Board members and/or senior officials with significant financial responsibility' during the financial year	10	1	2

2022-23	GLD	AGO	HMCPSI
No of off payroll engagements of Board members and/or senior officials with significant financial responsibility during the financial year	-	-	-
Total No of officials on payroll and off payroll that have been deemed 'Board members and/or senior officials with significant financial responsibility' during the financial year	7	1	1

In 2023-24 one board member was engaged off payroll for a period of 2 weeks following their retirement from the civil service to enable a smooth handover of responsibilities to colleagues which could not take place immediately prior to their leaving date.

Staff policies relating to disability

GLD has recently been validated as a Level 3: Disability Confident Leader by the [businessdisabilityforum.org.uk](https://www.businessdisabilityforum.org.uk). GLD provides guaranteed interviews for those who declare as having a disability and who meet the minimum criteria. GLD provide reasonable adjustments (where required) and ensure diverse interview panels, including an independent panel member.

GLD provides support to any colleagues who suffer illness or who become disabled whilst employed by the department. This takes the form of a comprehensive attendance management policy, the use of occupational health referrals (where required), independent employee assistance advice, provision for reasonable adjustments and disability leave. HR business partners allocated to each business area provide advice and support to managers and individuals.

Access to training, career development and promotion is available to all staff. Where relevant, this will take into account any reasonable workplace adjustments. GLD regularly reviews data related to protected characteristics, including disability.

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. These disclosures cover GLD, AGO and HMCPSI.

Table 1: Relevant Union Officials

Total number of employees who were relevant union officials between 1 April 2023 and 31 March 2024

	2023-24	2022-23
	No.	No.
Employees who were relevant union officials during the relevant period	31	30
Full-time equivalent number	30.8	29.7

Table 2: Percentage of time spent on facility time

For employees who were relevant union officials employed between 1 April 2023 and 31 March 2024, percentage of their working hours spent on facility time

	2023-24	2022-23
	No.	No.
0%	3	-
1% - 50%	28	30
51% - 99%	-	-
100%	-	-

Table 3: Percentage of pay bill spent on facility time

For employees who were relevant union officials employed between 1 April 2023 and 31 March 2024, percentage of pay bill spent on facility time

	2023-24	2022-23
The total cost of facility time (£k)	114	133
The total annual pay bill for Government Legal Department (£k)	218,186	194,757
The percentage of total pay bill spend on facility time (%)	0.05%	0.07%

Table 4: Paid trade union activities

For employees who were relevant union officials employed between 1 April 2023 and 31 March 2024, percentage of time spent on paid trade union activities.

	2023-24	2022-23
Time spent on paid trade union activities as a percentage of total paid of facility time hours (%)	0%	0%

Consultation with employees

2023 People Survey

Government Legal Department

The annual People Survey is a key measure of the department's success in delivering GLD's vision to be the 'best employer for our people'. In the 2023 Survey, GLD achieved an Engagement Index of 61% (with a response rate of 69%), this represented a two-point rise on 2022, but remains three points behind the Civil Service average.

Of the nine main engagement areas, four have risen compared to 2022 (Organisational objectives and purpose, Learning and development, Resources and workloads, Pay and Benefits) and two (My work and Leadership and managing change) have stayed the same. My team and Inclusion and fair treatment dropped. Colleagues reporting experience of discrimination rose by 1% but is three points lower than it was in 2020. Bullying and harassment stayed the same compared to 2022 but is two points lower than it was in 2021.

An Action Plan in response to the People Survey was published for staff in April 2024.

Attorney General's Office

In response to the 2022 people survey the AGO Staff Engagement Group analysed the results and provided key recommendations to the Executive Board. There were 5 recommendations submitted and agreed by the Executive Board. All recommendations have been discharged.

In the 2023 People Survey, the AGO achieved an Engagement index of 75% an increase of 6% on 2022. The Wellbeing and Staff Engagement Group (WASE), in partnership with the Learning and Development, and Diversity and Inclusion Groups have analysed the results and held drop-in sessions with AGO colleagues to generate ideas for improvement in an inclusive forum. The Leaders Groups drafted key recommendations to Executive Board, which have been approved, WASE are co-ordinating progress against the recommendations and will routinely report progress to the board and evaluate the success.

The Leaders groups responsibilities are:

- WASE - Ensuring that people's views are being heard and that accountable action is taken in response to those views, and that Wellbeing is at the heart of everything we do, so that everyone is involved in and influences decision making in the AGO.
- Learning and Development - Deliver useful, exciting, and relevant seasonal programmes of learning and development for the office, tailored to key skills objectives, and oversee AGO's online Leadership Academy.
- Diversity and Inclusion - Ensure that AGO puts its commitment to diversity at the heart of everything that it does.

Collectively the staff leaders' groups have held discussions with staff and presented recommendations to the Executive Board.

HM Crown Prosecution Service Inspectorate

HMCPSP achieved an Engagement Index of 63% with a response rate of 96%. This was a reduction on the 2022 score and whilst disappointing, it was not surprising as HMCPSP had made some difficult structural decisions in the reporting year. As a result of feedback given in the survey HMCPSP moved to a different governance structure which brings together the Senior Management Team and the Operational Delivery Group to form a Management Board. This was created in the final quarter of the year, but we can already see the benefits of this streamlined governance. Management Board have already introduced regular "town hall" meetings which allow a forum for cascading board decisions and a forum to gather staff views which can then be fed into decision making.

Partnership

GLD has continued to maintain a positive working relationship with the Trade Unions (First Division Association and Public and Commercial Services). Human Resources regularly meet the unions on an informal basis to discuss a range of issues that have an impact on union members, and there are also regular formal Partnership meetings, which include representatives from across GLD, and departmental and national union representatives. Business managers are also encouraged to meet trade union colleagues at an early stage where resourcing levels or workloads may be changing. GLD also manages the working relationship with the Trade Unions on behalf of the AGO and HMCPSP.

Health and Safety

Government Legal Department

GLD continues to comply with the requirements of the Health and Safety at Work Act 1974). Our Public Sector landlords continue to have robust systems of work in place that enable GLD to monitor compliance on a regular basis. Reported accidents and near miss incidents have remained low over the year. During the year, there were only two accidents reported and no near misses, compared to the three reported last year. Remedial action has been taken in relation to these accidents. There were no RIDDOR (reporting of injuries, diseases, and dangerous occurrence regulations) incidents reported.

During the year, Human Resources have led the refresh of GLD workplace adjustment policies in collaboration with Operations, to ensure that they are updated in-line with the Cabinet Office Civil Service Employee Policy Team (CSEP). The aim of this exercise is to ensure that all GLD employees, no matter where they work from, have ready access to clear and concise guidance on how and where to seek help and support in relation to workplace adjustments. The GLD Disability Network (DAWN) are engaged in the process and the updated policies are being shared with both DAWN and the Trade Unions for comment. The final content of these updated policies will be agreed with them, and a range of supporting communications will follow the refresh, focusing on the key issues raised by DAWN members.

The Reasonable Workplace Adjustment Passport System is used by GLD and helps to ensure that adjustments are transferred seamlessly between departments and teams. Over the coming year, as part of the department's communications plan, GLD will be promoting the updated passport and encouraging all staff with adjustments to make use of them.

GLD continues to provide furniture and equipment to staff, for both home and work environments, to assist hybrid working, and workplace adjustments recommended by Occupational Health assessments.

Sick absence statistical data submitted to the Cabinet Office, for 2023-24 (annualised), showed that the average number of working days lost by GLD to reported staff sickness is still lower than other Government Departments. GLD has an average lost working day figure of 4.8, which is unchanged from last year and compares to a Civil Service average of 8.1. Mental Health Disorders, the second main cause of absence in 2023-24, has increased since last year from 1.2 to 1.3 (annualised) working days lost. It continues to be the main cause of long-term absence in both the GLD and across the Civil Service.

GLD has 50 trained Mental Health First Aiders. GLD first trained a tranche of Mental Health First Aiders in October 2016 and expanded the network in the winter of 2023. Our Mental Health First Aiders are drawn from across the organisation, from a range of grades, locations, and backgrounds.

GLD aims to show visible leadership in this area and submitted a response to the Civil Service Health and Wellbeing Standards survey that was commissioned in December 2023. PERMA and Proxy scores were included in the analysis of the 2023 People Survey results. The revised date for updating the workplace adjustments guidance, passport and tools for staff and line managers is now Spring 2024.

GLD takes action with health and wellbeing, mental health awareness, resilience and wellbeing continuing to be included in the Personal Effective Programme and on the Learning Management System (LMS). The Health and Wellbeing pages on Eagle provide mental health guidance. GLD promotes healthy lifestyles and continues to provide access to GLD's flu voucher scheme for members of staff not eligible for free NHS flu vaccinations. Events held for staff include menstrual health awareness in the workplace and migraine awareness. GLD's hybrid working policy and guidance was developed with feedback on health and wellbeing taken into consideration. GLD has promoted national campaigns over the year including Active Wellbeing in January 2024, World Prematurity Day in November 2023, World Mental Health Day in October 2023, and World Menopause Day in October 2023.

Attorney General's Office

The AGO applies the GLD approach to identifying and handling health and safety issues within the department; there are no reported cases to date. The AGO has qualified fire marshals, first aid providers and display screen equipment assessors to support the health and wellbeing of staff. The health and counselling services which GLD provides are also available to the AGO's staff.

HM Crown Prosecution Service Inspectorate

HMCPSP has always supported flexible working with many staff working from home when not on site for inspection purposes. HMCPSP continues to support staff to work from home, from our offices or on site. With these working arrangements it is important that HMCPSP staff remain connected. HMCPSP achieves this through on-site inspection work where teams of inspectors come together, with mandatory "office" days fortnightly and also monthly keep in touch meetings where groups of 4 to 5 colleagues meet virtually to replace the 'water cooler' conversations that happen in the office. In November HMCPSP had a staff conference which included a session on well-being.

Parliamentary accountability and audit report

Statement of Outturn against Parliamentary Supply

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FRM) requires the department to prepare a Statement of Outturn against Parliamentary Supply (SOPS) and supporting notes. The SOPS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the House of Commons.

The SOPS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated fund), that Parliament gives statutory authority for entities to utilise. The Estimate details supply and is voted on by Parliament at the start of the financial year. Should an entity exceed the limits set by their Supply Estimate, called control limits, their accounts will receive a qualified opinion.

The format of the SOPS mirrors the Supply Estimates, published on gov.uk, to enable comparability between what Parliament approves and the final outturn. The SOPS contain a summary table, detailing performance against the control limits that Parliament have voted on, cash spent (budgets are compiled on an accruals basis and so outturn won't exactly tie to cash spent) and administration. The supporting notes detail the following: Outturn by Estimate line, providing a more detailed breakdown (note SOPS 1); a reconciliation of outturn to net operating expenditure in the Statement of Comprehensive Net Income, to tie the SOPS to the financial statements (note SOPS 2); and a reconciliation of outturn to net cash requirement (note SOPS 3).

Summary of Resource and Capital Outturn 2023-24

Note	2023-24			2023-24			2022-23	
	Voted	Non -Voted	Outturn Total	Voted	Non -Voted	Estimate Total		Voted Outturn compared with Estimate saving/ (excess)
	£000	£000	£000	£000	£000	£000	£000	£000
Departmental Expenditure Limit (DEL)								
Resource <i>SOPS 1.1</i>	1,293	-	1,293	10,798	-	10,798	9,505	(2,293)
Capital <i>SOPS 1.2</i>	4,523	-	4,523	5,100	-	5,100	577	2,985
Total	5,816		5,816	15,898		15,898	10,082	692
Annually Managed Expenditure (AME)								
Resource <i>SOPS 1.1</i>	(305)	-	(305)	500	-	500	805	334
Capital <i>SOPS 1.2</i>	-	-	-	-	-	-	-	-
Total	(305)		(305)	500		500	805	334
Total Budget								
Resource <i>SOPS 1.1</i>	988	-	988	11,298	-	11,298	10,310	(1,959)
Capital <i>SOPS 1.2</i>	4,523	-	4,523	5,100	-	5,100	577	2,985
Total Budget Expenditure	5,511		5,511	16,398		16,398	10,887	1,026
Non Budget Expenditure								
	-	-	-	-	-	-	-	-
Total Budget and Non Budget	5,511		5,511	16,398		16,398	10,887	1,026

Net cash requirement 2023-24

	Note	2023-24		2023-24	2022-23
		Outturn £000	Estimate £000	Outturn compared with Estimate saving/ (excess) £000	Outturn £000
Net cash requirement	<i>SOPS 3.</i>	6,227	17,496	11,269	2,851

Administration costs 2023-24

	Note	2023-24		2023-24	2022-23
		Outturn £000	Estimate £000	Outturn compared with Estimate saving/ (excess) £000	Outturn £000
Administration costs	<i>SOPS 1.1</i>	824	10,533	9,709	(2,590)

Figures in the areas outlined in bold are voted totals subject to Parliamentary control. In addition, although not a separate voted limit, any breach of the Administration Budget will result in an excess vote.

The SOPS and Estimates are compiled against the budgeting framework, which is similar to, but different to, IFRS. In the case of the department for financial year 2023-24 there are no differences to reconcile between the budgeting framework and IFRS. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can also be found in chapter 1 of the Consolidated Budgeting Guidance, available on gov.uk.

The SOPS provides a detailed view of financial performance, in a form that is voted on and recognised by Parliament. The Financial Results section, in the Performance Report, provides a summarised discussion of outturn against estimate and functions as an introduction to the SOPS disclosures.

Notes to the Departmental Resource Accounts (Statement of Outturn against Parliamentary Supply)

SOPS 1. Net outturn

SOPS 1.1 Analysis of net resource outturn by Estimate line

	Administration			Programme			Outturn	Estimate	2023-24	2022-23
	Gross	Income	Net	Gross	Income	Net	Total	Net total	Estimate	Prior- year
	£000	£000	£000	£000	£000	£000	£000	£000	Net total outturn compared with Estimate saving/ (excess) £000	outturn £000
Spending in Departmental Expenditure Limit										
Voted										
A: GLD	341,475	(349,459)	(7,984)	-	-	-	(7,984)	1,280	9,264	(11,127)
B: AGO	6,348	(390)	5,958	469	-	469	6,427	6,448	21	6,066
C: HMCPSI	2,878	(28)	2,850	-	-	-	2,850	3,070	220	2,768
Total Voted	350,701	(349,877)	824	469	-	469	1,293	10,798	9,505	(2,293)
Non-Voted										
	-	-	-	-	-	-	-	-	-	-
Spending in Annually Managed Expenditure										
Voted										
D: Provisions	-	-	-	(305)	-	(305)	(305)	500	805	334
Non-Voted										
	-	-	-	-	-	-	-	-	-	-
Total	350,701	(349,877)	824	164	-	164	988	11,298	10,310	(1,959)

The variance between Estimate and Outturn is due to:

GLD underspent by £9.3m against its voted funding of £1.3m, generating an overall surplus against full cost recovery. This surplus was generated from lower than anticipated spending on staff costs, corporate costs and external legal support and higher than expected income from the GLD Litigation Group.

The AGO spent in line with its voted budget.

HMCPSI underspent against budget by £0.2m, mainly on account of lower staff costs.

SOPS 1.2 Analysis of net capital outturn by Estimate line

	2023-24 Outturn			Estimate Net total £000	2023-24 Estimate Net total outturn compared with Estimate saving/ (excess) £000		2022-23 Prior- year outturn £000
	Gross £000	Income £000	Net £000				
Spending in Departmental Expenditure Limit							
Voted							
A: GLD	4,523	-	4,523	5,100	577	2,985	
B: AGO	-	-	-	-	-	-	
C: HMCPSI	-	-	-	-	-	-	
Non-Voted	-	-	-	-	-	-	
Annually Managed Expenditure							
Voted							
D: Provisions	-	-	-	-	-	-	
Non-Voted	-	-	-	-	-	-	
Total	4,523	-	4,523	5,100	577	2,985	

The underspend on capital is mainly due to lower than budgeted spend on the purchase of leased assets accounted for as capital in accordance with international accounting standards.

The total Estimate columns include virements. Virements are the reallocation of provision in the Estimates that do not require parliamentary authority (because Parliament does not vote to that level of detail and delegates to HM Treasury). Further information on virements is provided in the Supply Estimates Manual, available on gov.uk.

The outturn vs estimate column is based on the total including virements. The estimate total before virements have been made is included so that users can tie the estimate back to the Estimates laid before Parliament.

SOPS 2. Reconciliation of Net Resource Outturn to Net Operating Income

	Note	2023-24 £000	2022-23 £000
Total resource outturn in Statement of Parliamentary Supply	Budget	988	(1,959)
	Non-Budget	-	-
Net operating expenditure in Statement of Comprehensive Net Income		988	(1,959)

As noted in the introduction to the SOPS above, outturn and the Estimates are compiled against the budgeting framework, which is similar to, but different from, IFRS. Therefore, this reconciliation bridges the resource outturn to net operating expenditure, linking the SOPS to the financial statements.

SOPS 3. Reconciliation of Net Resource Outturn to Net Cash Requirement

	Note	Outturn £000	Estimate £000	2023-24 Net total outturn compared with estimate saving/ (excess) £000
Resource Outturn	<i>SOPS 1.1</i>	988	11,298	10,310
Capital Outturn	<i>SOPS 1.2</i>	4,523	5,100	577
Accruals to cash adjustments:				
Adjustments to remove non-cash items:				
Depreciation and amortisation	4	(11,342)	(12,025)	(683)
Movement on provisions	4	305	(500)	(805)
Auditor's remuneration	4	(102)	-	102
Adjustments to reflect movements in working capital balances:				
Increase in receivables	10	10,145	-	(10,145)
Decrease/(Increase) in payables	12	(3,885)	13,623	17,508
Less movement in supply creditor	12	(1,196)	-	1,196
Movement in lease liabilities	13	6,791	-	(6,791)
Net Cash Requirement		6,227	17,496	11,269

As noted in the introduction to the SOPS above, outturn and the Estimates are compiled against the budgeting framework, not on a cash basis. Therefore, this reconciliation bridges the resource and capital outturn to the net cash requirement.

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 disclosed where the total of losses or the total of special payments exceed £300k. Individual losses or special payments of more than £300k are noted separately.

Losses are transactions of a type which Parliament could not have foreseen when Supply funding for the department was voted. The term loss includes loss of cash and stores, fruitless payments, losses arising from overpayments and claims waived. There were no significant losses that needed to be reported, the total being below £300k.

Special payments are transactions that Parliament could not have anticipated when passing legislation or approving Supply Estimates for the department. Examples include: extra contractual or ex-gratia payments to contractors or staff or extra statutory and extra regulatory payments. In 2023-24 there were costs associated with 3 related employment cases that were accrued in the Accounts that came to a total of £415k. There were no other special payments that needed to be reported.

This is subject to audit.

Fees and Charges

An analysis of the Government Legal Department's income and associated costs is shown below. The income and expenditure disclosed relates solely to the Government Legal Department and excludes the Attorney General's Office and HM Crown Prosecution Service Inspectorate whose income is non-business in nature and immaterial. 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.

	2023-24				2022-23			
	Income £000	Vote funding £000	Full Cost £000	Surplus/ (deficit) £000	Income £000	Vote funding £000	Full Cost £000	Surplus/ (deficit) £000
Administration income:								
Legal fees and charges to clients	342,045	-	334,271	7,774	300,689	-	290,331	10,358
Recovery of costs from Bona Vacantia	4,731	-	4,731	-	4,717	-	4,717	-
Other income	2,683	-	2,683	-	3,456	-	3,456	-
Non-chargeable work	-	272	272	-	-	249	249	-
Total (GLD)	349,459	272	341,957	7,774	308,862	249	298,753	10,358

'Bona Vacantia' relates to income charged for administering bona vacantia (ownerless assets in respect of dissolved companies and intestate estates). 'Other income' is primarily related to recoveries for subscription costs and ICT services provided to other government departments. Vote funding relates to Public Interest legal work. In accordance with HMT's guidance a notional cost of capital charge £787k (2022-23: £618k) 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 recognised in the financial statements. The cost of capital charge is calculated at the real rate set by HMT (currently 3.5%) on the average carrying amount of all assets less liabilities, except for cash balances held with the Government Banking Service.

This is subject to audit.

Remote contingent liabilities

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

Expenditure Tables

This information is not subject to audit.

These tables present actual expenditure for the years 2018-19 to 2023-24 and planned expenditure for 2024-25. Outturn data is consistent with previous years' published Accounts and plan years' information is consistent with the Spending Review settlement, adjusted for growth.

The format of the tables is determined by HMT. Table 1 is a summary of the department's net public spending. Table 2 is a summary of the department's Administration expenditure.

Approval for the spending plans for 2023-24 are set out in the HM Procurator General and Treasury Solicitor Supplementary Estimate 2023-24. The document is available at the HMT website at: www.gov.uk/government/organisations/hm-treasury.

Table 1: Public Spending

£000	2018-19 Outturn	2019-20 Outturn	2020-21 Outturn	2021-22 Outturn	2022-23 Outturn	2023-24 Outturn	2024-25 Plan
A: GLD (Net)	(5,592)	4,323	(3,989)	(12,015)	(11,127)	(7,984)	2,101
B: AGO (Net)	5,008	5,551	5,712	6,492	6,066	6,427	6,628
C: HMCPSI (Net)	2,209	2,359	2,673	2,754	2,768	2,850	3,134
D: Provisions (Net)	(1,527)	388	-	(437)	334	(305)	-
Total Resources	98	12,621	4,396	(3,206)	(1,959)	988	11,863
Total DEL	1,625	12,233	4,396	(2,769)	(2,293)	1,293	11,863
Total AME	(1,527)	388	-	(437)	334	(305)	-
A: GLD (Net)	5,126	5,027	799	1,588	2,985	4,523	2,676
B: AGO (Net)	146	-	297	222	-	-	-
C: HMCPSI (Net)	-	-	-	-	-	-	-
Total Capital DEL	5,272	5,027	1,096	1,810	2,985	4,523	2,676

Table 2: Administration Budgets

£000	2018-19 Outturn	2019-20 Outturn	2020-21 Outturn	2021-22 Outturn	2022-23 Outturn	2023-24 Outturn	2024-25 Plan
A: GLD (Net)	(5,592)	4,323	(3,989)	(12,015)	(11,127)	(7,984)	2,101
B: AGO (Net)	5,008	5,144	5,460	6,140	5,769	5,958	6,354
C: HMCPSI (Net)	2,209	2,359	2,673	2,754	2,768	2,850	3,134
Total Administration Budget	1,625	11,826	4,144	(3,121)	(2,590)	824	11,589
Of which							
Staff Costs	167,908	190,295	203,113	209,497	222,469	254,634	237,736
Other Expenditure	71,324	74,077	69,871	78,740	83,803	96,067	112,553
Income	(237,607)	(252,546)	(268,840)	(291,358)	(308,862)	(349,877)	(338,700)

Long term expenditure trends

Planned net expenditure as agreed with HMT is set out in the Expenditure Tables. The Departmental Expenditure Limit (DEL) Resource funding is to cover the costs of public interest casework (time and disbursements) and the costs of the AGO and HMCPSI. The balance of GLD's operating costs are recovered from its clients. In setting GLD fixed fees and hourly rates, HMT's guidance on fees and charges contained within their publication, Managing Public Money is applied.

The DEL Capital funding allows GLD to invest in improving and developing systems to support its business and meet its accommodation needs.

Susanna McGibbon
Accounting Officer
11 July 2024

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 His Majesty's Procurator General and Treasury Solicitor for the year ended 31 March 2024 under the Government Resources and Accounts Act 2000. The Department comprises the Government Legal Department, the Attorney General's Office and His Majesty's Crown Prosecution Service Inspectorate.

The financial statements comprise the Department's:

- Statement of Financial Position as at 31 March 2024;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted international accounting standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Department's affairs as at 31 March 2024 and its net operating expenditure 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 Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2024 and shows that those totals have not been exceeded; and
- 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 (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022). 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 am independent of the 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 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 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 certificate.

The going concern basis of accounting for the Department is adopted in consideration of the requirements set out in HM Treasury's Government Financial 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.

Other information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor's certificate and 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 certificate, I do not express any form of assurance conclusion thereon.

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 the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Department and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

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 by the Department or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or

- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; 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 Accounting Officer is responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Department from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and
- assessing the 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 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.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations, including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the Department's accounting policies, key performance indicators and performance incentives.
- inquired of management, the Department's internal audit function and those charged with governance, including obtaining and reviewing supporting documentation relating to the Department's policies and procedures on:

- identifying, evaluating and complying with laws and regulations;
- detecting and responding to the risks of fraud; and
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Department's controls relating to the Department's compliance with the Government Resources and Accounts Act 2000, Treasury Solicitor Act 1876, Crown Prosecution Service Inspectorate Act 2000, and Managing Public Money;
- inquired of management, the Department's internal audit function and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud,
- discussed with the engagement team and internal specialists how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Department for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in estimating accrued income. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Department's framework of authority and other legal and regulatory frameworks in which the Department operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Department. The key laws and regulations I considered in this context included Government Resources and Accounts Act 2000, Managing Public Money, Supply and Appropriation (Main Estimates) Act 2023, Treasury Solicitor Act 1876, Crown Prosecution Service Inspectorate Act 2000, employment law, pensions legislation and tax legislation.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management and the Audit and Risk Assurance Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board; and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on 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
- I addressed the risk of fraud through revenue recognition, which was pinpointed to the Government Legal Department, by assessing the controls over the preparation of accruals for unbilled time, testing the accuracy and cut-off of unbilled time including tracing to post year end invoices and subsequent cash receipts where appropriate; and undertaking procedures to test the recoverability of the unbilled elements.

I communicated relevant identified laws and regulations and potential risks of fraud 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. This description forms part of my certificate.

Other auditor's responsibilities

I am required to obtain appropriate evidence sufficient to give reasonable assurance that the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals and that those totals have not been exceeded. The voted Parliamentary control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget (Resource) and Net Cash

Requirement.

I am required to obtain sufficient appropriate audit evidence to give reasonable assurance that the expenditure and income 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.

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 I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General

Date: 12 July 2024

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

Financial Statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

	Note	2023-24 £000	2022-23 £000
Income from sale of services	5	(343,137)	(301,798)
Other operating income	5	(6,117)	(6,719)
Total operating income	5	(349,254)	(308,517)
Staff costs	3	255,103	222,469
Purchase of goods and services	4	27,719	24,350
Rentals under operating leases	4	195	106
Non-cash items	4	11,551	11,279
Disbursements	4	55,674	48,354
Total operating expenditure		350,242	306,558
Net operating expenditure / (income)		988	(1,959)
Total Comprehensive expenditure / (Income) for the year		988	(1,959)

All income and expenditure is derived from continuing operations.

The notes on pages 73 to 85 form part of these Accounts.

Statement of Financial Position as at 31 March 2024

	Note	31 March 2024		31 March 2023	
		£000	£000	£000	£000
Non-current assets					
Property, plant and equipment	6	6,275		6,717	
Intangible assets	7	6		172	
Right of use assets	8	22,873		29,084	
Total non-current assets		29,154		35,973	
Current assets					
Trade and other receivables	10	57,610		47,465	
Cash and cash equivalents	11	11,269		12,465	
Total current assets		68,879		59,930	
Total assets			98,033		95,903
Current liabilities					
Trade and other payables	12	(52,316)		(48,431)	
Lease liabilities	13	(8,538)		(7,295)	
Provisions	14	(377)		(517)	
Total current liabilities		(61,231)		(56,243)	
Total assets less current liabilities			36,802		39,660
Non-current liabilities					
Lease liabilities	13	(12,184)		(20,218)	
Provisions	14	(103)		(268)	
Total non-current liabilities			(12,287)		(20,486)
Total assets less liabilities			24,515		19,174
Taxpayers' equity and other reserves					
General fund			24,515		19,174
Total equity			24,515		19,174

The notes on pages 73 to 85 form part of these Accounts.

Susanna McGibbon
Accounting Officer
11 July 2024

Statement of Cash Flows

for the year ended 31 March 2024

	Note	2023-24 £000	2022-23 £000
Cash flows from operating activities			
Net operating (expenditure) / income	2	(988)	1,959
Adjustments for non-cash transactions arising in the year	4	11,551	11,279
(Increase) in trade and other receivables	10	(10,145)	(1,736)
Increase/(Decrease) in trade and other payables*	12	5,139	(1,128)
IFRS 16: impact of adoption		-	(1,023)
Use of provisions		-	(66)
Net cash inflow from operating activities		5,557	9,285
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(2,348)	(2,926)
Net cash outflow from investing activities		(2,348)	(2,926)
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year		17,496	15,316
IFRS 16: payment of lease liabilities for the principal		(9,436)	(9,210)
Contingencies Fund advance (to support working capital)		25,000	25,000
Repayment of Contingencies Fund advance		(25,000)	(25,000)
Net Financing		8,060	6,106
Net increase in cash and cash equivalents in the period	11	11,269	12,465
Payment of amounts due to the Consolidated Fund		(12,465)	(27,045)
Cash and cash equivalents at the beginning of the period	11	12,465	27,045
Cash and cash equivalents at the end of the period	11	11,269	12,465

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

The notes on pages 73 to 85 form part of these Accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

	Note	General Fund £000	Total Reserves £000
Balance at 31 March 2022		14,458	14,458
Impact of IFRS 16 adoption		(190)	(190)
Balance at 1st April 2022		14,268	14,268
Changes in taxpayer's equity for 2022-23			
Net parliamentary funding – drawn down		15,316	15,316
Net parliamentary funding – deemed	11	27,045	27,045
Excess cash payable to the Consolidated Fund	12	(27,045)	(27,045)
Supply payable adjustment		(12,465)	(12,465)
Comprehensive net income for the year	2	1,959	1,959
Non-cash adjustments:			
Auditors' remuneration	4	96	96
Total recognised income for 2022-23		4,906	4,906
Balance at 31 March 2023		19,174	19,174
Changes in taxpayer's equity for 2023-24			
Net parliamentary funding – drawn down		17,496	17,496
Net parliamentary funding – deemed	11	12,465	12,465
Payment to Consolidated Fund	11	(12,465)	(12,465)
Supply payable adjustment	12	(11,269)	(11,269)
Comprehensive net expenditure for the year	2	(988)	(988)
Non-cash adjustments:			
Auditors' remuneration	4	102	102
Total recognised expenditure for 2023-24		5,341	5,341
Balance at 31 March 2024		24,515	24,515

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

The notes on pages 73 to 85 form part of these Accounts.

Notes to the Accounts

1. Statement of accounting policies

The financial statements have been prepared in accordance with the 2023-24 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 department for the purpose of giving a true and fair view has been selected. The particular policies adopted by the department 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 Basis of consolidation

The Accounts comprise a consolidation of those entities that fall within the departmental boundary as defined by the FReM. Transactions between entities included in the consolidation are eliminated. A list of all entities within the departmental boundary is given at Note 18. There is no 'parent' department and separate financial statements are prepared for the Government Legal Department (GLD). The Attorney General's Office (AGO) and HM Crown Prosecution Service Inspectorate (HMCPPI) are not required to produce financial statements; therefore only a group SOCNE and SOFP are produced.

1.3 Material accounting judgments and estimates

The judgments applied to non-current asset balances with regard to asset lives and impairment reviews are set out in the separate accounting policies on these assets. Judgments relating to leases are set out in the leases accounting policy.

Most of the larger accruals included in the accounts within the working capital balances are routine and are based on system data rather than being the result of estimates or judgments applied by management. The main exception to this is the accrual included for legal disbursement costs yet to be invoiced to the department. As most of these costs are recharged to the department's clients both an expenditure and income accrual are included in the financial statements (£7.5m and £7.4m respectively), so the overall impact on net operating income is largely neutral. The accrual is based on an estimate of the level of outstanding disbursements costs at the financial year-end using historical transaction data. Actual results may differ from these estimates.

Provision balances are also subject to management estimates on the level of leasehold dilapidations. These balances are not currently significant. The value of untaken annual leave is also estimated on the basis of HR records and staff cost averages.

1.4 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's 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 relating to tenants of GLD and the AGO, 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 legal disbursements incurred to be recharged to clients.

1.5 Property, plant and equipment

Assets are carried at current value in existing use using depreciated historic cost as a proxy. The need for impairment is considered 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.

The policy on right of use assets is disclosed in Note 1.11.

1.6 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 five years) |
| - Right of use leasehold buildings | limited to period remaining on lease (up to five years) |
| - Furniture and fittings | three, five or ten years |
| - ICT network | three to five years |

1.7 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 impairment is considered on an annual basis.

Intangible assets under construction are not amortised until they are in use. Once they are in use, they are amortised on a straight line basis 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 |

1.8 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.

1.9 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. 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 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.

1.10 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.

1.11 Leases

IFRS 16 "Leases" introduces a single lessee accounting model, removing the distinction between operating and finance leases and requiring a lessee to recognise 'right of use' assets and liabilities for all leases (apart from the exemptions included below). For government bodies reporting under the FReM, IFRS 16 was implemented on 1 April 2022 and replaces IAS 17 (Leases).

The department's leasing activities relate to being a lessee in respect of buildings occupied for operational purposes.

Assumptions

The definition of a contract is expanded to include intra-UK government agreements where non-performance may not be enforceable by law. This includes, for example, Memorandum of Terms of Occupation (MOTO) agreements.

The department has elected not to recognise right of use assets and lease liabilities for the following leases:

- intangible assets;
- non-lease components of contracts where applicable;
- low value assets (these are determined to be in line with capitalisation thresholds on Property, Plant and Equipment); and
- leases with a lease term of 12 months or less.

At inception of a contract, the department assesses whether a contract is, or contains, a lease. A contract is, or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration, including whether:

- The contract involves the use of an identified asset;
- The department has the right to obtain substantially all of the economic benefit from the use of the asset throughout the period of use; and
- The department has the right to direct the use of the asset.

The department assesses whether it is reasonably certain to exercise break or extension options at the lease commencement date. The department reassesses this if there are significant events or changes in circumstances that were not anticipated.

As a lessee**Right of use assets**

The department recognises a right of use asset and lease liability at the commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability. The right of use assets are subsequently measured at current value in existing use in line with property, plant and equipment assets, using cost as a proxy for fair value as significant market fluctuations are not anticipated. The right of use asset is depreciated using the straight line method from the commencement date to the end of the lease term. The department applies IAS 36 Impairment of Assets to determine whether the right of use asset is impaired and to account for any impairment loss identified.

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury (HMT). All leases in the department account have been discounted using the HMT discount rate. Leases in the department's accounts that commenced and were adopted into IFRS 16 before 1st January 2023 are discounted using the HMT discount rate of 0.95%. Leases entered into after 1 January 2023 are discounted using the HMT discount rate of 3.51%.

The lease payment is measured at amortised cost using the effective interest method. It is re-measured when there is a change in future lease payments or if the department changes its assessment of whether it will exercise an extension or break option.

As a lessor

The department does not act as a lessor.

1.12 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.

1.13 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 17 to these Accounts.

1.14 IFRS issued but not yet effective

IFRS issued or amended but not yet effective have been reviewed and are not considered to impact on the financial statements.

2. Statement of operating costs by operating segment

The department's reportable segments are as follows:

- Government Legal Department (GLD)
- Attorney General's Office (AGO)
- HM Crown Prosecution Service Inspectorate (HMCPIS)

Management monitors the operating results of the three entities separately for the purpose of making decisions about resources to be allocated and of assessing performance. Each entity's performance is evaluated against the Voted Funds. GLD's services are described in the Annual Report.

2023-24	GLD £000	AGO £000	HMCPIS £000	Eliminations £000	Consolidated £000
Income and Expenditure					
Revenues					
Third Party	(348,926)	(300)	(28)	-	(349,254)
Inter-segment	(533)	(90)	-	623	-
Total Revenues	(349,459)	(390)	(28)	623	(349,254)
Gross Expenditure	341,140	6,411	2,691	-	350,242
Inter-segment	30	406	187	(623)	-
Net Operating (Income)/Cost	(8,289)	6,427	2,850	-	988

Income primarily relates to fees and charges for legal services provided during the year to clients from central government departments, agencies and ALBs. Government is treated as a single customer and therefore no further disclosure has been included.

2022-23	GLD £000	AGO £000	HMCPIS £000	Eliminations £000	Consolidated £000
Income and Expenditure					
Revenues					
Third Party	(308,340)	(177)	-	-	(308,517)
Inter-segment	(522)	(90)	-	612	-
Total Revenues	(308,862)	(267)	-	612	(308,517)
Gross Expenditure	298,105	5,872	2,581	-	306,558
Inter-segment	30	395	187	(612)	-
Net Operating (Income)/Cost	(10,727)	6,000	2,768	-	(1,959)

3. Staff Costs

Staff costs comprise:

	2023-24			2022-23
	Permanently employed staff £000	Others £000	Ministers £000	Total £000
Wages and salaries	166,313	-	156	166,469
Social security costs	19,102	-	19	19,121
Other pension costs	43,977	-	-	43,977
Sub Total	229,392	-	175	229,567
Agency and contracted staff	-	25,243	-	25,243
Inward secondments	-	293	-	293
Total	229,392	25,536	175	255,103

No staff costs have been charged to capital. Detailed disclosures on staff costs are set out in the Staff Report.

4. Other Expenditure

	2023-24 £000	2022-23 £000
Total Other Expenditure		
Disbursements	55,674	48,354
Rentals under operating leases	195	106
Purchase of goods and services:		
IT and communications costs	8,130	7,394
Accommodation	6,115	5,267
Library information services	3,258	3,286
Training	1,840	2,057
Recruitment	2,057	1,807
Other	6,319	4,539
Non-cash items:		
Depreciation	11,176	10,223
Amortisation	166	179
IFRS 16: Interest expense	412	357
Provisions not required written back	(305)	-
Increase in provisions	-	400
Loss on disposal	-	24
External auditors' remuneration*	102	96
Total Other Expenditure	95,139	84,089

* External auditors' remuneration represents the notional audit fees of £102k (2022-23 £96k) for the Departmental Resource Account, and Government Legal Department Account. No non-audit services were provided during the financial year.

5. Income

Analysis of income by classification and activity

	2023-24 £000	2022-23 £000
Income from sales of goods and services:		
Legal fees and charges to clients	290,449	255,997
Disbursements	51,190	44,297
LION subscription	1,498	1,504
	343,137	301,798
Other operating income:		
Recovery of costs from Bona Vacantia	4,731	4,717
Recovery of secondments out	309	532
Other income	1,077	1,470
	6,117	6,719
Total income	349,254	308,517

Income is shown net of inter-group transactions between GLD, AGO and HMCPSI.

6. Property, plant and equipment

	Leasehold improvements £000	ICT Network £000	Furniture and Fittings £000	2023-24 Total £000
Cost or Valuation				
At 1 April 2023	4,597	8,742	2,439	15,778
Additions	-	2,290	-	2,290
At 31 March 2024	4,597	11,032	2,439	18,068
Depreciation				
At 1 April 2023	2,658	5,203	1,200	9,061
Charge in year	312	2,155	265	2,732
At 31 March 2024	2,970	7,358	1,465	11,793
Carrying amount at 31 March 2024	1,627	3,674	974	6,275
Asset Financing				
Owned	1,627	3,674	974	6,275
Leased	-	-	-	-
At 31 March 2024	1,627	3,674	974	6,275

	Leasehold improvements £000	ICT Network £000	Furniture and Fittings £000	2022-23 Total £000
Cost or Valuation				
At 1 April 2022	5,183	8,267	2,276	15,726
Additions	-	2,670	249	2,919
Disposals	(586)	(2,195)	(86)	(2,867)
At 31 March 2023	4,597	8,742	2,439	15,778
Depreciation				
At 1 April 2022	2,774	6,024	998	9,796
Charge in year	470	1,374	288	2,132
Disposals	(586)	(2,195)	(86)	(2,867)
At 31 March 2023	2,658	5,203	1,200	9,061
Carrying amount at 31 March 2023	1,939	3,539	1,239	6,717
Asset Financing				
Owned	1,939	3,539	1,239	6,717
At 31 March 2023	1,939	3,539	1,239	6,717

Cash flow analysis for property, plant and equipment	2023-24 £000	2022-23 £000
Property, plant and equipment additions excluding right of use asset	2,290	2,919
Movement in accruals for property, plant and equipment	58	7
Cash flows for property, plant and equipment	2,348	2,926

7. Intangible assets

	Software licences £000	2023-24 Total £000
Cost or Valuation		
At 1 April 2023	771	771
Additions	-	-
At 31 March 2024	771	771
Amortisation		
At 1 April 2023	599	599
Charge in year	166	166
At 31 March 2024	765	765
Carrying amount at 31 March 2024	6	6

	Software licences £000	2022-23 Total £000
Costs or Valuation		
At 1 April 2022	1,602	1,602
Disposals	(831)	(831)
At 31 March 2023	771	771
Amortisation		
At 1 April 2022	1,251	1,251
Charge in year	179	179
Disposals	(831)	(831)
At 31 March 2023	599	599
Carrying amount at 31 March 2023	172	172

8. Right of use assets

	Right of use buildings £000	2023-24 Total £000
Cost or Valuation		
At 1 April 2023	37,059	37,059
Additions	2,233	2,233
At 31 March 2024	39,292	39,292
Depreciation		
At 1 April 2023	7,975	7,975
Charge in year	8,444	8,444
At 31 March 2024	16,419	16,419
Carrying amount at 31 March 2024	22,873	22,873

	Right of use buildings £000	2022-23 Total £000
Cost or Valuation		
At 1 April 2022 on adoption	37,109	37,109
Additions	343	343
Disposals	(393)	(393)
At 31 March 2023	37,059	37,059
Depreciation		
At 1 April 2022	-	-
Charge in year	8,091	8,091
Disposal	(116)	(116)
At 31 March 2023	7,975	7,975
Carrying amount at 31 March 2023	29,084	29,084

9. 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.

10. Trade receivables and other current assets

Analysis by type

	31 March 2024 £000	31 March 2023 £000
Amounts falling due within one year:		
Unbilled time	8,590	8,304
Unbilled disbursements	13,358	11,997
Trade receivables	31,873	20,749
Deposits and advances	316	269
Prepayments and accrued income	3,473	6,146
	57,610	47,465

11. Cash and cash equivalents

	2023-24 £000	2022-23 £000
Balance at 1 April	12,465	27,045
Payments of amounts due to Consolidated Fund	(12,465)	(27,045)
Net change in cash and cash equivalents	11,269	12,465
Balance at 31 March	11,269	12,465

All balances were held with the Government Banking Service as cash. There were no cash equivalents.

12. Trade payables and other current liabilities

Analysis by type

	31 March 2024 £000	31 March 2023 £000
Amounts falling due within one year:		
VAT	12,414	9,181
Other taxation and social security costs	5,004	4,383
Trade payables	332	69
Other payables	309	128
Accruals and deferred income	22,988	22,205
Sub total	41,047	35,966
Excess cash surrenderable to the Consolidated Fund	11,269	12,465
Total current payables and other current liabilities	52,316	48,431

13. IFRS 16 Lease Liability

	2023-24 £000	2022-23 £000
Balance at 1 April on adoption	27,513	36,276
Lease additions	2,233	341
Lease disposal	-	(251)
Lease payments made	(9,436)	(9,210)
Interest expense	412	357
Balance at 31 March	20,722	27,513
Obligations for the following periods comprise:		
Not later than one year	8,538	7,295
Later than one year and not later than 5 years	12,184	20,218
Later than 5 years	-	-
Current	8,538	7,295
Non-current	12,184	20,218

14. Provisions for liabilities and charges

	Other	Dilapidations	2023-24 Total £000	2022-23 Total £000
Balance at 1 April	400	385	785	451
Not required written back	(305)	-	(305)	-
Utilisation	-	-	-	(66)
Provided in year	-	-	-	400
Balance at 31 March	95	385	480	785

Analysis of expected timing of cash flows	2023-24 Total £000	2022-23 Total £000
Not later than one year	377	517
Later than one year and not later than five years	103	268
Later than five years and not later than ten years	-	-
	480	785

15. Contingent liabilities

There were no contingent liabilities as at 31 March 2024 (31 March 2023: £nil).

16. 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 (see Annual Report).

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

17. 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, these are accounted for as funds held on behalf of third parties and as a consequence do not appear in these Accounts. As at 31 March 2024, these amounted in total to £48,319k (31 March 2023: £12,996k). An analysis of the movements on these funds is shown in the table below:

	2023-24 £000	2022-23 £000
Opening balance at 1 April	12,996	14,654
Gross inflows	148,846	187,501
Gross outflows	(113,523)	(189,159)
Closing balance at 31 March	48,319	12,996

These balances are held with the Government Banking Service.

18. Entities within the departmental boundary

The entities within the boundary during 2023-24 were as follows:

Supply-financed agencies:

Government Legal Department (GLD)

Non-Executive Non-Departmental Public Bodies:

None

Other entities:

Attorney General's Office (AGO)

HM Crown Prosecution Service Inspectorate (HMCPSI)

The Annual Report and Accounts of the Government Legal Department are published separately.

19. 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 by the Accounting Officer. 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 2024

Task Force on Climate-related Financial Disclosure Compliance Statement

The disclosure requirements for the first year of implementation are that in-scope reporting entities must include the following and it is noted how we comply under each section:

Compliance statement

Government Legal Department (GLD) has reported on climate-related financial disclosures consistent with HM Treasury's TCFD-aligned disclosure application guidance, which interprets and adapts the framework for the UK public sector. GLD considers climate to be a principal risk, and has therefor complied with the TCFD recommendations and recommendations disclosures around:

- Governance - recommended disclosures (a) and (b)
- Risk Management - recommended disclosures (a) to (c)
- Metrics and Targets - recommended disclosures (a) to (c)

Disclosures

(a) a description of the board's oversight of climate-related issues.

Climate related issues are included in the GLD Strategy 2024-2027 and is included within the section 'Environment fit for the future.' This has resulted in sustainability being included within the overall business plan and all activity included in the business plan is reported to the Board at regular intervals. This is via the Quarterly Strategic Report reported to Exco through a balanced score card to ensure there is sufficient progress on the business plan and that GLD are on track to meet its targets it has set itself. There is also a Sustainability Champion at Board level, Carmel Thornton Director - Finance, Operations and Digital. The Sustainability Lead is also a member of the GLD Shadow Board.

(b) a description of management's role in assessing and managing climate-related issues.

Managing risk is an important part of GLD's management function. The Audit and Risk Assurance Committee (ARAC) report to the Board and supports the Treasury Solicitor (in their capacity as GLD's Accounting Officer) in discharging her responsibilities in relation to financial reporting, audit, risk management, internal control security and the integrity of financial statement. In taking decisions and managing our risks, we consider the impact on climate and sustainability. ARAC's role is to escalate any risks that are not being managed to the Board for action, ensuring the risk appetite is regularly assessed and that the risk is being managed in an appropriate manner.

▪ where available as part of an entity's existing reporting processes, the TCFD Metrics and Targets recommended disclosure (adapted):

(c) Scope 1, Scope 2, and, Scope 3 - business travel only greenhouse gas (GHG) emissions. This aligns with existing requirements in the Sustainability Reporting Guidance (SRG). Please see the Sustainability Reporting section below

This is in line with the central government's TCFD-aligned disclosure implementation timetable. GLD plans to make disclosures for Strategy, Risk Management and Metrics and Targets disclosures (a) and (c) in future reporting periods in line with the central government implementation timetable.

Overall Greening Government Commitments Performance

In June 2023, the Board approved our first Sustainability Strategy, which formally launched our commitment to sustainability.

Additionally, GLD's overall strategy 2024-2027 (launched Spring 2024), under the headline Environment fit for the Future, states that 'we will meet enhanced sustainability targets, achieving our commitment to reduce emissions by 2030 and achieve net zero by 2050.'

We now have a dedicated Sustainability Lead in post, and they are actively pushing sustainability within GLD to raise understanding and embed change at organisational level. This has been carried out by representation at all staff calls, sustainability risks assessments, divisional meetings, development of intranet pages and regular communications.

Working closely with our Sustainability Lead, we have a large, active Greener GLD staff network comprising about 15% our workforce, who have championed sustainability issues and been a critical friend. They have several working groups that tackle issues such as Sustainable Procurement, Green Volunteering, Green Communications and support wider Civil Service collaboration with the Civil Service Climate and Environment Network (CSCEN).

Scope of reporting

Performance reported is in line with the minimum reporting requirements for Greening Government Commitments (data for previous 4 years plus the 2017-18 baseline). Where a GGC measure is not applicable to GLD, this has been stated. GLD is a minor tenant in all buildings occupied and therefore is not the key decision maker with regard to most areas covered by GGC. However, as in previous years, in excess of minimum reporting requirements, we have attempted to report data for the department's share of occupied buildings where that data is available.

Most data included is only available at a building level as there is not separate meterage in place for sub-tenants, so the data has been apportioned based on our occupation percentage. The only data included which is based on departmental actuals rather than an apportionment, is in respect of Scope 3 Emissions (expenditure on business travel) and paper consumption where records from our internal print room have been used.

The data reported covers occupancy at the GLD central London office 102 Petty France. Data hasn't been included for the GLD conference centre at Queen Anne's Gate, the GLD office space in Bristol, Croydon, Leeds and Salford or AGO's occupancy of 102 Petty France. GLD is a minor tenant in these buildings and therefore the major occupier/leaseholder should report data for these sites.

The following reporting areas set out in the minimum reporting requirements are not applicable to the department:

- Nature Recovery and Biodiversity action planning - no significant natural capital or landholdings are held.
- Sustainable Construction - no construction or refurbishment projects have been undertaken during the reporting period.
- Scope 1 Emissions (Direct) – GLD occupies shared buildings so energy usage is indirect under Scope 2.
- Travel Car Fleet – GLD does not own, hire or lease car fleets.

Waste minimisation and management		Baseline					2023-24
		2017-18	2019-20	2020-21	2021-22	2022-23	
Non-Financial Indicators (tonnes)	Non-recycled	-	1	-	7	7	7
	Reused/recycled	126	163	35	1	46	19
	Energy Recovery	26	36	6	2	1	7
	Total Waste	152	200	41	10	54	33
Financial indicators (£)	Total Disposal Cost	29,986	29,526	7,154	4,526	8,640	5,495

Performance Commentary:

The GGC waste target is to reduce the overall amount of waste generated by 15% from the 2017-18 baseline.

Overall waste has been lower for 2023-24 primarily due to the reduced occupancy at our sites. Most waste is recycled.

Single Use Plastics: GLD/AGO/HMCPSI does not run any catering establishments or consumer venues selling products which may include single use plastics; however, staff are able to use catering facilities provided in shared buildings. Recycling facilities are provided in the buildings occupied.

Reducing Environmental Impacts from ICT and Digital: GLD Digital Data and Technology (DDAT) function continues to responsibly deal with our ICT waste in accordance with WEEE Directive 2006 and through the engagement of our contractor, who is fully accredited by the Environmental Agency and ISO 14001.

This financial year we disposed of 1077kg of IT waste for recycling. As a result, the energy consumption saved is the equivalent of 512 people watching TV for a year.

Aside from waste collection and recycling, the DDAT function have relocated our Data Server estate to a Crown Hosted site. This has allowed us to take advantage of new electricity power supplies which uses 100% Renewable energy.

Greenhouse Gas Emissions		Baseline					2023-24
		2017-18	2019-20	2020-21	2021-22	2022-23	
Non-Financial Indicators (tCO ₂ e)	Gross Emissions Scope 2 - Energy indirect	1,639	1,781	636	460	212	588
	Gross Emissions Scope 3 - Official Business Travel	109	167	30	9	29	60
	Total Greenhouse Gas Emissions	1,748	1,948	666	469	241	648
Related Energy Consumption (KWh)	Electricity	2,709,329	4,086,100	2,206,899	1,309,247	1,095,799	2,096,620
	Gas	-	629,159	418,448	440,431	417,245	800,604
	Oil	867,035	219,684	-	-	-	-
Financial Indicators (£)	Total Expenditure on Energy	331,441	672,193	333,033	473,440	377,463	669,253
	Expenditure on official business travel	542,987	698,992	224,381	107,266	403,565	844,191

In terms of air travel 570,000 km were travelled of which 53,000 km were on domestic flights and 517,000 km were on international flights. For international flights 404,000 km were long haul and 113,000 km were short haul.

Performance commentary:

The GGC is to:

Reduce the overall greenhouse gas emissions from a 2017-18 baseline and also reduce direct greenhouse gas emissions from estate and operations from a 2017-18 baseline, working towards net zero by 2050.

Building use and business travel have started to return to pre-pandemic level, resulting in a consequential increase in emissions. However, overall emissions (tCO₂e) have fallen 62% below baseline.

Finite resource consumption		Baseline 2017-18	2019-20	2020-21	2021-22	2022-23	2023-24
Non-Financial Indicators	Water consumption (m ³)	8,911	6,057	2,124	674	1,953	913
	Paper Consumption (A4 Reams)	28,891	12,255	1,949	2,785	5,829	6,387
Financial indicators (£)	Water Supply and Disposal Cost	20,351	10,916	5,642	4,296	1,337	2,586

Performance Commentary:

The GGC targets are to:

- Reduce water consumption by at least 8% from the 2017-18 baseline
- There is a sub-target to reduce government’s paper use by at least 50% from a 2017-18 baseline.

We continue to use our secure print process and any uncollected prints are deleted if not collected by the end of day. This has avoided the printing of 15.3k of A4 sheet of paper in the last 12 months and avoided the use of 152cubic meters of water consumption and 422Kg of CO2.

Paper consumption is 85% below the baseline due to staff making greater use of digital formats.

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 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; and
- developing relationships with our legal panel firms and in particular the importance of their social value offering.

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