
Central Government Supply Estimates 2025-26

Main Supply Estimates

for the year ending 31 March 2026

*Presented to the House of Commons
by Command of His Majesty
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TREASURY CHAMBERS

James Murray

15 May 2025

Section 1.

Introduction

1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. The Main Estimates start this process and are presented to Parliament by the Treasury at around the start of the financial year to which they relate.
2. The format of Supply Estimates is described in detail in **Section 2**; **Section 3** describes the way in which Parliament considers the Supply Estimates; **Section 4** summarises the rules on the treatment of income in Estimates; and **Section 5** consists of individual departmental Estimates themselves.

The main spending aggregates

3. The present basis for planning and controlling public expenditure was announced in the Economic and Fiscal Strategy Report 1998, *Stability and Investment in the Long Term (Cm 3978)* and the *Comprehensive Spending Review, Modern Public Services for Britain: Investing in Reform (Cm 4011)* and took effect from 1999-2000.
4. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL) for which plans were set in the Spending Review 2021 and updated at Autumn Budget 2024, and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
5. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, e.g. the National Insurance Fund.

2025-26 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2025-26 Main Estimates is £1,102.3 billion. This spending is broadly consistent with the Government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
7. **Table 1** below shows the total voted Supply provision sought for 2025-26 for Estimates, compared to the provision for 2024-25 and the outturn for 2023-24.
8. **Table 2** in Section 5 shows: the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2025-26; the total provision for 2024-25; and the outturn for 2023-24.

Table 1 Summary of Supply provision sought, current year and comparison with previous years

| | £ million | | |
|---|---------------------|--------------------|----------------------|
| | 2025-26 †† Plans | 2024-25 † Plans | 2023-24 † Outturn |
| Total Resource and Capital Departmental Expenditure Limit | 562,790 | 543,773 | 488,635 |
| Total Resource and Capital Annually Managed Expenditure | 435,534 | 478,882 | 300,756 |
| Total Net Budget | 998,323 | 1,022,656 | 789,391 |
| Total Non-Budget Expenditure | 104,017 | 100,314 | 93,326 |
| Total Resource and Capital in Estimates | 1,102,340 | 1,122,970 | 882,717 |
| Resource to cash adjustments | -205,566 | -268,555 | -102,277 |
| Total Net Cash Requirement | 896,774 | 854,416 | 780,440 |

† Figures for 2023-24 outturn and 2024-25 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2025-26 Estimate structure.

†† Figures for the independent entities are provisional. See their published Estimates to see the final provision.

††† Figures include grants paid to Academies which are voted by Parliament. See paragraph 3 of DFE's Estimate for further details.

9. The 2025-26 Main Estimates are presented in seven volumes. This volume covers central government departments. Separate booklets are being presented to Parliament by:

- the House of Commons: Administration;
- the Parliamentary Works Grant;
- the National Audit Office;
- the Electoral Commission;
- the Local Government Boundary Commission for England; and
- the Independent Parliamentary Standards Authority.

In-year controls

10. Parliament votes limits on:

- The net resource DEL requirement;
- The net capital DEL requirement;
- The net resource AME requirement;
- The net capital AME requirement;
- The net Non-Budget Expenditure requirement; and
- The Net Cash Requirement for the Estimate as a whole.

11. A breach of any of these voted limits (not all DEL or AME spending is voted) would result in an Excess Vote. Section 3 on Parliamentary procedure provides more details on Excess Votes.

Departmental Expenditure Limits (DEL)

12. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).
13. Where there is an agreed change to a department's DEL, it must be announced to Parliament before the end of the financial year. This is usually done through the presentation of a Supplementary Estimate, which clearly identifies both voted and non-voted DEL totals. Where the department has a change to DEL, or the administration budget limit (see below), but doesn't require a Supplementary Estimate (perhaps because all the movements are non-voted) Parliament should be notified through a Written Ministerial Statement before the end of the financial year.
14. **Table 3** in Section 5 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2025-26 for the Main Estimates.

Administration budgets

15. Administration budgets are set for most civil service departments and their executive agencies and arm's length bodies (ALBs) unless specific exemptions have been agreed. Administration budgets are a subset of resource DEL. These budgets help drive economy and efficiency in the running of government itself. They cover the costs of all central government administration other than the costs of direct frontline service provision. Departments may, with Treasury approval, offset negative DEL income relating to their administrative activities against their administration budgets.
16. Administration budgets for 2025-26 for the Main Estimates are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.

Capital Departmental Expenditure Limits (CDEL)

17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2025-26 for the Main Estimates.

'Clear Line of Sight' (Alignment) Reforms

18. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified government's financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010, and commenced from April 2011. The main reforms were that:
 - Parliamentary controls over government spending should be aligned with the Treasury's budgeting controls, and all expenditure should be voted net of income;
 - Estimates and accounting boundaries were extended to accommodate the spending of ALBs classified to the Central Government sector;
 - All non-voted departmental expenditure and income should be brought into the coverage of the Estimates.
19. Where complete alignment of Parliamentary controls, Departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education's (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE's Estimates and Accounts now include the grant paid to Academies by DFE within the Estimate's Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis.

20. DFE's budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the Central Government Sector. DFE's Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE's Resource AME budget can be viewed in Part III Note A of DFE's Estimate.

IFRS17 Insurance Contracts and social benefits

21. A new accounting standard, *IFRS 17 Insurance Contracts*, has been introduced in central government with effect from 1 April 2025. Guidance on IFRS 17's applicability to central government can be found in the Financial Reporting Manual (FRM) and Application Guidance on the GOV.UK website. Guidance on accounting for social benefits has also been updated in the 2025-26 FRM with Application Guidance available on the GOV.UK website. Departments will reflect these changes in their annual report and accounts 2025-26, but not all budgetary and financial reporting impacts will be reflected in the Supply Estimates until the Supplementary Estimates 2025-26 are published in 2026, as departments are still assessing the impacts of these changes. The changes will be applied retrospectively, with the annual report and accounts showing the effect of applying these changes to previous years.

Section 2.

Format of Supply Estimates

1. This section explains the format of Main Estimates. The format of Supplementary Estimates will be described in their introductory pages when they are published in the financial year.
2. A total of 52 Central Government Main Estimates are presented for 2025-26. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition, there are six independent Estimates presented separately by the respective bodies: House of Commons Administration, the Parliamentary Works Grant, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Commission for England.

Structure

3. Each departmental Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. Departmental Estimates include not only the spending plans of the relevant government department but also those of any other central government bodies (mainly, but not exclusively, arm's length bodies) for which the department has policy responsibility. The consolidation boundary is defined so as to include all bodies classified to central government by the Office for National Statistics (ONS) that fall within the budgeting boundary.

Introduction

4. The **Introduction** should contain basic information intended to put the Estimate into context and an indication of any important features or related Estimates, such as those for public service pension schemes.

Part I

5. **Part I** provides the key information that the House of Commons is being asked to vote:
 - (i) Provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is 'non-voted'. The Net Cash Requirement is also voted;
 - (ii) a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department;
 - (iii) the entity that will account for the Estimate; and
 - (iv) any amounts that have already been allocated to the department in the Vote on Account.
6. The voted net resource and net capital (split in both cases into DEL and AME), net cash requirement and the ambit will be reproduced in the Supply and Appropriation (Main Estimates) Act. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.
7. The ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department, as should the descriptions relating to individual sections in the Part II: Subhead detail.

Part II

8. The **Part II subhead** detail table provides a breakdown of spending within the separate limits. Spending is grouped by budgetary limit (DEL, AME and any non-budget) and, within each budgetary limit by 'voted' or 'non-voted' expenditure.
9. Each budget boundary may contain one or more functional lines (sections), as necessary. Spending by arm's length bodies is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the "subheads" against which the Treasury will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although departments may not vire if the amount is significant in relation to the Estimate as a whole, or if the expenditure is novel or contentious. Departments may not vire into administration spend from programme spend, without the agreement of the Treasury, which would only be agreed if the administration budget has sufficient cover. Virement cannot take place between voted budgetary limits, or from a Departmental Unallocated Provision (DUP) section. There can be no virement between resource and capital provision. Virement applies only to voted provision.
10. The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Columns 1 to 7 show all resource expenditure scored on an accruals basis. Columns 1 – 3 shows expenditure by the department and its agencies and other bodies within the resource accounting boundary which is designated 'administration'. Columns 4 – 6 shows programme spending. All of these columns include amounts in respect of the current consumption of assets (e.g. depreciation), but do not include the amounts associated with the acquisition of capital items which can be found in columns 8 – 10.
11. Income that is offset against gross resource spend is shown in columns 2 and 5. Total income is deducted from the total gross resource expenditure shown in columns 1 and 4 to give the net total amounts (Columns 3 and 6).
12. Columns 8 and 9 show the capital elements of the Estimate and are also scored on an accruals basis. Column 8 shows capital acquisitions and column 9 shows capital income, such as income from the disposal of fixed assets. Column 10 shows the net capital figure.
13. The final two columns of the Estimate (columns 11 and 12) show the planned net total resource and net total capital figures for the prior year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the Estimate format for the coming year.
14. The **Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also subject to parliamentary control. The reconciliation starts with the net resource requirement and the net capital requirement, adjusts for arm's length bodies, removes any non-cash items, reflects movements in working balances and removes non-voted budget items.

Part III – Other statements and notes

15. **Part III Note A** is the Statement of Comprehensive Net Expenditure and Reconciliation Table. It provides details of all expenditure and income within the accounting boundary. The table shows how much net operating costs falls within the budgetary boundaries and provides a reconciliation to the resource budget. Further adjustments take the reader from the resource budget to the net resource requirement in the Estimate. Prior year data are also shown as a comparison.
16. **Part III Note B** shows the Analysis of Departmental Income (resource and capital), which is being used to offset gross spending. Although Parliament no longer votes a limit on the amount of income that a department can retain, this note helps to safeguard Parliament's interests both by providing information on the level of income the department and its executive agencies expects to receive, and also by providing details of the types of income expected and the sections within the Part II: Subhead detail table against which such income will offset spending. Only types of income set out in this note may be retained by the department. Any other income would have to be surrendered to the Consolidated Fund. Prior year data are also shown as a comparison.

17. **Part III Note C** provides an Analysis of Consolidated Fund Extra Receipts. This seeks to notify Parliament of the department's forecast of surplus income not used as income to net off against expenditure. Some extra receipts are to be paid directly to the Consolidated Fund and not retained by the department. Amounts are consequently shown both for forecast income and forecast cash receipts. Prior year data, analysed by income and cash receipts, are also shown as a comparison.
18. **Part III Note D** provides an Explanation of the Accounting Officer responsibilities. This note identifies responsibility and accountability to Parliament for the expenditure in the Estimate. The note provides separate details of any additional Accounting Officers and Accounting Officers for ALBs and other bodies.
19. An Accounting Officer prepares resource accounts for each financial year and has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General and the proper use of public money and stewardship of assets. In discharging these responsibilities particular regard is given to:
- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis
 - making judgements and estimates on a reasonable basis
 - stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts, and
 - preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of *Managing Public Money* (MPM).

In accordance with MPM requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s), together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the arm's length body (ALB) Accounting Officer(s) is set out in writing.

Further notes to the Estimate

20. The Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of grants in aid, changes in accounting policies, etc.
21. The Estimates and supporting statements and notes provide an explanation of the expenditure that the Government proposes to finance from funds made available by Parliament. Further information can be provided to Select Committees through their consideration of Estimates, or to the whole House through debates.

Contingent liabilities

22. The Notes to each Estimate include details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.

Income

23. Section 4 provides a full explanation of the treatment of income and the rules surrounding the use of income. The income that may be retained by the department and its executive agencies is described in the ambit in Part I. Failure to include a relevant item in the ambit would mean that the income in question could not be offset against expenditure, but would be surrendered to the Consolidated Fund. The source of all types of income and the amounts is detailed in Part III Note B for each Estimate.

Publication date

24. In recent years, the Government has aimed to present the Main Estimates as soon as possible in the financial year, subject to Parliament sitting.

Section 3.

Parliamentary Procedure

Supply Procedure

1. Parliament's consideration of the Supply Estimates is part of its Supply procedure, by which it approves the Government's requests for net resource requirement, net capital and net cash requirement. The process consists of a number of stages:
 - (i) the Government requests certain provision;
 - (ii) to support each request, information is provided about what net resources, net capital and net cash will be required and who will be responsible for accounting for the provision;
 - (iii) Parliament considers these requests, investigates some more fully and may choose to debate one or more of them;
 - (iv) if Parliament votes in favour of the requests it passes an Act to authorise the net resources, net capital and make the cash available from the Consolidated Fund;
 - (v) to enhance its control, Parliament gives legislative force to the ambits of the Estimates which specify the purposes for which the provision may be spent and income netted off expenditure; and
 - (vi) net resource, net capital and cash expenditure, once incurred, are audited and accounted for to check that the amounts and purposes approved by Parliament have not been exceeded.
2. This process extends over a period of more than two years, starting before the financial year in which expenditure is to be incurred and ending over twelve months after that year has ended. At any one time, Parliament may be considering expenditure that relates to more than one financial year.
3. Under long-established constitutional practice it is for the Crown (the Government) to demand money, the House of Commons to grant it and the House of Lords to assent to the grant.
4. Parliament gives statutory authority for both the use of net resources, net capital and for funds to be drawn from the Consolidated Fund (the Government's general bank account at the Bank of England) to meet most expenditure by government departments and certain related bodies by Acts of Parliament known as Supply and Appropriation Acts. Parliamentary procedure leading to the passing of these Acts is known as "Supply procedure". Specific provision is made available under the Acts only for a specified financial year (although an individual Act may authorise Supply for separate Estimates from different financial years).

Designation Order

5. The Government Resources and Accounts Act 2000 (as amended) gives the Treasury the power to designate, by laying an Order before Parliament, those bodies that must be consolidated. Such Orders list not only the designated body but also the relevant responsible department. An Order setting out the designations will normally be laid shortly before the start of the financial year. A further Order will normally be laid around the end of the calendar year, adjusting the designations as necessary for the Supplementary Estimates. An Order will list all bodies to be designated¹ and therefore removing a body that was included in an earlier Order for a financial year effectively removes the requirement for its consolidation in that financial year.

Vote on Account

6. Parliament does not normally approve the Main Estimates until around the middle of July, so the process begins with the Votes on Account to provide provision for the early months of the financial year. These

¹ In some cases the bodies are included by category rather than named individually.

are normally presented to Parliament in January/February, along with the current year's Supplementary Estimates. In general, they seek for the coming financial year 45 per cent of the amounts of net resources, net capital and cash, authorised to date in the current year.

Main Estimates

7. Around the turn of the new financial year the Treasury presents to Parliament the Main Estimates. Part I of each Estimate forms the basis of a Supply Resolution. A Supply and Appropriation (Main Estimates) Bill is then brought in and passed before Parliament rises for the Summer Recess.

Supply and Appropriation Acts

8. The resulting Supply and Appropriation (Main Estimate) Act authorises departments to use net resources, net capital and spend cash up to the amounts requested in the Main Supply Estimates as, exceptionally, amended by any Revised Estimates. The Act not only gives parliamentary authority for total resources and capital requested to be used, and cash to be issued, from the Consolidated Fund, but also limits the way in which the resources and capital can be used by prescribing how the overall sum is to be appropriated to particular budgets in order to finance specified services.

Revised Estimates

9. Revised Estimates may, exceptionally, be presented to replace the original Estimate before the Supply Resolution is voted on. They either reduce the provision sought in the original Estimate or vary the way in which it is to be allocated.

Supplementary Estimates

10. The Government may decide to ask Parliament for a change to net resources, net capital and/or cash during the year. Supplementary Supply Estimates, where necessary, will be presented on a single occasion during the financial year, in January/February. Following any Estimates Day debates and the vote on the necessary Supply Resolution, formal statutory authority for extra funds is provided by a Supply and Appropriation (Anticipation and Adjustments) Act in February/March. This follows presentation of the Supplementary Estimates, the Vote on Account and the Statement of Excesses, which appropriates Supply in respect of any Excess Votes relating to the previous year.

Contingencies Fund

11. There is a cash-based Contingencies Fund, which may be used to finance urgent cash expenditure in anticipation of parliamentary approval of Estimates. Normally total advances outstanding at any one time must not exceed 2 per cent of the previous year's total cash Supply provision. Drawings on the Fund are repaid when Parliament has voted the additional cash (together with any associated resource and/or capital consumption). The Contingencies Fund limit was exceptionally raised to 50 per cent for the 2020-21 financial year by the Contingencies Fund Act 2020. The limit was revised to 12 per cent for the 2021-22 financial year by the Contingencies Fund Act 2021. It returned to 2 per cent for 2022-23 and remains at this level.
12. Supply Estimates are based on consumption of net resources, net capital and cash and parliamentary control applies to each.
13. Provision is made within resources for commitments entered into, but which may not mature for payment within the financial year. The net cash requirement provides for all payments, which are due within the financial year relating to continuing services, whether or not they relate to consumption of resources within the year, and takes account of the cash receipts associated with income.

Accounts and audit

14. After the end of the financial year each department and public service pension scheme prepares an account comprising a set of schedules and statements, the most significant of which for parliamentary control of Estimates is the Statement of Parliamentary Supply (SOPS), which compares outturn with the Estimate for both resource and capital expenditure and the net cash requirement.

15. Each account is audited and a certificate and report on the account is produced by the Comptroller and Auditor General. The account and the Comptroller and Auditor General's certificate and report are then laid before the House of Commons in the summer/autumn following the end of the financial year to which they relate.
16. Under the National Audit Act 1983 the Comptroller and Auditor General also carries out value for money studies of departments' expenditure. The Public Accounts Committee's examination of departments in these studies substantially enhances the accountability provided through the accounts.

Excess Votes

17. If expenditure on any budgetary boundary or the net cash requirement for an Estimate exceeds the final voted provision for the year, the excess will appear in the Statement of Parliamentary Supply of the department's account and will be reported to the Public Accounts Committee by the Comptroller and Auditor General. A similar report is prepared if the administration budget has been exceeded. Subject to that report, the necessary provision is sought in an Excess Vote. The Treasury presents a Statement of Excesses to Parliament, usually in January/February of the following financial year, at the same time as the Supplementary Estimates. The necessary provision is then voted and appropriated in the following Supply and Appropriation (Anticipation and Adjustments) Act, i.e. over 11 months after the end of the financial year to which it relates.
18. Parliament's consideration of individual Estimates is primarily a task for Select Committees concerned with the activities and expenditure of particular departments. A Committee may decide to examine individual Main or Supplementary Estimates, ask the department for more information about some aspects and examine Ministers and officials about particular areas of expenditure. A Committee's conclusions often take the form of a report, which is printed by the House.

Parliamentary debate

19. The House of Commons has the opportunity to debate individual Estimates on three Estimates Days in each Parliamentary Session. Each debate is generally informed by a report from the relevant Select Committee. At the end of the debate the Estimates are voted on. The time available in Estimates Days is allocated on the advice of the Liaison Committee whose membership includes the chairmen of the Departmental Select Committees. In addition, the Government would make some extra time available for debates on any necessary Out-of-turn Supplementary Estimates.
20. Proceedings on Bills related to Supply Estimates are formal, i.e. not open to debate.

Parliamentary Timetable

21. Standing Order No. 55 of the House of Commons states that at least 14 days must elapse between presentation of the Supplementary Estimates and the ensuing vote to authorise spending.
22. The Government aims to give Select Committees advance proof copies of Supplementary Estimates ahead of presentation, although this may not always be possible. In practice, some 2-4 weeks are usually available for Select Committees to examine Supplementaries on the occasions when they are presented. This period is necessarily shorter if there are any late or Revised Supplementaries.
23. Parliament's consideration of Estimates is therefore generally concentrated in two periods:
 - (i) April-July for Main Estimates and June-July if there were, exceptionally, any Revised Estimates, including any Estimates Day debates, followed by the Supply and Appropriation (Main Estimates) Act;
 - (ii) January-February for Supplementary Estimates, the Vote on Account and any associated debates, followed by a Supply and Appropriation (Anticipation and Adjustments) Act.

Consolidated Fund standing services

24. Parliament has passed statutes that authorise certain expenditure to be charged to the Consolidated Fund and not be subject to the annual Supply procedure. These "Consolidated Fund standing services" (CFSS) include payments to the National Loans Fund to service the National Debt and the salaries and pensions

of certain people who are constitutionally independent of the Executive. These include the Speaker of the House of Commons, the Comptroller and Auditor General and the judiciary.

25. Where appropriate, CFSS are included within the Estimates as 'non-voted' expenditure, and are subject to the public expenditure controls described in Section 2.
26. In addition to CFSS, departments may incur expenditure financed from the National Insurance Fund or other central funds. This expenditure is also shown as non-voted in the Estimates.

Section 4.

The rules on the treatment of income in departmental Supply Estimates

Supply and Appropriation Act

1. This section sets out rules issued by HM Treasury on the treatment and use (“appropriation”) of income. The rules will govern the appropriation of income when Parliament approves the Supply and Appropriation (Main Estimates) Bill.
2. The Treasury controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

Limitations on types of income

3. Estimates follow the budgeting treatment of income. Departmental income (accruals) and the associated receipts (cash) have the following characteristics:
 - the income is part of budgets, either Departmental Expenditure Limit (DEL) or Annually Managed Expenditure (AME);
 - exceptionally non-budget income may be kept by a department, but the department must have specific Treasury authority to do so; and
 - the income relates to activities performed by the department.

Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
 - sales of goods and services;
 - royalties and associated payments for use of Intellectual Property Rights (IPR);
 - sales of some licences where the Office for National Statistics (ONS) has determined that there is a significant degree of service to the individual applicant;
 - income from insurance payments;
 - income in respect of compensation (where the ONS treat the income as impacting on the current budget);
 - income from leases of property, plant and equipment (rental income);
 - those donations that are treated as current in the national accounts (NB donations can be capital as well);
 - income obtained from National Lottery distributing bodies that finances current expenditure;
 - some income associated with financial transactions, such as interest and dividends;
 - income from the European Union (EU) that finances current expenditure;
 - income from taxes, licence fees treated as tax in the National Accounts and levies, but which the Chief Secretary to the Treasury has agreed may be netted off¹ budgets. Note that although described as netting off, the income appears in the Estimate in normal income columns; and

¹ ‘Netting-off’ is the usual term for this treatment in budgets but it does not imply net treatment in Estimates. The income appears in the Estimate in the normal way.

- income from fines and penalties, where the Chief Secretary to the Treasury has agreed that they may be netted off budgets.

Capital income

5. The following types of income benefit the capital budget, that is, they may be used to reduce or eliminate the amount of resource requested for capital purposes:
 - income from fixed asset sales – limited to the net book value (NBV) of the asset (not including any profit/loss on disposal);
 - income from National Lottery distributing bodies that finances capital expenditure;
 - capital grants from the private sector, including developer contributions and capital donations;
 - capital grants from the European Union (EU);
 - income from exercising an overage (claw-back) agreement;
 - income from sale of inventories (stocks) that score in the capital budget;
 - privatisation proceeds; and
 - income from the disposal of financial assets.

Limitation on amounts

6. In addition to the above types of income there are rules surrounding the amount of income that departments may use:
 - The Spending Review (SR) settlement set negative DEL income targets. Departments are allowed to retain up to 10 per cent of income receipts above the levels envisaged in the SR settlement. Note that this does not include the income of arm's length bodies (ALBs) which is netted off in Supply;
 - Any income in excess of the 10 per cent is treated as non-budget and **must** be surrendered to the Consolidated Fund; and
 - Where the SR settlement did not clearly set out an expected level of income, departments may retain total negative income up to 5 per cent of expenditure.

Income that cannot be treated as departmental income in the Supply Estimate

7. The following types of income cannot be used as departmental income:
 - Taxation, regulatory controls, including certain statutory licences, duties, fines, penalties. These are all outside of the departmental budget and should be in a Trust Statement, unless, exceptionally, the entity has specific agreement from HM Treasury that it may be treated as either negative DEL or AME;
 - Where the department is simply acting as agent for another party (e.g. for the EU), and has no direct policy involvement and carries no risk or reward;
 - Income from a completely new activity not included in the Estimate; and
 - Where the income is treated as a reduction in expenditure (e.g. the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income.

Describing the income: ambits

8. To retain income departments must include a description of the type of income in the income ambits which appear in Part I of the Estimate. These are split between DEL and AME. Any non-budget income is surrendered to the Consolidated Fund. Failure to include the relevant type of income in the ambit could result in an Excess Vote.

Section 5.

Summary of Supply Estimates

Table 2 Supply Estimates by department

| | £'000 | | |
|--|--------------------|--------------------|-------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † †† Outturn |
| Supply Estimates presented by HM Treasury | | | |
| Department of Health and Social Care | | | |
| Departmental Expenditure Limit | | | |
| Resource | 176,871,082 | 168,327,044 | 153,763,095 |
| Capital | 13,615,577 | 11,644,349 | 10,519,244 |
| Annually Managed Expenditure | | | |
| Resource | 10,000,000 | 8,780,000 | -9,730,033 |
| Capital | 265,000 | 813,000 | 31,655 |
| Total Net Budget | | | |
| Resource | 186,871,082 | 177,107,044 | 144,033,062 |
| Capital | 13,880,577 | 12,457,349 | 10,550,899 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 194,029,050 | 180,026,201 | 160,749,151 |
| Department for Education | | | |
| Departmental Expenditure Limit | | | |
| Resource ††† | 100,619,814 | 112,672,556 | 87,627,139 |
| Capital ††† | 6,777,700 | 5,717,138 | 6,636,478 |
| Annually Managed Expenditure | | | |
| Resource | -4,037,456 | 1,047,929 | -3,327,057 |
| Capital | 29,750,963 | 33,435,646 | 30,912,958 |
| Total Net Budget | | | |
| Resource | 96,582,358 | 113,720,485 | 84,300,082 |
| Capital | 36,528,663 | 39,152,784 | 37,549,436 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 120,241,175 | 113,440,302 | 103,637,145 |
| Home Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 19,724,445 | 18,553,390 | 18,856,370 |
| Capital | 1,480,504 | 1,673,761 | 1,170,705 |
| Annually Managed Expenditure | | | |
| Resource | 2,972,179 | 2,541,345 | 2,860,500 |
| Capital | - | 60,000 | 63,544 |
| Total Net Budget | | | |
| Resource | 22,696,624 | 21,094,735 | 21,716,870 |
| Capital | 1,480,504 | 1,733,761 | 1,234,249 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 23,300,000 | 22,500,000 | 21,460,762 |
| National Crime Agency | | | |
| Departmental Expenditure Limit | | | |
| Resource | 734,187 | 707,801 | 667,827 |
| Capital | 112,300 | 127,298 | 136,979 |
| Annually Managed Expenditure | | | |
| Resource | 50,000 | 50,000 | 29,125 |
| Capital | - | 500 | 1,542 |
| Total Net Budget | | | |
| Resource | 784,187 | 757,801 | 696,952 |
| Capital | 112,300 | 127,798 | 138,521 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 840,000 | 925,081 | 683,991 |

Table 2 Supply Estimates by department

| | £'000 | | |
|---|-------------------|--------------------|-------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † †† Outturn |
| Ministry of Justice | | | |
| Departmental Expenditure Limit | | | |
| Resource | 12,836,023 | 12,045,728 | 11,165,495 |
| Capital | 2,039,712 | 1,688,758 | 1,458,412 |
| Annually Managed Expenditure | | | |
| Resource | 615,394 | 810,287 | 505,264 |
| Capital | 15,000 | 23,304 | 7,471 |
| Total Net Budget | | | |
| Resource | 13,451,417 | 12,856,015 | 11,670,759 |
| Capital | 2,054,712 | 1,712,062 | 1,465,883 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 14,184,482 | 13,043,043 | 11,835,073 |
| Crown Prosecution Service | | | |
| Departmental Expenditure Limit | | | |
| Resource | 954,365 | 849,080 | 799,966 |
| Capital | 40,500 | 63,400 | 30,859 |
| Annually Managed Expenditure | | | |
| Resource | 7,950 | 7,950 | 14,517 |
| Capital | 2,859 | 2,859 | 6,174 |
| Total Net Budget | | | |
| Resource | 962,315 | 857,030 | 814,483 |
| Capital | 43,359 | 66,259 | 37,033 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 977,272 | 846,977 | 807,680 |
| Serious Fraud Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 93,774 | 87,957 | 89,588 |
| Capital | 16,000 | 11,800 | 1,896 |
| Annually Managed Expenditure | | | |
| Resource | - | - | 231,710 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 93,774 | 87,957 | 321,298 |
| Capital | 16,000 | 11,800 | 1,896 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 105,417 | 116,400 | 72,394 |
| HM Procurator General and Treasury Solicitor | | | |
| Departmental Expenditure Limit | | | |
| Resource | 12,503 | 7,796 | 1,293 |
| Capital | 10,200 | 12,800 | 4,523 |
| Annually Managed Expenditure | | | |
| Resource | - | 500 | -305 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 12,503 | 8,296 | 988 |
| Capital | 10,200 | 12,800 | 4,523 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 18,099 | 16,027 | 6,227 |

Table 2 Supply Estimates by department

| | £'000 | | |
|--|-------------------|--------------------|--------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † † † Outturn |
| Ministry of Defence | | | |
| Departmental Expenditure Limit | | | |
| Resource | 47,388,692 | 46,393,686 | 42,714,094 |
| Capital | 23,067,136 | 22,703,647 | 19,150,212 |
| Annually Managed Expenditure | | | |
| Resource | 1,719,460 | 8,584,087 | -1,382,396 |
| Capital | 1,000 | 5,000 | - |
| Total Net Budget | | | |
| Resource | 49,108,152 | 54,977,773 | 41,331,698 |
| Capital | 23,068,136 | 22,708,647 | 19,150,212 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 61,672,952 | 65,103,184 | 54,113,183 |
| Security and Intelligence Agencies | | | |
| Departmental Expenditure Limit | | | |
| Resource | 4,377,005 | 4,151,670 | 3,498,605 |
| Capital | 1,675,189 | 1,420,855 | 1,372,096 |
| Annually Managed Expenditure | | | |
| Resource | 38,500 | 98,500 | 13,850 |
| Capital | 2,700 | 2,700 | 1,361 |
| Total Net Budget | | | |
| Resource | 4,415,505 | 4,250,170 | 3,512,455 |
| Capital | 1,677,889 | 1,423,555 | 1,373,457 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 5,306,515 | 4,965,931 | 4,084,351 |
| Foreign, Commonwealth and Development Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 8,497,607 | 8,478,158 | 7,576,212 |
| Capital | 3,438,729 | 2,736,830 | 3,448,985 |
| Annually Managed Expenditure | | | |
| Resource | 538,736 | 520,700 | 202,607 |
| Capital | 481,000 | 881,000 | 433,000 |
| Total Net Budget | | | |
| Resource | 9,036,343 | 8,998,858 | 7,778,819 |
| Capital | 3,919,729 | 3,617,830 | 3,881,985 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 11,348,554 | 12,603,782 | 10,238,223 |
| Ministry of Housing, Communities and Local Government | | | |
| Departmental Expenditure Limits - Housing and Communities | | | |
| Resource | 4,620,435 | 4,031,388 | 3,020,929 |
| Capital | 9,054,680 | 8,444,510 | 6,844,410 |
| Departmental Expenditure Limit - Local Government | | | |
| Resource | 13,849,437 | 11,356,109 | 14,576,158 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 24,367,301 | 24,340,252 | 16,250,960 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 42,837,173 | 39,727,749 | 33,848,047 |
| Capital | 9,054,680 | 8,444,510 | 6,844,410 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 36,630,980 | 33,317,263 | 25,942,364 |

Table 2 Supply Estimates by department

| | £'000 | | |
|--|-------------------|--------------------|-------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † †† Outturn |
| Department for Culture, Media and Sport | | | |
| Departmental Expenditure Limits | | | |
| Resource | 1,732,662 | 1,825,779 | 1,692,314 |
| Capital | 752,700 | 726,124 | 530,259 |
| Annually Managed Expenditure | | | |
| Resource | 4,390,225 | 4,605,786 | 3,602,442 |
| Capital | 738,380 | 779,707 | 497,066 |
| Total Net Budget | | | |
| Resource | 6,122,887 | 6,431,565 | 5,294,756 |
| Capital | 1,491,080 | 1,505,831 | 1,027,325 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 6,522,516 | 6,216,046 | 5,721,369 |
| Department for Science, Innovation and Technology | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1,072,070 | 1,038,542 | 635,116 |
| Capital | 14,671,486 | 13,269,076 | 12,363,524 |
| Annually Managed Expenditure | | | |
| Resource | 679,482 | 661,296 | 230,654 |
| Capital | 260 | 272 | -104,922 |
| Total Net Budget | | | |
| Resource | 1,751,552 | 1,699,838 | 865,770 |
| Capital | 14,671,746 | 13,269,348 | 12,258,602 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 18,033,371 | 16,485,001 | 13,572,566 |
| Department for Transport | | | |
| Departmental Expenditure Limit | | | |
| Resource | 20,360,184 | 20,525,867 | 19,571,131 |
| Capital | 21,565,184 | 20,665,615 | 22,093,495 |
| Annually Managed Expenditure | | | |
| Resource | 3,712,266 | 4,720,877 | 2,784,235 |
| Capital | 148,598 | 148,598 | -125,722 |
| Total Net Budget | | | |
| Resource | 24,072,450 | 25,246,744 | 22,355,366 |
| Capital | 21,713,782 | 20,814,213 | 21,967,773 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 35,006,588 | 33,757,204 | 32,021,107 |
| Department for Energy Security and Net Zero | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2,851,689 | 2,814,846 | 348,147 |
| Capital | 11,389,849 | 5,790,283 | 5,127,574 |
| Annually Managed Expenditure | | | |
| Resource | 71,241,701 | 56,123,360 | -13,546,623 |
| Capital | -1,261 | 218,118 | 82,849 |
| Total Net Budget | | | |
| Resource | 74,093,390 | 58,938,206 | -13,198,476 |
| Capital | 11,388,588 | 6,008,401 | 5,210,423 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 15,680,644 | 11,199,646 | 12,774,130 |

Table 2 Supply Estimates by department

| | £'000 | | |
|---|--------------------|--------------------|--------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † † † Outturn |
| Department for Environment, Food and Rural Affairs | | | |
| Departmental Expenditure Limit | | | |
| Resource | 5,523,356 | 5,694,282 | 5,285,778 |
| Capital | 2,700,000 | 2,300,309 | 1,984,115 |
| Annually Managed Expenditure | | | |
| Resource | 50,966 | -857,126 | 1,441,854 |
| Capital | 24,738 | 16,080 | 13,216 |
| Total Net Budget | | | |
| Resource | 5,574,322 | 4,837,156 | 6,727,632 |
| Capital | 2,724,738 | 2,316,389 | 1,997,331 |
| Non-Budget Expenditure | 10,000 | 10,000 | 176,947 |
| Net Cash Requirement | 8,171,482 | 7,884,032 | 6,463,599 |
| Department for Business and Trade | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2,035,049 | 1,780,349 | 1,782,829 |
| Capital | 1,528,000 | 1,508,348 | 1,068,399 |
| Annually Managed Expenditure | | | |
| Resource | -949,705 | 607,250 | 1,169,995 |
| Capital | 1,829,612 | 1,562,201 | -1,138,945 |
| Total Net Budget | | | |
| Resource | 1,085,344 | 2,387,599 | 2,952,824 |
| Capital | 3,357,612 | 3,070,549 | -70,546 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 9,490,186 | 8,031,560 | 6,138,867 |
| HM Land Registry | | | |
| Departmental Expenditure Limit | | | |
| Resource | 493,605 | 444,301 | 432,041 |
| Capital | 59,100 | 53,300 | 48,912 |
| Annually Managed Expenditure | | | |
| Resource | 12,000 | 12,000 | -13,094 |
| Capital | - | - | -412 |
| Total Net Budget | | | |
| Resource | 505,605 | 456,301 | 418,947 |
| Capital | 59,100 | 53,300 | 48,500 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 508,200 | 480,700 | 450,529 |
| Department for Work and Pensions | | | |
| Departmental Expenditure Limit | | | |
| Resource | 10,138,863 | 8,916,389 | 8,632,668 |
| Capital | 706,761 | 567,889 | 581,297 |
| Annually Managed Expenditure | | | |
| Resource | 149,883,723 | 147,877,456 | 131,355,691 |
| Capital | 577,522 | 440,327 | 205,823 |
| Total Net Budget | | | |
| Resource | 160,022,586 | 156,793,845 | 139,988,359 |
| Capital | 1,284,283 | 1,008,216 | 787,120 |
| Non-Budget Expenditure | 421,387 | 908,255 | 4,661,139 |
| Net Cash Requirement | 162,395,839 | 158,613,940 | 145,018,749 |

Table 2 Supply Estimates by department

| | £'000 | | |
|---|-------------------|--------------------|-------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † †† Outturn |
| HM Revenue and Customs | | | |
| Departmental Expenditure Limit | | | |
| Resource | 6,560,016 | 5,819,095 | 6,224,514 |
| Capital | 875,233 | 742,709 | 725,117 |
| Annually Managed Expenditure | | | |
| Resource | 15,777,615 | 15,939,448 | 13,913,965 |
| Capital | 395 | 261 | 2 |
| Total Net Budget | | | |
| Resource | 22,337,631 | 21,758,543 | 20,138,479 |
| Capital | 875,628 | 742,970 | 725,119 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 22,579,250 | 22,032,919 | 20,628,323 |
| HM Treasury | | | |
| Departmental Expenditure Limit | | | |
| Resource | 424,302 | 388,687 | 361,740 |
| Capital | 828,235 | 769,474 | 1,095 |
| Annually Managed Expenditure | | | |
| Resource | 40,622,001 | 69,256,859 | 38,178,290 |
| Capital | 32,815,956 | 34,069,867 | 41,432,198 |
| Total Net Budget | | - | |
| Resource | 41,046,303 | 69,645,546 | 38,540,030 |
| Capital | 33,644,191 | 34,839,341 | 41,433,293 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 36,698,572 | 37,002,508 | 49,209,351 |
| Cabinet Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1,128,873 | 891,948 | 1,074,932 |
| Capital | 480,353 | 362,361 | 486,256 |
| Annually Managed Expenditure | | | |
| Resource | -2,559,700 | 14,970,005 | 117,457 |
| Capital | 2,850,000 | 302,005 | - |
| Total Net Budget | | | |
| Resource | -1,430,827 | 15,861,953 | 1,192,389 |
| Capital | 3,330,353 | 664,366 | 486,256 |
| Non-Budget Expenditure | - | - | -18,772 |
| Net Cash Requirement | 4,530,466 | 1,750,406 | 1,411,651 |
| Scotland Office and Office of the Advocate General | | | |
| Departmental Expenditure Limit | | | |
| Resource | 15,859 | 14,231 | 13,684 |
| Capital | 500 | 50 | 25 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 15,859 | 14,231 | 13,684 |
| Capital | 500 | 50 | 25 |
| Non-Budget Expenditure | 52,531,534 | 50,757,802 | 45,957,113 |
| Net Cash Requirement | 52,548,035 | 50,771,832 | 45,970,767 |

Table 2 Supply Estimates by department

| | £'000 | | |
|---|-------------------|--------------------|-------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † †† Outturn |
| Wales Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 6,490 | 6,172 | 5,585 |
| Capital | 975 | 30 | -1,050 |
| Annually Managed Expenditure | | | |
| Resource | - | 20 | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 6,490 | 6,192 | 5,585 |
| Capital | 975 | 30 | -1,050 |
| Non-Budget Expenditure | 24,469,310 | 23,257,807 | 21,665,431 |
| Net Cash Requirement | 24,476,798 | 23,263,864 | 21,670,131 |
| Northern Ireland Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 67,724 | 51,294 | 38,192 |
| Capital | 2,815 | 12,611 | 2,625 |
| Annually Managed Expenditure | | | |
| Resource | 10,541 | 7,201 | -3,264 |
| Capital | - | 1,595 | - |
| Total Net Budget | | | |
| Resource | 78,265 | 58,495 | 34,928 |
| Capital | 2,815 | 14,206 | 2,625 |
| Non-Budget Expenditure | 26,584,763 | 25,380,596 | 20,913,841 |
| Net Cash Requirement | 26,746,019 | 25,551,004 | 21,239,686 |
| National Savings and Investments | | | |
| Departmental Expenditure Limit | | | |
| Resource | 310,151 | 301,846 | 182,740 |
| Capital | 10,560 | 44,800 | 29,030 |
| Annually Managed Expenditure | | | |
| Resource | - | 60,700 | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 310,151 | 362,546 | 182,740 |
| Capital | 10,560 | 44,800 | 29,030 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 317,285 | 343,350 | 212,049 |
| Charity Commission | | | |
| Departmental Expenditure Limit | | | |
| Resource | 33,389 | 32,149 | 32,180 |
| Capital | 4,450 | 4,450 | 2,179 |
| Annually Managed Expenditure | | | |
| Resource | - | 200 | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 33,389 | 32,349 | 32,180 |
| Capital | 4,450 | 4,450 | 2,179 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 34,170 | 32,938 | 32,209 |

Table 2 Supply Estimates by department

| | £'000 | | |
|--|------------------|--------------------|--------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † † † Outturn |
| Competition and Markets Authority | | | |
| Departmental Expenditure Limit | | | |
| Resource | 151,877 | 152,636 | 123,059 |
| Capital | 5,120 | 8,120 | 6,330 |
| Annually Managed Expenditure | | | |
| Resource | 27,000 | 27,000 | 18,157 |
| Capital | 2,000 | 2,000 | -345 |
| Total Net Budget | | | |
| Resource | 178,877 | 179,636 | 141,216 |
| Capital | 7,120 | 10,120 | 5,985 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 149,132 | 151,299 | 120,383 |
| The Statistics Board | | | |
| Departmental Expenditure Limit | | | |
| Resource | 409,342 | 385,450 | 362,903 |
| Capital | 23,598 | 28,498 | 23,379 |
| Annually Managed Expenditure | | | |
| Resource | 2,300 | 2,300 | -2,006 |
| Capital | - | 500 | - |
| Total Net Budget | | | |
| Resource | 411,642 | 387,750 | 360,897 |
| Capital | 23,598 | 28,998 | 23,379 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 415,729 | 400,254 | 377,138 |
| Office for Standards in Education, Children's Services and Skills | | | |
| Departmental Expenditure Limit | | | |
| Resource | 170,498 | 158,511 | 150,900 |
| Capital | 42,600 | 24,115 | 3,870 |
| Annually Managed Expenditure | | | |
| Resource | -60 | 1,947 | -125 |
| Capital | - | 883 | 282 |
| Total Net Budget | | | |
| Resource | 170,438 | 160,458 | 150,775 |
| Capital | 42,600 | 24,998 | 4,152 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 168,075 | 155,356 | 150,547 |
| Office for Qualifications and Examinations Regulation | | | |
| Departmental Expenditure Limit | | | |
| Resource | 31,424 | 30,598 | 30,391 |
| Capital | 450 | 450 | 2,736 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | 282 | 64 |
| Total Net Budget | | | |
| Resource | 31,424 | 30,598 | 30,391 |
| Capital | 450 | 732 | 2,800 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 31,007 | 30,181 | 30,689 |

Table 2 Supply Estimates by department

| | £'000 | | |
|--|------------------|--------------------|-------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † †† Outturn |
| Food Standards Agency | | | |
| Departmental Expenditure Limit | | | |
| Resource | 121,855 | 116,816 | 113,819 |
| Capital | 19,748 | 11,036 | 11,574 |
| Annually Managed Expenditure | | | |
| Resource | 9,603 | 9,603 | -1,050 |
| Capital | 50 | 5 | 16 |
| Total Net Budget | | | |
| Resource | 131,458 | 126,419 | 112,769 |
| Capital | 19,798 | 11,041 | 11,590 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 136,808 | 128,103 | 123,686 |
| The National Archives | | | |
| Departmental Expenditure Limit | | | |
| Resource | 51,122 | 48,250 | 48,697 |
| Capital | 6,900 | 7,743 | 3,283 |
| Annually Managed Expenditure | | | |
| Resource | - | 38 | -24 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 51,122 | 48,288 | 48,673 |
| Capital | 6,900 | 7,743 | 3,283 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 49,877 | 49,373 | 42,171 |
| United Kingdom Supreme Court | | | |
| Departmental Expenditure Limit | | | |
| Resource | 6,427 | 5,328 | 2,418 |
| Capital | 470 | 2,910 | 3,908 |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | 1,000 | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 7,427 | 6,328 | 2,418 |
| Capital | 470 | 2,910 | 3,908 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 5,427 | 6,768 | 6,963 |
| Government Actuary's Department | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1 | 1 | -127 |
| Capital | 600 | 450 | 4,940 |
| Annually Managed Expenditure | | | |
| Resource | 50 | 50 | -1,305 |
| Capital | - | 100 | 369 |
| Total Net Budget | | | |
| Resource | 51 | 51 | -1,432 |
| Capital | 600 | 550 | 5,309 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 788 | 1,074 | -1,188 |

Table 2 Supply Estimates by department

| | £'000 | | |
|--|------------------|--------------------|--------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † † † Outturn |
| Office of Gas and Electricity Markets | | | |
| Departmental Expenditure Limit | | | |
| Resource | 22,678 | 92,566 | 6,351 |
| Capital | 4,250 | 4,800 | 1,176 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 22,678 | 92,566 | 6,351 |
| Capital | 4,250 | 4,800 | 1,176 |
| Non-Budget Expenditure | - | - | 1 |
| Net Cash Requirement | 93,500 | 70,395 | 15,161 |
| Office of Rail and Road | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1 | 2 | 2 |
| Capital | 720 | 1,220 | 1,051 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1 | 2 | 2 |
| Capital | 720 | 1,220 | 1,051 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,000 | 2,000 | -1,973 |
| Water Services Regulation Authority | | | |
| Departmental Expenditure Limit | | | |
| Resource | 160 | 161 | -2,077 |
| Capital | 1,285 | 650 | 843 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 160 | 161 | -2,077 |
| Capital | 1,285 | 650 | 843 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 14,445 | 13,811 | -4,281 |
| Export Credits Guarantee Department | | | |
| Departmental Expenditure Limit | | | |
| Resource | 2 | 2 | - |
| Capital | 2,510 | 2,510 | 2,161 |
| Annually Managed Expenditure | | | |
| Resource | 3,759,287 | 3,803,587 | -48,774 |
| Capital | 965,082 | 805,402 | 430,049 |
| Total Net Budget | | | |
| Resource | 3,759,289 | 3,803,589 | -48,774 |
| Capital | 967,592 | 807,912 | 432,210 |
| Non-Budget Expenditure | - | - | -29,423 |
| Net Cash Requirement | 1,713,993 | 1,451,895 | 190,502 |

Table 2 Supply Estimates by department

| | £'000 | | |
|--|------------------|--------------------|-------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † †† Outturn |
| Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England | | | |
| Departmental Expenditure Limit | | | |
| Resource | 47,605 | 43,088 | 41,237 |
| Capital | 10,259 | 2,200 | 2,031 |
| Annually Managed Expenditure | | | |
| Resource | 599 | 600 | 602 |
| Capital | 333 | 384 | 32 |
| Total Net Budget | | | |
| Resource | 48,204 | 43,688 | 41,839 |
| Capital | 10,592 | 2,584 | 2,063 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 51,984 | 43,565 | 42,287 |
| House of Lords | | | |
| Departmental Expenditure Limit | | | |
| Resource | 181,708 | 166,594 | 157,018 |
| Capital | 37,958 | 35,617 | 38,229 |
| Annually Managed Expenditure | | | |
| Resource | 1 | 2,500 | 10,188 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 181,709 | 169,094 | 167,206 |
| Capital | 37,958 | 35,617 | 38,229 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 205,681 | 189,029 | 189,381 |
| House of Commons: Members | | | |
| Departmental Expenditure Limit | | | |
| Resource | 17,105 | 17,206 | 18,661 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 17,105 | 17,206 | 18,661 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 17,074 | 17,176 | 18,689 |
| Crown Estate Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 2,368 | 2,368 | 2,366 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,368 | 2,368 | 2,366 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,357 | 2,357 | 2,357 |

Table 2 Supply Estimates by department

| | £'000 | | |
|--|-------------------|--------------------|-------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † †† Outturn |
| Armed Forces Pension and Compensation Schemes | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 5,150,979 | 5,285,271 | 5,085,897 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 5,150,979 | 5,285,271 | 5,085,897 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,759,603 | 1,704,671 | 1,576,166 |
| Foreign, Commonwealth and Development Office: Overseas Superannuation | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 11,500 | 13,000 | 9,156 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 11,500 | 13,000 | 9,156 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 38,200 | 38,325 | 38,081 |
| National Health Service Pension Scheme | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 15,536,000 | 14,137,336 | 17,764,695 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 15,536,000 | 14,137,336 | 17,764,695 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -5,770,500 | -5,985,917 | -4,306,524 |
| Teachers' Pension Scheme (England and Wales) | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 9,729,685 | 9,287,248 | 10,841,092 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 9,729,685 | 9,287,248 | 10,841,092 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,088,000 | 1,411,222 | 2,047,586 |

Table 2 Supply Estimates by department

| | £'000 | | |
|--|------------------|--------------------|-------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † †† Outturn |
| UK Atomic Energy Authority Pension Schemes | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 290,390 | 285,198 | 246,692 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 290,390 | 285,198 | 246,692 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 302,700 | 298,921 | 237,235 |
| Ministry of Justice: Judicial Pensions Scheme | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 154,596 | 147,196 | 65,522 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 154,596 | 147,196 | 65,522 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -144,891 | -118,804 | -112,650 |
| Cabinet Office: Civil Superannuation | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 9,750,000 | 10,013,000 | 7,910,094 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 9,750,000 | 10,013,000 | 7,910,094 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 993,500 | 1,084,000 | 943,770 |
| Royal Mail Statutory Pension Scheme | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 1,500,400 | 1,516,000 | 1,205,451 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,500,400 | 1,516,000 | 1,205,451 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,964,000 | 1,875,000 | 1,647,535 |

Table 2 Supply Estimates by department

| | £'000 | | |
|--|------------------|--------------------|--------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † † † Outturn |
| Total (Supply Estimates presented by HM Treasury) | | | |
| Departmental Expenditure Limit | | | |
| Resource | 444,545,456 | 439,425,349 | 391,723,614 |
| Capital | 117,060,896 | 103,192,894 | 95,923,162 |
| Annually Managed Expenditure | | | |
| Resource | 365,068,877 | 405,302,124 | 228,006,972 |
| Capital | 70,470,187 | 73,572,596 | 72,749,325 |
| Total Net Budget | | | |
| Resource | 809,614,333 | 844,727,473 | 619,730,586 |
| Capital | 187,531,083 | 176,765,490 | 168,672,487 |
| Total Non-Budget Expenditure | 104,016,994 | 100,314,460 | 93,326,277 |
| Total Net cash requirement | 895,682,406 | 853,341,195 | 779,539,338 |
| Supply Estimates presented elsewhere † † † † | | | |
| House of Commons: Administration | | | |
| Departmental Expenditure Limit | | | |
| Resource | 480,123 | 439,493 | 413,229 |
| Capital | 195,591 | 162,490 | 128,937 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 480,123 | 439,493 | 413,229 |
| Capital | 195,591 | 162,490 | 128,937 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 590,714 | 527,983 | 461,026 |
| Parliamentary Works Grant | | | |
| Departmental Expenditure Limit | | | |
| Resource | 53,000 | 82,300 | 72,597 |
| Capital | 200 | 1,000 | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 53,000 | 82,300 | 72,597 |
| Capital | 200 | 1,000 | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 53,200 | 83,300 | 72,500 |
| National Audit Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 111,000 | 101,900 | 92,281 |
| Capital | 4,000 | 4,300 | 3,003 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 111,000 | 101,900 | 92,281 |
| Capital | 4,000 | 4,300 | 3,003 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 110,500 | 101,500 | 93,576 |

Table 2 Supply Estimates by department

| | £'000 | | |
|---|------------------|--------------------|-------------------------|
| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † †† Outturn |
| Electoral Commission | | | |
| Departmental Expenditure Limit | | | |
| Resource | 45,795 | 45,706 | 29,148 |
| Capital | 2,112 | 2,211 | 1,877 |
| Annually Managed Expenditure | | | |
| Resource | 50 | 50 | -82 |
| Capital | 100 | 100 | 91 |
| Total Net Budget | | | |
| Resource | 45,845 | 45,756 | 29,066 |
| Capital | 2,212 | 2,311 | 1,968 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 46,571 | 46,467 | 28,798 |
| Independent Parliamentary Standards Authority | | | |
| Departmental Expenditure Limit | | | |
| Resource | 285,851 | 312,617 | 244,033 |
| Capital | 1,798 | 271 | 466 |
| Annually Managed Expenditure | | | |
| Resource | -5,491 | 7,450 | -17 |
| Capital | 130 | - | - |
| Total Net Budget | | | |
| Resource | 280,360 | 320,067 | 244,016 |
| Capital | 1,928 | 271 | 466 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 287,039 | 312,364 | 242,825 |
| Local Government Boundary Commission for England | | | |
| Departmental Expenditure Limit | | | |
| Resource | 3,668 | 2,769 | 2,438 |
| Capital | 50 | 50 | 33 |
| Annually Managed Expenditure | | | |
| Resource | - | 10 | 10 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3,668 | 2,779 | 2,448 |
| Capital | 50 | 50 | 33 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 3,626 | 2,749 | 2,413 |

Table 2 Supply Estimates by department

£'000

| | 2025-26 Plans | 2024-25 † Plans | 2023-24 † † † Outturn |
|---|------------------|--------------------|--------------------------|
| Total (Supply Estimates presented elsewhere) | | | |
| Departmental Expenditure Limit | | | |
| Resource | 979,437 | 984,785 | 853,726 |
| Capital | 203,751 | 170,322 | 134,316 |
| Annually Managed Expenditure | | | |
| Resource | -5,441 | 7,510 | -89 |
| Capital | 230 | 100 | 91 |
| Total Net Budget | | | |
| Resource | 973,996 | 992,295 | 853,637 |
| Capital | 203,981 | 170,422 | 134,407 |
| Total Non-Budget Expenditure | - | - | - |
| Total Net cash requirement | 1,091,650 | 1,074,363 | 901,138 |

Grand Total

| | | | |
|---------------------------------------|-------------|-------------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 445,524,893 | 440,410,134 | 392,577,340 |
| Capital | 117,264,647 | 103,363,216 | 96,057,478 |
| Annually Managed Expenditure | | | |
| Resource | 365,063,436 | 405,309,634 | 228,006,883 |
| Capital | 70,470,417 | 73,572,696 | 72,749,416 |
| Total Net Budget | | | |
| Resource | 810,588,329 | 845,719,768 | 620,584,223 |
| Capital | 187,735,064 | 176,935,912 | 168,806,894 |
| Total Non-Budget Expenditure | 104,016,994 | 100,314,460 | 93,326,277 |
| Total Net Cash Requirement | 896,774,056 | 854,415,558 | 780,440,476 |

† Figures for 2023-24 outturn and 2024-25 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2025-26 Estimate structure.

†† Outturn figures in this summary table have been taken from audited, published accounts, they may differ slightly from those in the Estimate where the department has yet to update the central database.

††† This measure of DEL includes grants paid to Academies which do not form part of DfE's RDEL and CDEL budgetary control totals set by HMT. See tables 3 and 5 for DfE's full budgetary DEL limits as set by HMT which include the net spending of Academies.

†††† Figures for the independent entities are provisional. See their published Estimates for the final provision.

Table 3 Resource Departmental Expenditure Limits 2025-26

| | £'000 | | |
|---|--------------------|--------------------|--------------------|
| | Voted | Non-Voted | Total |
| Department † | | | |
| Department of Health and Social Care | 176,871,082 | 31,268,364 | 208,139,446 |
| Department for Education †† | 64,557,756 | 38,089,648 | 102,647,404 |
| Home Office | 19,724,445 | - | 19,724,445 |
| National Crime Agency | 734,187 | - | 734,187 |
| Ministry of Justice | 12,836,023 | 169,528 | 13,005,551 |
| Crown Prosecution Service | 954,365 | - | 954,365 |
| Serious Fraud Office | 93,774 | - | 93,774 |
| HM Procurator General and Treasury Solicitor | 12,503 | - | 12,503 |
| Ministry of Defence | 47,388,692 | - | 47,388,692 |
| Security and Intelligence Agencies | 4,377,005 | - | 4,377,005 |
| Foreign, Commonwealth and Development Office | 8,497,607 | 177,000 | 8,674,607 |
| Ministry of Housing, Communities and Local Government - Housing and Communities | 4,620,435 | 8,870 | 4,629,305 |
| Ministry of Housing, Communities and Local Government - Local Government | 13,849,437 | - | 13,849,437 |
| Department for Culture, Media and Sport | 1,732,662 | - | 1,732,662 |
| Department for Science, Innovation and Technology | 1,072,070 | - | 1,072,070 |
| Department for Transport | 20,360,184 | 29,711 | 20,389,895 |
| Department for Energy Security and Net Zero | 2,851,689 | -859,000 | 1,992,689 |
| Department for Environment, Food and Rural Affairs | 5,523,356 | - | 5,523,356 |
| Department for Business and Trade | 2,035,049 | - | 2,035,049 |
| HM Land Registry | 493,605 | - | 493,605 |
| Department for Work and Pensions | 10,138,863 | 538,289 | 10,677,152 |
| HM Revenue and Customs | 6,560,016 | 239,810 | 6,799,826 |
| HM Treasury | 424,302 | 2,375 | 426,677 |
| Cabinet Office | 1,128,873 | - | 1,128,873 |
| Scotland Office and Office of the Advocate General | 15,859 | - | 15,859 |
| Wales Office | 6,490 | - | 6,490 |
| Northern Ireland Office | 67,724 | 125 | 67,849 |
| Scottish Government | - | 28,121,746 | 28,121,746 |
| Welsh Government | - | 19,261,299 | 19,261,299 |
| Northern Ireland Executive | - | 17,289,080 | 17,289,080 |
| National Savings and Investments | 310,151 | - | 310,151 |
| Charity Commission | 33,389 | - | 33,389 |
| Competition and Markets Authority | 151,877 | - | 151,877 |
| The Statistics Board | 409,342 | - | 409,342 |
| Office for Standards in Education, Children's Services and Skills | 170,498 | - | 170,498 |
| Office of Qualifications and Examinations Regulation | 31,424 | - | 31,424 |
| Food Standards Agency | 121,855 | - | 121,855 |
| The National Archives | 51,122 | - | 51,122 |
| United Kingdom Supreme Court | 6,427 | 3,800 | 10,227 |
| Government Actuary's Department | 1 | - | 1 |
| Office of Gas and Electricity Markets | 22,678 | - | 22,678 |
| Office of Rail and Road | 1 | - | 1 |
| Water Services Regulation Authority | 160 | - | 160 |
| Export Credits Guarantee Department | 2 | - | 2 |
| Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England | 47,605 | 220 | 47,825 |
| House of Lords | 181,708 | - | 181,708 |
| House of Commons: Members | 17,105 | - | 17,105 |
| Sub-total Central Government | 408,483,398 | 134,340,865 | 542,824,263 |

Table 3 Resource Departmental Expenditure Limits 2025-26

| | £'000 | | |
|--|--------------------|--------------------|--------------------|
| | Voted | Non-Voted | Total |
| Independent entities ††† | | | |
| House of Commons: Administration | 480,123 | - | 480,123 |
| Parliamentary Works Grant | 53,000 | - | 53,000 |
| National Audit Office | 111,000 | 350 | 111,350 |
| Electoral Commission | 45,795 | 259 | 46,054 |
| Independent Parliamentary Standards Authority | 285,851 | - | 285,851 |
| Local Government Boundary Commission for England | 3,668 | - | 3,668 |
| Sub-total independent entities | 979,437 | 609 | 980,046 |
| Total | 409,462,835 | 134,341,474 | 543,804,309 |

† The DELs above relate to individual departmental Supply Estimates: for DEL control purposes the Treasury may combine departments into groups to evaluate DEL breaches.

†† DfE budgets set by HMT in this table include the net spending of Academies which are not voted through the Estimates. The number voted for DfE in this table differs from the voted figures shown in DfE's Estimate and Table 2 because the Estimate and Table 2 include grants paid by DfE to Academies.

††† Figures for the independent entities are provisional. See their published Estimates for the final provision.

Table 4 Administration Budgets 2025-26

| | £'000 | | |
|---|-------------------|---------------|-------------------|
| | Voted | Non-Voted | Total |
| Department | | | |
| Department of Health and Social Care | 3,335,521 | - | 3,335,521 |
| Department for Education | 604,943 | - | 604,943 |
| Home Office | 467,349 | - | 467,349 |
| National Crime Agency | 44,000 | - | 44,000 |
| Ministry of Justice | 611,793 | - | 611,793 |
| Crown Prosecution Service | 52,769 | - | 52,769 |
| Serious Fraud Office | 11,653 | - | 11,653 |
| HM Procurator General and Treasury Solicitor | 12,503 | - | 12,503 |
| Ministry of Defence | 2,101,793 | - | 2,101,793 |
| Security and Intelligence Agencies | 101,000 | - | 101,000 |
| Foreign, Commonwealth and Development Office | 387,931 | - | 387,931 |
| Ministry of Housing, Communities and Local Government - Housing and Communities | 358,725 | - | 358,725 |
| Department for Culture, Media and Sport | 237,664 | - | 237,664 |
| Department for Science, Innovation and Technology | 376,770 | - | 376,770 |
| Department for Transport | 382,523 | -166 | 382,357 |
| Department for Energy Security and Net Zero | 449,323 | - | 449,323 |
| Department for Environment, Food and Rural Affairs | 1,240,628 | - | 1,240,628 |
| Department for Business and Trade | 470,347 | - | 470,347 |
| Department for Work and Pensions | 1,327,648 | - | 1,327,648 |
| HM Revenue and Customs | 1,249,705 | 53,966 | 1,303,671 |
| HM Treasury | 302,064 | - | 302,064 |
| Cabinet Office | 722,244 | - | 722,244 |
| Scotland Office and Office of the Advocate General | 14,696 | - | 14,696 |
| Wales Office | 6,429 | - | 6,429 |
| Northern Ireland Office | 23,510 | - | 23,510 |
| National Savings and Investments | 310,151 | - | 310,151 |
| Charity Commission | 33,389 | - | 33,389 |
| Competition and Markets Authority | 36,091 | - | 36,091 |
| Office for Standards in Education, Children's Services and Skills | 23,618 | - | 23,618 |
| Office of Qualifications and Examinations Regulation | 17,100 | - | 17,100 |
| Food Standards Agency | 121,855 | - | 121,855 |
| The National Archives | 13,751 | - | 13,751 |
| United Kingdom Supreme Court | 904 | - | 904 |
| Government Actuary's Department | 1 | - | 1 |
| Office of Gas and Electricity Markets | 8,750 | - | 8,750 |
| Office of Rail and Road | 1 | - | 1 |
| Water Services Regulation Authority | 160 | - | 160 |
| Export Credits Guarantee Department | 2 | - | 2 |
| Total | 15,459,304 | 53,800 | 15,513,104 |

Table 5 Capital Departmental Expenditure Limits 2025-26

| | £'000 | | |
|---|--------------------|-------------------|--------------------|
| | Voted | Non-Voted | Total |
| Department † | | | |
| Department of Health and Social Care | 13,615,577 | - | 13,615,577 |
| Department for Education †† | 5,435,382 | 1,342,318 | 6,777,700 |
| Home Office | 1,480,504 | - | 1,480,504 |
| National Crime Agency | 112,300 | - | 112,300 |
| Ministry of Justice | 2,039,712 | - | 2,039,712 |
| Crown Prosecution Service | 40,500 | - | 40,500 |
| Serious Fraud Office | 16,000 | - | 16,000 |
| HM Procurator General and Treasury Solicitor | 10,200 | - | 10,200 |
| Ministry of Defence | 23,067,136 | - | 23,067,136 |
| Security and Intelligence Agencies | 1,675,189 | - | 1,675,189 |
| Foreign, Commonwealth and Development Office | 3,438,729 | - | 3,438,729 |
| Ministry of Housing, Communities and Local Government - Housing and Communities | 9,054,680 | - | 9,054,680 |
| Department for Culture, Media and Sport | 752,700 | - | 752,700 |
| Department for Science, Innovation and Technology | 14,671,486 | -2,000 | 14,669,486 |
| Department for Transport | 21,565,184 | - | 21,565,184 |
| Department for Energy Security and Net Zero | 11,389,849 | - | 11,389,849 |
| Department for Environment, Food and Rural Affairs | 2,700,000 | - | 2,700,000 |
| Department for Business and Trade | 1,528,000 | - | 1,528,000 |
| HM Land Registry | 59,100 | - | 59,100 |
| Department for Work and Pensions | 706,761 | 49,500 | 756,261 |
| HM Revenue and Customs | 875,233 | - | 875,233 |
| HM Treasury | 828,235 | - | 828,235 |
| Cabinet Office | 480,353 | - | 480,353 |
| Scotland Office and Office of the Advocate General | 500 | - | 500 |
| Wales Office | 975 | - | 975 |
| Northern Ireland Office | 2,815 | - | 2,815 |
| Scottish Government | - | 6,555,290 | 6,555,290 |
| Welsh Government | - | 3,377,542 | 3,377,542 |
| Northern Ireland Executive | - | 2,223,125 | 2,223,125 |
| National Savings and Investments | 10,560 | - | 10,560 |
| Charity Commission | 4,450 | - | 4,450 |
| Competition and Markets Authority | 5,120 | - | 5,120 |
| The Statistics Board | 23,598 | - | 23,598 |
| Office for Standards in Education, Children's Services and Skills | 42,600 | - | 42,600 |
| Office of Qualifications and Examinations Regulation | 450 | - | 450 |
| Food Standards Agency | 19,748 | - | 19,748 |
| The National Archives | 6,900 | - | 6,900 |
| United Kingdom Supreme Court | 470 | - | 470 |
| Government Actuary's Department | 600 | - | 600 |
| Office of Gas and Electricity Markets | 4,250 | - | 4,250 |
| Office of Rail and Road | 720 | - | 720 |
| Water Services Regulation Authority | 1,285 | - | 1,285 |
| Export Credits Guarantee Department | 2,510 | - | 2,510 |
| Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England | 10,259 | - | 10,259 |
| House of Lords | 37,958 | - | 37,958 |
| Sub-total Central Government | 115,718,578 | 13,545,775 | 129,264,353 |

Table 5 Capital Departmental Expenditure Limits 2025-26

| | £'000 | | |
|--|--------------------|-------------------|--------------------|
| | Voted | Non-Voted | Total |
| Independent entities ††† | | | |
| House of Commons: Administration | 195,591 | - | 195,591 |
| Parliamentary Works Grant | 200 | - | 200 |
| National Audit Office | 4,000 | - | 4,000 |
| Electoral Commission | 2,112 | - | 2,112 |
| Independent Parliamentary Standards Authority | 1,798 | - | 1,798 |
| Local Government Boundary Commission for England | 50 | - | 50 |
| Sub-total independent entities | 203,751 | - | 203,751 |
| Total | 115,922,329 | 13,545,775 | 129,468,104 |

† The DELs above relate to individual departmental Supply Estimates: for DEL control purposes the Treasury may combine departments into groups to evaluate DEL breaches.

†† DfE budgets set by HMT in this table include the net spending of Academies which are not voted through the Estimates. The number voted for DfE in this table differs from the voted figures shown in DfE's Estimate and Table 2 because the Estimate and Table 2 include grants paid by DfE to Academies.

††† Figures for the independent entities are provisional. See their published Estimates for the final provision.

Section 6.

Individual Main Estimates

Department of Health and Social Care

INTRODUCTION

1. The Parliamentary Estimate for 2025-26 consolidates Arm's Length Bodies (ALBs) under Section 4A of the Government Resources and Accounts Act 2000.
 - a. The Department's Resource Accounting Boundary includes all bodies categorised as "central government" by the Office for National Statistics. This means that the expenditure of bodies including, NHS Trusts, NHS Foundation Trusts and Executive ALBs are included in the Estimate.
 - b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.
2. Given that all bodies within the Department of Health and Social Care Group are included in the Estimate, expenditure has been categorised into the following sectors:
 - a. NHS England. Estimate section A records the net expenditure of this sector, NHS England administration, programme and capital expenditure including the expenditure of Integrated Care Boards.
 - b. NHS Providers expenditure. This Estimate section records the net position of this sector.
 - c. DHSC Administration and Programme expenditure which includes all DHSC administration expenditure and programme expenditure on items such as European Economic Area Medical Costs.
 - d. Local Authorities including revenue programme Public Health funding.
 - e. Executive Agencies which includes the administration, programme and capital expenditure of the UK Health Security Agency and the Medicines and Healthcare products Regulatory Agency.
 - f. Special Health Authorities which includes administration, programme and capital expenditure. A full list of Special Health Authorities is provided in Part III Note D.
 - g. Non-Departmental Public Bodies. This Estimate section records the net position of this sector. This includes administration, programme and capital expenditure. A full list of Non Departmental Public Bodies is provided in Part III Note D.
 - h. Arm's Length and Other Bodies. This includes the Department of Health and Social Care owned companies and bodies which are not within the classifications of Estimate lines A to G.
 - i. The Department receives a proportion of National Insurance Contributions (NICs) as set out in the Social Security Act 1992. This receipt is treated as financing. As the authority for any spending financed by NICs is provided for in legislation, the proportion of NHS England costs funded by NICs is reported as non-voted DEL.
3. Expenditure that scores against the Annually Managed Expenditure control, such as provisions, certain impairments and infected blood interim payments is set out in sections J to P.
4. The figures in the Estimate are based on the forecast consolidated income and expenditure position for each sector, after elimination of the forecast level of transactions between bodies within the DHSC Group.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------|----------------|-----------------|
| Departmental Expenditure Limit | | | |
| Resource | 176,871,082,000 | 31,268,364,000 | 208,139,446,000 |
| Capital | 13,615,577,000 | - | 13,615,577,000 |
| Annually Managed Expenditure | | | |
| Resource | 10,000,000,000 | - | 10,000,000,000 |
| Capital | 265,000,000 | - | 265,000,000 |
| Total Net Budget | | | |
| Resource | 186,871,082,000 | 31,268,364,000 | 218,139,446,000 |
| Capital | 13,880,577,000 | - | 13,880,577,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 194,029,050,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Department of Health and Social Care on:

Departmental Expenditure Limit:Expenditure arising from:

Revenue (administration and programme) and capital expenditure of the Department of Health and Social Care (DHSC) and other designated bodies, including NHS England, (including Integrated Care Boards), NHS Providers, Special Health Authorities, Executive Non-Departmental Public Bodies (NDPBs), the UK Health Security Agency and the Medicines and Healthcare products Regulatory Agency.

Health and social service expenditure to and on behalf of the NHS including the settlement of claims for personal injury and clinical negligence, local authorities and other national bodies.

Local government services, prison health services, medical, scientific and technical services, services for disabled persons, education and training, grants to voluntary organisations and other bodies, information services, breast implant registry, Healthy Start programme, health promotion activities, research and development and expenditure incurred in relation to life sciences.

Government expenditure on Covid-19. This includes, but is not exhaustive: Covid-19 medicines, treatments and equipment and the supply, distribution and deployment of Covid-19 vaccines and associated activities and ongoing expenditure related to the pandemic including personal protective equipment.

NDPBs' expenditure on health and social care protection, training and regulation functions.

Expenditure to charitable trusts and companies providing financial support and other relief to persons who contracted HIV and Hepatitis C through receiving NHS treatment.

Forming, investing in or providing loans or guarantees to companies that will provide facilities or services to the NHS.

Services provided to or on behalf of devolved governments and other government departments.

PART I: EXPENDITURE AND AMBIT

Medical treatment given to people from the United Kingdom in the European Economic Area and other countries.

Subsidies and grants to public corporations and local authorities, payments to local authorities for use in local area agreements. Official Development Assistance projects and activities. Subscriptions to international organisations and international and commercial facilitation relating to healthcare.

Payments for services incurred by other government departments, including expenditure on behalf of the Department for Work and Pensions.

Associated depreciation and any other non-cash costs (including provisions, impairments and impairment of receivables).

Covid-19 vaccines and countermeasures delivery.

Income arising from:

Charges for accommodation, sales of goods and services, income generation schemes. Local authorities under joint financing arrangements. Fines and penalty notices. Medical and dental education levy. Licensing of software, use of NHS logo, settlement of legal claims, dividends and interest from loans and investments, intellectual property, research and development, prescription fraud charges, NHS prescriptions, dental and ophthalmic fraud charges.

Recoveries from patients in respect of incorrect claims for eligibility including for NHS treatment and general ophthalmic services. Payments from manufacturers or suppliers of medicinal products to control the cost of health service medicines and purchasing and supply agency arrangements.

Sales of medicines, vaccines, antivenoms, antitoxins and equipment, premiums applied to the sale of stock.

The Scottish Government, the Welsh Government, Northern Ireland, Channel Islands and Isle of Man for services provided for devolved or reserved work.

Provision of policy and advice to other countries and care trusts. Maintenance of the National Joint Registry, conference and meeting events, prison health services, contributions to substance misuse funding, use of radio communication bandwidth.

Counter fraud services secured from all sources.

Seconded officers, cost of legal proceedings, staff telephone calls, European fast stream programme. Recoveries and income from other government departments, Arm's Length Bodies (including capital and grants), special health authorities and NHS bodies. Selling services into wider markets and open government, payment by commercial tenants in DHSC buildings and compensation income.

Licence fees and royalties, sales of publications, contributions by members of the public, insurance claims and social exclusion programmes. Other European Economic Area countries for NHS treatment of their residents. Income collected for the immigration health surcharge. Sales of subsidised dried milk. Income from the European Union.

Contributions from the mobile phone industry, charitable contributions, refunds from voluntary organisations. Contributions to local authority grant schemes. Contributions and refunds towards communication campaigns contracts. Penalty charges, interest and dividends on trading fund loans. Income collected on behalf of health innovation and education clusters.

The sale of capital assets, disposal of financial assets, and the acquisition of assets.

Governmental response to the coronavirus Covid-19 pandemic.

Activities in relation to Covid-19 vaccines and countermeasures delivery and Covid-19 antivirals.

PART I: EXPENDITURE AND AMBIT**Annually Managed Expenditure:**Expenditure arising from:

Revenue and capital expenditure for hospital financing under Credit Guarantee Finance.

Provisions and other non-cash costs of the DHSC and other designated bodies, including NHS England, (including Integrated Care Boards), NHS Providers, Special Health Authorities, Executive NDPBs, the UK Health Security Agency and the Medicines and Healthcare products Regulatory Agency.

Governmental response to the coronavirus Covid-19 pandemic.

Compensation payments.

Department of Health and Social Care will account for this Estimate.

| | | | £ |
|---------------------------------------|------------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 176,871,082,000 | 78,986,564,000 | 97,884,518,000 |
| Capital | 13,615,577,000 | 5,695,068,000 | 7,920,509,000 |
| Annually Managed Expenditure | | | |
| Resource | 10,000,000,000 | 4,896,000,000 | 5,104,000,000 |
| Capital | 265,000,000 | 424,170,000 | -159,170,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 194,029,050,000 | 77,939,571,000 | 116,089,479,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|--|------------------|-----------------|------------------|--------------------|-------------------|--------------------|--------------------|-------------------|----------|-------------------|--------------------|-------------------|-----|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | Programme | | | Total | | Capital | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A NHS England (net) | 2,280,380 | - | 2,280,380 | 36,832,930 | - | 36,832,930 | 39,113,310 | 394,000 | - | 394,000 | 36,892,265 | 464,272 | |
| B NHS Providers (net) | - | - | - | 126,329,200 | - | 126,329,200 | 126,329,200 | 9,837,000 | - | 9,837,000 | 120,412,609 | 8,265,237 | |
| C DHSC Programme and Admin expenditure | 676,414 | -22,342 | 654,072 | 2,573,822 | -968,000 | 1,605,822 | 2,259,894 | 2,783,314 | - | 2,783,314 | 892,696 | 2,499,171 | |
| D Local Authorities (Public Health) | - | - | - | 3,607,176 | - | 3,607,176 | 3,607,176 | - | - | - | 3,368,797 | - | |
| E Executive Agencies | 173,904 | -6,319 | 167,585 | 1,290,017 | -292,355 | 997,662 | 1,165,247 | 183,600 | - | 183,600 | 2,175,625 | 71,982 | |
| F Special Health Authorities expenditure | 199,086 | -75,000 | 124,086 | 3,470,178 | -316,147 | 3,154,031 | 3,278,117 | 54,100 | - | 54,100 | 3,455,640 | 26,180 | |
| G Non-Departmental Public Bodies (net) | 107,396 | - | 107,396 | 54,693 | - | 54,693 | 162,089 | 15,993 | - | 15,993 | 151,982 | 14,207 | |
| H Arm's Length and Other Bodies (Net) | 2,002 | - | 2,002 | 954,047 | - | 954,047 | 956,049 | 347,570 | - | 347,570 | 977,430 | 303,300 | |
| Total voted DEL | 3,439,182 | -103,661 | 3,335,521 | 175,112,063 | -1,576,502 | 173,535,561 | 176,871,082 | 13,615,577 | - | 13,615,577 | 168,327,044 | 11,644,349 | |
| Non-voted expenditure | | | | | | | | | | | | | |
| I NHS England financed from NI contributions | - | - | - | 31,268,364 | - | 31,268,364 | 31,268,364 | - | - | - | 30,164,029 | - | |
| Total non-voted DEL | - | - | - | 31,268,364 | - | 31,268,364 | 31,268,364 | - | - | - | 30,164,029 | - | |
| Total DEL | 3,439,182 | -103,661 | 3,335,521 | 206,380,427 | -1,576,502 | 204,803,925 | 208,139,446 | 13,615,577 | - | 13,615,577 | 198,491,073 | 11,644,349 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| J NHS England (net) | - | - | - | 250,000 | - | 250,000 | 250,000 | 15,000 | - | 15,000 | 250,000 | 13,378 | |
| K NHS Providers (net) | - | - | - | 2,500,000 | - | 2,500,000 | 2,500,000 | 20,000 | - | 20,000 | 2,400,000 | 20,000 | |
| L DHSC Programme and Admin expenditure | - | - | - | 2,168,800 | - | 2,168,800 | 2,168,800 | 230,000 | - | 230,000 | 1,061,017 | 779,622 | |
| M Executive Agencies | - | - | - | 1,000 | - | 1,000 | 1,000 | - | - | - | 1,000 | - | |
| N Special Health Authorities expenditure | - | - | - | 5,002,000 | - | 5,002,000 | 5,002,000 | - | - | - | 5,002,000 | - | |
| O Non-Departmental Public Bodies (net) | - | - | - | 2,000 | - | 2,000 | 2,000 | - | - | - | 2,000 | - | |
| P Arm's Length and Other Bodies (net) | - | - | - | 76,200 | - | 76,200 | 76,200 | - | - | - | 63,983 | - | |
| Total voted AME | - | - | - | 10,000,000 | - | 10,000,000 | 10,000,000 | 265,000 | - | 265,000 | 8,780,000 | 813,000 | |
| Total AME | - | - | - | 10,000,000 | - | 10,000,000 | 10,000,000 | 265,000 | - | 265,000 | 8,780,000 | 813,000 | |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|-----------------------|----------------|----------|-----------|-------------|------------|-------------|-------------|------------|--------|------------|-------------|------------|-----|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | Programme | | | Total | | Gross | | Income | | Net | |
| | Gross | Income | Net | Gross | Income | Net | | Gross | Income | Net | Gross | Income | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Voted expenditure | 3,439,182 | -103,661 | 3,335,521 | 185,112,063 | -1,576,502 | 183,535,561 | 186,871,082 | 13,880,577 | - | 13,880,577 | 177,107,044 | 12,457,349 | |
| Non-voted expenditure | - | - | - | 31,268,364 | - | 31,268,364 | 31,268,364 | - | - | - | 30,164,029 | - | |
| Total for Estimate | 3,439,182 | -103,661 | 3,335,521 | 216,380,427 | -1,576,502 | 214,803,925 | 218,139,446 | 13,880,577 | - | 13,880,577 | 207,271,073 | 12,457,349 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|--------------------|--------------------|--------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 218,139,446 | 207,271,073 | 173,088,573 |
| Net Capital Requirement | 13,880,577 | 12,457,349 | 10,550,899 |
| Accruals to cash adjustments | -6,722,609 | -9,538,192 | 6,165,190 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -180,018,411 | -170,230,663 | -154,109,566 |
| Add cash grant-in-aid | 178,623,483 | 164,957,904 | 148,856,809 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -50,881 | -514,194 | -579,108 |
| New provisions and adjustments to previous provisions | -11,807,370 | -10,099,367 | 7,462,126 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -1,557,586 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | -178,730 |
| Increase (+) / Decrease (-) in debtors | 2,000,000 | 2,000,000 | -552,833 |
| Increase (-) / Decrease (+) in creditors | - | - | 2,517,577 |
| Use of provisions | 4,530,570 | 4,348,128 | 4,306,501 |
| Removal of non-voted budget items | -31,268,364 | -30,164,029 | -29,055,511 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -31,268,364 | -30,164,029 | -29,055,511 |
| Net Cash Requirement | 194,029,050 | 180,026,201 | 160,749,151 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|--------------------|--------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 3,439,182 | 3,365,186 | 2,659,696 |
| <i>Less:</i> | | | |
| Administration DEL Income | -103,661 | -99,054 | -115,758 |
| Net Administration Costs | 3,335,521 | 3,266,132 | 2,543,938 |
| Gross Programme Costs | 219,206,748 | 209,909,984 | 175,133,847 |
| <i>Less:</i> | | | |
| Programme DEL Income | -1,576,502 | -2,535,000 | -2,678,974 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 217,630,246 | 207,374,984 | 172,454,873 |
| Total Net Operating Costs | 220,965,767 | 210,641,116 | 174,998,811 |
| <i>Of which:</i> | | | |
| Resource DEL | 203,404,876 | 193,739,702 | 178,177,991 |
| Capital DEL | 2,711,321 | 2,892,166 | 1,910,238 |
| Resource AME | 14,734,570 | 13,301,848 | -5,089,418 |
| Capital AME | 115,000 | 707,400 | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -2,826,321 | -3,599,566 | -1,910,238 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | 229,523 | - |
| Total Resource Budget | 218,139,446 | 207,271,073 | 173,088,573 |
| <i>Of which:</i> | | | |
| Resource DEL | 208,139,446 | 198,491,073 | 182,818,606 |
| Resource AME | 10,000,000 | 8,780,000 | -9,730,033 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 218,139,446 | 207,271,073 | 173,088,573 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| C DHSC Programme and Admin expenditure | | | |
| Sales of Goods and Services | -22,342 | -21,873 | -5,386 |
| E Executive Agencies | | | |
| Sales of Goods and Services | -6,319 | -6,627 | -10,763 |
| F Special Health Authorities expenditure | | | |
| Sales of Goods and Services | -75,000 | -70,554 | -99,609 |
| Total Sales of Goods and Services | -103,661 | -99,054 | -115,758 |
| Total Administration | -103,661 | -99,054 | -115,758 |
| Programme | | | |
| C DHSC Programme and Admin expenditure | | | |
| Sales of Goods and Services | -968,000 | -2,115,000 | -2,236,108 |
| E Executive Agencies | | | |
| Sales of Goods and Services | -292,355 | -320,000 | -400,540 |
| F Special Health Authorities expenditure | | | |
| Sales of Goods and Services | -316,147 | -100,000 | -42,326 |
| Total Sales of Goods and Services | -1,576,502 | -2,535,000 | -2,678,974 |
| Total Programme | -1,576,502 | -2,535,000 | -2,678,974 |
| Total Voted Resource DEL | -1,680,163 | -2,634,054 | -2,794,732 |
| Total Voted Resource Income | -1,680,163 | -2,634,054 | -2,794,732 |
| Voted Capital DEL | | | |
| Programme | | | |
| C DHSC Programme and Admin expenditure | | | |
| Sales of Assets | - | - | -52,062 |
| E Executive Agencies | | | |
| Sales of Assets | - | - | -20,207 |
| F Special Health Authorities expenditure | | | |
| Sales of Assets | - | - | -1,145 |
| Total Sales of Assets | - | - | -73,414 |
| Total Programme | - | - | -73,414 |
| Total Voted Capital DEL | - | - | -73,414 |
| Voted Capital AME | | | |
| Programme | | | |
| L DHSC Programme and Admin expenditure | | | |
| Repayments | - | -18,600 | - |
| Total Repayments | - | -18,600 | - |
| Total Programme | - | -18,600 | - |
| Total Voted Capital AME | - | -18,600 | - |
| Total Voted Capital Income | - | -18,600 | -73,414 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|----------|------------------|----------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | 14,034 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | - | - | - | - | - | 14,034 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|---------------------------------------|------------------|----------|------------------|----------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Miscellaneous receipts | - | - | - | - | - | 14,034 |
| Total | - | - | - | - | - | 14,034 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Professor Chris Whitty

Additional Accounting Officers: Tom Riordan for all Sections

Executive Agency Accounting Officers:

| | |
|-----------------|---|
| Dyfed Alsop | UK Health Security Agency |
| Lawrence Tallon | Medicines and Healthcare Products Regulatory Agency |

ALB Accounting Officers:

| | |
|------------------------|---|
| Sir Julian Hartley | Care Quality Commission |
| Wendy Farrington-Chadd | Community Health Partnerships |
| Dr Richard Scott | Genomics England Limited |
| Dr Matthew Westmore | Health Research Authority |
| Dr Rosie Benneyworth | Health Services Safety Investigations Body |
| Peter Thompson | Human Fertilisation and Embryology Authority |
| Dr Colin Sullivan | Human Tissue Authority |
| Dr Sam Roberts | National Institute for Health and Care Excellence |
| Sir James Mackey | NHS England (formerly NHS Commissioning Board) |
| Martin Steele | NHS Property Services |

Special Health Authority Accounting Officers:

| | |
|--------------------|--|
| Michael Brodie CBE | NHS Business Services Authority |
| Alex Rothwell | NHS Counter Fraud Authority |
| Helen Vernon | NHS Litigation Authority (known as NHS Resolution) |

Accounting Officers not appointed by the Department:

The appointing authority can be found in the Annual Report and Accounts of each body.

| | |
|-----------------|---|
| Bernie O'Reilly | Health and Care Professions Council |
| Paul Rees | Nursing and Midwifery Council |
| Alan Clamp | Professional Standards Authority for Health and Social Care |

NHS Trust Accountable Officers:

The Accounting Officer for the NHS England will appoint all remaining NHS Trust Accountable Officers.

NHS Foundation Trust Accounting Officers:

The NHS Act 2006 designates Chief Executives of NHS Foundation Trusts as Accounting Officers. Accounting Officer details can be found in the individual Resource Accounts of each body.

Integrated Care Boards (ICBs):

Sir James Mackey as Accounting Officer for the NHS England (formerly NHS Commissioning Board) will appoint Accountable Officers for each Integrated Care Board and any repurposed Clinical Commissioning Group.

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
|---------------------------------------|---|-------------------|----------------|--------------------|
| A | NHS England (formerly NHS Commissioning Board) | 39,113,310 | 394,000 | 175,568,509 |
| G | Care Quality Commission | 70,406 | 10,570 | 66,055 |
| G | Health Research Authority | 21,673 | 3,263 | 24,055 |
| G | Health Services Safety Investigations Body | 6,811 | 1,000 | 7,311 |
| G | Human Fertilisation and Embryology Authority | 1,570 | 80 | 1,155 |
| G | Human Tissue Authority | 795 | 80 | 380 |
| G | National Institute for Health and Care Excellence | 60,834 | 1,000 | 60,716 |
| H | Community Health Partnerships † | 343,855 | 14,270 | - |
| H | Genomics England Limited † | 4,000 | 158,000 | 158,000 |
| H | Health and Care Professions Council | 1,001 | 1,500 | 1,501 |
| H | NHS Property Services † | 602,192 | 169,800 | 169,800 |
| H | Nursing and Midwifery Council | 4,000 | 4,000 | 4,000 |
| H | Professional Standards Authority for Health and Social Care | 1,001 | - | 1 |
| J | NHS England (formerly NHS Commissioning Board) | 250,000 | 15,000 | - |
| O | Care Quality Commission | 2,000 | - | - |
| O | Health Research Authority | - | - | - |
| P | Community Health Partnerships † | 1,200 | - | - |
| P | NHS Property Services † | 75,000 | - | - |
| Total †† | | 40,559,648 | 772,563 | 176,061,483 |

† As limited companies these bodies do not receive grant-in-aid from the Department, instead they receive cash via working capital loans or equity.

†† The total amount recorded above differs from the amount shown in Part II: Resource to cash reconciliation as the NHS England is also partly funded from National Insurance Contributions and a further adjustment is made for NHS Providers, which follow similar budgeting rules to ALBs, but earn their income from trading activities - mainly the provision of healthcare.

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| Liabilities for NHS Continuing Healthcare, a package of health and social care arranged and funded solely by the NHS for a person aged 18 or over to meet physical or mental health needs which have arisen as a result of disability, accident or illness. Where an individual has both health and social care needs, but they have been assessed as having a 'primary health need' under the National Framework for NHS Continuing Healthcare and NHS funded Nursing Care, the NHS has responsibility for providing for all of that individual's assessed needs, both the health and social care. | 11,817 |
| Notified legal claims relating to NHS England, predominantly for contract and procurement dispute cases. | 10,426 |
| NHS England holds a contingent liability for GP Non-Reimbursable property costs. | 3,175 |
| NHS England holds a contingent liability for a possible legacy clinician IR35 tax liability. | 1,812 |
| NHS England is involved in a number of Employment Tribunal cases. | 1,583 |
| NHS Providers held contingent liabilities of £113m at 31 March 2024. | 113,000 |
| The core department has issued an indemnity in relation to the operations of the Human Tissue Authority (HTA). | Unquantifiable |
| The core department has undertaken to meet the legal costs of medical, scientific and nursing staff engaged on clinical trials approved by NHS Blood and Transplant. | Unquantifiable |
| The core department has undertaken to cover any damages arising from NHS Blood and Transplant clinical trials activity. | Unquantifiable |
| <p>The core department has undertaken to indemnify members of its expert advisory committees:</p> <ul style="list-style-type: none"> a) Advisory Committee on Dangerous Pathogens (ACDP) and their associated Working Groups b) Advisory Committee on Antimicrobial Resistance and Healthcare Associated Infection (ARHAI) c) New and Emerging Respiratory Virus Threats Advisory Group (NERVTAG) d) The Advisory Committee on the Safety of Blood Tissues and Organs (SaBTO). | Unquantifiable |
| <p>The core department has undertaken to indemnify members of the following committees:</p> <ul style="list-style-type: none"> a) Committee for Carcinogenicity b) Committee for Mutagenesis c) Committee for Medical Effects of Radiation d) Committee for Medical Aspects of Air Pollution e) Administration of Radioactive Substances Advisory Committee <p>The core department would pay the legal costs and damages of any member who was personally subjected to any action arising out of the business activities of these committees and associated sub-committees.</p> | Unquantifiable |
| The core department has indemnified the Medicines and Healthcare products Regulatory Agency (MHRA) and would need to meet the costs of damages awarded in litigation involving the bodies actions or decisions in carrying out its functions and activities. | Unquantifiable |
| The core department has an exemption certificate in place with the Medicines and Healthcare products Regulatory Agency (MHRA) regarding the National Institute of Biological Standards and Control (NIBSC). | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|----------------|
| The core department has undertaken to meet the cost of compensation payments arising from injury claims in relation to the immunisation of voluntary donors with specialised immunoglobulin. | Unquantifiable |
| The Department holds a contingent liability relating to contracts signed between His Majesty's Government and Pfizer/BioNTech for their COVID-19 vaccine. | Unquantifiable |
| The Department holds a contingent liability relating to the contracts signed between His Majesty's Government and Moderna for their COVID-19 vaccine. | Unquantifiable |
| The core department holds an indemnity in relation to the Mpox vaccine. | Unquantifiable |
| The Department entered into contracts for the supply of PPE during the COVID-19 pandemic, which were found to be not suitable. Legal proceedings have been initiated against the Department for the balance of the contract and damages. | Unquantifiable |
| The core department is involved in a number of Employment Tribunal cases. | N/A |
| The core department holds an indemnity relating to the two contracts signed between His Majesty's Government (HMG) and the medicine supplier Pfizer for the COVID-19 antiviral drug PF-07321332+ritonavir (co-packaged and marketed as Paxlovid). | N/A |
| The core department has issued an indemnity in respect of a Department of Health and Social Care established statutory, independent inquiry into the care and treatment pathways and the circumstances and practices surrounding the deaths of mental health inpatients in Essex. | N/A |
| A letter of comfort has been issued to the Care Quality Commission (CQC) in respect of potential future pension liabilities that may arise in respect of early cessation costs or inherited deficits. | N/A |
| The core department holds an indemnity relating to use of a monoclonal antibody, Sotrovimab, developed for the treatment of COVID-19 to bring expired stock back into circulation by relabelling the stock. | N/A |
| The core department has issued an indemnity in respect of a DHSC established independent inquiry into the issues raised by the David Fuller case. | N/A |
| The core department holds indemnities for COVID-19 vaccines purchases. | N/A |
| The core department is the actual or potential defendant in a number of actions regarding alleged clinical negligence. There is a large degree of uncertainty as to the Department's liability and the amounts involved. | 24,554 |
| The core department holds a general indemnity provided to Oxford University in relation to the National Institute for Health Research (NIHR) National Biosample Centre transfer to the Department. | 14,900 |
| The core department holds an indemnity provided to Oxford University for unexpected tax implication as a result of the National Institute for Health Research (NIHR) National Biosample Centre transfer to the Department. | 3,200 |
| The core department has issued an indemnity in relation to the operations of the Human Fertilisation and Embryology Authority (HFEA). | 1,500 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| The Department holds a contractual liability for redundancy payments. | 500 |
| The core department holds a contingent liability for the provision of life assurance cover for individuals transferred to the Department. | 400 |
| The core department holds a contingent liability for compensation payments due to individuals unable to be traced. | 400 |
| UK Health Security Agency maintains a stockpile of medical countermeasures for responding to Chemical, Biological, Radiological and Nuclear (CBRN) incidents. Some of these products are unlicensed because no licensed alternatives are available in the UK. Similarly, UKHSA also holds stocks of unlicensed anti-venoms and anti-toxins. If any recipients were to suffer an adverse reaction to using these products UKHSA would be liable. The associated contingent liability is unquantifiable. | Unquantifiable |
| UK Health Security Agency has provided a letter of comfort to local authorities participating in the COVID-19 Community Testing Programme, offering a route to manage potential clinical negligence claims, should they arise in the course of testing conducted by local authorities. | Unquantifiable |
| UK Health Security Agency holds remote contingent liabilities relating to contract disputes, primarily relating to contracts let in response to the COVID-19 pandemic. | Unquantifiable |
| At 31 March 2024, NHS Resolution had other non-clinical contingent liabilities of £227 million (2022-23: £263 million). These related to non-clinical claims such as public and employers' liability for incidents on or after 1 April 1999, and non-clinical negligence liabilities that have transferred to the Secretary of State for Health and Social Care following the abolition of any relevant health bodies. | 226,900 |
| The Clinical Negligence Scheme for Coronavirus (CNSC), was launched on 3 April 2020 in response to the need for Government to provide indemnity cover for clinical negligence arising from the NHS healthcare arrangements put in place to respond to the COVID-19 pandemic. Any clinical negligence liabilities arising prior to or after this date from these coronavirus-related NHS activities are covered by CNSC by direction from Secretary of State under section 11 of the Coronavirus Act 2020 or, prior to the commencement of that section, under general powers to provide indemnity for clinical negligence. | 16,460 |
| NHS Property Services has an unquantifiable contingent liability regarding its ability to claim capital allowances on inherited assets. | Unquantifiable |

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

| Section in Part II: Subhead Detail | | Body | £'000 |
|---------------------------------------|---------------------------|------|--------|
| Section C | World Health Organization | | 23,410 |

Department for Education

INTRODUCTION

1. This Estimate provides for expenditure by the Department for Education (including its Executive Agencies) and its Arm's Length Bodies.
2. Whilst its Parliamentary Control Totals exclude expenditure by the academy sector (instead disclosing grants to the sector by the Department), the Department's Budgetary Control Totals include academy expenditure whilst eliminating transactions between the Department and the academies sector.
3. The voted DEL and Total Net Budget in Parts I and II of this Estimate include grant paid to Academies which is voted by Parliament. Part III: Note A shows how, by making adjustments, including removing these grants and instead adding spending by Academies, the totals voted by Parliament can be reconciled to the budgetary spending limits controlled by HMT and shown in Table 3. The grant paid to Academies and spending of Academies is unlikely to be the same in any given year. This is because, spending can include items such as depreciation that do not require cash, as well as any spending from Academy reserves. Reserves are built from other income streams available to academies, plus any unspent grant from previous years.
- 4 Further information on the Department's expenditure and activities can be found in its Annual Report and Accounts.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------|-----------|-----------------|
| Departmental Expenditure Limit | | | |
| Resource | 100,619,814,000 | - | 100,619,814,000 |
| Capital | 6,777,700,000 | - | 6,777,700,000 |
| Annually Managed Expenditure | | | |
| Resource | -4,037,456,000 | - | -4,037,456,000 |
| Capital | 29,750,963,000 | - | 29,750,963,000 |
| Total Net Budget † | | | |
| Resource | 96,582,358,000 | - | 96,582,358,000 |
| Capital | 36,528,663,000 | - | 36,528,663,000 |
| Non-Budget Expenditure | | - | |
| Net Cash Requirement | 120,241,175,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Department for Education on:

Departmental Expenditure Limit:Expenditure arising from:

Centrally managed spend, grants and/or loans to primary, secondary, tertiary and international education, apprenticeships and wider skills institutions, including the purchase, development, protection and disposal of land and buildings in support of these sectors.

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment. Loans to students and support for students through Local Authorities. The cost of sales of the student loan debt and the cost of servicing the sold student loan debt. Reimbursement of fees for qualifying European Union (EU) students, post graduate awards, mandatory student awards, childcare and transport support and loans.

Children's services, including early years, childcare and safeguarding, welfare and young people's services and expenditure incurred in relation to historical child migrants and wider support for families.

Schools workforce development and reform including curriculum, qualifications, and the inspection regime.

Social mobility policy.

The regulation of the social work profession and expenditure related to the regulation of the teaching profession.

Administering the Teachers' Pension Scheme (England and Wales), pension costs for voluntary services overseas (VSO) participants.

Education-related payments, grants, and loans to organisations in the public, private and other sectors, including employers, community, voluntary and business support organisations, to individuals and other government departments, local authorities and the devolved governments. Including expenditure relating to insolvency resulting in either a restructuring solution, education administration or closure. Expenditure relates primarily to England, but in some cases includes supporting activities in other parts of the United Kingdom and abroad.

PART I: EXPENDITURE AND AMBIT

The costs of the Department, its executive agencies, and arm's length bodies (ALBs): the Children's Commissioner, Aggregator Vehicle plc, Located Ltd, Institute for Apprenticeships and Technical Education, Oak National Academy, Office for Students, Social Work England, Student Loans Company Ltd, Construction Industry Training Board, Engineering Construction Industry Training Board and set-up and other costs for both the shadow body and Skills England together with residual costs from ALBs being closed.

Loan and lease interest payable and the efficient management and discharge of liabilities falling to the Department.

Capital, recurrent payments and loans and associated non-cash items, including the impairment cost for student loans.

Delivery of Government Guarantee funded policies should they be required.

Activities relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset because of UK Government Investment activity.

Provision of education in support of the wider Grenfell recovery efforts.

Delivery of teacher assessments and student qualifications including support to other government departments and devolved governments.

Policy innovation and development, and leadership of the cross-government policy profession.

Governmental response to recovery following the coronavirus Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response, including loans and recoveries to support its ALBs.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 and the pandemic.

Expenditure and support to other central government departments in respect of EU exit.

Revenue and capital expenditure to support the reclassification of further education (FE) colleges, sixth form colleges and designated institutions in England to central government. Including capital loans and loan interest, grants, recoveries and impairments.

Income arising from:

Administration and programme income in support of its objectives including:

The sales of goods, services, royalties, and other receipts by the Department including publications, its executive agencies, its ALBs, and other partner organisations. Sale of research publications. Receipts from other government departments, the devolved governments, and other sources (including the EU) in connection with a range of educational, training, youth support, student finance provision, children and family programmes with common objectives, and initiatives in the UK and overseas.

Early Intervention Foundation receipts.

Interest receivable relating to Aggregator Vehicle plc.

PART I: EXPENDITURE AND AMBIT

Receipts from other government departments including charges for accommodation and property rental income from departmental properties and from its ALBs, the European School at Culham, sales receipts and profits from departmental or ALB properties, equipment, or other assets (including some repayment of proceeds of sale).

The regulation of the teaching and social work profession.

Insolvency as a result of education administration.

Sales receipts, and rental income streams from sites originally purchased for academies and free schools that are not required by the school, penalty income for missed delivery dates in construction contracts, repayments of grant overpaid in previous years or where required conditions of grant retention have not been met, repayments of loans issued to academies, receipts associated with the closure of departmental ALBs. Any interest and dividends from equity investments.

Activity associated with early years and supporting families.

International receipts, Music Manifesto Champion receipts, income from providing shared services, the receipt of administration fees collected by the Teachers' Pension Scheme (England and Wales).

Receipts from servicing sold student loan debt. Receipts from asset sales repayment and default recoveries by banks in respect of career development loans, receipts for student support, student loan interest receivable, repayment of working capital loans, receipts from the European Social Fund to cover departmental programmes, sponsorship funding.

Activities relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset because of UK Government Investment activity.

The general administration receipts of the Department, its executive agencies, its ALBs, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff, the disposal of surplus assets, charges for accommodation, sale of goods and services, and interest from bank accounts and exchange rate gains and losses.

Delivery of teacher assessments and student qualifications including receipts from other government departments and devolved governments.

Policy innovation and development, and leadership of the cross-government policy profession.

Income and support to other central government departments relating to support for EU exit.

Acting as the Agent for other government departments in relation to income and assurance made in relation to Covid-19 and the pandemic.

Governmental response to recovery following the Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response. Including loans and recoveries to support its ALBs.

Income to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government. Including capital repayments and loan interest, grant income, recoveries, and impairments.

Administration and certification of education qualifications and income relating to the contractual obligations under the terms and conditions of any concession contracts.

PART I: EXPENDITURE AND AMBIT**Annually Managed Expenditure:**Expenditure arising from:

Take up and maintenance of Departmental, executive agencies' and ALBs' provisions and associated non-cash items including bad debts, impairments, tax and pension costs for the Department, executive agencies, and its ALBs including academies, and payment of corporation tax.

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment, the resource consequences of loans to students, support for students through local authorities, the cost of sales of the student loan debt, education maintenance allowances and loans.

Governmental response to recovery following the Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response. Including loans and recoveries to support its ALBs.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 and the pandemic.

Revenue and capital expenditure to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government, including non-cash items for provisions, interest, impairment and other expenditure associated with loans.

Outlays associated with The Construction Industry Training Board and the Engineering Construction Industry Training Board.

Income arising from:

Repayment of student loans, including of principal and interest.

Receipts and levies from the Construction Industry Training Board and the Engineering Construction Industry Training Board.

Receipts from asset sales.

Activities relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset because of UK Government Investment activity.

Governmental response to recovery following the coronavirus Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response. Including loans and recoveries to support its ALBs.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 and the pandemic.

Income to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government, including non-cash items for provisions, interest, impairment and other expenditure associated with loans.

Department for Education will account for this Estimate.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|------------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 100,619,814,000 | 45,567,521,000 | 55,052,293,000 |
| Capital | 6,777,700,000 | 3,033,449,000 | 3,744,251,000 |
| Annually Managed Expenditure | | | |
| Resource | -4,037,456,000 | 140,000,000 | -4,177,456,000 |
| Capital | 29,750,963,000 | 16,178,012,000 | 13,572,951,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 120,241,175,000 | 53,266,791,000 | 66,974,384,000 |

† The voted Total Net Budget figure includes grants paid to Academies which do not form part of DfE's budgetary control totals set by HMT. See Tables 3 and 5 for DfE's full budgetary DEL limits as set by HMT (and Part III: Note A for the budgetary resource AME limit) which include the net spending of Academies.

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|---|----------------|----------------|----------------|--------------------|-----------------|--------------------|--------------------|------------------|---------------|------------------|--------------------|------------------|-----|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Activities to Support all Functions | 548,028 | -16,595 | 531,433 | 251,574 | -114,076 | 137,498 | 688,931 | 120,517 | - | 120,517 | 559,765 | 177,323 | |
| B Other School Funding (Department) | - | - | - | 1,334,783 | -60,000 | 1,274,783 | 1,274,783 | 2,337,343 | - | 2,337,343 | 1,180,763 | 1,752,347 | |
| C Other School Funding (ALB) (Net) | 7,247 | - | 7,247 | 5,724 | - | 5,724 | 12,971 | -24,673 | - | -24,673 | 12,417 | -8,848 | |
| D Families and Children Services (Department) | - | - | - | 769,558 | - | 769,558 | 769,558 | 99,367 | - | 99,367 | 1,187,033 | 68,255 | |
| E Families and Children Services (ALB) (Net) | 3,902 | - | 3,902 | 12,627 | - | 12,627 | 16,529 | 2,890 | - | 2,890 | 16,647 | 2,222 | |
| F Standards and Testing Agency | 3,103 | - | 3,103 | 53,390 | - | 53,390 | 56,493 | 7,248 | - | 7,248 | 53,997 | 7,764 | |
| G Teaching Regulation Agency | 286 | - | 286 | 14,006 | - | 14,006 | 14,292 | - | - | - | 14,256 | 918 | |
| H Apprenticeships | - | - | - | 3,075,458 | - | 3,075,458 | 3,075,458 | 10,000 | - | 10,000 | 2,729,853 | 8,383 | |
| I Grants to LA - Schools & Early Years | - | - | - | 44,303,091 | - | 44,303,091 | 44,303,091 | 1,850,539 | - | 1,850,539 | 38,837,586 | 1,191,028 | |
| J Grants to Academies | - | - | - | 36,062,058 | - | 36,062,058 | 36,062,058 | 1,342,318 | - | 1,342,318 | 35,781,025 | 1,326,528 | |
| K Higher Education | - | - | - | 6,225,566 | -31,975 | 6,193,591 | 6,193,591 | 14,377 | - | 14,377 | 24,142,357 | 16,546 | |
| L Further Education | - | - | - | 6,490,902 | -517 | 6,490,385 | 6,490,385 | 907,916 | -8,090 | 899,826 | 6,315,203 | 978,493 | |
| M Higher Education (ALB) (net) | 50,475 | - | 50,475 | 1,602,397 | - | 1,602,397 | 1,652,872 | 115,478 | - | 115,478 | 1,772,572 | 200,807 | |
| N Further Education (ALB) (net) | 8,497 | - | 8,497 | 20,305 | - | 20,305 | 28,802 | 2,470 | - | 2,470 | 30,264 | 1,878 | |
| Education and Skills Funding Agency (ESFA) | - | - | - | - | - | - | - | - | - | - | 38,818 | -6,506 | |
| Total voted DEL | 621,538 | -16,595 | 604,943 | 100,221,439 | -206,568 | 100,014,871 | 100,619,814 | 6,785,790 | -8,090 | 6,777,700 | 112,672,556 | 5,717,138 | |
| Total DEL | 621,538 | -16,595 | 604,943 | 100,221,439 | -206,568 | 100,014,871 | 100,619,814 | 6,785,790 | -8,090 | 6,777,700 | 112,672,556 | 5,717,138 | |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|--|----------------|---------|---------|-------------|-------------|------------|------------|------------|------------|------------|-------------|------------|-----|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| O Activities to Support all Functions (Department) | - | - | - | 6,496 | - | 6,496 | 6,496 | 1,700 | - | 1,700 | 5,856 | 3,209 | |
| P Executive Agencies | - | - | - | 300 | - | 300 | 300 | - | - | - | 300 | - | |
| Q Higher Education AME | - | - | - | 9,303,606 | -13,364,957 | -4,061,351 | -4,061,351 | 35,098,571 | -5,372,527 | 29,726,044 | 1,001,374 | 33,315,516 | |
| R Further Education AME | - | - | - | 65,460 | -67,707 | -2,247 | -2,247 | 67,738 | -67,919 | -181 | 21,053 | 78,421 | |
| S Higher Education (ALB) (net) AME | - | - | - | 1,200 | - | 1,200 | 1,200 | 200 | - | 200 | 1,200 | - | |
| T Further Education (ALB) (net) AME | - | - | - | 18,146 | - | 18,146 | 18,146 | 23,200 | - | 23,200 | 18,146 | 38,500 | |
| Total voted AME | - | - | - | 9,395,208 | -13,432,664 | -4,037,456 | -4,037,456 | 35,191,409 | -5,440,446 | 29,750,963 | 1,047,929 | 33,435,646 | |
| Total AME | - | - | - | 9,395,208 | -13,432,664 | -4,037,456 | -4,037,456 | 35,191,409 | -5,440,446 | 29,750,963 | 1,047,929 | 33,435,646 | |
| Voted expenditure | 621,538 | -16,595 | 604,943 | 109,616,647 | -13,639,232 | 95,977,415 | 96,582,358 | 41,977,199 | -5,448,536 | 36,528,663 | 113,720,485 | 39,152,784 | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total for Estimate | 621,538 | -16,595 | 604,943 | 109,616,647 | -13,639,232 | 95,977,415 | 96,582,358 | 41,977,199 | -5,448,536 | 36,528,663 | 113,720,485 | 39,152,784 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|--------------------|--------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 96,582,358 | 113,720,485 | 84,526,212 |
| Net Capital Requirement | 36,528,663 | 39,152,784 | 37,550,039 |
| Accruals to cash adjustments | -12,869,846 | -39,432,967 | -17,877,374 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -1,858,085 | -2,084,305 | -2,001,316 |
| Add cash grant-in-aid | 1,820,809 | 2,033,440 | 1,968,997 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -14,824,582 | -41,362,229 | -15,653,052 |
| New provisions and adjustments to previous provisions | -120,903 | -160,232 | -213,351 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | 1,985,766 | 1,973,241 | -2,159,288 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 127,149 | 167,118 | 180,636 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 120,241,175 | 113,440,302 | 104,198,877 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|--------------------|--------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 621,515 | 591,827 | 549,175 |
| <i>Less:</i> | | | |
| Administration DEL Income | -16,595 | -15,209 | -17,605 |
| Net Administration Costs | 604,920 | 576,618 | 531,570 |
| Gross Programme Costs | 116,277,740 | 136,226,252 | 105,891,361 |
| <i>Less:</i> | | | |
| Programme DEL Income | -206,568 | -317,128 | -264,825 |
| Programme AME Income | -13,432,664 | -16,924,761 | -15,385,178 |
| Non-budget income | - | - | - |
| Net Programme Costs | 102,638,508 | 118,984,363 | 90,241,358 |
| Total Net Operating Costs | 103,243,428 | 119,560,981 | 90,772,928 |
| <i>Of which:</i> | | | |
| Resource DEL | 100,619,791 | 112,529,578 | 87,707,379 |
| Capital DEL | 6,533,944 | 5,814,847 | 6,211,179 |
| Resource AME | -3,910,307 | 1,215,047 | -3,146,412 |
| Capital AME | - | 1,509 | 782 |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| Academies Budgetary Expenditure | 42,439,648 | 39,381,765 | 35,173,613 |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -6,533,944 | -5,816,356 | -6,211,961 |
| Grants to devolved administrations | - | - | - |
| Grants to Academies | -36,062,058 | -35,781,025 | -32,662,389 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | -127,126 | -24,140 | -34,755 |
| Total Resource Budget* | 102,959,948 | 117,321,225 | 87,037,436 |
| <i>Of which:</i> | | | |
| Resource DEL * | 102,647,404 | 114,627,146 | 89,912,527 |
| Resource AME* | 312,544 | 2,694,079 | -2,875,091 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Grants to Academies | 36,062,058 | 35,781,025 | 32,662,389 |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Academies Budgetary Expenditure | -42,439,648 | -39,381,765 | -35,173,613 |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 96,582,358 | 113,720,485 | 84,526,212 |

* The Resource DEL and AME aggregates, in the Resource Budget include the net spending of Academies. The Resource and Capital DEL aggregates in the Net Operating Costs and Estimate include grants paid to Academies.

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Activities to Support all Functions | | | |
| Sales of Goods and Services | -10,384 | -6,539 | -11,177 |
| Other Grants | - | - | -20 |
| Other Income | -6,211 | -8,602 | -6,383 |
| Taxation | - | - | -1 |
| <i>Education and Skills Funding Agency (ESFA)</i> | | | |
| <i>Other Income</i> | - | -68 | -24 |
| Total Sales of Goods and Services | -10,384 | -6,539 | -11,177 |
| Total Other Grants | - | - | -20 |
| Total Other Income | -6,211 | -8,670 | -6,407 |
| Total Taxation | - | - | -1 |
| Total Administration | -16,595 | -15,209 | -17,605 |
| Programme | | | |
| A Activities to Support all Functions | | | |
| Sales of Goods and Services | - | - | -14,597 |
| Other Grants | - | -800 | -1,017 |
| Other Income | -114,076 | -118,124 | -100,758 |
| B Other School Funding (Department) | | | |
| Interest and Dividends | - | - | -1 |
| Other Grants | -60,000 | -60,000 | -60,000 |
| Other Income | - | -115 | -300 |
| <i>Education and Skills Funding Agency (ESFA)</i> | | | |
| <i>Interest and Dividends</i> | - | -400 | -355 |
| I Grants to LA - Schools & Early Years | | | |
| Interest and Dividends | - | - | -83 |
| Other Grants | - | -35,000 | - |
| Other Income | - | - | -650 |
| J Grants to Academies | | | |
| Interest and Dividends | - | - | -977 |
| Other Grants | - | -40,000 | - |
| K Higher Education | | | |
| Sales of Goods and Services | -31,975 | -34,742 | -36,245 |
| Interest and Dividends | - | - | -125 |
| Other Income | - | -361 | -676 |
| L Further Education | | | |
| Interest and Dividends | -517 | -9,944 | -6,733 |
| Total Sales of Goods and Services | -31,975 | -34,742 | -50,842 |
| Total Interest and Dividends | -517 | -10,344 | -8,274 |
| Total Other Grants | -60,000 | -135,800 | -61,017 |
| Total Other Income | -114,076 | -118,600 | -102,384 |
| Total Programme | -206,568 | -299,486 | -222,517 |
| Total Voted Resource DEL | -223,163 | -314,695 | -240,122 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|--------------------|--------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource AME | | | |
| Programme | | | |
| Q Higher Education AME | | | |
| Interest and Dividends | -13,364,957 | -16,788,667 | -15,266,165 |
| R Further Education AME | | | |
| Interest and Dividends | -67,707 | -136,094 | -119,013 |
| Total Interest and Dividends | -13,432,664 | -16,924,761 | -15,385,178 |
| Total Programme | -13,432,664 | -16,924,761 | -15,385,178 |
| Total Voted Resource AME | -13,432,664 | -16,924,761 | -15,385,178 |
| Total Voted Resource Income | -13,655,827 | -17,239,456 | -15,625,300 |
| Voted Capital DEL | | | |
| Programme | | | |
| A Activities to Support all Functions | | | |
| Other Grants | - | - | -1,030 |
| B Other School Funding (Department) | | | |
| Sales of Assets | - | -322,294 | -438,907 |
| Other Grants | - | -14,441 | -36,739 |
| <i>Education and Skills Funding Agency (ESFA)</i> | | | |
| <i>Repayments</i> | - | -20,000 | - |
| I Grants to LA - Schools & Early Years | | | |
| Other Grants | - | -157 | - |
| Repayments | - | -4,922 | -5,343 |
| J Grants to Academies | | | |
| Other Grants | - | -2,034 | - |
| Repayments | - | -16,451 | -23,544 |
| K Higher Education | | | |
| Other Income | - | -9,854 | -10,682 |
| L Further Education | | | |
| Other Grants | - | -1,010 | -4,539 |
| Repayments | -8,090 | -13,115 | -10,549 |
| Total Sales of Assets | - | -322,294 | -438,907 |
| Total Other Grants | - | -17,642 | -42,308 |
| Total Other Income | - | -9,854 | -10,682 |
| Total Repayments | -8,090 | -54,488 | -39,436 |
| Total Programme | -8,090 | -404,278 | -531,333 |
| Total Voted Capital DEL | -8,090 | -404,278 | -531,333 |
| Voted Capital AME | | | |
| Programme | | | |
| Q Higher Education AME | | | |
| Repayments | -5,372,527 | -4,283,802 | -4,924,925 |
| R Further Education AME | | | |
| Repayments | -67,919 | -61,060 | -32,418 |
| Total Repayments | -5,440,446 | -4,344,862 | -4,957,343 |
| Total Programme | -5,440,446 | -4,344,862 | -4,957,343 |
| Total Voted Capital AME | -5,440,446 | -4,344,862 | -4,957,343 |
| Total Voted Capital Income | -5,448,536 | -4,749,140 | -5,488,676 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|----------|------------------|-----------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE) | - | - | -3 | -3 | -14,141 | -14,141 |
| Total | - | - | -3 | -3 | -14,141 | -14,141 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|------------------------|------------------|----------|------------------|-----------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Miscellaneous receipts | - | - | -3 | -3 | -14,141 | -14,141 |
| Total | - | - | -3 | -3 | -14,141 | -14,141 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Susan Acland-Hood

Executive Agency Accounting Officers:

| | |
|-----------------|------------------------------|
| Marc Cavey | Teaching Regulation Agency |
| Gillian Hillier | Standards and Testing Agency |

ALB Accounting Officers:

| | |
|----------------------|---|
| Muhammad Anwer | Aggregator Vehicle plc |
| Tim Balcon | Construction Industry Training Board |
| Andrew Hockey | Engineering Construction Industry Training Board |
| Jennifer Coupland | Institute for Apprenticeships & Technical Education |
| Lara Newman | Located Property Ltd |
| Matt Hood | Oak National Academy Limited |
| Susan Lapworth | Office for Students |
| Dame Rachel de Souza | Office of the Children's Commissioner |
| Colum Conway | Social Work England |
| Chris Larmer | Student Loans Company |

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| | | | | £'000 |
|---------------------------------------|--|------------------|----------------|------------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| C | Aggregator Vehicle plc | -565 | -40,000 | - |
| C | Located Property Limited | 2,299 | 6,227 | 8,526 |
| C | Oak National Academy Limited | 11,237 | 9,100 | 17,287 |
| E | Office of the Children's Commissioner | 2,873 | 90 | 2,943 |
| E | Social Work England | 13,656 | 2,800 | 14,174 |
| M | Office for Students | 1,346,828 | 84,000 | 1,430,239 |
| M | Student Loans Company Limited | 314,044 | 31,478 | 317,522 |
| N | Institute for Apprenticeships and Technical Education | 28,802 | 2,470 | 30,118 |
| S | Student Loans Company Limited | 1,200 | 200 | - |
| T | Construction Industry Training Board | 15,457 | 23,200 | - |
| T | Engineering Construction Industry Training Board | 2,689 | - | - |
| Total | | 1,738,520 | 119,565 | 1,820,809 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|----------------|
| <p>Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.</p> | 9,250,000 |
| Contingent Liability In respect of FE Pension Guarantee | Unquantifiable |
| <p>Curriculum Body asset transfer - conditions set by previous provider for the asset transfer state that the DfE must indemnify the Foundation to cover all the related liabilities for the assets transferring (including IP infringement liabilities).</p> | 10,000 |
| <p>Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher /deputy head teacher who will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire.</p> | 345 |
| <p>Following the closure of HEFCE and the creation of OfS, the Department is acting as guarantor for the handful of employees transferring from HEFCE to OfS who are members of the Universities Superannuation Scheme (USS), which has transferred from HEFCE to OfS as part of the property and staff transfer. This was a condition of OfS' admission to the USS and allows staff transferring from HEFCE to continue to participate as employees of OfS. In the event of a transfer or winding up of OfS, the Department will guarantee that these pension liabilities will be covered by the successor body, or by the Department in the event that no other body assumes the OfS' functions.</p> | 4,000 |
| <p>The Department for Education has contracted a charity to manage the Junior Individual Savings Account (JISA) scheme on its behalf. Using an initial £200 payment from the Department, the contractor opens and manages JISAs on behalf of looked after children while they remain in care. The government made a commitment in 2011 to provide £200 to set up a JISA for each child in care across the UK.</p> | 1,717 |
| <p>Indemnity to cover the cost of the 35 year lease arrangement with a property company for an academy site.</p> | 12,500 |
| Indemnity in respect of commercial lease of a Free School. | 110 |
| <p>The Department has updated its data sharing agreement template for future agreements with third parties in line with the Data Protection Agreement Act 2018 and the Information Commissioner's Office enforcement powers. The Department is planning to offer indemnities to third parties which will be capped in agreement with HMT at £3 million in any financial year.</p> | 3,000 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| Property insurance - The Group has agreed with a contractor to cover losses incurred if a catastrophic event occurred during the development of one of its properties. The cover has been provided in accordance with Managing Public Money's view that government departments should not incur excessive insurance costs, but bear risks themselves where possible for value for money. Property 1. | 100,000 |
| £10m capped liability indemnity from the Department for Education to an NHS trust. This indemnity will give them the legal cover and reassurance to transfer land and funding to the DfE for the construction of the roads, whilst still legally being responsible for the construction of roads under a S38 highways agreement with the Borough. | 10,000 |
| S184 Agreement: S184(9) of the Highways Act allows the highways authority to permit a developer to undertake crossover works and the S184 Agreement sets out the terms on which the works shall proceed. | 10,000 |
| A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes. | Unquantifiable |
| A basic asset protection agreement (BAPA) between DfE and a Public Sector Company is in place whilst work is undertaken at a school. | Unquantifiable |
| Uncapped indemnity related to Section 185 (s185) agreements entered into as part of school builds. S185 of the Water Industry Act 1991 relates to loss or damage caused to property and interruption to services (including third party claims) as a result of sewer works. This Indemnity relates to 1 school. | Unquantifiable |
| DfE contracts with lead suppliers for the delivery of the Early Career Framework (ECF) and National Professional Qualification (NPQ), the Department used model government clauses on indemnity limits and since the introduction of the revised Data Protection legislation under the GDPR it has been standard practice to include unlimited liability relating to data protection fines. | Unquantifiable |
| The permanent site for an Academy school delivery was subject to entering an unlimited indemnity with Canal & Rivers Trust (CRT) to allow the drainage connection. | Unquantifiable |
| As a result of entering into a PFI arrangement for the building of schools (PF2) there are a number of contracts in place which have clauses that could give rise to liability for the DfE. These are considered by DfE to be remote and unquantifiable as they relate to breach of contractual conditions. | Unquantifiable |
| As a result of entering into contracts on site purchases, the DfE are subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements. | Unquantifiable |
| Uncapped indemnity related to Section 104 (s104) agreements entered into as part of school builds. A section 104 agreement (or s104) is a section of the Water Industry Act 1991 that allows developers to enter into a legal agreement local sewerage authorities where the developers construct sewers on their land and request that the sewers are adopted and maintained at the Sewerage authority's expense once it is built to the required standard. | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| Uncapped indemnity related to Section 104 (s104) agreements entered into as part of school builds. A section 104 agreement (or s104) is a section of the Water Industry Act 1991 that allows developers to enter into a legal agreement local sewerage authorities where the developers construct sewers on their land and request that the sewers are adopted and maintained at the Sewerage authority's expense once it is built to the required standard. | 10,000 |
| Uncapped indemnity related to Section 38 (s38) agreements entered into as part of school builds. S38 of the Highways Act and relates to the design, construction and eventual adoption of a new road along with other infrastructure agreements. | Unquantifiable |
| Contingent liabilities in connection to Free School building contracts and leases. These contingent liabilities are a result of the Department providing an indemnity to the local authority landlords for potential costs in not performing its obligations under various building contracts and leases which the Secretary of State is a counterparty. This type of indemnity is considered to be low risk and is only a feature of the free school programme. | Unquantifiable |
| Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998. Under paragraph 7 of the Schools Standards Framework Act 1998, the Secretary of State has a statutory duty to indemnify any adjudicator against any reasonable cost and expense reasonably incurred by the adjudicator in connection with any decision taken in pursuit of the statutory duties of the Office of the Schools Adjudicator. The adjudicator's decisions can be challenged through judicial review. It is not possible to quantify the potential costs. | Unquantifiable |
| <p data-bbox="193 1218 739 1253">Indemnities and warranties agreed as follows:</p> <p data-bbox="193 1253 1328 1382">a) A warranty to provide investors compensation for policy changes which reduce cash flows to investors. This is because the terms of the loans remain within Government control, and there is nothing investors can do to influence this. The liability will exist for the life of the securities.</p> <p data-bbox="193 1413 1328 1448">bi) Collection of repayments for the sold loans through the UK tax system by HMRC ceased;</p> <p data-bbox="193 1479 1328 1538">bii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place;</p> <p data-bbox="193 1568 1328 1627">biii) There was a problem with the collection of loan repayments that could not be remedied for three consecutive annual payment dates; or</p> <p data-bbox="193 1658 1328 1716">biv) Legislation is passed which means the Consumer Credit Act (CCA) / FSMA applies to the loans and the CCA low interest exemption applies.</p> <p data-bbox="193 1747 1328 1909">c) the indemnity given to investors to cover potential losses if a "servicing event" is triggered. Investors are not able to change the servicer (unlike for a typical commercial transaction) and therefore an indemnity is their only recourse in the event that the servicing is not in line with the contractually agreed standard. The liability is expected to be live for the life of the securities, i.e. up to around 30 years, and will reduce over time.</p> <p data-bbox="193 1940 1328 2062">d) indemnities given to the Joint Lead Managers if they (or their employees, directors or affiliates) suffer any loss as a result of misrepresentation, misleading statement or omissions or breach of duty by Government. All of the liabilities are expected to be live for the life of the loans, i.e. up to around 30 years.</p> | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| The Student Loans Company (SLC) has an indemnity in place with a software supplier, which protects the supplier in respect of any litigation raised against it relating to the provision of services by them on behalf of SLC. | Unquantifiable |
| The Department has a contingent liability to the Civil Service Pension Scheme for the incremental costs of uprating accrued benefits by the Consumer Prices Index (CPI), if a decision is taken in future to uprate benefits in the Civil Service Scheme by less than CPI. | Unquantifiable |
| Uncapped indemnity, relating to 24 agreements for schools/colleges in respect of Section 278 (s278) agreements entered into as part of school builds. An s278 is a section of the Highways Act 1980 that allows developers to enter into a legal agreement with a council (in its capacity as the Highway Authority) to make permanent alterations or improvements to a public highway, as part of the planning approval for free school projects. | Unquantifiable |
| Indemnities relating to 22 agreements for schools/colleges, in respect of Section 278 (s278) agreements entered into as part of school builds (ranging in value from £127k to £11m each agreement). An s278 is a section of the Highways Act 1980 that allows developers to enter into a legal agreement with a council (in its capacity as the Highway Authority) to make permanent alterations or improvements to a public highway, as part of the planning approval for free school projects. | 246,432 |
| Coal Authority Permit - the permit is required to undertake a ground investigation (GI) survey as part of the delivery of a free school project, 42 agreements in place. The total value is unquantifiable. | Unquantifiable |
| Coal Authority Permit - the permit is required to undertake a ground investigation (GI) survey as part of the delivery of a free school project, 36 agreements in place. The total value is unquantifiable. | 10,000 |
| A Guarantee - The DfE has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease. | 2,901 |
| Property insurance - The Group has agreed with a contractor to cover losses incurred if a catastrophic event occurred during the development of one of its properties. The cover has been provided in accordance with Managing Public Money's view that government departments should not incur excessive insurance costs, but bear risks themselves where possible for value for money. Property 2. | 100,000 |
| The department is involved in a legal case brought by a third party. As an ongoing case with uncertain outcome, we are not yet able to quantify any possible payment. | Unquantifiable |
| The Department for Education has agreed financial support to assist the relocation of the National College for Digital Skills. Supplementary funding of up to £225k will be available if certain conditions are met. | 225 |
| Contingent Liability relating to a contract held by The Construction Industry Training Board (CITB), one of the Departments NDPB's, with a third party. As part of the contract CITB has agreed to compensate the third party should CITB exit the contract early. | 1,954 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|----------------|
| A Student Loans Company (SLC) legal case, dismissed by a court order dated 25 April 2023 and is now deemed a contingent liability. | 110 |
| The DfE will enter S50 Licences to the Highways Act 1980 for the undertaking of highways works associated with the planning permission for and construction of an Academy joint project. A contingent liability is provided to cover any claims and costs arising out of any claim in respect of injury, damage or loss arising out of the placing or presence of the apparatus or the execution of the works within the highway. | Unquantifiable |
| The DfE will enter into a Minor Works Authority with a County Council pursuant to the Highways Act 1980 for the undertaking of highways works associated with the planning permission for, and construction of, the new SEND Schools. A contingent liability capped at £10m is provided to cover any claims and costs arising out of any actions, proceedings, claims, costs and expenses brought, instituted, made or incurred against or by a County Council as a result of and during the course of or in consequence of the execution of the works or as a result of injury or damage to or the destruction or loss of any property, whether real or personal, and arising out of and during the course of or in consequence of the execution of the works and not caused by the negligent act or omission of a County Council, its servants or agents. | 10,000 |
| The DfE will enter into a Minor Works Authority with a County Council pursuant to the Highways Act 1980 for the undertaking of highways works associated with the planning permission for, and construction of, the new SEND Schools. A contingent liability capped at £10m is provided to cover any claims and costs arising out of any actions, proceedings, claims, costs and expenses brought, instituted, made or incurred against or by a County Council as a result of and during the course of or in consequence of the execution of the works or as a result of injury or damage to or the destruction or loss of any property, whether real or personal, and arising out of and during the course of or in consequence of the execution of the works and not caused by the negligent act or omission of a County Council, its servants or agents. | 49 |
| Council v SoS DfE - challenge of a decision made by the Secretary of State with regards to which local authority a child 'belongs to' and as such, which LA is responsible for paying for their education. | 15 |

Home Office

INTRODUCTION

The Estimate provides for expenditure by and income of the Home Office for:

1. Keeping the United Kingdom safe from the threat of terrorism;
2. Reducing and preventing crime, and ensuring people feel safe in their homes and communities;
3. Supporting visible, responsible and accountable policing by empowering the public and freeing up the police to fight crime;
4. Fire prevention and rescue;
5. Working on the problems caused by illegal drug use;
6. Shaping the alcohol strategy, policy and licensing conditions;
7. Securing the UK border and controlling immigration;
8. Considering applications to enter and stay in the UK;
9. Issuing passports and visas; and
10. New rules on trade, travel and business after the transition period following the UK's exit from the EU.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-----------------------|-----------|----------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 19,724,445,000 | - | 19,724,445,000 |
| Capital | 1,480,504,000 | - | 1,480,504,000 |
| Annually Managed Expenditure | | | |
| Resource | 2,972,179,000 | - | 2,972,179,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 22,696,624,000 | - | 22,696,624,000 |
| Capital | 1,480,504,000 | - | 1,480,504,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 23,300,000,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Home Office on:

Departmental Expenditure Limit:Expenditure arising from:

Control of immigration and nationality; Voluntary and Community Sector refugee organisations (including the provision of loans); support for asylum seekers; work permits.

Safeguarding children and vulnerable adults including reducing and preventing child trafficking and modern slavery; registration of forensic practitioners; grants to, and other expenditure on behalf of associated entities.

Securing the UK border and controlling the migration of people and goods at ports and airports across the UK and overseas.

Identity management; passports.

Emergency planning and services; counter-terrorism and intelligence.

Responsibility for the fire and rescue services; financial support to Local Authorities and Fire and Rescue Authorities; emergency assistance; improvement, transformation and efficiency; intervention action and capacity building in local authorities; Private Finance Initiative Special Grant.

Police resource and capital expenditure; crime reduction and prevention; firearms compensation and related matters; other services related to crime; tackling drug abuse.

Immigration Health Surcharge and Immigration Skills Charge.

Net spending by Arm's Length Bodies (Independent Office for Police Conduct, Security Industry Authority, Office of the Immigration Services Commissioner now rebranded as Immigration Advice Authority, College of Policing, Gangmasters Labour Abuse Authority and the Disclosure and Barring Service). Payments of grant and grant-in-aid to other organisations promoting Home Office objectives; support to local authorities including Area Based Grants; payments to other government departments; the administration and operation of the department; and other non-cash items.

Income arising from:

Control of immigration and nationality; additional or special immigration services; work permits; fees, fines and penalties arising from relevant Home Office legislation.

Identity management and data protection; passports and certificates.

Emergency planning and services; counter-terrorism work, and intelligence.

Responsibility for and inspections of crown premises and emergency services.

PART I: EXPENDITURE AND AMBIT

Cyber-crime. Contributions for Police IT services.

Issue of licences and certificates; crime reduction and prevention; proceeds of crime; training and advisory services.

Immigration Health Surcharge and Immigration Skills Charge.

Contributions towards grant programmes from third parties, other government departments and the devolved administrations, the European Union, other governments; the administration and operation of the department (including sales at events and the sale and hire of assets).

Receipts in respect of compensation claims.

Annually Managed Expenditure:

Expenditure arising from:

Police Forces and Fire and Rescue Services pensions; and other non-cash items.

Home Office will account for this Estimate.

| | | | £ |
|---------------------------------------|-----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 19,724,445,000 | 9,279,000,000 | 10,445,445,000 |
| Capital | 1,480,504,000 | 698,000,000 | 782,504,000 |
| Annually Managed Expenditure | | | |
| Resource | 2,972,179,000 | 2,969,000,000 | 3,179,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 23,300,000,000 | 12,946,000,000 | 10,354,000,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|--|----------------|---------------|----------------|-------------------|-------------------|-------------------|-------------------|------------------|----------|------------------|-------------------|--------|------------------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Total | Gross | Income | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Public Safety Group | 59,212 | -2,325 | 56,887 | 12,791,479 | -1,300 | 12,790,179 | 12,847,066 | 635,217 | - | 635,217 | 12,106,622 | | 331,468 |
| B Homeland Security Group | 62,914 | - | 62,914 | 1,637,840 | -256,800 | 1,381,040 | 1,443,954 | 220,804 | - | 220,804 | 1,233,601 | | 201,739 |
| C Migration and Borders Group | 42,160 | - | 42,160 | 254,770 | -1,000 | 253,770 | 295,930 | 151,170 | - | 151,170 | 488,970 | | 197,444 |
| D Border Security Command | - | - | - | 160,940 | - | 160,940 | 160,940 | 14,000 | - | 14,000 | 53,654 | | 21,423 |
| E Customer Services (Visas & Passports) | - | - | - | 1,984,542 | -5,826,096 | -3,841,554 | -3,841,554 | 114,380 | - | 114,380 | -4,216,134 | | 117,953 |
| F Asylum Support, Resettlement and Accommodation | - | - | - | 4,348,988 | - | 4,348,988 | 4,348,988 | 109,620 | - | 109,620 | 4,655,840 | | 29,637 |
| G Border Force | - | - | - | 1,342,352 | -20,000 | 1,322,352 | 1,322,352 | 179,000 | - | 179,000 | 1,312,009 | | 181,376 |
| H Immigration Enforcement | - | - | - | 730,533 | -13,800 | 716,733 | 716,733 | 171,830 | - | 171,830 | 816,168 | | 159,799 |
| I Corporate and Delivery | 190,688 | -956 | 189,732 | 1,193,082 | -955 | 1,192,127 | 1,381,859 | -291,295 | - | -291,295 | 1,227,145 | | 303,340 |
| J Digital, Data and Technology | 40,982 | -1,600 | 39,382 | 780,642 | -177,648 | 602,994 | 642,376 | 108,613 | - | 108,613 | 582,571 | | 72,520 |
| K Science, Technology, Analysis and Research | 24,686 | - | 24,686 | 47,230 | -31,260 | 15,970 | 40,656 | 53,763 | - | 53,763 | 40,125 | | 40,943 |
| L Strategy | 19,415 | - | 19,415 | 46,358 | - | 46,358 | 65,773 | 609 | - | 609 | 82,759 | | 2,675 |
| M Legal Advisors | 18,455 | - | 18,455 | - | - | - | 18,455 | - | - | - | 12,131 | | - |
| N Communications | 13,718 | - | 13,718 | - | - | - | 13,718 | - | - | - | 13,688 | | - |
| O Arm's Length Bodies (Net) | - | - | - | 133,861 | - | 133,861 | 133,861 | 12,793 | - | 12,793 | 126,420 | | 13,444 |
| P Departmental Unallocated Provision | - | - | - | 133,338 | - | 133,338 | 133,338 | - | - | - | - | | - |
| Strategic Operations for Illegal Migration | - | - | - | - | - | - | - | - | - | - | 17,821 | | - |
| Total voted DEL | 472,230 | -4,881 | 467,349 | 25,585,955 | -6,328,859 | 19,257,096 | 19,724,445 | 1,480,504 | - | 1,480,504 | 18,553,390 | | 1,673,761 |
| Total DEL | 472,230 | -4,881 | 467,349 | 25,585,955 | -6,328,859 | 19,257,096 | 19,724,445 | 1,480,504 | - | 1,480,504 | 18,553,390 | | 1,673,761 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | |
|------------------------------------|----------------|--------|-----------|-------|--------|---------|-----|-------|---|----|-----------|---|---------|----|
| | Plans | | | | | | | | | | Plans | | | |
| | Resources | | | | | Capital | | | | | Resources | | Capital | |
| | Administration | | Programme | | | Total | | Gross | | | Gross | | Net | |
| | Gross | Income | Net | Gross | Income | Net | Net | 8 | 9 | 10 | 8 | 9 | 11 | 12 |
| 1 | | 2 | 3 | 4 | 5 | 6 | 7 | | | | | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| Q Police and Fire Superannuation | | | | | | | | | | | | | | |
| AME Charges | | | | | | | | | | | | | | |
| Total voted AME | | | | | | | | | | | | | | |
| Total AME | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| Non-voted expenditure | | | | | | | | | | | | | | |
| Total for Estimate | | | | | | | | | | | | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|-------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 22,696,624 | 21,094,735 | 21,934,506 |
| Net Capital Requirement | 1,480,504 | 1,733,761 | 1,224,251 |
| Accruals to cash adjustments | -877,128 | -328,496 | -695,663 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -146,654 | -139,864 | -132,807 |
| Add cash grant-in-aid | 129,413 | 121,267 | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -755,121 | -753,540 | -513,735 |
| New provisions and adjustments to previous provisions | - | -160,440 | -46,432 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -2,689 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | -104,766 | 604,081 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 23,300,000 | 22,500,000 | 22,463,094 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 472,230 | 448,867 | 469,544 |
| Less: | | | |
| Administration DEL Income | -4,881 | -6,032 | -31,367 |
| Net Administration Costs | 467,349 | 442,835 | 438,177 |
| Gross Programme Costs | 28,793,402 | 27,512,739 | 23,278,282 |
| Less: | | | |
| Programme DEL Income | -6,328,859 | -6,641,996 | -5,398,227 |
| Programme AME Income | - | - | - |
| Non-budget income | -107,050 | -104,376 | -93,432 |
| Net Programme Costs | 22,357,493 | 20,766,367 | 17,786,623 |
| Total Net Operating Costs | 22,824,842 | 21,209,202 | 18,224,800 |
| <i>Of which:</i> | | | |
| Resource DEL | 19,724,445 | 18,553,390 | 18,976,178 |
| Capital DEL | 235,268 | 218,843 | 281,748 |
| Resource AME | 2,972,179 | 2,541,345 | 2,958,328 |
| Capital AME | - | - | - |
| Non-budget | -107,050 | -104,376 | -93,432 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -235,268 | -218,843 | -281,748 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 107,050 | 104,376 | 93,432 |
| Other adjustments | - | - | - |
| Total Resource Budget | 22,696,624 | 21,094,735 | 21,934,506 |
| <i>Of which:</i> | | | |
| Resource DEL | 19,724,445 | 18,553,390 | 18,976,178 |
| Resource AME | 2,972,179 | 2,541,345 | 2,958,328 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 22,696,624 | 21,094,735 | 21,934,506 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A: Public Safety Group | | | |
| Taxation | -2,325 | -2,325 | -2,475 |
| B: Homeland Security Group | | | |
| Other Income | - | - | -10 |
| C: Migration and Borders Group | | | |
| Sales of Goods and Services | - | - | -264 |
| I: Corporate and Delivery | | | |
| EU Grants Received | - | -1,389 | -26,296 |
| Sales of Goods and Services | -956 | - | -902 |
| J: Digital, Data and Technology | | | |
| Sales of Goods and Services | -1,600 | -2,318 | -1,417 |
| Other Income | - | - | -3 |
| Total EU Grants Received | - | -1,389 | -26,296 |
| Total Sales of Goods and Services | -2,556 | -2,318 | -2,583 |
| Total Other Income | - | - | -13 |
| Total Taxation | -2,325 | -2,325 | -2,475 |
| Total Administration | -4,881 | -6,032 | -31,367 |
| Programme | | | |
| A: Public Safety Group | | | |
| Sales of Goods and Services | -1,300 | - | -1,992 |
| B: Homeland Security Group | | | |
| Other Income | -14,800 | -14,800 | -17,934 |
| Taxation | -242,000 | -242,000 | -210,594 |
| C: Migration and Borders Group | | | |
| Other Income | -1,000 | -1,000 | -1,368 |
| E: Customer Services (Visas & Passports) | | | |
| Sales of Goods and Services | -3,521,239 | -2,806,074 | -4,409,523 |
| Other Income | -1,607,062 | -2,388,666 | -4,337 |
| Taxation | -697,795 | -953,046 | -514,107 |
| G: Border Force | | | |
| EU Grants Received | - | - | -1,346 |
| Sales of Goods and Services | - | - | -11,128 |
| Other Grants | - | - | -245 |
| Other Income | -13,000 | -28,785 | -19,428 |
| Taxation | -7,000 | - | -9,273 |
| H: Immigration Enforcement | | | |
| EU Grants Received | - | - | -7,963 |
| Sales of Goods and Services | -1,800 | - | - |
| Other Income | - | - | -1,522 |
| Taxation | -12,000 | -14,800 | -10,673 |
| I: Corporate and Delivery | | | |
| Sales of Goods and Services | -955 | - | - |
| Other Income | - | -955 | -3,378 |
| J: Digital, Data and Technology | | | |
| Sales of Goods and Services | -177,648 | -156,858 | -131,998 |
| Other Income | - | - | -1,763 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|-------------------|-------------------|-------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| K: Science, Technology, Analysis and Research | | | |
| Sales of Goods and Services | -31,260 | -21,716 | -7,883 |
| Other Income | - | -12,096 | -24,106 |
| L: Strategy | | | |
| Other Income | - | -1,200 | - |
| Total EU Grants Received | - | - | -9,309 |
| Total Sales of Goods and Services | -3,734,202 | -2,984,648 | -4,562,524 |
| Total Other Grants | - | - | -245 |
| Total Other Income | -1,635,862 | -2,447,502 | -73,836 |
| Total Taxation | -958,795 | -1,209,846 | -744,647 |
| Total Programme | -6,328,859 | -6,641,996 | -5,390,561 |
| Total Voted Resource DEL | -6,333,740 | -6,648,028 | -5,421,928 |
| Total Voted Resource Income | -6,333,740 | -6,648,028 | -5,421,928 |
| Voted Capital DEL | | | |
| Programme | | | |
| C: Migration and Borders Group | | | |
| Sales of Assets | - | - | -29 |
| E: Customer Services (Visas & Passports) | | | |
| Sales of Goods and Services | - | - | -7,666 |
| F: Asylum Support, Resettlement and Accommodation | | | |
| Sales of Assets | - | - | -2,339 |
| G: Border Force | | | |
| Sales of Assets | - | - | -17 |
| I: Corporate and Delivery | | | |
| Sales of Assets | - | - | -170,862 |
| Total Sales of Assets | - | - | -173,247 |
| Total Sales of Goods and Services | - | - | -7,666 |
| Total Programme | - | - | -180,913 |
| Total Voted Capital DEL | - | - | -180,913 |
| Total Voted Capital Income | - | - | -180,913 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|-----------------|------------------|-----------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -107,050 | -107,050 | -104,376 | -104,376 | -93,432 | -93,432 |
| Total | -107,050 | -107,050 | -104,376 | -104,376 | -93,432 | -93,432 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|-------------------|------------------|-----------------|------------------|-----------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Consular Premium | -107,050 | -107,050 | -104,376 | -104,376 | -93,432 | -93,432 |
| Total | -107,050 | -107,050 | -104,376 | -104,376 | -93,432 | -93,432 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other Statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Dame Antonia Romeo

Additional Accounting Officers:

Simon Ridley for Estimate Schedule Subheads C, D, E, F, G & H

ALB Accounting Officers:

Andy Marsh

Eric Robinson

Elysia McCaffrey

John Tuckett

Rachel Watson

Michelle Russell

College of Policing

Disclosure and Barring Service

Gangmasters and Labour Abuse Authority

Immigration Services Commissioner

Independent Office for Police Conduct

Security Industry Authority

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| £'000 | | | | |
|---------------------------------------|--------------------------------------|----------------|---------------|----------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| O | College of Policing | 40,434 | 3,500 | 38,394 |
| O | Disclosure and Barring Service (DBS) | - | 1,400 | 1,400 |
| O | Gangmasters Licensing Authority | 6,265 | 130 | 5,895 |
| O | Independent Police Complaints | 75,751 | 2,243 | 73,253 |
| O | Office of the Immigration Services | 5,183 | 1,240 | 6,190 |
| O | Security Industry Authority | 6,228 | 4,280 | 4,281 |
| Total | | 133,861 | 12,793 | 129,413 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|--------|
| Non-statutory liabilities | |
| Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from Borders and Enforcement in their use of vehicles operating airside while transporting immigration officers between airside locations. | 52,000 |
| Indemnity granted in relation to Cyclamen programme up to a maximum €10m. (Minute dated 17 July 2009). Revalued at GBP/EUR 0.84 04.03.25 | 8,373 |
| Grant Agreements with Telecommunications Providers | 31,351 |
| National Security: Maritime Counter Terrorism Pilot Scheme Homeland Security Group / Home Office has recently commissioned development of two new emergency service maritime counter terrorism response capabilities. Having achieved 'proof of concept during FY24/25 we are now in a position to develop these capabilities further. Both of them are new capabilities for HMG, and therefore a form of indemnity is needed as a 'backstop' in the event of market failure regarding any realised financial liabilities. Such a backstop would create a new contingent liability for the Department / HMG. | 32,000 |

The following liabilities are judged to be unquantifiable:**Indemnities****Borders and Enforcement New Detection Technology (NDT)**

The following minutes have been used to notify Parliament of the contingent liability relating to Borders and Enforcement NDT, dated:

10 September 2003, 18 December 2003, 18 March 2004, 2 July 2004 and 30 August 2016.

The minutes above refer to the following locations and NDT equipment which is loaned by the Department to recipients:

1. Belgium (loan of motion detection equipment and building; and loan of passive millimetre wave imager trucks and reflector and thermal imaging equipment).
2. The Netherlands (loan of motion detection equipment and building/shelters; CO2 probes and thermal imaging equipment).
3. France (loan of motion detection equipment and building/shelters; CO2 probes and loan of passive millimetre wave imager reflectors and ISO containers).
 - i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.
 - ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by Borders and Enforcement in the juxtaposed control zone.
 - iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004.
 - iv) Ostend: Heartbeat shelters.

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---------------------|-------|
|---------------------|-------|

- v) St. Malo: CO2 probes to be operated by French operators.
- vi) Vlissingen: Heartbeat equipment and shelters.
- vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.

The minutes also refer to the following:

Indemnity in respect of the deployment and/or demonstration of NDT by Borders and Enforcement in Europe. Within the scope of this indemnity "Europe" is defined as the member states of the Organisation for Security and Co-operation in Europe (OSCE); those North African and Middle Eastern countries with which the OSCE has special relationships. (Algeria, Israel, Jordan, Morocco and Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).

Angiolini Inquiry (Minute dated 24 May 2022)

The Angiolini Inquiry was established on 31 January 2022 to review the circumstances of the abduction, rape and murder of Sarah Everard, and the abuse of power by a serving Metropolitan Police officer that risks undermining public confidence in the police.

The Home Office agrees to indemnify Dame Elish Angiolini as Chair of the Inquiry, as well as current and former members of the Inquiry and any individual engaged at any time to aid the Inquiry, against any legal costs, actions or damages arising from the execution of their duties in connection with the Inquiry. The indemnity will also cover any civil liability for any act done or omission made in good faith in the execution of their duties.

This indemnity applies only to acts done or omissions made during the Inquiry's work, from establishment on 31 January 2022 until the final report is published by the Home Secretary.

The indemnity is subject to the proviso that any liability which is to any extent met by insurers on the beneficiary of this indemnity, or for which reimbursement is made to any extent by such insurers, shall in that event and to that extent no longer be the subject of the indemnity and, if previously met or reimbursed by the Government, shall to that extent be refunded by the beneficiary to the Government.

Western Jet Foil Indemnity

The Jetfoil project was tendered through the CCS framework in December 2021 to supply first a temporary and then a permanent pontoon solution for the disembarking for small boat arrivals at Dover Harbour Jetfoil basin. Indemnity granted to the supplier to protect against damage/loss resulting in pontoon breaking free as a result of extreme weather conditions.

The Home Office appeal to the Supreme Court in relation to the Gubeladze case (A8 Worker Registration Scheme) has failed. This outcome leaves the Department liable to refund Worker Registration Scheme fees collected over the period 2009 and 2011. The Home Office has recognised a provision for this liability in its 2019/20 accounts. There is also an unquantifiable liability for claims for consequential losses.

Provision of Terrorism Prevention and Investigation Measures (TPIM) accommodation.

The Home Office have updated the previous TPIM accommodation procurement arrangement by amending the existing contract with HO accommodation provider, Mears, and approving the inclusion of an uncapped contingent liability within the new contract with Mears.

National Crime Agency

INTRODUCTION

1. The Estimate provides for expenditure by and income of the National Crime Agency whose operational priorities are:
 - a) Increase the Agency's understanding of, and impact on, the criminals causing the most harm.
 - b) Strengthen the Agency's leadership role with partners and the public.
 - c) Build a workforce that meets the future threat.
 - d) Improve the foundations on which the Agency delivers operations.
2. For further information please see the published National Crime Agency's Annual Plan.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|--------------------|-----------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 734,187,000 | - | 734,187,000 |
| Capital | 112,300,000 | - | 112,300,000 |
| Annually Managed Expenditure | | | |
| Resource | 50,000,000 | - | 50,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 784,187,000 | - | 784,187,000 |
| Capital | 112,300,000 | - | 112,300,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 840,000,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by National Crime Agency on:

Departmental Expenditure Limit:Expenditure arising from:

Securing that efficient and effective activities to combat serious and organised crime are carried out including by:

Investigating, prosecuting, preventing and disrupting people engaged in serious and organised crime. Other expenditure related to tackling crime to support the objectives of the National Crime Agency (NCA). Payment of grants to partners to promote and deliver NCA objectives; and the administration and operation of the department, its enabling functions and non-cash items.

Expenditure including: fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs, and damages ordered by the court to be paid by the NCA, including payments made as a result of asset recovery activity to individuals, charities, companies, other Government Departments, the Devolved Administrations, the European Union and other Governments. All other costs associated with asset recovery through Criminal and Civil courts and the holding and safe guarding of third party assets.

Work relating to protection of witnesses and victims or potential victims of crime.

Gathering, storing, processing, analysing, and disseminating information that is relevant to any of the following:

Intelligence activities to combat serious and organised crime, activities to combat any other kind of crime and exploitation proceeds investigations, exploitation proceeds orders and applications for such orders.

NCA's response to the Serious and Organised Crime Strategy:

Pursue: prosecute and disrupt people engaged in serious and organised criminality.

Prevent: prevent people from engaging in serious and organised crime.

Protect: increase protection against serious and organised crime.

Prepare: reduce the impact of this criminality where it takes place.

Work on research and development to increase knowledge and the furtherance of the NCAs strategy and the law enforcement family.

For provision of training to both internal and external parties.

Activity to ensure the effective operation of the organisation after exiting the European Union including but not limited to contingency planning, amending information systems, implementation of new systems and processes and surge staff to new deployments as required.

PART I: EXPENDITURE AND AMBIT

Expenditure to support, protect and enable the NCA and its officers and national and local government and law enforcement organisations during the Covid-19 pandemic or other new threats.

Work in support of HM Government plans for negotiation and implementation of new deals with other countries after exiting the European Union.

Expenditure on goods and services to enable the reduction of the carbon footprint of the organisation.

The receipt or deployment of resources or people to other government departments to mitigate industrial action.

Income arising from:

UK and overseas activity including but not limited to:

Training and accreditation fees;

Cyber Crime Prevention;

Asset Recovery Incentivisation Scheme;

Safeguarding children;

External contributions towards the NCA's own and also NCA led and managed crime reduction activities and grant programmes, from third parties including other Government departments, the Devolved Administrations, the European Union and other Governments. The administration and operation of the department (including the sale and hire of assets, charges such as the use of intellectual property, insurance claims and legal costs recovered).

External contributions for the provision of information to third parties.

Recovery of income awarded to the NCA in court or by negotiation with third parties, receipts of service provided by the NCA and receipts from any asset recovery activity, including the recovery of VAT expenditure where approved to do so.

Providing assistance to other law enforcement and government bodies.

Recovery of expenditure incurred by NCA enabling capability functions that established IT, recruitment of staff, financial and other enabling requirements from third parties who provide the agency with funds to deliver specific and mutually agreed objectives.

Income relating to costs incurred to ensure the effective operation of the organisation after exiting the European Union including but not limited to contingency planning, amending information systems, implementation of new systems and processes and surging staff to new deployments as required.

Recovery of costs incurred for work in support of HM Government plans for a negotiation and implementation of new deals with other countries after exiting the European Union.

Funds from other Government departments to enable the organisation to reduce its carbon footprint.

Income relating to costs and pressures in relation to Covid-19 or other new threats.

The receipt or deployment of resources or people to other government departments to mitigate industrial action.

Annually Managed Expenditure:Expenditure arising from:

Pension and all other provisions and other non-cash items.

National Crime Agency will account for this Estimate.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|--------------------|---------------------------------|--|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 734,187,000 | 299,672,000 | 434,515,000 |
| Capital | 112,300,000 | 49,037,000 | 63,263,000 |
| Annually Managed Expenditure | | | |
| Resource | 50,000,000 | 22,500,000 | 27,500,000 |
| Capital | - | 225,000 | -225,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 840,000,000 | 358,776,000 | 481,224,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|---|----------------|-------------|---------------|----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | | Programme | | Total | | | | | Gross | | Net |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A National Crime Agency | 44,770 | -770 | 44,000 | 942,187 | -252,000 | 690,187 | 734,187 | 177,570 | -65,270 | 112,300 | 707,801 | 127,298 | |
| Total voted DEL | 44,770 | -770 | 44,000 | 942,187 | -252,000 | 690,187 | 734,187 | 177,570 | -65,270 | 112,300 | 707,801 | 127,298 | |
| Total DEL | 44,770 | -770 | 44,000 | 942,187 | -252,000 | 690,187 | 734,187 | 177,570 | -65,270 | 112,300 | 707,801 | 127,298 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| B National Crime Agency AME | - | - | - | 50,000 | - | 50,000 | 50,000 | - | - | - | 50,000 | 500 | |
| Total voted AME | - | - | - | 50,000 | - | 50,000 | 50,000 | - | - | - | 50,000 | 500 | |
| Total AME | - | - | - | 50,000 | - | 50,000 | 50,000 | - | - | - | 50,000 | 500 | |
| Voted expenditure | 44,770 | -770 | 44,000 | 992,187 | -252,000 | 740,187 | 784,187 | 177,570 | -65,270 | 112,300 | 757,801 | 127,798 | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total for Estimate | 44,770 | -770 | 44,000 | 992,187 | -252,000 | 740,187 | 784,187 | 177,570 | -65,270 | 112,300 | 757,801 | 127,798 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 784,187 | 757,801 | 698,494 |
| Net Capital Requirement | 112,300 | 127,798 | 136,979 |
| Accruals to cash adjustments | -56,487 | 39,482 | -134,610 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -116,719 | -116,719 | -134,610 |
| New provisions and adjustments to previous provisions | -50,000 | -50,500 | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -175 | -164 | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 110,407 | 206,865 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 840,000 | 925,081 | 700,863 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 44,770 | 41,482 | 38,443 |
| Less: | | | |
| Administration DEL Income | -770 | -770 | -1,233 |
| Net Administration Costs | 44,000 | 40,712 | 37,210 |
| Gross Programme Costs | 992,187 | 967,485 | 806,102 |
| Less: | | | |
| Programme DEL Income | -317,270 | -332,148 | -144,818 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 674,917 | 635,337 | 661,284 |
| Total Net Operating Costs | 718,917 | 676,049 | 698,494 |
| <i>Of which:</i> | | | |
| Resource DEL | 734,187 | 707,801 | 667,827 |
| Capital DEL | -65,270 | -81,752 | - |
| Resource AME | 50,000 | 50,000 | 30,667 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | 65,270 | 81,752 | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 784,187 | 757,801 | 698,494 |
| <i>Of which:</i> | | | |
| Resource DEL | 734,187 | 707,801 | 667,827 |
| Resource AME | 50,000 | 50,000 | 30,667 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 784,187 | 757,801 | 698,494 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A: National Crime Agency | | | |
| Sales of Goods and Services | -770 | -770 | -210 |
| Other Grants | - | - | -1,023 |
| Total Sales of Goods and Services | -770 | -770 | -210 |
| Total Other Grants | - | - | -1,023 |
| Total Administration | -770 | -770 | -1,233 |
| Programme | | | |
| A: National Crime Agency | | | |
| Sales of Goods and Services | -252,000 | -250,396 | -133,111 |
| Other Grants | - | - | -5,579 |
| Taxation | - | - | -6,128 |
| Total Sales of Goods and Services | -252,000 | -250,396 | -133,111 |
| Total Other Grants | - | - | -5,579 |
| Total Taxation | - | - | -6,128 |
| Total Programme | -252,000 | -250,396 | -144,818 |
| Total Voted Resource DEL | -252,770 | -251,166 | -146,051 |
| Total Voted Resource Income | -252,770 | -251,166 | -146,051 |
| Voted Capital DEL | | | |
| Programme | | | |
| A: National Crime Agency | | | |
| Other Grants | -65,270 | -81,752 | - |
| Total Other Grants | -65,270 | -81,752 | - |
| Total Programme | -65,270 | -81,752 | - |
| Total Voted Capital DEL | -65,270 | -81,752 | - |
| Total Voted Capital Income | -65,270 | -81,752 | - |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Graeme Biggar CBE

PART III: NOTE J - STAFF BENEFITS

NCA operates an Employee Discount Scheme, run and administered by Edenred, which provides staff access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee.

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|----------------|
| Indemnities issued to third parties for the use of their facilities for Firearms training and other indemnities, with the maximum expose limited to £50m. | 50,000 |
| NCA had a small number of claims from employees, members of the public and suppliers that could result in compensation payments to be made on settlement. | unquantifiable |

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|--|-------|
| A | Interpol subscription subject to exchange rate variation | 4,000 |

Ministry of Justice

INTRODUCTION

1. This Main Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, HM Prison and Probation Service, HM Courts and Tribunals Service, Criminal Injuries Compensation Authority, the Legal Aid Agency and the administration of private monies through the Office of the Public Guardian.
2. It covers costs of the Youth Justice Board, Parole Board, Criminal Cases Review Commission, Children and Family Court Advisory and Support Service, Judicial Appointments Commission, Office for Legal Complaints, Legal Services Board, Independent Monitoring Authority for the Citizens' Rights Agreements, Oasis Restore Trust and Gov Facility Services Limited.
3. It covers the provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants to the costs of magistrates' courts.
4. The salaries of the higher judicial and district judges are met directly from the Consolidated Fund. This expenditure is estimated at £195m for 2025-26. Total voted and non-voted judicial costs are estimated at £867m.
5. Further information on the department's expenditure and activities can be found in its Annual Report and Accounts.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------|-------------|----------------|
| Departmental Expenditure Limit | | | |
| Resource | 12,836,023,000 | 169,528,000 | 13,005,551,000 |
| Capital | 2,039,712,000 | - | 2,039,712,000 |
| Annually Managed Expenditure | | | |
| Resource | 615,394,000 | - | 615,394,000 |
| Capital | 15,000,000 | - | 15,000,000 |
| Total Net Budget | | | |
| Resource | 13,451,417,000 | 169,528,000 | 13,620,945,000 |
| Capital | 2,054,712,000 | - | 2,054,712,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 14,184,482,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Ministry of Justice on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of the Ministry of Justice, its Agencies, Arm's Length Bodies (ALBs) and associated offices including the Office of the Accountant General; administration of judicial pay and of the Judicial Pensions Scheme.

Policy and activities relating to the justice system including: civil, family and criminal justice; administrative justice (e.g. tribunals policy work), closed material procedures including in Northern Ireland, legal aid and legal support; support for victims and witnesses; miscarriages of justice; review of Post Office convictions; judicial and legal services policy.

Policy and activities related to coroner, burial and cremation services including the administration of the Children's Funeral Fund.

Policy and activities relating to sentencing and offender reform, including prison, probation and youth justice; reducing reoffending; support for youth, women and vulnerable offenders; commissioning of prison, probation, and youth custody services including safety and security.

Policy and activities relating to human rights, both domestic and in relation to the United Kingdom's (UK's) international obligations; management of the Government's constitutional relationship with the Crown Dependencies; European and international business in the justice field.

Payments in respect of public inquests and inquiries; fee refund schemes; grants and other payments to Police and Crime Commissioners, local authorities, other justice system partners, support providers and public sector bodies.

Compensation to judicial office holders, including payments in lieu of pension where these cannot be met by the Judicial Pensions Scheme.

His Majesty's Prison and Probation Service; His Majesty's Courts and Tribunals Service, including the Court of Protection; the Office of the Public Guardian; the Criminal Injuries Compensation Authority and the Legal Aid Agency, including costs paid from central funds.

Criminal Cases Review Commission; Children and Family Court Advisory and Support Service; Independent Monitoring Authority for the Citizens' Rights Agreements, Judicial Appointments Commission; Legal Services Board; Office for Legal Complaints; Parole Board; Youth Justice Board; Oasis Restore Trust and Gov Facility Services Limited.

Inspectorates, monitoring boards, lay observers, the UK National Preventive Mechanism, the Prisons and Probation Ombudsman, and Judicial Appointments and Conduct Ombudsman; support for the judiciary and other monitoring and advisory activities; the Law Commission, the Office of the Official Solicitor and the Public Trustee; the Sentencing Council for England and Wales, the Victims' Commissioner, and the Office of the Standing Advocate for Victims of Major Incidents (Independent Public Advocate).

Capital, depreciation and other non-cash costs falling in DEL.

Income arising from:

The activities of His Majesty's Courts and Tribunals Service, including Civil and Family Court fee income; Tribunals fee income; Probate fee income.

Fines, including retention of legacy criminal court charging income; receipts relating to the asset recovery incentive scheme; receipts from the Victims Surcharge; receipts retained in relation to the costs of fine enforcement and pre-1990 loan charge debt payments.

The activities of His Majesty's Prison and Probation Service, including share of gross profits from sales and services; prisoners' earnings and contributions related to damage to property; receipts from external organisations, subsidies and sales; receipts from local authorities for secure remand places.

Fees charged by the Public Trustee, Office of the Public Guardian and Court of Protection.

The activities of the Legal Aid Agency including client contributions, recoveries, interest and grants from other third parties.

Repayment of criminal injuries compensation; contributions from other government departments towards the costs of inquests and inquiries.

Recoveries from the Debt Management Office for the cost of administering funds in court; from investment managers for the cost of administering the Lord Chancellor's Strategic Investment Board; for research and recommendation work undertaken by the Law Commission; recoveries by the Office of the Official Solicitor.

Legal services regulation; judicial superannuation contributions and receipts from the Judicial Pensions Scheme for administrative costs.

Receipts from: the European Commission; Royal Licences; Crown Office fees; Design 102 activities; the New Deal Scheme and wider markets initiatives; the Scottish Government, Northern Ireland Executive and the Welsh Government; National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; the Education and Skills Funding Agency; the Heritage Lottery Fund and Sport England.

The general administration receipts of the department and its executive agencies, including the recovery of salaries, the disposal of capital assets, charges for accommodation, sale of goods and services, and interest from bank accounts; other charges and receipts received from other government departments.

Annually Managed Expenditure:Expenditure arising from:

Maintenance of departmental, executive agencies' and ALBs' provisions for expected liabilities and other non-cash items including bad debts, impairments, tax and pension costs and corporation tax.

Additional Universal Credit expenditure associated with the early release of prisoners.

Ministry of Justice will account for this Estimate.

| | | | £ |
|---------------------------------------|-----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 12,836,023,000 | 4,909,916,000 | 7,926,107,000 |
| Capital | 2,039,712,000 | 677,003,000 | 1,362,709,000 |
| Annually Managed Expenditure | | | |
| Resource | 615,394,000 | 319,629,000 | 295,765,000 |
| Capital | 15,000,000 | 10,486,000 | 4,514,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 14,184,482,000 | 5,371,104,000 | 8,813,378,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|---|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------|--------|-----|------------------|----------------|------------------|-------------------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | | | | 8 | 9 | 10 | 11 |
| | | | | | | | | | | | | | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Policy, Corporate Services and Associated Offices | 557,705 | -30,359 | 527,346 | 2,206,762 | -1,319,284 | 887,478 | | | | 135,593 | -10,000 | 125,593 | 1,268,855 |
| B HM Prison and Probation Service | 22,493 | -26 | 22,467 | 6,333,076 | -218,464 | 6,114,612 | | | | 1,669,900 | - | 1,669,900 | 5,613,564 |
| C HM Courts and Tribunals Service | 25,096 | - | 25,096 | 2,593,511 | -63,210 | 2,530,301 | | | | 235,617 | - | 235,617 | 2,416,387 |
| D Legal Aid Agency | 18,172 | - | 18,172 | 2,205,623 | -33,424 | 2,172,199 | | | | 1,200 | - | 1,200 | 2,240,449 |
| E Criminal Injuries Compensation Authority | 1,951 | -146 | 1,805 | 189,288 | -19,251 | 170,037 | | | | 100 | - | 100 | 162,766 |
| F Office of the Public Guardian | - | - | - | 103,779 | -109,591 | -5,812 | | | | 100 | - | 100 | -10,714 |
| G Children and Family Court Advisory and Support Service (ALB)(Net) | 6,033 | - | 6,033 | 156,964 | - | 156,964 | | | | 4,500 | - | 4,500 | 156,914 |
| H Criminal Cases Review Commission (ALB)(Net) | 862 | - | 862 | 9,245 | - | 9,245 | | | | 217 | - | 217 | 9,267 |
| I Judicial Appointments Commission (ALB)(Net) | 900 | - | 900 | 10,793 | - | 10,793 | | | | - | - | - | 10,289 |
| J Legal Services Board (ALB)(Net) | - | - | - | 5,873 | - | 5,873 | | | | 924 | - | 924 | 5,521 |
| K Office for Legal Complaints (ALB)(Net) | - | - | - | 20,001 | - | 20,001 | | | | 461 | - | 461 | 17,950 |
| L Parole Board for England and Wales (ALB)(Net) | 2,790 | - | 2,790 | 30,552 | - | 30,552 | | | | 500 | - | 500 | 30,817 |
| M Youth Justice Board (ALB)(Net) | 3,303 | - | 3,303 | 103,392 | - | 103,392 | | | | 600 | - | 600 | 104,552 |
| N Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net) | 3,019 | - | 3,019 | 3,004 | - | 3,004 | | | | - | - | - | 5,734 |
| O Oasis Restore Trust (ALB)(Net) | - | - | - | 15,591 | - | 15,591 | | | | - | - | - | 13,376 |
| Gov Facility Services Limited (ALB)(Net) | - | - | - | - | - | - | | | | - | - | - | 1 |
| Total voted DEL | 642,324 | -30,531 | 611,793 | 13,987,454 | -1,763,224 | 12,224,230 | | | | 2,049,712 | -10,000 | 2,039,712 | 12,045,728 |
| Non-voted expenditure | | | | | | | | | | | | | |
| P Higher Judiciary Judicial Salaries | - | - | - | 195,402 | - | 195,402 | | | | - | - | - | 190,022 |
| Q Office for Legal Complaints/Legal Services Board Consolidated Fund Extra Receipts | - | - | - | - | -25,874 | -25,874 | | | | - | - | - | -23,471 |
| Total non-voted DEL | - | - | - | 195,402 | -25,874 | 169,528 | | | | - | - | - | 166,551 |
| Total DEL | 642,324 | -30,531 | 611,793 | 14,182,856 | -1,789,098 | 12,393,758 | | | | 2,049,712 | -10,000 | 2,039,712 | 12,212,279 |
| | | | | | | | | | | | | | 1,688,758 |

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|--|----------------|-------------|----------|------------|-------------|------------|------------|------------|-------------|-----------|---------------|-----------|---------|
| | Resources | | | | | | Capital | | | | | | |
| | Administration | | | Programme | | | Total | | | | Resources | | Capital |
| | Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Net 7 | Gross 8 | Income 9 | Net 10 | Net 11 | Net 12 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| R R Policy, Corporate Services and Associated Offices | - | - | - | 307,985 | - | 307,985 | 307,985 | 14,884 | - | 14,884 | 432,450 | 18,494 | |
| S HM Prison and Probation Service | - | - | - | 45,000 | - | 45,000 | 45,000 | 1 | - | 1 | 47,000 | 1 | |
| T HM Courts and Tribunals Service | - | - | - | 130,400 | - | 130,400 | 130,400 | 1 | - | 1 | 48,500 | 4,500 | |
| U Legal Aid Agency | - | - | - | 46,800 | - | 46,800 | 46,800 | 105 | - | 105 | 87,000 | 1 | |
| V Criminal Injuries Compensation Authority | - | - | - | 59,200 | - | 59,200 | 59,200 | 1 | - | 1 | 168,680 | 1 | |
| W Office of the Public Guardian | - | - | - | 1 | - | 1 | 1 | 1 | - | 1 | 200 | 1 | |
| X Children and Family Court Advisory and Support Service (ALB)(Net) | - | - | - | 26,000 | - | 26,000 | 26,000 | 1 | - | 1 | 26,000 | 300 | |
| Y Criminal Cases Review Commission (ALB)(Net) | - | - | - | 300 | - | 300 | 300 | 1 | - | 1 | 300 | 1 | |
| Z Judicial Appointments Commission (ALB)(Net) | - | - | - | 1 | - | 1 | 1 | - | - | - | 1 | - | |
| AA Legal Services Board (ALB)(Net) | - | - | - | 1 | - | 1 | 1 | 1 | - | 1 | 1 | 1 | |
| AB Office for Legal Complaints (ALB)(Net) | - | - | - | 1 | - | 1 | 1 | - | - | - | 1 | - | |
| AC Parole Board for England and Wales (ALB)(Net) | - | - | - | -299 | - | -299 | -299 | - | - | - | 150 | - | |
| AD Youth Justice Board (ALB)(Net) | - | - | - | 1 | - | 1 | 1 | 1 | - | 1 | 1 | 1 | |
| AE Gov Facility Services Limited (ALB)(Net) | - | - | - | 1 | - | 1 | 1 | 1 | - | 1 | 1 | 1 | |
| AF Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net) | - | - | - | 1 | - | 1 | 1 | 1 | - | 1 | 1 | 1 | |
| AG Oasis Restore Trust (ALB)(Net) | - | - | - | 1 | - | 1 | 1 | 1 | - | 1 | 1 | 1 | |
| Total voted AME | - | - | - | 615,394 | - | 615,394 | 615,394 | 15,000 | - | 15,000 | 810,287 | 23,304 | |
| Total AME | - | - | - | 615,394 | - | 615,394 | 615,394 | 15,000 | - | 15,000 | 810,287 | 23,304 | |
| Voted expenditure | 642,324 | -30,531 | 611,793 | 14,602,848 | -1,763,224 | 12,839,624 | 13,451,417 | 2,064,712 | -10,000 | 2,054,712 | 12,856,015 | 1,712,062 | |
| Non-voted expenditure | - | - | - | 195,402 | -25,874 | 169,528 | 169,528 | - | - | - | 166,551 | - | |
| Total for Estimate | 642,324 | -30,531 | 611,793 | 14,798,250 | -1,789,098 | 13,009,152 | 13,620,945 | 2,064,712 | -10,000 | 2,054,712 | 13,022,566 | 1,712,062 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 13,620,945 | 13,022,566 | 11,835,383 |
| Net Capital Requirement | 2,054,712 | 1,712,062 | 1,465,883 |
| Accruals to cash adjustments | -1,321,647 | -1,525,034 | -1,722,139 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -405,539 | -388,945 | -337,768 |
| Add cash grant-in-aid | 372,801 | 354,698 | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -1,434,530 | -1,586,959 | -1,004,187 |
| New provisions and adjustments to previous provisions | -1,596,779 | -1,550,848 | -370,815 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -9,369 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 350,000 | 350,000 | - |
| Use of provisions | 1,392,400 | 1,297,020 | - |
| Removal of non-voted budget items | -169,528 | -166,551 | -164,623 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -195,402 | -190,022 | -185,724 |
| Other adjustments | 25,874 | 23,471 | 21,101 |
| Net Cash Requirement | 14,184,482 | 13,043,043 | 11,414,504 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 642,285 | 614,236 | 557,952 |
| Less: | | | |
| Administration DEL Income | -30,531 | -32,794 | -44,213 |
| Net Administration Costs | 611,754 | 581,442 | 513,739 |
| Gross Programme Costs | 14,798,289 | 14,312,873 | 13,060,438 |
| Less: | | | |
| Programme DEL Income | -1,789,098 | -1,871,749 | -1,732,223 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 13,009,191 | 12,441,124 | 11,328,215 |
| Total Net Operating Costs | 13,620,945 | 13,022,566 | 11,841,954 |
| <i>Of which:</i> | | | |
| Resource DEL | 11,612,351 | 10,915,259 | 11,330,086 |
| Capital DEL | - | - | 6,119 |
| Resource AME | 2,008,594 | 2,107,307 | 505,749 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | -6,119 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | -452 |
| Total Resource Budget | 13,620,945 | 13,022,566 | 11,835,383 |
| <i>Of which:</i> | | | |
| Resource DEL | 13,005,551 | 12,212,279 | 11,330,119 |
| Resource AME | 615,394 | 810,287 | 505,264 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | 25,874 | 23,471 | 21,101 |
| Other adjustments | -25,874 | -23,471 | -21,101 |
| Total Resource (Estimate) | 13,620,945 | 13,022,566 | 11,835,383 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Policy, Corporate Services and Associated Offices | | | |
| Sales of Goods and Services | -30,359 | -30,985 | -12,867 |
| Other Income | - | - | -29,306 |
| B HM Prison and Probation Service | | | |
| Sales of Goods and Services | -26 | -26 | -11 |
| C HM Courts and Tribunals Service | | | |
| Sales of Goods and Services | - | - | -222 |
| E Criminal Injuries Compensation Authority Agency | | | |
| Sales of Goods and Services | -146 | -1,783 | - |
| Other Income | - | - | -1,807 |
| Total Sales of Goods and Services | -30,531 | -32,794 | -13,100 |
| Total Other Income | - | - | -31,113 |
| Total Administration | -30,531 | -32,794 | -44,213 |
| Programme | | | |
| A Policy, Corporate Services and Associated Offices | | | |
| Sales of Goods and Services | -876,353 | -901,043 | -1,140,331 |
| Other Income | - | - | -3,075 |
| Taxation | -442,931 | -388,600 | -65,528 |
| B HM Prison and Probation Service | | | |
| Sales of Goods and Services | -218,464 | -310,365 | -275,425 |
| Other Income | - | - | -12,716 |
| C HM Courts and Tribunals Service | | | |
| Sales of Goods and Services | -63,210 | -61,448 | -61,648 |
| Interest and Dividends | - | - | -14 |
| Other Grants | - | - | -13 |
| Other Income | - | - | -1,033 |
| D Legal Aid Agency | | | |
| Sales of Goods and Services | -33,424 | -33,496 | -38,086 |
| Other Income | - | - | -240 |
| E Criminal Injuries Compensation Authority Agency | | | |
| Sales of Goods and Services | -19,251 | -17,826 | - |
| Other Income | - | - | -18,903 |
| F Office of the Public Guardian | | | |
| Sales of Goods and Services | -109,591 | -135,500 | -115,046 |
| Total Sales of Goods and Services | -1,320,293 | -1,459,678 | -1,630,536 |
| Total Interest and Dividends | - | - | -14 |
| Total Other Grants | - | - | -13 |
| Total Other Income | - | - | -35,967 |
| Total Taxation | -442,931 | -388,600 | -65,528 |
| Total Programme | -1,763,224 | -1,848,278 | -1,732,058 |
| Total Voted Resource DEL | -1,793,755 | -1,881,072 | -1,776,271 |
| Total Voted Resource Income | -1,793,755 | -1,881,072 | -1,776,271 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Capital DEL | | | |
| Programme | | | |
| A Policy, Corporate Services and Associated Offices | | | |
| Sales of Assets | -10,000 | -10,508 | -6,445 |
| B HM Prison and Probation Service | - | | |
| Sales of Assets | | - | -27,994 |
| C HM Courts and Tribunals Service | - | | |
| Sales of Assets | | - | -22 |
| Other Grants | - | - | -165 |
| D Legal Aid Agency | - | | |
| Sales of Assets | - | - | -479 |
| Total Sales of Assets | -10,000 | -10,508 | -34,940 |
| Total Other Grants | - | - | -165 |
| Total Programme | -10,000 | -10,508 | -35,105 |
| Total Voted Capital DEL | -10,000 | -10,508 | -35,105 |
| Total Voted Capital Income | -10,000 | -10,508 | -35,105 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|----------------|------------------|----------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | -25,874 | -25,874 | -23,471 | -23,471 | -21,101 | -21,101 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | -25,874 | -25,874 | -23,471 | -23,471 | -21,101 | -21,101 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|---|------------------|----------------|------------------|----------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007. | -25,874 | -25,874 | -23,471 | -23,471 | -21,101 | -21,101 |
| Total | -25,874 | -25,874 | -23,471 | -23,471 | -21,101 | -21,101 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Amy Rees

Executive Agency Accounting Officers:

| | |
|-----------------|--|
| Phil Copple | HM Prison and Probation Service |
| Ruth Duffin | Office of the Public Guardian |
| Nick Goodwin | HM Courts and Tribunals Service |
| Lynne Henderson | Criminal Injuries Compensation Authority |
| Jane Harbottle | Legal Aid Agency |

ALB Accounting Officers:

| | |
|-------------------------|--|
| Jacky Tiotto | Children and Family Court Advisory and Support Service |
| Karen Kneller | Criminal Cases Review Commission |
| Alex McMurtrie | Judicial Appointments Commission |
| Craig Westwood | Legal Services Board |
| Paul McFadden | Office for Legal Complaints |
| Cecilia French | Parole Board |
| Stephanie Roberts-Bibby | Youth Justice Board |
| Alistair Watters | Gov Facility Services Limited |
| Miranda Biddle | Independent Monitoring Authority for the Citizens' Rights Agreements |
| Clare Wilson | Oasis Restore Trust |

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| | | | | £'000 |
|--|--|----------------|--------------|------------------|
| Section in Part II Subhead Detail | Body | Resources | Capital | Grant- in-aid |
| G | Children and Family Court Advisory and Support Service | 162,997 | 4,500 | 163,846 |
| H | Criminal Cases Review Commission | 10,107 | 217 | 9,825 |
| I | Judicial Appointments Commission | 11,693 | - | 11,509 |
| J | Legal Services Board | 5,873 | 924 | 5,974 |
| K | Office for Legal Complaints | 20,001 | 461 | 19,824 |
| L | Parole Board for England and Wales | 33,342 | 500 | 33,617 |
| M | Youth Justice Board for England and Wales | 106,695 | 600 | 106,643 |
| N | Independent Monitoring Authority for the Citizens' Rights Agreements | 6,023 | - | 5,972 |
| O | Oasis Restore Trust | 15,591 | - | 15,591 |
| X | Children and Family Court Advisory and Support Service | 26,000 | 1 | - |
| Y | Criminal Cases Review Commission | 300 | 1 | - |
| Z | Judicial Appointments Commission | 1 | - | - |
| AA | Legal Services Board | 1 | 1 | - |
| AB | Office for Legal Complaints | 1 | - | - |
| AC | Parole Board for England and Wales | -299 | - | - |
| AD | Youth Justice Board for England and Wales | 1 | 1 | - |
| AE | Gov Facility Services Limited | 1 | 1 | - |
| AF | Independent Monitoring Authority for the Citizens' Rights Agreements | 1 | 1 | - |
| AG | Oasis Restore Trust | 1 | 1 | - |
| Total | | 398,330 | 7,209 | 372,801 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|----------------|
| Headquarters Employment Tribunals: The department is currently defending a number of claims. | 1,514 |
| Headquarters legal claims: There are several outstanding legal claims against the core department, some of which involve possible financial liabilities. | 5,050 |
| Data Protection Act (DPA) 2018: There are claims against the department for alleged failure to comply with the DPA 2018. These cases are ongoing. | 715 |
| HM Courts and Tribunal Service (HMCTS) refunds in respect of the quashing of the Employment Appeal Tribunal Fees Order 2013/1893 in 2017. | 13,722 |
| HMCTS refunds of previously incorrect fee scales charged for low value personal injury claim fees. | 13,565 |
| HMCTS refunds following the Court of Protection, Civil Proceedings and Magistrates Court Fees (Amendment) Order 2018. | 9,296 |
| HMCTS is currently defending a number of Employment Tribunal claims. | 66 |
| HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims. | 248 |
| Claims against HM Prison and Probation Service by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable. | 65,000 |
| Criminal Injuries Compensation Authority (CICA): Offers of compensation not accepted within time limits. | 1,083 |
| CICA: Incidents incurred but not yet received (IBNYR) is an unquantifiable contingent liability in respect of a possible future obligation to individuals who have been victims of violent crime as at the end of the reporting period. This liability depends upon uncertain future events occurring and an application being submitted which meets the criteria set out in the relevant scheme. | Unquantifiable |
| The value of the possible future obligation cannot be measured with sufficient reliability to quantify. | |

Crown Prosecution Service

INTRODUCTION

1. This Estimate provides for expenditure by the Crown Prosecution Service (CPS).
2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-------------|-----------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 954,365,000 | - | 954,365,000 |
| Capital | 40,500,000 | - | 40,500,000 |
| Annually Managed Expenditure | | | |
| Resource | 7,950,000 | - | 7,950,000 |
| Capital | 2,859,000 | - | 2,859,000 |
| Total Net Budget | | | |
| Resource | 962,315,000 | - | 962,315,000 |
| Capital | 43,359,000 | - | 43,359,000 |
| Non-Budget Expenditure | | - | |
| Net Cash Requirement | 977,272,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Crown Prosecution Service on:

Departmental Expenditure Limit:Expenditure arising from:

Administrative, operational, and capital costs incurred by the Crown Prosecution Service (CPS) on prosecuting criminal cases in England and Wales. These costs include prosecution costs, costs of confiscating the proceeds of crime and capacity building in the Criminal Justice System, along with staff costs, the hire of agents, support of voluntary sector organisations within the Criminal Justice System, and associated depreciation of any non-cash costs falling in DEL.

Income arising from:

The CPS has two main sources of income: Costs awarded to CPS in court and receipts from any asset recovery schemes or deferred prosecution agreements. Additional to this the CPS receives income from the following sources: revenue from contracts with customers, refund of expenditure for seconded staff, collaborative working with partner organisations and other administrative income.

Annually Managed Expenditure:Expenditure arising from:

Write-offs and changes in allowances, including for irrecoverable debts, provisions and other non-cash costs falling in AME.

Crown Prosecution Service will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

£

| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
|---------------------------------------|--------------------|---------------------------------|--|
| Departmental Expenditure Limit | | | |
| Resource | 954,365,000 | 416,520,000 | 537,845,000 |
| Capital | 40,500,000 | 18,225,000 | 22,275,000 |
| Annually Managed Expenditure | | | |
| Resource | 7,950,000 | 3,578,000 | 4,372,000 |
| Capital | 2,859,000 | 1,287,000 | 1,572,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 977,272,000 | 434,745,000 | 542,527,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | | 2024-25 Plans | | | £'000 |
|--|------------------|--------|--------|-----------|---------|---------|---------|---|---|--------|----|------------------|---------|--------|-------|
| | Resources | | | | | | Capital | | | | | Resources | Capital | | |
| | Administration | | | Programme | | | Total | | | | | | | | |
| | Gross | Income | Net | Gross | Income | Net | Net | | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | | | 12 | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | |
| A Administration Costs in HQ and on Central Services | 53,322 | -553 | 52,769 | - | - | - | | | | - | - | | 45,926 | - | |
| B Crown Prosecutions and Legal Services | - | - | - | 949,898 | -48,302 | 901,596 | | | | 40,500 | - | 40,500 | 803,154 | 63,400 | |
| Total voted DEL | 53,322 | -553 | 52,769 | 949,898 | -48,302 | 901,596 | | | | 40,500 | - | 40,500 | 849,080 | 63,400 | |
| Total DEL | 53,322 | -553 | 52,769 | 949,898 | -48,302 | 901,596 | | | | 40,500 | - | 40,500 | 849,080 | 63,400 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | |
| C CPS voted AME charges | - | - | - | 7,950 | - | 7,950 | | | | 2,859 | - | 2,859 | 7,950 | 2,859 | |
| Total voted AME | - | - | - | 7,950 | - | 7,950 | | | | 2,859 | - | 2,859 | 7,950 | 2,859 | |
| Total AME | - | - | - | 7,950 | - | 7,950 | | | | 2,859 | - | 2,859 | 7,950 | 2,859 | |
| Voted expenditure | 53,322 | -553 | 52,769 | 957,848 | -48,302 | 909,546 | | | | 43,359 | - | 43,359 | 857,030 | 66,259 | |
| Non-voted expenditure | - | - | - | - | - | - | | | | - | - | - | - | - | |
| Total for Estimate | 53,322 | -553 | 52,769 | 957,848 | -48,302 | 909,546 | | | | 43,359 | - | 43,359 | 857,030 | 66,259 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 962,315 | 857,030 | 811,550 |
| Net Capital Requirement | 43,359 | 66,259 | 37,033 |
| Accruals to cash adjustments | -28,402 | -76,312 | -33,636 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -17,593 | -17,593 | -28,633 |
| New provisions and adjustments to previous provisions | -10,809 | -10,809 | 1,219 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | -47,910 | -6,222 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 977,272 | 846,977 | 814,947 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 53,322 | 47,026 | 48,361 |
| <i>Less:</i> | | | |
| Administration DEL Income | -553 | -1,100 | -649 |
| Net Administration Costs | 52,769 | 45,926 | 47,712 |
| Gross Programme Costs | 957,848 | 856,204 | 815,019 |
| <i>Less:</i> | | | |
| Programme DEL Income | -48,302 | -45,100 | -51,904 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 909,546 | 811,104 | 763,115 |
| Total Net Operating Costs | 962,315 | 857,030 | 810,827 |
| <i>Of which:</i> | | | |
| Resource DEL | 954,365 | 849,080 | 796,310 |
| Capital DEL | - | - | - |
| Resource AME | 7,950 | 7,950 | 14,517 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | 723 |
| Total Resource Budget | 962,315 | 857,030 | 811,550 |
| <i>Of which:</i> | | | |
| Resource DEL | 954,365 | 849,080 | 797,033 |
| Resource AME | 7,950 | 7,950 | 14,517 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 962,315 | 857,030 | 811,550 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Administration Costs in HQ and on Central Services | | | |
| Other Income | -553 | -1,100 | -649 |
| Total Other Income | -553 | -1,100 | -649 |
| Total Administration | -553 | -1,100 | -649 |
| Programme | | | |
| B Crown Prosecutions and Legal Services | | | |
| Other Grants | -6,159 | - | -19,443 |
| Other Income | -275 | - | -1,946 |
| Taxation | -41,868 | -45,100 | -30,515 |
| Total Other Grants | -6,159 | - | -19,443 |
| Total Other Income | -275 | - | -1,946 |
| Total Taxation | -41,868 | -45,100 | -30,515 |
| Total Programme | -48,302 | -45,100 | -51,904 |
| Total Voted Resource DEL | -48,855 | -46,200 | -52,553 |
| Total Voted Resource Income | -48,855 | -46,200 | -52,553 |
| Voted Capital DEL | | | |
| Programme | | | |
| B Crown Prosecutions and Legal Services | | | |
| Sales of Assets | - | - | -3 |
| Total Sales of Assets | - | - | -3 |
| Total Programme | - | - | -3 |
| Total Voted Capital DEL | - | - | -3 |
| Total Voted Capital Income | - | - | -3 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Stephen Parkinson

Additional Accounting Officers: Julie Lennard for sections A, B and C

Serious Fraud Office

INTRODUCTION

1. The Serious Fraud Office (SFO) fights complex financial crime, delivers justice for victims and protects the UK's reputation as a safe place to do business. We are part of the UK criminal justice system covering England, Wales and Northern Ireland, but not Scotland, the Isle of Man or the Channel Islands. We take on a small number of large and complex economic crime cases.
2. This Estimate covers the costs incurred in the administration and operation of the Serious Fraud Office (SFO). Included are the costs of staff, fees to counsel and accountants, witness expenses, use of information technology, other investigation and prosecution and litigation costs, expenditure on assisting investigations led by other departments within the Criminal Justice system as well as defendant's costs and damages where the SFO is liable for payment.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|--------------------|-----------|------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 93,774,000 | - | 93,774,000 |
| Capital | 16,000,000 | - | 16,000,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 93,774,000 | - | 93,774,000 |
| Capital | 16,000,000 | - | 16,000,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 105,417,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Serious Fraud Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of The Serious Fraud Office (SFO) including staff costs, capital and operational costs, fees to counsel and outside accountants, witness expenses, use of information technology to analyse and review documents and improve the presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs and damages ordered to be paid by the SFO.

Income arising from:

The SFO has three main sources of income. Recovery of income awarded to the SFO in court, receipts the Asset Recovery Incentivisation Scheme and deferred prosecution agreements.

Serious Fraud Office will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

| | | | £ |
|---------------------------------------|--------------------|---------------------------------|--|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 93,774,000 | 26,919,000 | 66,855,000 |
| Capital | 16,000,000 | 14,853,000 | 1,147,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 105,417,000 | 39,901,000 | 65,516,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|--------------------------------------|----------------|--------|-----------|--------|--------|---------|--------|--------|--------|--------|---------------|--------|---------|
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | Programme | | | Total | | | | | | | |
| | Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Investigations and Prosecution | 11,653 | - | 11,653 | 83,921 | -1,800 | 82,121 | 93,774 | 16,000 | - | 16,000 | 87,957 | 11,800 | |
| Total voted DEL | 11,653 | - | 11,653 | 83,921 | -1,800 | 82,121 | 93,774 | 16,000 | - | 16,000 | 87,957 | 11,800 | |
| Total DEL | 11,653 | - | 11,653 | 83,921 | -1,800 | 82,121 | 93,774 | 16,000 | - | 16,000 | 87,957 | 11,800 | |
| Voted expenditure | 11,653 | - | 11,653 | 83,921 | -1,800 | 82,121 | 93,774 | 16,000 | - | 16,000 | 87,957 | 11,800 | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total for Estimate | 11,653 | - | 11,653 | 83,921 | -1,800 | 82,121 | 93,774 | 16,000 | - | 16,000 | 87,957 | 11,800 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|----------------|----------------|---------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 93,774 | 87,957 | 71,882 |
| Net Capital Requirement | 16,000 | 11,800 | 2,900 |
| Accruals to cash adjustments | -4,357 | 16,843 | -3,739 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -4,357 | -4,157 | -3,673 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -66 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | 21,000 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 105,417 | 116,600 | 71,043 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 11,653 | 13,406 | 13,418 |
| Less: | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | 11,653 | 13,406 | 13,418 |
| Gross Programme Costs | 83,921 | 76,351 | 59,112 |
| Less: | | | |
| Programme DEL Income | -1,800 | -1,800 | -648 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 82,121 | 74,551 | 58,464 |
| Total Net Operating Costs | 93,774 | 87,957 | 71,882 |
| <i>Of which:</i> | | | |
| Resource DEL | 93,774 | 87,957 | 71,882 |
| Capital DEL | - | - | - |
| Resource AME | - | - | - |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 93,774 | 87,957 | 71,882 |
| <i>Of which:</i> | | | |
| Resource DEL | 93,774 | 87,957 | 71,882 |
| Resource AME | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 93,774 | 87,957 | 71,882 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|------------------------------------|---------------|---------------|-------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Programme | | | |
| A Investigations and Prosecution | | | |
| Other Income | -1,800 | -1,800 | -648 |
| Total Other Income | -1,800 | -1,800 | -648 |
| Total Programme | -1,800 | -1,800 | -648 |
| Total Voted Resource DEL | -1,800 | -1,800 | -648 |
| Total Voted Resource Income | -1,800 | -1,800 | -648 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Nick Ephgrave QPM

HM Procurator General and Treasury Solicitor

INTRODUCTION

1. This Estimate provides for the administrative costs of the Government Legal Department (GLD) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Government Legal Department. Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are adverse costs, counsel fees, expert witnesses and solicitors' agents fees.
2. Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the Crown. Section C covers the administrative costs of HM Crown Prosecution Service Inspectorate.
3. Further details of the Department's administration costs will be provided in the 2024-25 HM Procurator General and Treasury Solicitor Annual Report and Accounts and, for GLD, the 2024-25 Government Legal Department Annual Report and Accounts.
4. The Government Legal Department (formerly the Treasury Solicitor's Department), became an Agency on 1 April 1996. It has operated a system of full repayment of the majority of its legal services since 1990-91. The greater parts of its administrative costs are now met by receipts. Since 1999-2000, it has operated under a net operating cost control, allowing it the flexibility to respond to an increasing demand for its services. A small section of the Agency's work, which is considered to be in the public interest, remains centrally funded.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-------------------|-----------|------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 12,503,000 | - | 12,503,000 |
| Capital | 10,200,000 | - | 10,200,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 12,503,000 | - | 12,503,000 |
| Capital | 10,200,000 | - | 10,200,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 18,099,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by HM Procurator General and Treasury Solicitor on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of HM Procurator General and Treasury Solicitor's Department comprising the Government Legal Department, the Attorney General's Office and HM Crown Prosecution Service Inspectorate and costs and fees for providing legal and other services, and non-cash items in DEL.

Income arising from:

Recovery of costs from other government departments and associated bodies including costs recovered for legal and administrative services provided and receipts from secondments of staff; favourable costs awarded; cost awards made by the courts in favour of the Attorney General; charges for Bona Vacantia work; recovery of costs from tenants in jointly occupied buildings; income in relation to the Government Legal Service operation; subscription services; photocopying services; receipts from sales of fixed assets and non-capital items; rent and rate rebates; recovery of old debts; receipts from staff; and other administrative income.

HM Procurator General and Treasury Solicitor will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

| | | | £ |
|---------------------------------------|-------------------|---------------------------------|--|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 12,503,000 | 5,304,000 | 7,199,000 |
| Capital | 10,200,000 | 1,204,000 | 8,996,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 18,099,000 | 7,226,000 | 10,873,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|---|----------------|-----------------|---------------|-----------|----------|----------|---------------|---------------|----------|---------------|---------------|---------------|---------|
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | | Programme | | Total | | | | | Net | | Net |
| | Gross | Income | Net | Gross | Income | Net | | Gross | Income | Net | | Net | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A GLD Administration | 434,304 | -432,077 | 2,227 | - | - | - | 2,227 | 10,200 | - | 10,200 | -1,858 | 12,200 | |
| B AGO Administration | 7,243 | -100 | 7,143 | - | - | - | 7,143 | - | - | - | 6,820 | 600 | |
| C CPSI Administration | 3,133 | - | 3,133 | - | - | - | 3,133 | - | - | - | 2,834 | - | |
| Total voted DEL | 444,680 | -432,177 | 12,503 | - | - | - | 12,503 | 10,200 | - | 10,200 | 7,796 | 12,800 | |
| Total DEL | 444,680 | -432,177 | 12,503 | - | - | - | 12,503 | 10,200 | - | 10,200 | 7,796 | 12,800 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| AME Provision | - | - | - | - | - | - | - | - | - | - | 500 | - | |
| Total voted AME | - | - | - | - | - | - | - | - | - | - | 500 | - | |
| Total AME | - | - | - | - | - | - | - | - | - | - | 500 | - | |
| Voted expenditure | 444,680 | -432,177 | 12,503 | - | - | - | 12,503 | 10,200 | - | 10,200 | 8,296 | 12,800 | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total for Estimate | 444,680 | -432,177 | 12,503 | - | - | - | 12,503 | 10,200 | - | 10,200 | 8,296 | 12,800 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 12,503 | 8,296 | 988 |
| Net Capital Requirement | 10,200 | 12,800 | 4,523 |
| Accruals to cash adjustments | -4,604 | -5,069 | 716 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -12,027 | -12,027 | -11,342 |
| New provisions and adjustments to previous provisions | - | -500 | 305 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -102 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 7,423 | 7,458 | 11,855 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 18,099 | 16,027 | 6,227 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 444,680 | 407,796 | 350,078 |
| <i>Less:</i> | | | |
| Administration DEL Income | -432,177 | -400,000 | -349,254 |
| Net Administration Costs | 12,503 | 7,796 | 824 |
| Gross Programme Costs | - | 500 | 164 |
| <i>Less:</i> | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | - | 500 | 164 |
| Total Net Operating Costs | 12,503 | 8,296 | 988 |
| <i>Of which:</i> | | | |
| Resource DEL | 12,503 | 7,796 | 1,293 |
| Capital DEL | - | - | - |
| Resource AME | - | 500 | -305 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 12,503 | 8,296 | 988 |
| <i>Of which:</i> | | | |
| Resource DEL | 12,503 | 7,796 | 1,293 |
| Resource AME | - | 500 | -305 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 12,503 | 8,296 | 988 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|-----------------|-----------------|-----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A GLD Administration | | | |
| Sales of Goods and Services | -432,077 | -400,000 | -343,137 |
| Other Income | - | - | -5,698 |
| B AGO Administration | | | |
| Sales of Goods and Services | -100 | - | - |
| Other Income | - | - | -391 |
| C CPSI Administration | | | |
| Other Income | - | - | -28 |
| Total Sales of Goods and Services | -432,177 | -400,000 | -343,137 |
| Total Other Income | - | - | -6,117 |
| Total Administration | -432,177 | -400,000 | -349,254 |
| Total Voted Resource DEL | -432,177 | -400,000 | -349,254 |
| Total Voted Resource Income | -432,177 | -400,000 | -349,254 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

| | |
|--|---|
| Accounting Officer: | Susanna McGibbon KC (Hon) |
| Additional Accounting Officers: | Douglas Wilson KC (Hon) OBE, Director General of the Attorney General's Office, for Section B |
| | Anthony Rogers, HM Chief Inspector of the Crown Prosecution Service, for Section C |

PART III: NOTE J - STAFF BENEFITS

The Government Legal Department, AGO and HMCPSI have a Special Bonus Scheme that gives managers and staff the opportunity to recognise and reward individuals or teams for exceptional achievements relating to specific tasks or activities, or for acting as an outstanding role model in the demonstration of the Department's values. These bonuses can take the form of cash awards or vouchers.

Ministry of Defence

INTRODUCTION

1. The Estimate provides for expenditure primarily to meet the costs of the Department's operational, support and logistics services, and providing the equipment capability required by Defence policy; Operations in support of government endorsed peace-keeping operations and for Conflict Pools. War Pensions Benefit provides for payment of war disablement and war widows' pensions in accordance with relevant legislation.
2. Some advances made periodically for the UK share of costs for collaborative projects will be charged to the Estimate at the time of issue and the MoD will be provided with periodic statements of actual expenditure incurred.
3. The Ministry of Defence is responsible for administering the funding for this Estimate.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-----------------------|-----------|----------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 47,388,692,000 | - | 47,388,692,000 |
| Capital | 23,067,136,000 | - | 23,067,136,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,719,460,000 | - | 1,719,460,000 |
| Capital | 1,000,000 | - | 1,000,000 |
| Total Net Budget | | | |
| Resource | 49,108,152,000 | - | 49,108,152,000 |
| Capital | 23,068,136,000 | - | 23,068,136,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 61,672,952,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Ministry of Defence on:

Departmental Expenditure Limit:Expenditure arising from:

Ongoing military commitments, including identifying and countering the threat of terrorist attack on the UK Mainland and maintaining the integrity of UK waters and airspace. Contributing to the community, including through the administration of cadet forces, costs of assistance to other government departments and civil agencies. Defence engagement and delivery of agreed goods in support of wider British interests. Delivering military capability, including the full costs of front line troops including attributed costs of logistical, infrastructure and personnel support costs. Research on the equipment and non-equipment programme. Provision of financial interventions to the private and charitable sector in support of delivery of departmental outputs. To support Ministers and Parliament. Undertake strategic management and corporate services. Pensions and other payments/allowances for disablement or death arising out of war or service in the Armed Forces after 2 September 1939. Awards to surviving members of British groups held prisoner by the Japanese during the Second World War (Far Eastern Prisoners of War) or their surviving spouse. Pensions and other payments in respect of service in the Armed Forces at other times, excluding claims under the Armed Forces Compensation Scheme and Armed Forces pension scheme.

Personnel costs of the Armed Forces and their Reserves, Cadet forces. Personnel costs of Defence Ministers, civilian staff employed by the Ministry of Defence and contractors working on Defence contracts.

Procurement of Defence assets including the development and production of equipment and weapon systems for the Armed Forces. Support to the nuclear warhead and fissile material programme. Research by contract. Wider procurement services including those on repayment terms, purchases for sale abroad, purchases for gifting abroad, contractor costs including on redundancy.

The repair, maintenance, stores, support and supply services for Defence including associated capital facilities and works, plant and machinery.

PART I: EXPENDITURE AND AMBIT (*continued*)

Movements of Defence assets including the contracting for vehicles (to include chartering of ships, trains and planes), and the wider logistic services for the Armed Forces and supporting groups.

Land and buildings facilities management and works services. Services provided by other government departments. Sundry services, subscriptions, grants, including support to Armed Forces charities, Veterans and other payments, assistance to Foreign and Commonwealth Governments for defence-related purposes. UK youth community projects. Spending on, including set-up costs and loans to, Trading Funds, Arm's Length Bodies and other designated Defence bodies. Support to Afghan relocations and resettlement.

In support of Military operations over and above the costs for early warning, crisis management, conflict resolution, humanitarian efforts, peace-making, peace-keeping and peace-building activities in other parts of the World. The net additional costs of associated strengthening of international regional systems through, but not exclusive of, capacity-building and other stabilisation activities.

Income arising from:

Provision of services to Foreign Governments and other government departments. Payments for services provided by Trading Funds, Arm's Length Bodies and other designated Defence bodies. Dividends, interest and loan repayments from Trading Funds, Arm's Length Bodies and other designated Defence bodies. Sale of assets. Recovery of costs from personnel. Rent for use of Ministry of Defence property and miscellaneous receipts.

Annually Managed Expenditure:Expenditure arising from:

The creation and revaluation of provisions; impairments due to revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events. Bad debts and foreign exchange gains and losses. Costs associated with decommissioning. Corporation Tax paid by Arm's Length Bodies.

Ministry of Defence will account for this Estimate.

| | | | £ |
|---------------------------------------|-----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 47,388,692,000 | 19,534,683,000 | 27,854,009,000 |
| Capital | 23,067,136,000 | 9,789,258,000 | 13,277,878,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,719,460,000 | 867,639,000 | 851,821,000 |
| Capital | 1,000,000 | - | 1,000,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 61,672,952,000 | 25,256,193,000 | 36,416,759,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | | | 2024-25 | | | £'000 |
|--------------------------------------|---|----------|------------|-------------|------------|------------|------------|-----------|----------|------------|-------------|------------|-----------|-----------|---------|-------|
| | Plans | | | | | | | | | | | | Plans | | | |
| | Resources | | | | | | | Capital | | | | | Resources | | Capital | |
| | Administration | | | Programme | | | | Total | | Gross 8 | Income 9 | Net 10 | Net 11 | Net 12 | | |
| Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Net 7 | | | | | | | | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | |
| A | Provision of Defence Capability Service Personnel Costs | - | - | 11,886,456 | - | 11,886,456 | 11,886,456 | - | - | - | - | 11,995,897 | - | | | |
| B | Provision of Defence Capability Civilian Personnel Costs | - | - | 2,500,000 | - | 2,500,000 | 2,500,000 | - | - | - | - | 2,160,792 | - | | | |
| C | Provision of Defence Capability Infrastructure costs | - | - | 5,000,000 | - | 5,000,000 | 5,000,000 | - | - | - | - | 4,780,552 | - | | | |
| D | Provision of Defence Capability Inventory Consumption | - | - | 1,500,000 | - | 1,500,000 | 1,500,000 | - | - | - | - | 1,448,191 | - | | | |
| E | Provision of Defence Capability Equipment Support Costs | - | - | 6,000,000 | - | 6,000,000 | 6,000,000 | - | - | - | - | 6,788,181 | - | | | |
| F | Provision of Defence Capability Other Costs and Services | - | - | 3,550,799 | - | 3,550,799 | 3,550,799 | - | - | - | - | 2,289,614 | - | | | |
| G | Provision of Defence Capability Receipts and other Income | - | - | - | -1,474,000 | -1,474,000 | -1,474,000 | - | - | - | - | -1,439,680 | - | | | |
| H | Provision of Defence Capability Depreciation and Impairments Costs | - | - | 8,785,377 | - | 8,785,377 | 8,785,377 | - | - | - | - | 8,781,677 | - | | | |
| I | Provision of Defence Capability Cash Release of Provisions Costs | - | - | 200,000 | - | 200,000 | 200,000 | - | - | - | - | 197,058 | - | | | |
| J | Provision of Defence Capability Capital Single Use Military Equipment | - | - | - | - | - | - | 5,275,000 | - | 5,275,000 | - | - | 5,067,593 | | | |
| K | Provision of Defence Capability Other Capital (Fiscal) | - | - | - | - | - | - | 5,738,435 | - | 5,738,435 | - | - | 5,442,243 | | | |
| L | Provision of Defence Capability Fiscal Assets / Estate Disposal | - | - | - | - | - | - | - | -163,800 | -163,800 | - | - | -49,990 | | | |
| M | Provision of Defence Capability New Loans and Loan Repayment | - | - | - | - | - | - | 51,000 | - | 51,000 | - | - | - | | | |
| N | Provision of Defence Capability Research and Development Costs | - | - | 600,000 | - | 600,000 | 600,000 | 1,685,000 | - | 1,685,000 | - | 572,706 | 2,591,953 | | | |

PART II: SUBHEAD DETAIL (continued)

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|--|----------------|-------------|----------|------------|-------------|-----------|------------|-------------|----------|--------------|---------------|--------------|-----------|
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | | | | Programme | | | | | Total | | Net |
| | Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Gross 7 | Income 8 | Net 9 | Income 10 | Gross 11 | Income 12 | |
| O Provision of Defence Capability Administration Civilian Personnel Costs | 621,793 | - | 621,793 | - | - | - | 621,793 | - | - | - | 622,713 | - | - |
| P Provision of Defence Capability Administration Other Costs and Services | 256,000 | - | 256,000 | - | - | - | 256,000 | - | - | - | 239,595 | - | - |
| Q Operations Service Personnel Staff Cost | - | - | - | 99,000 | - | 99,000 | 99,000 | - | - | - | 98,575 | - | - |
| R Operations and Peacekeeping Civilian Personnel Staff Costs | - | - | - | 15,000 | - | 15,000 | 15,000 | - | - | - | 17,103 | - | - |
| S Operations Infrastructure Costs | - | - | - | 240,000 | - | 240,000 | 240,000 | - | - | - | 241,602 | - | - |
| T Operations Inventory Consumption | - | - | - | 275,000 | - | 275,000 | 275,000 | - | - | - | 276,634 | - | - |
| U Operations Equipment Support Costs | - | - | - | 1,213,000 | - | 1,213,000 | 1,213,000 | - | - | - | 908,874 | - | - |
| V Operations Other Costs and Services | - | - | - | 250,000 | - | 250,000 | 250,000 | - | - | - | 251,754 | - | - |
| W Operations Receipts and other Income | - | - | - | -1 | - | -1 | -1 | - | - | - | -26,032 | - | - |
| X Operations Other Capital (Fiscal) | - | - | - | - | - | - | - | - | - | 1,540,000 | - | - | 1,027,710 |
| Y Non-Departmental Public Bodies Costs (net) | - | - | - | 201,275 | - | 201,275 | 201,275 | - | - | 2,501 | 218,518 | - | 4,009 |
| Z Defence Capability Admin Service Pers Costs | 920,000 | - | 920,000 | - | - | - | 920,000 | - | - | - | 952,668 | - | - |
| AA Defence Capability DE&S DEL Costs | - | - | - | 1,082,000 | - | 1,082,000 | 1,082,000 | - | - | 163,000 | 1,255,000 | - | 205,000 |
| AB War Pension Benefits Programme Costs | - | - | - | 643,000 | - | 643,000 | 643,000 | - | - | - | 657,577 | - | - |
| AC Integrated Security Fund | - | - | - | 29,993 | - | 29,993 | 29,993 | - | - | - | 55,547 | - | - |
| AD Cash Release of Provisions Admin Costs | 4,000 | - | 4,000 | - | - | - | 4,000 | - | - | - | 3,569 | - | - |
| AE Defence Capability Defence Nuclear Enterprise DEL Cost | - | - | - | 2,690,000 | - | 2,690,000 | 2,690,000 | - | - | 8,776,000 | 2,739,462 | - | 7,845,999 |
| AF Defence Capability Defence Nuclear Enterprise Admin DEL Costs | 300,000 | - | 300,000 | - | - | - | 300,000 | - | - | - | 305,539 | - | - |
| Operations Capital Single Use Military Equipment | - | - | - | - | - | - | - | - | - | - | - | - | 507,569 |

£'000

PART II: SUBHEAD DETAIL (continued)

| | 2025-26 Plans | | | | | | | | | | | | 2024-25 Plans | | | £'000 |
|--|----------------|---|-----------|------------|------------|------------|------------|------------|----------|------------|------------|------------|---------------|--------|---------|-------|
| | Resources | | | | | | Capital | | | | | | Resources | | Capital | |
| | Administration | | | Programme | | | Total | | | | | | | | | |
| | Gross | | Net | Gross | | Income | Net | Gross | | Income | Net | Gross | | Income | Net | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | | |
| Operations Research and Development Costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 61,561 | |
| Total voted DEL | 2,101,793 | - | 2,101,793 | 46,760,899 | -1,474,000 | 45,286,899 | 47,388,692 | 23,230,936 | -163,800 | 23,067,136 | 46,393,686 | 22,703,647 | | | | |
| Total DEL | 2,101,793 | - | 2,101,793 | 46,760,899 | -1,474,000 | 45,286,899 | 47,388,692 | 23,230,936 | -163,800 | 23,067,136 | 46,393,686 | 22,703,647 | | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | |
| AG Provision of Defence Capability | - | - | - | 494,543 | - | 494,543 | 494,543 | - | - | - | 202,197 | - | | | | |
| Depreciation and Impairment Costs | | | | | | | | | | | | | | | | |
| AH Provision of Defence Capability | - | - | - | 1,615,270 | - | 1,615,270 | 1,615,270 | - | - | - | 8,305,640 | - | | | | |
| Provisions Costs | | | | | | | | | | | | | | | | |
| AI Provision of Defence Cash Release of Provisions Costs | - | - | - | -390,353 | - | -390,353 | -390,353 | - | - | - | -171,740 | - | | | | |
| AJ Provision of Defence Capability AME | - | - | - | - | - | - | - | 1,000 | - | 1,000 | - | 5,000 | | | | |
| Capital Fiscal | | | | | | | | | | | | | | | | |
| Movement On Fair Value of Financial Instruments | - | - | - | - | - | - | - | - | - | - | 247,990 | - | | | | |
| Total voted AME | - | - | - | 1,719,460 | - | 1,719,460 | 1,719,460 | 1,000 | - | 1,000 | 8,584,087 | 5,000 | | | | |
| Total AME | - | - | - | 1,719,460 | - | 1,719,460 | 1,719,460 | 1,000 | - | 1,000 | 8,584,087 | 5,000 | | | | |
| Voted expenditure | 2,101,793 | - | 2,101,793 | 48,480,359 | -1,474,000 | 47,006,359 | 49,108,152 | 23,231,936 | -163,800 | 23,068,136 | 54,977,773 | 22,708,647 | | | | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | | | | |
| Total for Estimate | 2,101,793 | - | 2,101,793 | 48,480,359 | -1,474,000 | 47,006,359 | 49,108,152 | 23,231,936 | -163,800 | 23,068,136 | 54,977,773 | 22,708,647 | | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|--------------------|--------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 49,108,152 | 54,977,773 | 41,351,439 |
| Net Capital Requirement | 23,068,136 | 22,708,647 | 19,152,287 |
| Accruals to cash adjustments | -10,503,336 | -12,583,236 | -6,712,938 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -201,275 | -222,527 | -249,579 |
| Add cash grant-in-aid | 203,776 | 217,318 | 221,388 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -9,279,920 | -9,231,864 | -8,679,544 |
| New provisions and adjustments to previous provisions | -1,616,270 | -8,310,640 | 1,637,812 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -101,872 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | 5,046,800 | - |
| Use of provisions | 390,353 | -82,323 | 458,857 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 61,672,952 | 65,103,184 | 53,790,788 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 2,101,793 | 2,124,084 | 2,005,043 |
| Less: | | | |
| Administration DEL Income | - | - | -76,313 |
| Net Administration Costs | 2,101,793 | 2,124,084 | 1,928,730 |
| Gross Programme Costs | 51,055,712 | 55,582,464 | 40,788,989 |
| Less: | | | |
| Programme DEL Income | -1,474,000 | -1,439,680 | -1,426,463 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 49,581,712 | 54,142,784 | 39,362,526 |
| Total Net Operating Costs | 51,683,505 | 56,266,868 | 41,291,256 |
| <i>Of which:</i> | | | |
| Resource DEL | 47,388,692 | 44,374,324 | 39,551,965 |
| Capital DEL | 2,185,000 | 3,136,717 | 2,658,666 |
| Resource AME | 2,109,813 | 8,755,827 | -923,656 |
| Capital AME | - | - | - |
| Non-budget | - | - | 4,281 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -2,185,000 | -3,136,717 | -2,658,666 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | -390,353 | 1,847,622 | 2,718,849 |
| Total Resource Budget | 49,108,152 | 54,977,773 | 41,351,439 |
| <i>Of which:</i> | | | |
| Resource DEL | 47,388,692 | 46,393,686 | 42,733,835 |
| Resource AME | 1,719,460 | 8,584,087 | -1,382,396 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 49,108,152 | 54,977,773 | 41,351,439 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| F Provision of Defence Capability Administration Other Costs and Services | | | |
| Other Income | - | - | -76,313 |
| Total Other Income | - | - | -76,313 |
| Total Administration | - | - | -76,313 |
| Programme | | | |
| A Provision of Defence Capability Service Personnel Costs | | | |
| Other Income | - | - | -24,707 |
| A Provision of Defence Capability Civilian Personnel Costs | | | |
| Other Income | - | - | -17,917 |
| G Provision of Defence Capability Receipts and other Income | | | |
| Sales of Goods and Services | -1,474,000 | -1,439,680 | -972,175 |
| Interest and Dividends | - | - | -18,204 |
| Other Income | - | - | -327,835 |
| Taxation | - | - | -19,050 |
| W Operations Receipts and other Income | | | |
| Sales of Goods and Services | - | - | -9,747 |
| Other Income | - | - | -135 |
| AA Defence Capability DE&S DEL Costs | | | |
| Sales of Goods and Services | - | - | -19,056 |
| Other Income | - | - | -95 |
| AC Integrated Security Fund | | | |
| Sales of Goods and Services | - | - | -1,313 |
| Other Income | - | - | -6 |
| AE Defence Capability Defence Nuclear Enterprise DEL Cost | | | |
| Sales of Goods and Services | - | - | -16,223 |
| Total Sales of Goods and Services | -1,474,000 | -1,439,680 | -1,018,514 |
| Total Interest and Dividends | - | - | -18,204 |
| Total Other Income | - | - | -370,695 |
| Total Taxation | - | - | -19,050 |
| Total Programme | -1,474,000 | -1,439,680 | -1,426,463 |
| Total Voted Resource DEL | -1,474,000 | -1,439,680 | -1,502,776 |
| Total Voted Resource Income | -1,474,000 | -1,439,680 | -1,502,776 |
| Voted Capital DEL | | | |
| Programme | | | |
| J Provision of Defence Capability Capital Single Use Military Equipment | | | |
| Sales of Assets | - | - | 4,799 |
| K Provision of Defence Capability Other Capital (Fiscal) | | | |
| Sales of Assets | - | - | -185,945 |
| Repayments | - | - | 4,090 |
| L Provision of Defence Capability Fiscal Assets / Estate Disposal | | | |
| Sales of Assets | -163,800 | -49,990 | -258,889 |
| Operations Capital Single Use Military Equipment | | | |
| Sales of Assets | - | - | -8,287 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (*continued*)

| | £'000 | | |
|-------------------------------------|-----------------|----------------|-----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| X Operations Other Capital (Fiscal) | | | |
| Sales of Assets | - | - | -2,069 |
| Total Sales of Assets | -163,800 | -49,990 | -450,391 |
| Total Repayments | - | - | 4,090 |
| Total Programme | -163,800 | -49,990 | -446,301 |
| Total Voted Capital DEL | -163,800 | -49,990 | -446,301 |
| Total Voted Capital Income | -163,800 | -49,990 | -446,301 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: David Williams

Additional Accounting Officers: Paul Lincoln CB OBE VR for sections A-AB
Madelaine McTernan for section AC and AD

Executive Agency Accounting Officers:

| | |
|--------------------------------|---------------------------------|
| Andy Start | Defence Equipment and Support |
| Vice Admiral Sir Chris Gardner | Submarine Delivery Agency (SDA) |

ALB Accounting Officers:

| | |
|------------------------------|---|
| David Richmond CBE | Royal Hospital Chelsea |
| Matthew Sheldon | National Museum of the Royal Navy |
| Justin Maciejewski DSO MBE | National Army Museum |
| Major General (Retd) Jamie H | Council of Reserve and Cadet Forces Association |
| Gordon CB CBE | |
| Maggie Appleton MBE | Royal Airforce Museum |
| Claire Horton CBE | Commonwealth War Graves Commission |
| John Russell | Single Source Regulations Office |
| Anna Wright | Armed Forces Covenant Fund Trust |
| Nick Elliott CB MBE | Atomic Weapons Establishment |

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| | | | | | £'000 |
|--|--|----------------|----------|----------------|-------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid | |
| Y | Armed Forces Covenant Fund Trustee | 11,084 | - | 11,084 | |
| Y | National Army Museum | 7,181 | - | 7,181 | |
| Y | National Museum of the Royal Navy | 3,995 | - | 3,995 | |
| Y | Royal Air Force Museum | 11,458 | - | 11,458 | |
| Y | Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act | 82,446 | - | 84,946 | |
| Y | Royal Hospital, Chelsea | 13,918 | - | 13,918 | |
| Y | Single Source Regulations Office | 8,318 | - | 8,318 | |
| Y | Commonwealth War Graves Commission | 62,875 | - | 62,875 | |
| NA | Atomic Weapons Establishment (AWE) | - | - | 1 | |
| Total | | 201,275 | - | 203,776 | |

PART III: NOTE J - STAFF BENEFITS

For the Financial Year 2025-26, the Top Level Budget (TLB) holders have delegated authority to make awards in accordance with the Department's Employee Rewards Scheme. Awards fall into 4 categories: Team Awards, and Thank You Awards (voucher based awards for values up to £200); Behaviour Awards (set amount of £350); and Performance Awards across two levels: Great (£500-1200), and Exceptional (£1250-2000). Awards will not exceed £3,000 per person during a financial year and there is no guarantee of an In-Year Reward.

In addition to the financial rewards is the Business Unit Commendations for all civilian employees in broader banded grades, retained grades, skill zones and analogue grades and military personnel. Business Unit Commendations exist as a means of non-pay reward to ensure that exceptional effort undertaken either individually, or collectively, is recognised by top-level management and made publicly known to colleagues. This is typically done by means of a presentation and certificate. Business Unit Commendations and related Commendation Schemes vary from organisation to organisation within the Department.

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|----------------|
| 1. Unquantified liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort which cannot be disclosed due to reasons of commercial confidentiality and / or national security. | Unquantifiable |
| 2. Quantified Liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort which cannot be disclosed due to reasons of commercial confidentiality and / or national security. | 2,505,652 |
| 3. Liabilities arising from the use of Special Risk Indemnities in MOD contracts. | 551,586 |
| 4. Unquantified Liabilities arising from the use of Special Risk Indemnities in MOD contracts. | Unquantifiable |
| 5. Environmental and safety responsibility for a large number of shipwrecks both in UK waters and globally. | Unquantifiable |
| 6. Indemnities to the Babcock Group in respect of non-nuclear risks resulting from claims for damage to property or death and personal injury to a third party. | Unquantifiable |
| 7. Indemnity for possible damage caused by contractors on Government property. | 643,450 |
| 8. Indemnity for residual employee disease liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001. | Unquantifiable |
| 9. Indemnity for residual public liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001. | Unquantifiable |
| 10. Indemnity to Rolls-Royce Power for the non-insurance of the Rolls-Royce Core Factory and the Neptune Test Reactor facility for death and personal injury to a third party. | Unquantifiable |
| 11. Indemnity to SERCO under the Marine Services contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the | Unquantifiable |
| 12. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited. | Unquantifiable |
| 13. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives. | Unquantifiable |
| 14. Third-party claims for injury/death and/or damage to property resulting from loss of a UK RJ aircraft. | 200 |
| 15. Under the Defence Marine Services contract losses or claims which relate to towing are handled according to the terms of the International Ocean Towing Agreement (TOWCON). Under TOWCON the contractor is indemnified by the MOD for injury to persons on towed vessels, loss or damage caused to towed vessels, and loss or caused to 3rd parties by towed vessels. | Unquantifiable |
| 16. Indemnities and limits of liability to contractors in respect of consequential and indirect losses. | 212,255 |
| 17. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements. | Unquantifiable |
| 18. Liability for redundancy. | 4,100 |

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

| Nature of liability | £'000 |
|--|----------------|
| 19. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government. | 10,540 |
| 20. Potential redundancy costs for employees at the Defence College of Technical Training. | 4,742 |
| 21. The Guarantee would not guarantee payment to the NAAFI Pension Scheme of NAAFI's obligations, as that would require the maintenance of NAAFI as an on-going entity. Rather, the Guarantee would operate as a "pay-as-you-go" guarantee, and guarantee the Trustees' ability to pay full benefits to members. | Unquantifiable |
| 22. Legal Claims. | 86,030 |
| 23. Quantified Liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort, which cannot disclosed due to reasons of commercial confidentiality and / or national security. | 22 |
| 24. Environmental clean up costs. | 17,030 |
| 25. Indemnity for environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001. | Unquantifiable |
| 26. Indemnity given in relation to the disposal of Gruinard Island in the event of claims arising from the outbreak of specific strains of anthrax on the Island. | Unquantifiable |
| 27. The Department has a number of sites where it may be necessary to carry out decontamination work. It is not practicable or cost effective to identify all contamination at these sites, any possible liability is therefore not quantified and possible site remediation exposure is recognised as an unquantifiable contingent liability. | Unquantifiable |
| 28. Indemnities to AWE Management Ltd for nuclear risks. | Unquantifiable |
| 29. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials. | Unquantifiable |
| 30. Standard shipbuilding indemnity in respect of Astute class submarines. | Unquantifiable |
| 33. Liability arising from the Colchester Garrison PFI. | 20,000 |
| 34. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes. | Unquantifiable |
| 35. Indemnity related to work to relocate cables, in support of the dredging necessary for the QE Class Carriers. | 1,080 |
| 36. Liabilities arising from Foreign Military Sales activity. | 3,300 |
| 37. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force. | 1,080 |
| 38. Crown Guarantee - re. AWE Pension Scheme. | 150,000 |
| 39. Financial Guarantee under the terms of the contract with Restore plc for the Government Records Management and Archive Service to pay the operator should any other government department fail to settle its outstanding invoices. | Unquantifiable |
| 40. Financial Guarantee to Towage Companies hired to tow foreign warships in UK ports against the possibility of non payment for any claims or debts. | Unquantifiable |

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

| Section in Part II: Subhead Detail | | Body | £'000 |
|---------------------------------------|--|---|----------------|
| F-DEL | | NATO Military Budget | 386,500 |
| F-DEL | | UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme | 5,117 |
| F-DEL | | UK Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget | 958 |
| | | | 392,575 |

Security and Intelligence Agencies

INTRODUCTION

1. This Estimate provides for all the administration costs and other expenditures of the Government Communication Headquarters (GCHQ), the Secret Intelligence Service (SIS) and the Security Service (MI5).

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|----------------------|-----------|---------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 4,377,005,000 | - | 4,377,005,000 |
| Capital | 1,675,189,000 | - | 1,675,189,000 |
| Annually Managed Expenditure | | | |
| Resource | 38,500,000 | - | 38,500,000 |
| Capital | 2,700,000 | - | 2,700,000 |
| Total Net Budget | | | |
| Resource | 4,415,505,000 | - | 4,415,505,000 |
| Capital | 1,677,889,000 | - | 1,677,889,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 5,306,515,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Security and Intelligence Agencies on:

Departmental Expenditure Limit:Expenditure arising from:

Administration and operational costs, research and development works, equipment and other payments, and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

The sale of services to other government departments, the recovery of costs of staff on loan, recovery from staff for miscellaneous items and certain other services. The sale of fixed assets, freehold interest and land.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

| | | | £ |
|---------------------------------------|----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 4,377,005,000 | 1,804,799,000 | 2,572,206,000 |
| Capital | 1,675,189,000 | 616,317,000 | 1,058,872,000 |
| Annually Managed Expenditure | | | |
| Resource | 38,500,000 | 17,325,000 | 21,175,000 |
| Capital | 2,700,000 | 990,000 | 1,710,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 5,306,515,000 | 2,102,474,000 | 3,204,041,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | | £'000 | | |
|--|----------------|--------|---------|-----------|----------|-----------|-----------|---------|-----------|-----------|-----------|--------|-----------|-----|-------|---------|--|
| | Plans | | | | | | | | | | Plans | | | | | | |
| | Resources | | | | | | | | | | Capital | | | | | | |
| | Administration | | | | | Programme | | | | | Total | | Resources | | | Capital | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Total | Gross | Income | Net | Net | | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | |
| A Security and Intelligence Agencies | 101,000 | - | 101,000 | 4,442,791 | -166,786 | 4,276,005 | 1,703,789 | -28,600 | 1,675,189 | 4,151,670 | 1,420,855 | | | | | | |
| Total voted DEL | 101,000 | - | 101,000 | 4,442,791 | -166,786 | 4,276,005 | 1,703,789 | -28,600 | 1,675,189 | 4,151,670 | 1,420,855 | | | | | | |
| Total DEL | 101,000 | - | 101,000 | 4,442,791 | -166,786 | 4,276,005 | 1,703,789 | -28,600 | 1,675,189 | 4,151,670 | 1,420,855 | | | | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | |
| B Spending in Annually Managed Expenditure | - | - | - | 38,500 | - | 38,500 | 2,700 | - | 2,700 | 98,500 | 2,700 | | | | | | |
| Total voted AME | - | - | - | 38,500 | - | 38,500 | 2,700 | - | 2,700 | 98,500 | 2,700 | | | | | | |
| Total AME | - | - | - | 38,500 | - | 38,500 | 2,700 | - | 2,700 | 98,500 | 2,700 | | | | | | |
| Voted expenditure | 101,000 | - | 101,000 | 4,481,291 | -166,786 | 4,314,505 | 1,706,489 | -28,600 | 1,677,889 | 4,250,170 | 1,423,555 | | | | | | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Total for Estimate | 101,000 | - | 101,000 | 4,481,291 | -166,786 | 4,314,505 | 1,706,489 | -28,600 | 1,677,889 | 4,250,170 | 1,423,555 | | | | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 4,415,505 | 4,250,170 | 3,505,691 |
| Net Capital Requirement | 1,677,889 | 1,423,555 | 1,373,729 |
| Accruals to cash adjustments | -786,879 | -707,794 | -419,036 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -1,089,943 | -1,102,443 | -699,590 |
| New provisions and adjustments to previous provisions | -15,200 | -60,000 | 2,762 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -425 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 318,264 | 454,649 | 278,217 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 5,306,515 | 4,965,931 | 4,460,384 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 101,000 | 815,412 | 66,826 |
| Less: | | | |
| Administration DEL Income | - | -49,212 | - |
| Net Administration Costs | 101,000 | 766,200 | 66,826 |
| Gross Programme Costs | 4,481,291 | 3,663,788 | 3,978,969 |
| Less: | | | |
| Programme DEL Income | -195,386 | -209,818 | -29,458 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | -3,689 |
| Net Programme Costs | 4,285,905 | 3,453,970 | 3,945,822 |
| Total Net Operating Costs | 4,386,905 | 4,220,170 | 4,012,648 |
| <i>Of which:</i> | | | |
| Resource DEL | 4,377,005 | 4,151,670 | 3,497,293 |
| Capital DEL | -28,600 | -30,000 | 510,646 |
| Resource AME | 38,500 | 98,500 | 8,398 |
| Capital AME | - | - | - |
| Non-budget | - | - | -3,689 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | 28,600 | 30,000 | -510,646 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | 3,689 |
| Other adjustments | - | - | - |
| Total Resource Budget | 4,415,505 | 4,250,170 | 3,505,691 |
| <i>Of which:</i> | | | |
| Resource DEL | 4,377,005 | 4,151,670 | 3,497,293 |
| Resource AME | 38,500 | 98,500 | 8,398 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 4,415,505 | 4,250,170 | 3,505,691 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|-----------------|-----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Security and Intelligence Agencies | | | |
| Sales of Goods and Services | - | -49,212 | - |
| Total Sales of Goods and Services | - | -49,212 | - |
| Total Administration | - | -49,212 | - |
| Programme | | | |
| Security and Intelligence Agencies | | | |
| Sales of Goods and Services | -166,786 | -179,818 | - |
| Total Sales of Goods and Services | -166,786 | -179,818 | - |
| Total Programme | -166,786 | -179,818 | - |
| Total Voted Resource DEL | -166,786 | -229,030 | - |
| Total Voted Resource Income | -166,786 | -229,030 | - |
| Voted Capital DEL | | | |
| Programme | | | |
| A Security and Intelligence Agencies | | | |
| Sales of Assets | - | - | -63 |
| Other Grants | -28,600 | -30,000 | -29,458 |
| Total Sales of Assets | - | - | -63 |
| Total Other Grants | -28,600 | -30,000 | -29,458 |
| Total Programme | -28,600 | -30,000 | -29,521 |
| Total Voted Capital DEL | -28,600 | -30,000 | -29,521 |
| Total Voted Capital Income | -28,600 | -30,000 | -29,521 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|----------|------------------|----------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | -3,689 | -3,689 |
| Total | - | - | - | - | -3,689 | -3,689 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--------------------------|------------------|----------|------------------|----------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Income outside the ambit | - | - | - | - | -3,493 | -3,493 |
| Excess cash | - | - | - | - | -196 | -196 |
| Total | - | - | - | - | -3,689 | -3,689 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Sir Chris Wormald KCB

Foreign, Commonwealth and Development Office

INTRODUCTION

1. This Estimate provides for expenditure by the Foreign, Commonwealth and Development Office (FCDO) on frontline diplomacy and the overseas platform; subscriptions to international organisations; FCDO's contribution towards the expenses of the British Council; the Government's grant-in-aid to FCDO Services; Arm's Length Bodies (ALBs) and on associated running costs and non-cash items. It includes the United Kingdom's international development programme including the International Climate Fund (jointly with the Department for Energy Security and Net Zero and the Department for Environment, Food and Rural Affairs); and other FCDO programmes and grants including gifts of equipment and services.
2. The Estimate also provides for the Integrated Security Fund.
3. The Annually Managed Expenditure control covers demand led and volatile spending including: provisions and impairments; unrealised gains/losses on foreign exchange; investments in British International Investment; tax reimbursements; actuarial gains/losses on pension schemes; guarantees and depreciation on donated assets.
4. The only non-voted spending in the Estimate relates to the European Union Attributed Aid.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-----------------------|-------------|---------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 8,497,607,000 | 177,000,000 | 8,674,607,000 |
| Capital | 3,438,729,000 | - | 3,438,729,000 |
| Annually Managed Expenditure | | | |
| Resource | 538,736,000 | - | 538,736,000 |
| Capital | 481,000,000 | - | 481,000,000 |
| Total Net Budget | | | |
| Resource | 9,036,343,000 | 177,000,000 | 9,213,343,000 |
| Capital | 3,919,729,000 | - | 3,919,729,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 11,348,554,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Foreign, Commonwealth and Development Office on:

Departmental Expenditure Limit:Expenditure arising from:

Development and humanitarian assistance under the International Development Act 2002 through financial and technical assistance to governments, institutions, voluntary agencies and individuals for activities including: strengthening global peace, security and governance; strengthening resilience and response to crisis; promoting global prosperity; tackling extreme poverty and helping the world's most vulnerable; delivering value for money and delivery efficiency in FCDO; continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies.

Wilton Park Executive Agency; the British Council; BBC World Service; spending by Arm's Length Bodies (ALBs): Commonwealth Scholarship Commission on scholarships to individuals from Commonwealth countries; Independent Commission for Aid Impact, an advisory ALB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid; Westminster Foundation for Democracy; Great Britain-China Centre and the Marshall Aid Commemoration Commission.

Diplomacy; hospitality and facilities; international organisations; information services; scholarships and sponsored visits; consular assistance; special payments and assistance; programmes supporting foreign policy objectives including human rights, good governance, international security, the fight against the illicit drug trade and promoting prosperity.

Central government response to the coronavirus Covid-19 pandemic.

Conflict prevention, early warning, crisis management, conflict resolution/peace-making, peace-keeping and peace-building activity and associated strengthening of international and regional systems and capacity.

Operational and legal costs, related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

Capital repayments and receipt of interest on development assistance and budget support loans; management fees relating to loan guarantees; refunds of payments made under UK guarantees to the European Investment Bank; recoveries from other government departments; recovery of advances from procurement agents.

PART I: EXPENDITURE AND AMBIT

Receipts for seconded officers and country based staff; rental income; recoveries from staff for use of official vehicles; refund of rental and rates payments; rent uplifts and sub-letting; abatements and settlement of legal cases; the sale of information material; sales of surplus property, material and equipment; legalisation fees collected at both home and abroad; telephone and postage recoveries; medical scheme recoveries, bank interest and sundry receipts; repayment by locally engaged staff of loans for car purchase and medical and other assistance.

Other Government Departments for the FCDO platform; grants; receipts from overseas governments and other third parties in respect of programme funds and receipts from overseas governments in respect of bilateral country and sector programmes.

Visa and passport services provided at consular offices; repayments of sums advanced to distressed British Nationals.

Wilton Park Executive Agency receipts from customers for running costs, sales and rents; Hospitality Section, Conference and Visits Group; Lancaster House receipts.

Income from financial instruments issued to FCDO by British International Investment and other private sector entities; other income in relation to capital assets; interest and dividends from financial instruments; sales into Wider Markets, use of assets and sponsorships.

Annually Managed Expenditure:Expenditure arising from:

Non-cash movements in provisions including contributions to International Finance Facility for Immunisation (IFFIm); change in fair value of financial instruments and other non-cash costs falling in AME; the re-capitalisation of British International Investment.

The refund of certain taxes and duties paid by certain foreign and commonwealth governments.

Income arising from:

Non-cash accounting adjustments on loans, provisions and contingent liabilities.

Non-cash unrealised gains on foreign exchange, defined benefit pensions and financial instruments.

Cash fees from financial guarantee contracts.

Foreign, Commonwealth and Development Office will account for this Estimate.

| | | | £ |
|---------------------------------------|-----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 8,497,607,000 | 3,723,261,000 | 4,774,346,000 |
| Capital | 3,438,729,000 | 2,963,100,000 | 475,629,000 |
| Annually Managed Expenditure | | | |
| Resource | 538,736,000 | 234,315,000 | 304,421,000 |
| Capital | 481,000,000 | 420,000,000 | 61,000,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 11,348,554,000 | 6,970,831,000 | 4,377,723,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|---|----------------|---------------|----------------|------------------|-----------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|---------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | Programme | | | Total | | | | | | | |
| | Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Operating Costs, frontline diplomacy and overseas network | 391,260 | -3,329 | 387,931 | 1,291,857 | -265,010 | 1,026,847 | 1,414,778 | 406,079 | -15,000 | 391,079 | 1,218,016 | 377,037 | |
| B Funding for NDPBs within Departmental Group (Net) | - | - | - | 44,000 | - | 44,000 | 44,000 | - | - | - | 45,429 | - | |
| C British Council | - | - | - | 163,100 | - | 163,100 | 163,100 | - | - | - | 166,345 | - | |
| D Regional bilateral programmes | - | - | - | 4,149,002 | - | 4,149,002 | 4,149,002 | 548,650 | - | 548,650 | 3,223,167 | 1,109,000 | |
| E Core multilateral programmes | - | - | - | 1,054,818 | - | 1,054,818 | 1,054,818 | 1,507,000 | - | 1,507,000 | 1,833,435 | 543,000 | |
| F Centrally managed programmes | - | - | - | 528,138 | -15,161 | 512,977 | 512,977 | 1,038,723 | -46,723 | 992,000 | 865,230 | 707,608 | |
| G International subscriptions, scholarships and BBC World Service | - | - | - | 435,825 | - | 435,825 | 435,825 | - | - | - | 387,730 | - | |
| H Conflict, Stability and Security Fund | - | - | - | 723,107 | - | 723,107 | 723,107 | - | - | - | 738,806 | 185 | |
| Total voted DEL | 391,260 | -3,329 | 387,931 | 8,389,847 | -280,171 | 8,109,676 | 8,497,607 | 3,500,452 | -61,723 | 3,438,729 | 8,478,158 | 2,736,830 | |
| Non-voted expenditure | | | | | | | | | | | | | |
| I European Union Attributed Aid | - | - | - | 177,000 | - | 177,000 | 177,000 | - | - | - | 251,000 | - | |
| Total non-voted DEL | - | - | - | 177,000 | - | 177,000 | 177,000 | - | - | - | 251,000 | - | |
| Total DEL | 391,260 | -3,329 | 387,931 | 8,566,847 | -280,171 | 8,286,676 | 8,674,607 | 3,500,452 | -61,723 | 3,438,729 | 8,729,158 | 2,736,830 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| J Other central programme and technical costs | - | - | - | 577,137 | -38,401 | 538,736 | 538,736 | 1,000 | - | 1,000 | 520,700 | 1,000 | |
| K British International Investment | - | - | - | - | - | - | - | 480,000 | - | 480,000 | - | 880,000 | |
| Total voted AME | - | - | - | 577,137 | -38,401 | 538,736 | 538,736 | 481,000 | - | 481,000 | 520,700 | 881,000 | |
| Total AME | - | - | - | 577,137 | -38,401 | 538,736 | 538,736 | 481,000 | - | 481,000 | 520,700 | 881,000 | |
| Voted expenditure | 391,260 | -3,329 | 387,931 | 8,966,984 | -318,572 | 8,648,412 | 9,036,343 | 3,981,452 | -61,723 | 3,919,729 | 8,998,858 | 3,617,830 | |
| Non-voted expenditure | - | - | - | 177,000 | - | 177,000 | 177,000 | - | - | - | 251,000 | - | |
| Total for Estimate | 391,260 | -3,329 | 387,931 | 9,143,984 | -318,572 | 8,825,412 | 9,213,343 | 3,981,452 | -61,723 | 3,919,729 | 9,249,858 | 3,617,830 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 9,213,343 | 9,249,858 | 8,205,585 |
| Net Capital Requirement | 3,919,729 | 3,617,830 | 3,881,985 |
| Accruals to cash adjustments | -1,607,518 | -12,906 | -491,738 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -44,000 | -45,429 | -39,607 |
| Add cash grant-in-aid | 44,000 | 45,429 | 39,607 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -445,056 | -445,056 | -437,243 |
| New provisions and adjustments to previous provisions | -542,433 | -541,347 | -284,601 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -33,069 | -32,266 | 26,544 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | -721,164 | 855,412 | - |
| Use of provisions | 134,204 | 150,351 | 203,562 |
| Removal of non-voted budget items | -177,000 | -251,000 | -432,000 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -177,000 | -251,000 | -432,000 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 11,348,554 | 12,603,782 | 11,163,832 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 391,260 | 349,780 | 346,328 |
| Less: | | | |
| Administration DEL Income | -3,329 | -3,420 | -45,059 |
| Net Administration Costs | 387,931 | 346,360 | 301,269 |
| Gross Programme Costs | 12,034,631 | 11,182,459 | 10,738,758 |
| Less: | | | |
| Programme DEL Income | -280,171 | -276,766 | -258,967 |
| Programme AME Income | -38,401 | -40,566 | -32,287 |
| Non-budget income | -14,000 | -14,000 | -9,337 |
| Net Programme Costs | 11,702,059 | 10,851,127 | 10,438,167 |
| Total Net Operating Costs | 12,089,990 | 11,197,487 | 10,739,436 |
| <i>Of which:</i> | | | |
| Resource DEL | 8,497,607 | 8,327,807 | 7,367,416 |
| Capital DEL | 2,933,443 | 2,212,629 | 2,975,188 |
| Resource AME | 672,940 | 671,051 | 406,169 |
| Capital AME | - | - | - |
| Non-budget | -14,000 | -14,000 | -9,337 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -2,933,443 | -2,212,629 | -2,975,188 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 14,000 | 14,000 | 9,337 |
| Other adjustments | 42,796 | 251,000 | 432,000 |
| Total Resource Budget | 9,213,343 | 9,249,858 | 8,205,585 |
| <i>Of which:</i> | | | |
| Resource DEL | 8,674,607 | 8,729,158 | 8,002,978 |
| Resource AME | 538,736 | 520,700 | 202,607 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 9,213,343 | 9,249,858 | 8,205,585 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A: Operating Costs, frontline diplomacy and overseas network | | | |
| Sales of Goods and Services | -3,329 | -3,420 | -12,708 |
| Interest and Dividends | - | - | -3,000 |
| Other Income | - | - | -29,351 |
| Total Sales of Goods and Services | -3,329 | -3,420 | -12,708 |
| Total Interest and Dividends | - | - | -3,000 |
| Total Other Income | - | - | -29,351 |
| Total Administration | -3,329 | -3,420 | -45,059 |
| Programme | | | |
| A: Operating Costs, frontline diplomacy and overseas network | | | |
| Sales of Goods and Services | -262,510 | -255,318 | -163,215 |
| Interest and Dividends | -2,500 | - | -702 |
| Other Income | - | - | -95,050 |
| C: British Council | | | |
| Sales of Goods and Services | - | -8,448 | - |
| F: Centrally managed programmes | | | |
| Sales of Goods and Services | -13,938 | -12,014 | - |
| Interest and Dividends | -1,223 | -986 | - |
| Total Sales of Goods and Services | -276,448 | -275,780 | -163,215 |
| Total Interest and Dividends | -3,723 | -986 | -702 |
| Total Other Income | - | - | -95,050 |
| Total Programme | -280,171 | -276,766 | -258,967 |
| Total Voted Resource DEL | -283,500 | -280,186 | -304,026 |
| Voted Resource AME | | | |
| Programme | | | |
| J: Other central programme and technical costs | | | |
| Other Income | -38,401 | -40,566 | -32,287 |
| Total Other Income | -38,401 | -40,566 | -32,287 |
| Total Programme | -38,401 | -40,566 | -32,287 |
| Total Voted Resource AME | -38,401 | -40,566 | -32,287 |
| Total Voted Resource Income | -321,901 | -320,752 | -336,313 |
| Voted Capital DEL | | | |
| Programme | | | |
| A: Operating Costs, frontline diplomacy and overseas network | | | |
| Sales of Assets | -15,000 | -18,000 | -2,379 |
| F: Centrally managed programmes | | | |
| Repayments | -46,723 | -46,703 | -46,486 |
| Total Sales of Assets | -15,000 | -18,000 | -2,379 |
| Total Repayments | -46,723 | -46,703 | -46,486 |
| Total Programme | -61,723 | -64,703 | -48,865 |
| Total Voted Capital DEL | -61,723 | -64,703 | -48,865 |
| Total Voted Capital Income | -61,723 | -64,703 | -48,865 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|----------------|------------------|----------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -14,000 | -14,000 | -14,000 | -14,000 | -16,183 | -16,273 |
| Total | -14,000 | -14,000 | -14,000 | -14,000 | -16,183 | -16,273 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|---|------------------|----------------|------------------|----------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Interest payments for the British Council loan. | -14,000 | -14,000 | -14,000 | -14,000 | -16,183 | -16,273 |
| Total | -14,000 | -14,000 | -14,000 | -14,000 | -16,183 | -16,273 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Sir Oliver Robbins

Additional Accounting Officers: Tom Cargill for Section A

Executive Agency Accounting Officers:

Tom Cargill Wilton Park

ALB Accounting Officers:

| | |
|-----------------------|---------------------------------------|
| Prof. Robin Mason | Commonwealth Scholarship Commission |
| Ekpe Attah | Independent Commission for Aid Impact |
| Merethe Borge Macleod | Great Britain-China Centre |
| John Raine CMG OBE | Marshall Aid Commemoration Commission |
| Anthony Smith | Westminster Foundation for Democracy |

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| £'000 | | | | |
|---------------------------------------|--|---------------|---------|---------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| B | Commonwealth Scholarship Commission | 28,200 | - | 28,200 |
| B | Great Britain-China Centre | 400 | - | 400 |
| B | Independent Commission for Aid Impact | 2,800 | - | 2,800 |
| B | Marshall Aid Commemoration Commission | 4,100 | - | 4,100 |
| B | Westminster Foundation for Democracy | 8,500 | - | 8,500 |
| Total | | 44,000 | - | 44,000 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|-----------|
| Callable Capital: International Bank for Reconstruction and Development | 9,599,600 |
| Callable Capital: African Development Bank | 2,642,800 |
| Callable Capital: Asian Development Bank | 2,198,800 |
| Callable Capital: Inter-American Development Bank | 1,263,700 |
| Callable Capital: PIDG GuarantCo | 130,000 |
| Callable Capital: Caribbean Development Bank | 97,400 |
| Callable Capital: Multilateral Investment Guarantee Agency | 59,700 |
| Callable Capital: International Bank for Reconstruction and Development maintenance of value | 50,500 |
| Guarantee: Ukraine IBRD loan guarantee | 5,871,300 |
| Guarantee: Indonesia | 1,587,300 |
| Guarantee: South Africa | 1,563,700 |
| Guarantee: India Green Guarantee | 1,292,300 |
| Guarantee: Room2Run African Development Bank loan portfolio guarantee | 1,236,900 |
| Guarantee: Gibraltar loan guarantee | 446,700 |
| Guarantee: Egypt IBRD DPF Guarantee | 345,800 |
| Guarantee: Iraq IBRD loan guarantee | 306,600 |
| Guarantee: Jordan IBRD loan guarantee | 241,700 |
| Guarantee: European Investment Bank lending (EIB) | 238,400 |
| Guarantee: Innovative Financing Facility for Climate in Asia and the Pacific (IFCAP) | 217,100 |
| Guarantee: Egypt IBRD loan guarantee | 207,700 |
| Guarantee: International Finance Facility for Education (IFFEd) | 79,100 |
| Guarantee: Ukrenergo | 43,700 |
| Indemnity: Commissioner of British Virgin Islands | 3,000 |
| Indemnity: indemnities given by the British Council to the owners of objects exhibited overseas for loss or damage | 200 |
| Other payments to International Financial Institutions where uncertainty exists due to future performance conditions | 1,007,000 |
| Various legal disputes | 87,900 |
| Cabi Pension Deficit Liability | 19,100 |

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

| Section in Part II: Subhead Detail | | Body | £'000 |
|---------------------------------------|---|------|--------|
| G | United Nations Regular Budget | | 82,900 |
| G | North Atlantic Treaty Organisation (NATO) Civil Budget | | 41,300 |
| G | Council of Europe | | 35,600 |
| G | Organisation for Economic Co-operation & Development (OECD) | | 15,200 |
| G | Food and Agriculture Organisation | | 17,500 |
| G | Commonwealth Secretariat | | 10,100 |
| G | Organization for Security and Co-operation in Europe (OSCE) | | 5,600 |
| G | United Nations Educational, Scientific and Cultural Organisation (UNESCO) | | 4,900 |
| G | United Nations Office of the High Commissioner for Human Rights (OHCHR) | | 3,000 |
| G | Commonwealth Foundation | | 1,200 |

Ministry of Housing, Communities and Local Government

INTRODUCTION

1. The Ministry of Housing, Communities and Local Government ('MHCLG', 'the Department') is the lead department for housing, neighbourhoods, local government and building safety. It supports communities across the UK to thrive, making them great places to live and work. The Department's work includes investing in local areas to drive growth and create jobs, empowering local communities, overseeing and supporting local government, delivering the homes people need, ensuring building safety, and enabling social cohesion. Our priority outcomes have been refreshed as part of the development of a new departmental vision.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---|-----------------------|-----------|----------------|
| Departmental Expenditure Limit - Housing and Communities | | | |
| Resource | 4,620,435,000 | 8,870,000 | 4,629,305,000 |
| Capital | 9,054,680,000 | - | 9,054,680,000 |
| Departmental Expenditure Limit - Local Government | | | |
| Resource | 13,849,437,000 | - | 13,849,437,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 24,367,301,000 | - | 24,367,301,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 42,837,173,000 | 8,870,000 | 42,846,043,000 |
| Capital | 9,054,680,000 | - | 9,054,680,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 36,630,980,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Ministry of Housing, Communities and Local Government on:

Departmental Expenditure Limit - Housing and Communities:Expenditure arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies and activities regulating and helping people access the housing market, whether they are renting or looking to buy; policies to improve housing quality; supporting infrastructure and planning programmes including policy; buying, remediating and selling land for housing and economic development; preventing homelessness, and supporting people to stay in their homes and supporting those already homeless.

Supporting local economies across the United Kingdom (UK) to boost productivity and deliver inclusive growth for all communities, cultural institutions and society in general; economic growth and devolving powers and responsibilities at a local level; European Union (EU) structural funds; UK Holocaust Memorial project.

Supporting local authorities and communities; bringing them together; emergency assistance and financial support to local authorities and communities; encouraging race, gender and faith equality; helping support troubled families and victims of domestic violence and child sexual exploitation; tackling extremism and promoting cohesive communities; Gypsy and Traveller policy.

Supporting effective local government to deliver public services to local people, driving efficiencies and transformation; encouraging action at neighbourhood level; legacy and historic programmes previously run by the Department including payments to the Valuation Office Agency; research and development programmes; supporting the effective functioning of the local audit system.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

Responsibility for keeping the Grenfell Tower site safe and secure until a decision is made about its future. Supporting residents and victims of the Grenfell fire and engaging with the Grenfell Tower Memorial Commission.

Delivery of the Building Safety portfolio through supporting and monitoring the rectification of safety issues relating to buildings and enforcement by local regulators; reviewing the current building safety system and implementing changes to that system as they are required; delivery of the energy performance of buildings regime. UK-wide delivery of insurance products to rectify building safety issues and a National Regulator for Construction Products, and the delivery of a new Building Safety Regulator for England along with training and recruitment of local regulators.

Responsibility for fire and rescue services and associated costs.

Exiting the EU and net spending by Arm's Length Bodies (ALBs) and public corporations, including Homes England.

Expenditure relating to any of the above areas in the form of: equity investment, or making loans through advances of principal (financial transactions); using a payment by results mechanism; the creation of liabilities and expenditure related to a financial guarantee or similar financial instrument given by the Department; providing grant funding to charities; providing funding through endowments as laid out in Managing Public Money; social investment models; purchase and management of exchange rate contracts to hedge exposure risk; financial transactions devolved to and delivered by local authorities.

Administration of the Ministry of Housing, Communities and Local Government, its ALBs, and associated offices, ensuring that they deliver on the Department's objectives.

Administration and operation of the Department in connection with maintaining the integrity of the Union, and sustaining a flourishing democracy.

Income arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies and activities regulating and helping people access the housing market, buying and selling land for housing and economic development; capital pooled housing receipts; planning programmes and policy.

Supporting local economies across the country to boost productivity and deliver inclusive growth for all communities and economic growth; EU structural funds and European Regional Development Fund programme; city deals.

Supporting effective local government to deliver public services to local people, driving efficiencies and transformation; supporting local authorities; disabled facilities grant; legacy and historic programmes previously run by the Department; research and development programmes.

Exiting the EU, public corporations, including Homes England.

Delivery of the Building Safety portfolio and energy performance regime.

Income relating to any of the above areas in the form of: equity investment, or making loans through advances of principal (financial transactions); using a payment by results mechanism; fees and charges including by ALBs; creation of liabilities related to a financial guarantee or similar financial instrument given by the Department; purchase and management of exchange rate contracts to hedge exposure risk; financial transactions devolved to and delivered by local authorities.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

Administration of the Ministry of Housing, Communities and Local Government, its ALBs, and associated offices, ensuring that they deliver on the Department's objectives.

Philanthropic donations towards the construction and management of the Holocaust Memorial and Learning Centre.

Deposits forfeited by candidates in an election.

Insurance schemes.

Departmental Expenditure Limit - Local Government:Expenditure arising from:

Supporting effective local government to deliver public services to local people.

Financial support to local authorities and specified bodies including grant payments; including revenue support grant and support for social care business rates retention including safety net on account and; support for local government devolved powers. Support for cyber and digital modernisation.

Annually Managed Expenditure:Expenditure arising from:

Debt payments relating to housing stock; charges on financial products' repayments of excess contributions made by local authorities; provision for future liabilities, impairments, and exchange rate movements including on financial instruments (including guarantees); business rates retention; hedging.

Supporting effective local government to deliver public services to local people and net spending by the Department's ALBs and other public bodies not classified as ALBs and setting up of new Development Corporations. Movements arising from pension schemes of the Department and its ALBs.

Supporting communities to respond and recover from Covid-19.

Income arising from:

Supporting effective local government to deliver public services to local people.

Ministry of Housing, Communities and Local Government will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

£

| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
|---|-----------------------|---------------------------------|--|
| Departmental Expenditure Limit - Housing and Communities | | | |
| Resource | 4,620,435,000 | 2,920,153,000 | 1,700,282,000 |
| Capital | 9,054,680,000 | 4,049,683,000 | 5,004,997,000 |
| Departmental Expenditure Limit - Local Government | | | |
| Resource | 13,849,437,000 | 6,100,000,000 | 7,749,437,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 24,367,301,000 | 10,900,632,000 | 13,466,669,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 36,630,980,000 | 17,607,663,000 | 19,023,317,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|--|----------------|-------------|----------|------------|-------------|------------|------------|------------|-------------|-----------|---------------|-----------|---------|
| | Resources | | | | | | Capital | | | | | | |
| | Administration | | | Programme | | | Total | | | | Resources | | Capital |
| | Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Net 7 | Gross 8 | Income 9 | Net 10 | Net 11 | Net 12 | |
| Departmental Expenditure Limit (DEL) - Housing and Communities | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Local Government & Public Services | - | - | - | 630,364 | - | 630,364 | 630,364 | 48,786 | - | 48,786 | 342,568 | 152,869 | |
| B Housing & Planning | - | - | - | 1,768,527 | -19,125 | 1,749,402 | 1,749,402 | 3,213,602 | - | 3,213,602 | 1,590,645 | 1,569,588 | |
| C Local Growth & Devolution | - | - | - | 970,775 | - | 970,775 | 970,775 | 2,020,647 | -3,000 | 2,017,647 | 1,378,491 | 2,847,781 | |
| D Integrated Settlements for Established Mayoral Strategic Authorities | - | - | - | 530,927 | - | 530,927 | 530,927 | 438,060 | - | 438,060 | - | - | |
| E Elections, Union and Constitution | - | - | - | 21,450 | - | 21,450 | 21,450 | 26,000 | - | 26,000 | 48,985 | 14,424 | |
| F Research, Data & Trading Funds | - | - | - | 5,750 | - | 5,750 | 5,750 | 15,080 | - | 15,080 | 13,133 | 14,339 | |
| G MHCLG Staff, Building and Infrastructure Costs | 359,201 | -63,250 | 295,951 | 8,474 | - | 8,474 | 304,425 | 65,346 | - | 65,346 | 337,185 | 38,570 | |
| H Departmental Unallocated Provision | - | - | - | 30,324 | - | 30,324 | 30,324 | 8,167 | - | 8,167 | - | - | |
| I Local Government & Public Services (ALB)(Net) | 6,667 | - | 6,667 | 16,900 | - | 16,900 | 23,567 | 1,050 | - | 1,050 | 18,145 | 250 | |
| J Housing & Planning (ALB)(Net) | 56,107 | - | 56,107 | 297,344 | - | 297,344 | 353,451 | 3,220,942 | - | 3,220,942 | 302,236 | 3,806,689 | |
| Total voted DEL | 421,975 | -63,250 | 358,725 | 4,280,835 | -19,125 | 4,261,710 | 4,620,435 | 9,057,680 | -3,000 | 9,054,680 | 4,031,388 | 8,444,510 | |
| Non-voted expenditure | | | | | | | | | | | | | |
| K Elections | - | - | - | 8,870 | - | 8,870 | 8,870 | - | - | - | 325,611 | - | |
| Total non-voted DEL | - | - | - | 8,870 | - | 8,870 | 8,870 | - | - | - | 325,611 | - | |
| Total DEL - Housing and Communities | 421,975 | -63,250 | 358,725 | 4,289,705 | -19,125 | 4,270,580 | 4,629,305 | 9,057,680 | -3,000 | 9,054,680 | 4,356,999 | 8,444,510 | |
| Department Expenditure Limit (DEL) - Local Government | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| L Revenue Support Grant | - | - | - | 2,217,355 | - | 2,217,355 | 2,217,355 | - | - | - | 2,117,964 | - | |
| M Other Grants and Payments | - | - | - | 11,557,600 | - | 11,557,600 | 11,557,600 | - | - | - | 9,177,159 | - | |
| N Business Rates Retention | - | - | - | 74,482 | - | 74,482 | 74,482 | - | - | - | 60,986 | - | |
| Total voted DEL | - | - | - | 13,849,437 | - | 13,849,437 | 13,849,437 | - | - | - | 11,356,109 | - | |
| Total DEL - Local Government | - | - | - | 13,849,437 | - | 13,849,437 | 13,849,437 | - | - | - | 11,356,109 | - | |

PART II: SUBHEAD DETAIL (CONTINUED)

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|--|----------------|---------|-----------|------------|------------|------------|------------|-----------|--------|-----------|---------------|-----------|---------|
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | Programme | | | Total | | Gross | | | Net | | Net |
| | Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| O Other Grants and Payments | - | - | - | 5,128,690 | - | 5,128,690 | 5,128,690 | - | - | - | 5,550,342 | - | |
| P Local Government & Public Services | - | - | - | 50,393 | - | 50,393 | 50,393 | - | - | - | 50,393 | - | |
| Q Housing & Planning | - | - | - | 42,885 | -1,626 | 41,259 | 41,259 | - | - | - | 41,811 | - | |
| R MHCLG Staff, Building and Infrastructure Costs | - | - | - | -1,842 | - | -1,842 | -1,842 | - | - | - | -150 | - | |
| S Non-Domestic Rates Outturn Adjustments | - | - | - | 350,000 | - | 350,000 | 350,000 | - | - | - | 150,000 | - | |
| T Local Government & Public Services (ALB)(Net) | - | - | - | 601 | - | 601 | 601 | - | - | - | 755 | - | |
| U Housing & Planning (ALB)(Net) | - | - | - | 897,363 | - | 897,363 | 897,363 | - | - | - | 901,745 | - | |
| V Business Rates Retention | - | - | - | 20,650,767 | -2,749,930 | 17,900,837 | 17,900,837 | - | - | - | 17,645,356 | - | |
| Total voted AME | - | - | - | 27,118,857 | -2,751,556 | 24,367,301 | 24,367,301 | - | - | - | 24,340,252 | - | |
| Total AME | - | - | - | 27,118,857 | -2,751,556 | 24,367,301 | 24,367,301 | - | - | - | 24,340,252 | - | |
| Voted expenditure | 421,975 | -63,250 | 358,725 | 45,249,129 | -2,770,681 | 42,478,448 | 42,837,173 | 9,057,680 | -3,000 | 9,054,680 | 39,727,749 | 8,444,510 | |
| Non-voted expenditure | - | - | - | 8,870 | - | 8,870 | 8,870 | - | - | - | 325,611 | - | |
| Total for Estimate | 421,975 | -63,250 | 358,725 | 45,257,999 | -2,770,681 | 42,487,318 | 42,846,043 | 9,057,680 | -3,000 | 9,054,680 | 40,053,360 | 8,444,510 | |

£'000

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|--------------------|--------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 42,846,043 | 40,053,360 | 33,611,078 |
| Net Capital Requirement | 9,054,680 | 8,444,510 | 6,841,961 |
| Accruals to cash adjustments | -15,260,873 | -14,854,996 | -16,630,877 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -4,496,974 | -5,029,820 | -2,853,584 |
| Add cash grant-in-aid | 2,142,599 | 1,874,412 | 1,030,231 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -119,771 | -118,797 | -2,696 |
| New provisions and adjustments to previous provisions | -60,225 | -60,725 | -72,889 |
| Departmental Unallocated Provision | -38,491 | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -17,543,229 | -16,351,522 | -14,740,956 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 4,843,744 | 4,821,674 | - |
| Use of provisions | 11,474 | 9,782 | 9,017 |
| Removal of non-voted budget items | -8,870 | -325,611 | -1,521 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | -8,870 | -325,611 | -1,521 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 36,630,980 | 33,317,263 | 23,820,641 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 395,568 | 374,754 | 160,920 |
| Less: | | | |
| Administration DEL (Housing and Communities) Income | -63,250 | -31,107 | -14,574 |
| Administration DEL (Local Government) Income | - | - | - |
| Net Administration Costs | 332,318 | 343,647 | 146,346 |
| Gross Programme Costs | 51,572,277 | 49,102,438 | 46,044,909 |
| Less: | | | |
| Programme DEL (Housing and Communities) Income | -22,125 | -738,057 | -1,690,130 |
| Programme DEL (Local Government) Income | - | - | -7 |
| Programme AME Income | -2,751,556 | -2,950,573 | -4,083,683 |
| Non-budget income | -1,526 | -1,500 | -969 |
| Net Programme Costs | 48,797,070 | 45,412,308 | 40,270,120 |
| Total Net Operating Costs | 49,129,388 | 45,755,955 | 40,416,466 |
| <i>Of which:</i> | | | |
| Resource DEL (Housing and Communities) | 4,567,292 | 4,309,695 | 2,754,245 |
| Resource DEL (Local Government) | 13,849,437 | 11,356,109 | 9,579,620 |
| Capital DEL (Housing and Communities) | 8,219,709 | 7,753,262 | 6,802,560 |
| Capital DEL (Local Government) | - | - | - |
| Resource AME | 24,405,056 | 24,385,389 | 21,282,793 |
| Capital AME | - | - | - |
| Non-budget | -1,912,106 | -2,048,500 | -2,752 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | 30,324 | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -6,308,629 | -5,705,762 | -6,801,591 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 1,912,106 | 2,048,500 | 2,752 |
| Other adjustments | -1,917,146 | -2,045,333 | -6,549 |
| Total Resource Budget | 42,846,043 | 40,053,360 | 33,611,078 |
| <i>Of which:</i> | | | |
| Resource DEL (Housing and Communities) | 4,629,305 | 4,356,999 | 2,786,563 |
| Resource DEL (Local Government) | 13,849,437 | 11,356,109 | 9,579,620 |
| Resource AME | 24,367,301 | 24,340,252 | 21,244,895 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 42,846,043 | 40,053,360 | 33,611,078 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL - Housing and Communities | | | |
| G MHCLG Staff, Building and Infrastructure Costs | | | |
| EU Grants Received | - | - | -10,235 |
| Sales of Goods and Services | - | - | -3,904 |
| Interest and Dividends | -56,000 | -10,000 | - |
| Other Income | -7,250 | -21,107 | -435 |
| Total EU Grants Received | - | - | -10,235 |
| Total Sales of Goods and Services | - | - | -3,904 |
| Total Interest and Dividends | -56,000 | -10,000 | - |
| Total Other Income | -7,250 | -21,107 | -435 |
| Total Administration Programme | -63,250 | -31,107 | -14,574 |
| A Local Government & Public Services | | | |
| Sales of Goods and Services | - | - | -24 |
| Interest and Dividends | - | - | -783 |
| Other Income | - | - | -133 |
| B Housing & Planning | | | |
| Sales of Goods and Services | -19,125 | -20,500 | -18,362 |
| Interest and Dividends | - | -765 | -8,738 |
| Other Income | - | - | -750 |
| C Local Growth & Devolution | | | |
| EU Grants Received | - | - | -458,331 |
| Sales of Goods and Services | - | - | -391 |
| E Elections, Union and Constitution | | | |
| Sales of Goods and Services | - | - | -16 |
| F Research, Data & Trading Funds | | | |
| Other Income | - | - | -6 |
| G MHCLG Staff, Building and Infrastructure Costs | | | |
| Sales of Goods and Services | - | - | -108 |
| Other Grants | - | - | -30 |
| Other Income | - | - | -2,533 |
| Total EU Grants Received | - | - | -458,331 |
| Total Sales of Goods and Services | -19,125 | -20,500 | -18,901 |
| Total Interest and Dividends | - | -765 | -9,521 |
| Total Other Grants | - | - | -30 |
| Total Other Income | - | - | -3,422 |
| Total Programme | -19,125 | -21,265 | -490,205 |
| Total Voted Resource DEL- Housing and Communities | -82,375 | -52,372 | -504,779 |
| Voted Resource DEL- Local Government Programme | | | |
| M Other Grants and Payments | | | |
| Other Grants | - | - | -7 |
| Total Other Grants | - | - | -7 |
| Total Programme | - | - | -7 |
| Total Voted Resource DEL- Local Government | - | - | -7 |
| Voted Resource AME | | | |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (CONTINUED)

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Programme | | | |
| Q Housing & Planning | | | |
| Other Income | -1,626 | - | -1,300 |
| V Business Rates Retention | | | |
| Other Grants | -2,749,930 | -2,950,573 | -4,082,383 |
| Total Other Grants | -2,749,930 | -2,950,573 | -4,082,383 |
| Total Other Income | -1,626 | - | -1,300 |
| Total Programme | -2,751,556 | -2,950,573 | -4,083,683 |
| Total Voted Resource AME | -2,751,556 | -2,950,573 | -4,083,683 |
| Total Voted Resource Income | -2,833,931 | -3,002,945 | -4,588,469 |
| Voted Capital DEL- Housing and Communities | | | |
| Programme | | | |
| B Housing & Planning | | | |
| Sales of Assets | - | - | -22 |
| Other Grants | - | -712,065 | -627,124 |
| C Local Growth & Devolution | | | |
| EU Grants Received | - | - | -568,212 |
| Other Grants | -3,000 | -4,727 | -4,296 |
| Other Income | - | - | -6,793 |
| F Research, Data & Trading Funds | | | |
| Other Grants | - | - | -50 |
| G MHCLG Staff, Building and Infrastructure Costs | | | |
| Sales of Assets | - | -12,350 | -642 |
| Other Grants | - | - | -210 |
| Total Sales of Assets | - | -12,350 | -664 |
| Total EU Grants Received | - | - | -568,212 |
| Total Other Grants | -3,000 | -716,792 | -631,680 |
| Total Other Income | - | - | -6,793 |
| Total Programme | -3,000 | -729,142 | -1,207,349 |
| Total Voted Capital DEL- Housing and Communities | -3,000 | -729,142 | -1,207,349 |
| Total Voted Capital Income | -3,000 | -729,142 | -1,207,349 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -1,912,106 | -1,912,106 | -2,048,500 | -2,048,500 | -1,343,451 | -1,343,451 |
| Total | -1,912,106 | -1,912,106 | -2,048,500 | -2,048,500 | -1,343,451 | -1,343,451 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Capital Pooled Housing Receipts | -500 | -500 | -500 | -500 | -969 | -969 |
| HCA Housing Supply: Help to Buy | -1,906,920 | -1,906,920 | -2,043,000 | -2,043,000 | -1,339,551 | -1,339,551 |
| HCA Housing Supply: First Buy | -3,660 | -3,660 | -4,000 | -4,000 | -2,931 | -2,931 |
| Guarantees | -1,026 | -1,026 | -1,000 | -1,000 | - | - |
| Total | -1,912,106 | -1,912,106 | -2,048,500 | -2,048,500 | -1,343,451 | -1,343,451 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Sarah Healey

Executive Agency Accounting Officers:

Paul Morrison Planning Inspectorate

ALB Accounting Officers:

| | |
|--------------------------------|--|
| Eamonn Boylan | Homes England |
| Nigel Ellis | Commission for Local Administration in England |
| Alice Bradley and Sally Frazer | The Leasehold Advisory Service |
| Antonio Masella | Valuation Tribunal Service |
| Richard Blakeway | The Housing Ombudsman |
| Fiona MacGregor | Regulator of Social Housing |

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| £'000 | | | | |
|---------------------------------------|--|------------------|------------------|------------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| I | Commission for Local Administration in England | 17,435 | 800 | 15,900 |
| I | Valuation Tribunal Service | 6,132 | 250 | 5,931 |
| J | Homes England | 350,274 | 3,217,992 | 2,100,000 |
| J | Leasehold Advisory Service | 2,854 | 2,050 | 4,880 |
| J | Regulator of Social Housing | 32 | 700 | 700 |
| J | The Housing Ombudsman | 291 | 200 | 15,188 |
| T | Commission for Local Administration in England | -616 | - | - |
| T | Valuation Tribunal Service | 1,217 | - | - |
| U | Homes England | 904,352 | - | - |
| U | Regulator of Social Housing | 200 | - | - |
| U | The Housing Ombudsman | -7,189 | - | - |
| Total | | 1,274,982 | 3,221,992 | 2,142,599 |

PART III: NOTE F - ACCOUNTING POLICY CHANGES

IFRS 17 Insurance contracts will be implemented from 1 April 2025, as applied by the FReM.

PART III: NOTE J - STAFF BENEFITS

The Exceptional Performance Scheme is open to all MHCLG employees below the Senior Civil Service. The scheme awards exceptional performance and includes non-consolidated bonuses and a smaller scale instant reward voucher element. The guidelines suggest a maximum of £1,000 for non-consolidated bonuses and £100 for instant voucher awards. All awards are taxable, reckon for national insurance purposes, are non-consolidated and non-pensionable. For voucher awards, MHCLG meets the tax and national insurance costs. The total cost of the exceptional performance scheme for delegated grades is limited to 0.65% of delegated paybill. There are separate arrangements for the performance management of the Senior Civil Service (SCS).

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|-----------------------|
| The Government Legal Department (GLD) manages litigation cases on behalf of the department. Litigation costs may be incurred following unsuccessful attempts to resist some of those challenges. | 850 |
| Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985. | 250 to 750k per house |
| Potential losses/liabilities arising from inability to recover any ineligible expenditure from individual projects in the 2014-20 programme/arising from current European Liabilities. | Unquantifiable |
| Potential liabilities arising following the tragic events at Grenfell Tower in June 2017. At this time, the nature and value of the liabilities arising cannot be determined with sufficient reliability and consequently, are considered to be unquantifiable. | Unquantifiable |
| Homes England: At 31 March 2024, the West Sussex Pension Scheme had 11 active members. When the last active member leaves the scheme, the obligation to pay an exit debt will be crystallised. The timing and value of any exit debt due in the future is not yet known. | Unquantifiable |
| Homes England: Homes England is potentially liable for miscellaneous claims by developers, contractors and individuals in respect of costs and claims not allowed for in development agreements, construction contracts, grants and claims such as Compulsory Purchase Orders. Payment, if any, against these claims may depend on lengthy and complex litigation and potential final settlements cannot be determined with any certainty at this time. As claims reach a more advanced stage they are considered in detail and specific provisions are made in respect of those liabilities to the extent that payment is considered probable. | Unquantifiable |
| Planning Inspectorate: Litigation costs may be incurred following unsuccessful attempts to resist a High Court challenge to an Inspector's decision. The timing and value of such awards are difficult to predict. | 110 |
| Planning Inspectorate: Ex-gratia payments which may possibly be made to appellants or other appeal parties who have incurred abortive appeal costs following an error made by a member of the Inspectorate's staff. | 155 |
| Estimated £2.3 million self-correction to the European Regional Development Fund (ERDF) programme to reduce the total error rate below 2% following the European Commission audit. | 2,300 |
| Parliamentary Contingent Liabilities that have been disclosed to Parliament and are disclosed in the Accountability Report but are not disclosed under IFRS as the probability is considered remote: | |
| Professional Indemnity Insurance (PII) Scheme – The department provides state backing to an insurer who administers PII policies for qualified professionals to enable them to access the indemnity cover they need to undertake EWS1 assessments. The scheme is now closed to new policies. The risk is limited by the number of policies in issue, policy limits depending on the size of the building, insurance only being issued to qualified professionals and the audit of the certificates. | 70,000 |
| The department operates two guarantee schemes for the affordable housing sector (AHGS). The AHGS 2013 closed to applicants in March 2016 and the programme is now in the portfolio management and monitoring phase, meaning there will be no new applicants or approvals. Therefore, there will be no further drawing against this scheme, with £3.2 billion drawn down. A financial guarantee against the 2013 scheme has been recognised in the Statement of Financial Position as at 31 December 2024 with a value of £17 million. | 17,072 |

PART III: NOTE K - CONTINGENT LIABILITIES (CONTINUED)

| Nature of liability | £'000 |
|--|----------------|
| A second scheme was launched in 2020, and further expanded in 2024, guaranteeing debt of no more than £6 billion. As of 31 December 2024, £2.1 billion of borrowing had been approved, with £1.6 billion drawn down. The financial guarantee in the Statement of Financial Position at 31 December had a value of £1.67 million. | 1,673 |
| The department has provided a guarantee scheme for the private rented sector (PRS), guaranteeing debt of no more than £3.5 billion. At 31 December 2024, the department has approved borrowing of circa £1.8 billion of which £1.46 billion has been drawn down, and a further £61m approved yet to be funded, all of which is covered by the guarantee scheme. The guarantees have been valued in accordance with IFRS 9 and have been recognised as a financial guarantee in the Statement of Financial Position as at 31 December 2024 with a value of £16.7 million. | 16,678 |
| In May 2019, the department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion. At 31 December 2024, £514 million has been drawn down and is covered by the guarantee scheme. The guarantees have been valued in accordance with IFRS 9 and have been recognised as a financial guarantee in the Statement of Financial Position as at 31 December 2024 with a value of £78,000. | 78 |
| To strengthen local authorities' ability to enforce building safety remediation action, the department has indemnified the Joint Inspection Team (JIT) for professional indemnity and for death and personal injury claims resulting from their advice. The local authority retains responsibility for decisions on enforcement. The indemnity is unquantifiable and will continue for the duration of the period over which the JIT operates and 6 years thereafter for professional indemnity, and 125 years for death and personal injury. | Unquantifiable |
| The department provides letters of comfort to ALBs in relation to their pension scheme liabilities. Ebbsfleet Development Corporation is no longer part of the Departmental Group for accounting purposes but the department continues to be responsible for governance arrangements and the letter of comfort continues to be in place. | Unquantifiable |
| An indemnity to Returning Officers for UK Parliamentary elections; For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold. The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before the 2 May 2029. | Unquantifiable |
| An indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections held on 2 May 2024. For the purposes of Police and Crime Commissioner elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under any existing insurance policies that Police Area Returning Officers and Local Returning Officers hold. The Department will also certificate the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections on 2 May 2028. | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES (CONTINUED)

| Nature of liability | £'000 |
|--|----------------|
| <p>An indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 5 February 2024, and 2 May 2029. For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs. The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall Petition legislation came into effect only in 2015. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary elections in May 2015, as well as all other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers, which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.</p> | Unquantifiable |
| <p>Building Safety Regulator - The Agency agreement with the HSE provides the Executive (and its staff) with an indemnity for all costs, damages or expenses which the HSE or its employees may cause from carrying out any function that is transferred to the HSE under the Agreement.</p> | Unquantifiable |

Department for Culture, Media and Sport

INTRODUCTION

1. The Department for Culture, Media and Sport supports the following sectors: museums, galleries, libraries, arts, creative industries, sport, heritage, ceremonial events, tourism, television and sound broadcasting, media, gambling licensing, civil society and youth. The Estimate also includes expenditure and income associated with administration of the department.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|----------------------|---------------|---------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource † | 1,732,662,000 | - | 1,732,662,000 |
| Capital † | 752,700,000 | - | 752,700,000 |
| Annually Managed Expenditure | | | |
| Resource | 4,390,225,000 | 1,568,486,000 | 5,958,711,000 |
| Capital | 738,380,000 | 454,194,000 | 1,192,574,000 |
| Total Net Budget | | | |
| Resource | 6,122,887,000 | 1,568,486,000 | 7,691,373,000 |
| Capital | 1,491,080,000 | 454,194,000 | 1,945,274,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement † | 6,522,516,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Department for Culture, Media and Sport on:

Departmental Expenditure Limit:Expenditure arising from:

Administration, operating and legal costs of the Department and grants to other government departments. Net spending and sponsorship of Arm's Length Bodies (ALBs), sponsored bodies and associated offices. Delivery of Covid-19 response activities for Culture, Media, Sport and Civil Society sectors, including loan book management and insurance and indemnity schemes.

Research, development and surveys. Funding for UK membership of various international organisations. The closure or restructure of organisations and legal cases. Management of overseas development funding for cultural protection.

Support for the arts, cultural, heritage and visitor economy sectors. Support for libraries and archive institutions. UK City of Culture programme and cultural support to towns. Government Art Collection. The Government Indemnity Scheme. Blythe House programme. Historic Royal Palaces, Royal Parks, national heritage and historic buildings, natural heritage, assets, sites, and structures, and associated activities, ancient monuments and sites. Listed Places of Worship Grant Scheme and Memorial grant scheme. Memorials and ceremonial occasions. Expenditure to support the Honours, and Kings Award for Voluntary Service systems.

Promoting trade, inward investment and global engagement.

Investment in elite, community/grassroots and school sport and facilities. Delivery of 2012 Olympic and Paralympic games legacy, Commonwealth Games 2022 legacy and related programmes. Bidding for and staging of major sporting events. The establishment of the Independent Football Regulator. Funding anti-doping and safety in sports grounds.

Expenditure associated with ensuring that commercial gambling is socially responsible and that the National Lottery and society lotteries are effectively regulated.

Sponsorship of and support for the creative industries and film and video licensing. Support for broadcasting, radio, journalism, gambling, the Gambling Commission and regulatory regimes and schemes.

PART I: EXPENDITURE AND AMBIT (*continued*)

Building a stronger civil society through a range of public, private and civil society partnerships. Increasing and improving services, facilities and positive activities for young people and building a sustainable youth sector through a range of place-based support, aligned with the National Youth Strategy. Ensuring a robust legal and regulatory framework for charities; maximising sustainable income streams, and providing support into civil society. Fostering healthy social connection and tackling loneliness, improving social cohesion, increasing community and individual sense of pride and purpose, improving and celebrating volunteering and social action. Costs associated with wind down of the NCS Trust.

Delivery of other major, ceremonial and commemorative events including the VE/VJ 80 programme. New activity arising from consideration and implementation of recommendations from the UK Commission on Covid Commemoration's independent report.

ODA expenditure, predominantly delivered through the British Council, under the heading of International Cultural Protection to protect tangible and intangible cultural heritage at risk because of conflict or climate change.

Associated non-cash costs in DEL.

Income arising from:

Proceeds from the sale of properties and assets and the early release of leases, fees and charges for licences and receipts from concessionaires and sponsors, fees for provision of corporate and technology services, repayment of grants, fees charged for Subject Access Requests, regulatory fees, levies, data protection enquiries and repayment of loan principal and related interest.

Other government departments, ALBs, devolved administrations, local authorities, and the private sector.

Covid-19 response activities for Culture, Media and Sport sectors.

Government Art Collection, recovery of commemorative and ceremonial costs, recovery of associated costs relating to the display and/or conservation of artworks across international locations; funds from philanthropic gifts.

Cultural objects of significance received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel.

The National Lottery Distribution Fund, National Lottery operator's licence fees and recoveries from the issue of licensing certificates.

The legacy of the Olympic and Paralympic Games 2012, Commonwealth Games 2022, Unboxed: Creativity in the UK and related programmes.

Voluntary donations to fund a new King's Award for Voluntary Service operating system.

Voluntary donations to co-fund community and civil society initiatives.

Annually Managed Expenditure:Expenditure arising from:

Funding the BBC, Channel Four Television Corporation. S4C.

Provisions, impairments and other AME expenditure from DCMS and its sponsored bodies.

National Lottery grants made by the Lottery Distributing Bodies.

Associated AME non-cash costs.

PART I: EXPENDITURE AND AMBIT (*continued*)

Department for Culture, Media and Sport will account for this Estimate.

| | | | £ |
|---------------------------------------|----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 1,732,662,000 | 785,722,000 | 946,940,000 |
| Capital | 752,700,000 | 364,258,000 | 388,442,000 |
| Annually Managed Expenditure | | | |
| Resource | 4,390,225,000 | 2,102,013,000 | 2,288,212,000 |
| Capital | 738,380,000 | 455,981,000 | 282,399,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 6,522,516,000 | 2,905,385,000 | 3,617,131,000 |

† Expenditure totalling £ 3,470,000 under section F is subject to the passage of the Football Governance Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted.

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|---|----------------|---------------|----------------|------------------|-----------------|------------------|------------------|----------------|---------------|----------------|------------------|----------------|---------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Total | Gross | Income | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Support for the Museums and Galleries sector | - | - | - | 42,779 | - | 42,779 | 42,779 | 129,568 | - | 129,568 | 42,071 | - | 343 |
| B Museums and Galleries sponsored ALBs (net) | - | - | - | 465,782 | - | 465,782 | 465,782 | 101,083 | - | 101,083 | 501,640 | - | 264,801 |
| C Libraries sponsored ALBs (net) | 9,639 | - | 9,639 | 115,790 | - | 115,790 | 125,429 | 30,197 | - | 30,197 | 132,256 | - | 37,455 |
| D Support for the Arts sector | 7 | -1,377 | -1,370 | 5,596 | -80,132 | -74,536 | -75,906 | 3,058 | - | 3,058 | -89,247 | - | -30,949 |
| E Arts and culture ALBs (net) | 22,610 | - | 22,610 | 493,438 | - | 493,438 | 516,048 | 140,547 | - | 140,547 | 491,613 | - | 88,765 |
| F Support for the Sports sector | - | - | - | 23,678 | - | 23,678 | 23,678 | 22,820 | - | 22,820 | 70,656 | - | 12,250 |
| G Sport sponsored ALBs (net) | 15,796 | - | 15,796 | 170,921 | - | 170,921 | 186,717 | 106,428 | - | 106,428 | 180,175 | - | 123,941 |
| H Ceremonial and support for the Heritage sector | 800 | - | 800 | 61,556 | -250 | 61,306 | 62,106 | 7,587 | -2,500 | 5,087 | 53,579 | - | 917 |
| I Heritage sponsored ALBs (net) | 24,113 | - | 24,113 | 53,627 | - | 53,627 | 77,740 | 45,995 | - | 45,995 | 80,848 | - | 33,337 |
| J Support for the Tourism sector | - | - | - | 2,484 | - | 2,484 | 2,484 | - | - | - | 2,293 | - | - |
| K Tourism sponsored ALBs (net) | 30,802 | - | 30,802 | 8,858 | - | 8,858 | 39,660 | 2,431 | - | 2,431 | 51,172 | - | 3,046 |
| L Support for the Digital, Broadcasting and Media sectors | - | - | - | 21,524 | - | 21,524 | 21,524 | 14,975 | - | 14,975 | 16,096 | - | 9,765 |
| M Broadcasting and Media sponsored ALBs (net) | - | - | - | 34,982 | - | 34,982 | 34,982 | 1,090 | - | 1,090 | 36,418 | - | 7,326 |
| N Administration and Research | 136,864 | -1,590 | 135,274 | -775 | - | -775 | 134,499 | 54,312 | - | 54,312 | 125,518 | - | 6,523 |
| O Support for Horseracing and the Gambling sector | - | - | - | - | -34,069 | -34,069 | -34,069 | - | - | - | -25,268 | - | - |
| P Gambling Commission (net) | - | - | - | 35,445 | - | 35,445 | 35,445 | - | - | - | 30,505 | - | 618 |
| Q Civil Society and Youth | - | - | - | 74,013 | -249 | 73,764 | 73,764 | 95,109 | - | 95,109 | 72,911 | - | 167,986 |
| National Citizen Service | - | - | - | - | - | - | - | - | - | - | 52,543 | - | - |
| Total voted DEL | 240,631 | -2,967 | 237,664 | 1,609,698 | -114,700 | 1,494,998 | 1,732,662 | 755,200 | -2,500 | 752,700 | 1,825,779 | 726,124 | |
| Total DEL | 240,631 | -2,967 | 237,664 | 1,609,698 | -114,700 | 1,494,998 | 1,732,662 | 755,200 | -2,500 | 752,700 | 1,825,779 | 726,124 | |

PART II: SUBHEAD DETAIL (continued)

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|---|----------------|--------|---------|-----------|----------|-----------|-----------|-----------|--------|-----------|---------------|-----------|---------|
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | | | | Programme | | | | | Total | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| R British Broadcasting Corporation(net) | - | - | - | 4,267,798 | - | 4,267,798 | 4,267,798 | 538,380 | - | 538,380 | 4,484,142 | 663,395 | |
| S Channel Four Television | - | - | - | - | - | - | - | 200,000 | - | 200,000 | - | 116,312 | |
| T Provisions, Impairments and other AME spend | - | - | - | 60,553 | - | 60,553 | 60,553 | - | - | - | 56,952 | -240 | |
| U Provisions, Impairments and other AME spend (ALB) (net) | - | - | - | 61,874 | - | 61,874 | 61,874 | - | - | - | 59,590 | - | |
| Levy bodies | - | - | - | - | - | - | - | - | - | - | 3,601 | - | |
| S4C (net) | - | - | - | - | - | - | - | - | - | - | 1,501 | 240 | |
| Total voted AME | - | - | - | 4,390,225 | - | 4,390,225 | 4,390,225 | 738,380 | - | 738,380 | 4,605,786 | 779,707 | |
| Non-voted expenditure | | | | | | | | | | | | | |
| V Lottery Grants | - | - | - | 1,568,486 | - | 1,568,486 | 1,568,486 | 454,194 | - | 454,194 | 1,371,575 | 423,648 | |
| Total non-voted AME | - | - | - | 1,568,486 | - | 1,568,486 | 1,568,486 | 454,194 | - | 454,194 | 1,371,575 | 423,648 | |
| Total AME | - | - | - | 5,958,711 | - | 5,958,711 | 5,958,711 | 1,192,574 | - | 1,192,574 | 5,977,361 | 1,203,355 | |
| Voted expenditure | 240,631 | -2,967 | 237,664 | 5,999,923 | -114,700 | 5,885,223 | 6,122,887 | 1,493,580 | -2,500 | 1,491,080 | 6,431,565 | 1,505,831 | |
| Non-voted expenditure | - | - | - | 1,568,486 | - | 1,568,486 | 1,568,486 | 454,194 | - | 454,194 | 1,371,575 | 423,648 | |
| Total for Estimate | 240,631 | -2,967 | 237,664 | 7,568,409 | -114,700 | 7,453,709 | 7,691,373 | 1,947,774 | -2,500 | 1,945,274 | 7,803,140 | 1,929,479 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 7,691,373 | 7,803,140 | 6,433,541 |
| Net Capital Requirement | 1,945,274 | 1,929,479 | 1,345,143 |
| Accruals to cash adjustments | -1,091,451 | -1,721,350 | -64,620 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -6,777,626 | -7,325,327 | -5,925,875 |
| Add cash grant-in-aid | 5,979,555 | 5,751,681 | 5,784,810 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -7,950 | -63,331 | 22,678 |
| New provisions and adjustments to previous provisions | -22,813 | -4,546 | 22,201 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -262,617 | -112,263 | 31,566 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | 32,436 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | -2,022,680 | -1,795,223 | -1,576,574 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -2,022,680 | -1,795,223 | -1,576,574 |
| Net Cash Requirement | 6,522,516 | 6,216,046 | 6,137,490 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 240,204 | 232,416 | 196,341 |
| Less: | | | |
| Administration DEL Income | -2,967 | -3,225 | -5,773 |
| Net Administration Costs | 237,237 | 229,191 | 190,568 |
| Gross Programme Costs | 8,424,643 | 8,416,993 | 6,836,861 |
| Less: | | | |
| Programme DEL Income | -117,200 | -148,375 | -149,891 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 8,307,443 | 8,268,618 | 6,686,970 |
| Total Net Operating Costs | 8,544,680 | 8,497,809 | 6,877,538 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,727,413 | 1,825,779 | 1,686,457 |
| Capital DEL | 394,534 | 232,101 | 96,726 |
| Resource AME | 5,957,512 | 5,977,361 | 4,747,084 |
| Capital AME | 465,221 | 462,568 | 347,271 |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -859,755 | -694,669 | -443,997 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | 6,448 | - | - |
| Total Resource Budget | 7,691,373 | 7,803,140 | 6,433,541 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,732,662 | 1,825,779 | 1,692,314 |
| Resource AME | 5,958,711 | 5,977,361 | 4,741,227 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 7,691,373 | 7,803,140 | 6,433,541 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| D Support for the Arts sector | | | |
| Sales of Goods and Services | - | -141 | - |
| Other Grants | -1,377 | -1,427 | -3,125 |
| H Ceremonial and support for the Heritage sector | | | |
| Sales of Goods and Services | - | -8 | - |
| Other Grants | - | -30 | -35 |
| N Administration and Research | | | |
| Sales of Goods and Services | - | -158 | -1,139 |
| Other Grants | -1,590 | -1,461 | -631 |
| Other Income | - | - | -843 |
| Total Sales of Goods and Services | - | -307 | -1,139 |
| Total Other Grants | -2,967 | -2,918 | -3,791 |
| Total Other Income | - | - | -843 |
| Total Administration | -2,967 | -3,225 | -5,773 |
| Programme | | | |
| D Support for the Arts sector | | | |
| Sales of Goods and Services | - | -43,093 | -59 |
| Other Grants | -80,132 | -42,664 | -83,473 |
| F Support for the Sports sector | | | |
| Sales of Goods and Services | - | -3,272 | - |
| Other Grants | - | -3,728 | -7,000 |
| H Ceremonial and support for the Heritage sector | | | |
| Sales of Goods and Services | - | -941 | -8,434 |
| Other Grants | -250 | -1,081 | -2,015 |
| Other Income | - | - | -12 |
| L Support for the Digital, Broadcasting and Media sectors | | | |
| Sales of Goods and Services | - | -467 | - |
| Other Grants | - | -533 | -1,025 |
| N Administration and Research | | | |
| Other Grants | - | - | -9,017 |
| O Support for Horseracing and the Gambling sector | | | |
| Sales of Goods and Services | - | -25,268 | -18,486 |
| Other Grants | -34,069 | - | - |
| Q Civil Society and Youth | | | |
| Sales of Goods and Services | -249 | -578 | - |
| Interest and Dividends | - | - | -542 |
| Total Sales of Goods and Services | -249 | -73,619 | -26,979 |
| Total Interest and Dividends | - | - | -542 |
| Total Other Grants | -114,451 | -48,006 | -102,530 |
| Total Other Income | - | - | -12 |
| Total Programme | -114,700 | -121,625 | -130,063 |
| Total Voted Resource DEL | -117,667 | -124,850 | -135,836 |
| Total Voted Resource Income | -117,667 | -124,850 | -135,836 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (*continued*)

| | £'000 | | |
|---|---------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Capital DEL | | | |
| Programme | | | |
| D Support for the Arts sector | | | |
| Sales of Assets | - | -14,882 | - |
| Other Grants | - | -22,500 | -3,475 |
| Repayments | - | - | -3,035 |
| F Support for the Sports sector | | | |
| Sales of Assets | - | -11,302 | - |
| Repayments | - | - | -19,404 |
| H Ceremonial and support for the Heritage sector | | | |
| Other Grants | -2,500 | - | - |
| O Support for the Digital, Broadcasting and Media sectors | | | |
| Sales of Assets | - | - | -885 |
| N Administration and Research | | | |
| Sales of Assets | - | - | -8,850 |
| Other Grants | - | - | -16,353 |
| Q Civil Society and Youth | | | |
| Sales of Assets | - | -4,014 | - |
| Repayments | - | - | -2,123 |
| Total Sales of Assets | - | -4,653 | -9,735 |
| Total Other Grants | -2,500 | -26,750 | -19,828 |
| Total Repayments | - | -21,295 | -24,562 |
| Total Programme | -2,500 | -52,698 | -54,125 |
| Total Voted Capital DEL | -2,500 | -52,698 | -54,125 |
| Total Voted Capital Income | -2,500 | -52,698 | -54,125 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|----------------|------------------|---------------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | -16,919 | - | -4,852 | - | -6,216 |
| Total | - | -16,919 | - | -4,852 | - | -6,216 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|---|------------------|----------------|------------------|---------------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Gambling Commission fines and penalties | - | -15,000 | - | -1,573 | - | -2,232 |
| Sports Grounds Safety Authority | - | -1,810 | - | -1,079 | - | -1,744 |
| S4C loan | - | -109 | | -2,200 | | -2,240 |
| Total | - | -16,919 | - | -4,852 | - | -6,216 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Susannah Storey

ALB Accounting Officers:

| | |
|--------------------|---------------------------------|
| Darren Henley | Arts Council England |
| Tim Davie | BBC |
| Ben Roberts | British Film Institute |
| Roly Keating | British Library |
| Sir Mark Jones | British Museum |
| Alex Mahon | Channel 4 |
| Greg Pickup | Churches Conservation Trust |
| Andrew Rhodes | Gambling Commission |
| Duncan Wilson | Historic England |
| John Barnes | Historic Royal Palaces |
| Gordon Seabright | Horniman Museum |
| Alan Delmonte | Horseracing Betting Levy Board |
| Caro Howell | Imperial War Museum |
| Sonia Solicari | Museum of the Home |
| Mark Gifford | National Citizens Service |
| Gabriele Finaldi | National Gallery |
| David Knott | National Lottery Community Fund |
| Eilish McGuinness | National Lottery Heritage Fund |
| Laura Pye | National Museums Liverpool |
| Nicholas Cullinan | National Portrait Gallery |
| Douglas Gurr | Natural History Museum |
| Nat Edwards | Royal Armouries |
| Paddy Rodgers | Royal Museums Greenwich |
| Sioned Wiliam | S4C |
| Ian Blatchford | Science Museum Group |
| Will Gompertz | Sir John Soane's Museum |
| Tim Hollingsworth | Sport England |
| Ken Scott | Sports Grounds Safety Authority |
| Maria Balshaw | Tate Gallery |
| Andrew Scattergood | The Royal Parks |
| Jon Morgan | Theatres Trust |
| Jane Rumble | UK Anti-Doping |
| Sally Munday | UK Sport |
| Tristram Hunt | V&A |
| Patricia Yates | Visit Britain |
| Xavier Bray | Wallace Collection |

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| £'000 | | | | |
|---------------------------------------|----------------------------------|------------------|----------------|------------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| B | British Museum | 76,739 | 27,560 | 73,572 |
| B | Imperial War Museum | 23,634 | 2,738 | 23,421 |
| B | Museums and Galleries (Subgroup) | 35,311 | 1,236 | 28,753 |
| B | National Gallery | 32,459 | 3,962 | 28,020 |
| B | Natural History Museum | 61,470 | 53,778 | 96,691 |
| B | National Museums Liverpool | 30,648 | 1,624 | 24,825 |
| B | Royal Museums Greenwich | 19,506 | 1,874 | 17,971 |
| B | Science Musuem Group | 59,385 | 3,205 | 46,245 |
| B | Tate Gallery | 67,042 | 3,051 | 44,573 |
| B | Victoria and Albert Museum | 59,588 | 2,055 | 53,644 |
| C | British Library | 125,429 | 30,197 | 133,483 |
| E | Arts Council England | 516,048 | 140,547 | 835,735 |
| G | United Kingdom Anti-Doping | 10,236 | - | 10,047 |
| G | Sports Ground Safety Authority | 790 | 20 | 776 |
| G | Sport England | 78,158 | 97,955 | 325,132 |
| G | UK Sport | 97,533 | 8,453 | 99,399 |
| I | Churches Conservation Trust | 2,955 | 270 | 3,123 |
| I | Historic England | 72,775 | 37,920 | 101,174 |
| I | National Heritage Memorial Fund | 2,010 | 7,805 | 32,378 |
| K | Visit Britain | 39,660 | 2,431 | 39,866 |
| M | British Film Institute | 34,982 | 1,090 | 34,458 |
| P | The Gambling Commission | 1,376 | - | - |
| P | National Lottery Commission | 34,069 | - | 34,069 |
| R | British Broadcasting Corporation | 4,267,798 | 538,380 | 3,892,200 |
| U | British Film Institute | 3,546 | - | - |
| U | British Museum | 5,100 | - | - |
| U | Historic England | 2,394 | - | - |
| U | Imperial War Museum | 5,600 | - | - |
| U | Museums and Galleries (Subgroup) | 3,401 | - | - |
| U | National Gallery | 50 | - | - |
| U | National Maritime Museum | 2,520 | - | - |
| U | Science Museum Group | 6,209 | - | - |
| U | Sport England | 979 | - | - |
| U | UK Sport | 7,071 | - | - |
| U | Victoria and Albert Museum | 24,000 | - | - |
| U | Visit Britain | 1,004 | - | - |
| Total | | 5,811,475 | 966,151 | 5,979,555 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|----------------|
| <u>Government Indemnity Scheme</u> | |
| British Library | 80,000 |
| British Museum | 1,383,088 |
| Horniman Museum | 1,002 |
| Imperial War Museum | 97,560 |
| National Army Museum (MoD) | 849 |
| National Gallery | 3,253,811 |
| Natural History Museum | 191,600 |
| National Maritime Museums | 64,500 |
| National Museums Liverpool | 63,688 |
| National Museums Northern Ireland | 1,680 |
| National Museum Royal Navy (MoD) | 4,966 |
| National Portrait Gallery | 642,064 |
| Royal Armouries | 17,325 |
| Southbank Centre | 247,132 |
| Science Museum Group | 295,401 |
| Sir John Soane Museum | 1,207 |
| Tate (all 5 sites) | 3,527,535 |
| The National Archives | 15 |
| Victoria and Albert Museum | 798,792 |
| Wallace Collection | 92,322 |
| Other eligible bodies | 6,000,000 |
| 1. Artworks on loan to the Government Art Collection. | 2,550 |
| 2. Artworks on loan from the Royal Collection. | 418,900 |
| 3. Guarantee for the 'Borrowing facility for Historic Royal Palaces'. | 4,000 |
| 4. British Library loans | 48,000 |
| The Library has a maximum remote contingent liability of £48m to cover items on loan from other organisations for inclusion in exhibitions. £48m is the full value of all the items so the worst case if there was damage to all items. | |
| 5. Gambling Commission legal costs | 50 |
| There are remote contingent liabilities of £0.05m as at 31 March 2025 (31 March 2024: £0.20m) which relate to legal costs. | |
| 6. Olympic Delivery Authority (ODA) | Unquantifiable |
| Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS: | |
| 1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange. | |
| 2. Indemnity to Lee Valley Regional Park Authority (LVRPA) against costs incurred for pollution / contamination from ODA's construction of the Lee Valley White Water Canoe Centre. | |
| 3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor. | |

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

| Nature of liability | £'000 |
|---|----------------|
| <p>7. Jubilee Gardens</p> <p>Indemnity given to the Arts Council England and the Southbank Centre Limited for certain liabilities owed by Shirayama Shokusan Company Limited for potential costs in replacing the proposed new Jubilee Gardens.</p> | Unquantifiable |
| <p>8. Hague Convention and Cultural Property (Armed Conflicts) Act 2017</p> <p>The government has ratified the 1954 Hague Convention for the Protection of Cultural Property in the Event of Armed Conflict and accede to its two Protocols. The Cultural Property (Armed Conflicts) Act 2017 created a number of new criminal offences in domestic law to enable the UK to ratify the Convention and accede to the Protocols. The offences include a serious breach of the Second Protocol, unauthorised use of the Cultural Emblem and the offence of dealing in unlawfully exported cultural property. The Department has an unquantifiable contingent liability for the additional costs related to imprisonment and legal costs incurred by the Ministry of Justice for prosecutions brought solely under this new legislation. The Department also has an unquantifiable contingent liability for any costs it may be required to cover relating to compensation which may be payable to buyers of 'good faith' that forfeit any cultural property.</p> | Unquantifiable |
| <p>9. The Royal Parks historic liabilities</p> <p>On 15 March 2017, an agreement to manage the Royal Parks was signed between The Royal Parks Limited and the Secretary of State setting out the elements transferred from The Royal Parks Agency (TRPA) and additional obligations and arrangements. Under the terms of the agreement, the core Department retains responsibility for the cost of historic liabilities of TRPA for 10 years.</p> | Unquantifiable |
| <p>10. Lottery Distribution Bodies</p> <p>At 31 March 2024, the Lottery Distribution Bodies (LDBs) had contingent liabilities relating to future grant payments. The estimated value is £538m (31 March 2023: £523m). The LDBs include British Film Institute, National Lottery Community Fund (formerly Big Lottery Fund), National Lottery Heritage Fund, Sport England, and UK Sport.</p> | 538,000 |
| <p>11. British Horseracing Authority (BHA) Pension Scheme</p> <p>Guarantee payment of any liability BHA may incur to the trustees under Section 75 of the Pensions Act 1995 on a winding-up of the Scheme triggered during the period up to and including 31 December 2032, capped at a maximum of £30.3 million. This amount would be payable, in five equal annual instalments, only in the event that the Scheme is wound up by the trustees as a result of: (i) BHA entering into liquidation or being dissolved without being replaced by a new Principal Employer; (ii) the trustees resolving to wind up the Scheme upon receiving notice from BHA terminating its contributions to the Scheme; or (iii) upon notice from BHA of its intention to terminate its participation in the Scheme unless a new Principal Employer is substituted.</p> | 30,300 |
| <p>12. Sport England</p> <p>In 1979, the Football Association (FA) contributed £0.5m towards the construction of a hostel at Lilleshall National Sports and Conferencing Centre. A management agreement with the FA was entered into by Sport England which enabled the FA to run the Vauxhall School at the Centre which closed in July 1999.</p> <p>The Management Agreement continues to remain in place and at the present time the accommodation is used by the FA's Medical and Education Units. If Sport England were to terminate the agreement at any time before 2039, then a proportion of the £0.5m would fall due to be paid to the FA calculated by the reference to time. It is considered unlikely that the agreement will be terminated by Sport England.</p> | 500 |

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

| Nature of liability | £'000 |
|---|----------------|
| <p>13. British Film Institute (BFI) Locked Box</p> <p>The BFI Locked Box initiative enables UK-filmmakers supported through the BFI to benefit from their film's success. In short, a share of income from supported film productions is put aside (into a BFI Locked Box) and can be used by the filmmakers for the development and/or production of future projects. The value of this contingent liability as at 31 March 2024 is £2.6m (31 March 2023: £2.6m).</p> | 2,600 |
| <p>14. National Lottery Community Fund</p> <p>Within dormant accounts, NLCF has recognised a contingent liability of £5.0m at 31 March 2024 (31 March 2023: £5.5m) in respect of possible obligations to pay up to £500k per annum to The Oversight Trust – Assets for the Common Good (formerly named The Big Society Trust (OST)) for their administration costs. This possible obligation is as per a deed of agreement between OST and NLCF made on 10 December 2019, which is valid for 15 years from that date. Therefore, the contingent liability is for the remaining 10 years.</p> | 5,000 |
| <p>15. The British Library Digitisation</p> <p>The British Library has undertaken the digitisation of millions of pages of newspaper from the archive using a commercial partner to take on the costs of digitisation in return for being able to exploit the digital archive commercially.</p> <p>The supplier has warranted in its contract with the Library that use of the digitisations will not infringe copyright, or give rise to any possible action for defamation and has undertaken to cover any liability falling on the library as a result of any such claims (in addition to the cost of defending the action) up to £5m.</p> <p>DCMS has agreed to underwrite any liability which arises beyond that, for the duration that such claims might arise. It is considered that a claim in excess of £5m would be extremely unlikely but in the event that the liability is called, provision for any payment will be sought through the normal supply procedure.</p> <p>The Library is dealing with two employment tribunal cases. It is not yet possible to say with certainty what any liability and related costs might be so no provision has been made in the accounts. A complaint has been made by a member of the public against the Library under the Equality Act 2010, alleging that the reader registration process is discriminatory because registration requires attendance onsite. This is currently under investigation. It is not yet possible to say with certainty what any liability and related costs might be so no provision has been made in the accounts. Whilst the costs of these disputes cannot be determined with sufficient certainty to make a provision, it is considered unlikely that the worst case outcomes would result in material costs to the Library.</p> | Unquantifiable |
| <p>16. 4th National Lottery Licence Legal Challenge</p> <p>The Gambling Commission considers the liability to be a contingent liability in accordance with IAS 37. Due to the ongoing legal action and complexity of the case, including the varied consequences of multiple possible scenarios and permutations, we are unable to provide reliable financial estimates.</p> <p>Furthermore, there are a number of commercial sensitivities surrounding the legal challenges, and disclosure of further information could be prejudicial to the ongoing case. The liabilities will remain until the legal challenges are settled, because they relate to possible obligations in respect of enduring legal challenges as a result of the Gambling Commission's decision.</p> | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

| Nature of liability | £'000 |
|---|----------------|
| <p>17. British Tourist Authority – India Subsidiary</p> <p>There has been historical regulatory non-compliance in connection with BTA's operations in India and its Indian subsidiary VisitBritain Services India Private Limited (VBSIPL) regarding cash collection and a Branch office. There is a likelihood that fines will be issued by the Reserve Bank of India (RBI) for both BTA and VBSIPL, however, there is no certainty over either timing or value. BTA continues to work with its advisors in India to resolve these matters.</p> | Unquantifiable |
| <p>18. BBC Tax Survey</p> <p>From 14 – 16 February 2023, the Indian Income Tax Department conducted a tax survey on the BBC's Indian operations in Mumbai and Delhi. This involved tax surveys carried out at the offices of BBC World Service India Private Limited and BBC Studios India Private Limited.</p> <p>The BBC has co-operated in full, and will continue to do so, with all requests made to it including document and information requests, supported by its external legal and tax advisers. As matters are ongoing and have not yet concluded, it is not possible at this stage to identify if in any or all instances a liability exists and/or to quantify any such liability with reasonable certainty.</p> <p>In order to ensure that foreign funding for BBC India is capped at 26% (to comply with new regulatory requirements, the BBC is looking to establish a new 100% Indian-owned entity which can own the majority of BBC India and allow it to comply with the Indian Income Tax Department's laws and regulations.</p> | Unquantifiable |

Department for Science, Innovation and Technology

INTRODUCTION

1. This Estimate covers the planned budgetary expenditure of the Department for Science, Innovation and Technology (DSIT) (including its associated Arm's Length Bodies, notably UK Research and Innovation and Ofcom), which was established on 7 February 2023, bringing together responsibility for Science and Innovation from the former Department for Business, Energy and Industrial Strategy, and Digital policy from the Department for Digital, Culture, Media and Sport. Following a Machinery of Government announcement on 24 July 2024, the Government Digital Service (GDS), the Central Digital and Data Office (CDDO) and the Incubator for Artificial Intelligence (I.AI) have transferred to DSIT from Cabinet Office.
2. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------------|------------|----------------|
| Departmental Expenditure Limit | | | |
| Resource | 1,072,070,000 | - | 1,072,070,000 |
| Capital | 14,671,486,000 | -2,000,000 | 14,669,486,000 |
| Annually Managed Expenditure | | | |
| Resource | 679,482,000 | - | 679,482,000 |
| Capital | 260,000 | - | 260,000 |
| Total Net Budget | | | |
| Resource | 1,751,552,000 | - | 1,751,552,000 |
| Capital | 14,671,746,000 | -2,000,000 | 14,669,746,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 18,033,371,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Department for Science, Innovation and Technology on:

Departmental Expenditure Limit:Expenditure arising from:

Increasing science and research excellence in the United Kingdom (UK) and maximising its contribution to society. Funding to higher education, business and other organisations that undertake research and development. This includes strategic institutional funding to Higher Education Providers (HEP) in England, and the funding of research and development, skills investment, knowledge exchange and infrastructure investment in UK HEPs.

Expenditure towards specialist institutes, centres, facilities and Catapults that provide national capabilities in specific research and innovation areas, including specialist equipment, expertise and knowledge.

Support for space related programmes. The payment of subscriptions and contributions to international organisations and fulfilment of international treaty obligations. Support for the activities of the Position, Navigation and Timing (PNT) Office.

Supporting the better management of Knowledge Assets held by the public sector - for social, economic, and financial value to the UK economy and the UK taxpayer.

Making payments to local authorities in respect of Local Area Agreements and New Burdens responsibilities. Activities of UK Government Investments on behalf of the Department. The efficient management and discharge of liabilities falling to the Department and its partner organisations. The management of the Government's shareholder interest in the portfolio of commercial businesses wholly or partly owned by Government; providing financial assistance to public corporations and trading funds.

Specialist support services, staff management and development; legal costs; other departmental administration and non-cash costs; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development (R&D); surveys, monitoring, statistics, advice and consultancies; management of asset sales; contributions to fund cross government initiatives and funding to other government departments; regulatory innovation; payments to HM Treasury towards the cost of Infrastructure UK.

PART I: EXPENDITURE AND AMBIT

Expenditure arising from the UK's departure from the European Union (EU). Association and participation fees payable to the European Commission following the UK's decision to associate to EU R&D programmes.

Grants to and investments in private companies. Governmental response to the coronavirus Covid-19 pandemic. Grants to local authorities.

The provision of support for technology firms to promote R&D, innovation and standards, best practice and sustainable development, including the provision of financial solutions to accelerate private sector investment.

Funding organisations supporting departmental objectives, including the department's executive agencies and arm's length bodies (ALBs), their subsidiaries and associated offices, public corporations.

Support for high-risk projects with potential for transformative change through the Advanced Research and Invention Agency (ARIA), including set up costs.

Management of Official Development Assistance (ODA) funding.

Delivery and sponsorship of digital infrastructure and telecommunications, including Building Digital UK delivery. Sponsorship and support of the digital economy, including developing a pro-innovation regulatory regime for artificial intelligence (AI).

The enablement of the use of secure digital identity products across the UK economy. The delivery of certain elements of the National Cyber Security Strategy and responsibilities concerning the security and resilience of the UK telecoms sector, the UK Network and Information Systems Regulations.

Development of policy and legislation to establish a new pro-competition regulatory regime for digital markets. International activity to further the Government's digital policy objectives. The development of, and initiatives to increase the UK's contribution to the development of technical digital standards. Tackling harmful content online, counter misinformation and disinformation.

Development and implementation of policy, including economic security policy, in relation to digital and emerging technologies. Development and implementation of policy, including research and testing into AI. Grants to private companies for research and testing, and for infrastructure to support research of AI.

Development of data policy for the economy, science, research as well as society and security, including the National Data Strategy. Work to enable trustworthy data innovation in the public and private sector. Activities of the Geospatial Commission, including expenditure on the Public Sector Geospatial Agreement, Postcode Address File Public Sector License and Aerial Photography Great Britain.

Delivery of products and services which improve the experience of the citizen when interacting with the state. One Login programme, maintaining existing capabilities, onboarding new government services and enhancing security and resilience capabilities. Delivering public sector reform with the use of science and technology. Development of a National Data Library, making public sector datasets more accessible to drive efficiency and prevent fraud. Implementation of AI solutions across government to drive effective public service delivery, and to detect and deter fraud.

Income arising from:

Other government departments, ALBs, executive agencies and devolved governments, and private sector contributors. Statutory regulators in respect of expenses related to levies from industry. Licences and levies; dividends; equity withdrawals; interest on loans and loan repayments, and other income, from Innovation Loans, the Ordnance Survey, Met Office, UK Intellectual Property Office, and National Physical Laboratory, and British Technology Investments Limited. Life sciences organisations under Strategic Partnership Agreements, established to support delivery on agreed, collaborative projects.

PART I: EXPENDITURE AND AMBIT

Income from investments; financial investments made by UK Research and Innovation; repayment of loans and investments and any interest repayable, capital grants, grants and contributions; asset sales; commercial income including royalties and other income.

European Fast Stream; repayment of working capital loans; outside organisations in respect of advertising and publicity activities and materials; sale of research publications; the European Social Fund to cover departmental programmes; sponsorship funding.

Receipts and profit from the sale of surplus land, buildings and equipment; rental income and repayments including from three domestic properties on the estate of the European School of Culture at Culham, Oxfordshire and from the National Physical Laboratory. Receipts associated with the closure of partner organisations.

LifeArc/MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of UK Research and Innovation, and other partner organisations, the public weather service and mapping services.

General administration receipts of the Department, its executive agencies, its ALBs, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services; HM Revenue and Customs receipts arising from the R&D Expenditure Credit; and interest from bank accounts and exchange rate gains and losses.

Income relating to legal services, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; refund of input VAT not claimed in previous years on departmental expenditure; fees for services provided for energy resilience purposes; interest payments; non-cash income. Activities of UK Government Investments on behalf of the Department. Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part.

Fees charged to data controllers under data protection legislation and regulations. Fines and penalties collected by the Information Commissioner's Office under legislation that it regulates. Receipts from Local Authorities and the private sector. The sale of radio spectrum and contributions from other government departments toward the costs of joint schemes.

Providing digital services across the public sector, including from the Notify scheme.

Annually Managed Expenditure:Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations. Bad debts, impairments and provisions; other non-cash items. Departmental administration; financial guarantee schemes; regional investment and programmes; enterprise for small and medium firms; provision of support for business, including support for specific industries; support for innovation and research activity; miscellaneous programmes.

Governmental response to the coronavirus Covid-19 pandemic.

The management of asset sales. Payment of corporation tax. Contributions to partner organisations' pension schemes, such as the Research Councils' Pension Scheme. Activities of UK Government Investments on behalf of the Department. The expenditure of The NESTA Trust. Impairment of loans and investments; exchange rate gains and losses. Association and participation fees payable to the European Commission following the UK's decision to associate to EU R&D programmes.

Department for Science, Innovation and Technology will account for this Estimate.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-----------------------|---------------------------------|--|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 1,072,070,000 | 491,695,000 | 580,375,000 |
| Capital | 14,671,486,000 | 7,662,640,000 | 7,008,846,000 |
| Annually Managed Expenditure | | | |
| Resource | 679,482,000 | 297,583,000 | 381,899,000 |
| Capital | 260,000 | 122,000 | 138,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 18,033,371,000 | 9,278,690,000 | 8,754,681,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|--|----------------|----------|----------------|----------------|----------------|----------------|------------------|--------|-----|-------------------|---------------|-------------------|-------------------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | | | | 8 | 9 | 10 | 11 |
| | | | | | | | Total | | | | | | 12 |
| | | | | | | | Net | | | | | | |
| | | | | | | | 7 | | | | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Deliver an ambitious industrial strategy | - | - | - | 14,854 | -8,724 | 6,130 | 6,130 | | | 602,297 | - | 602,297 | 13,459 |
| B Promote competitive markets and responsible business practices | - | - | - | - | - | - | - | | | 8,100 | - | 8,100 | - |
| C Science and Research | - | - | - | 61,602 | - | 61,602 | 61,602 | | | 3,929,213 | - | 3,929,213 | 35,117 |
| D Capability | 256,614 | - | 256,614 | 69,551 | - | 69,551 | 326,165 | | | 125,171 | - | 125,171 | 280,132 |
| E Government as Shareholder | - | - | - | 3,671 | -20,184 | -16,513 | -16,513 | | | 291,352 | - | 291,352 | -16,040 |
| F Support for the Digital, Broadcasting and Media sectors | 60,993 | - | 60,993 | 42,286 | - | 42,286 | 103,279 | | | 244,674 | - | 244,674 | 136,421 |
| G Modernising and reforming the work of the Government Functions | 47,692 | - | 47,692 | 188,723 | -44,110 | 144,613 | 192,305 | | | 226,197 | - | 226,197 | 175,659 |
| H Building Digital UK | - | - | - | 49,345 | - | 49,345 | 49,345 | | | 573,640 | - | 573,640 | 46,484 |
| I Science and Research (ALB) net | - | - | - | 339,728 | - | 339,728 | 339,728 | | | 8,644,969 | - | 8,644,969 | 342,928 |
| J Capability (ALB) net | 1 | - | 1 | - | - | - | 1 | | | - | - | - | 1 |
| K Government as Shareholder (ALB) net | - | - | - | 2,000 | - | 2,000 | 2,000 | | | 20,000 | - | 20,000 | 1,100 |
| L Broadcasting and Media ALB (net) | 11,470 | - | 11,470 | -3,442 | - | -3,442 | 8,028 | | | 5,873 | - | 5,873 | 23,281 |
| Total voted DEL | 376,770 | - | 376,770 | 768,318 | -73,018 | 695,300 | 1,072,070 | | | 14,671,486 | - | 14,671,486 | 1,038,542 |
| Non-voted expenditure | | | | | | | | | | | | | |
| M Science and Research (CFER) | - | - | - | - | - | - | - | | | - | -2,000 | -2,000 | -2,611 |
| Total non-voted DEL | - | - | - | - | - | - | - | | | - | -2,000 | -2,000 | -2,611 |
| Total DEL | 376,770 | - | 376,770 | 768,318 | -73,018 | 695,300 | 1,072,070 | | | 14,671,486 | -2,000 | 14,669,486 | 1,035,931 |
| | | | | | | | | | | | | | 13,266,951 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | |
|--|----------------|--------|-----------|-----------|---------|-----------|-----------|------------|--------|------------|-----------|------------|---------|-----|
| | Plans | | | | | | | | | | Plans | | | |
| | Resources | | | | | Capital | | | | | Resources | | Capital | |
| | Administration | | Programme | | | Total | | | | | Net | | Net | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| N Deliver an ambitious industrial strategy | - | - | - | 153 | - | 153 | 153 | - | - | - | - | - | 40,153 | - |
| O Science and Research | - | - | - | 547,280 | - | 547,280 | 547,280 | 260 | - | 260 | 432,948 | - | 200 | 200 |
| P Deliver an ambitious industrial strategy (ALB) net | - | - | - | 13,322 | - | 13,322 | 13,322 | - | - | - | 39,141 | - | - | - |
| Q Science and Research (ALB) net | - | - | - | 115,530 | - | 115,530 | 115,530 | - | - | - | 141,026 | - | - | - |
| R Broadcasting and Media ALB (net) | - | - | - | 3,197 | - | 3,197 | 3,197 | - | - | - | 5,571 | - | - | - |
| Capability | - | - | - | - | - | - | - | - | - | - | 288 | - | 72 | 72 |
| Capability (ALB) net | - | - | - | - | - | - | - | - | - | - | 519 | - | - | - |
| Government as Shareholder (ALB) net | - | - | - | - | - | - | - | - | - | - | 1,650 | - | - | - |
| Total voted AME | - | - | - | 679,482 | - | 679,482 | 679,482 | 260 | - | 260 | 661,296 | - | 272 | 272 |
| Total AME | - | - | - | 679,482 | - | 679,482 | 679,482 | 260 | - | 260 | 661,296 | - | 272 | 272 |
| Voted expenditure | 376,770 | - | 376,770 | 1,447,800 | -73,018 | 1,374,782 | 1,751,552 | 14,671,746 | - | 14,671,746 | 1,699,838 | 13,269,348 | - | - |
| Non-voted expenditure | - | - | - | - | - | - | - | - | -2,000 | -2,000 | -2,611 | -2,125 | - | - |
| Total for Estimate | 376,770 | - | 376,770 | 1,447,800 | -73,018 | 1,374,782 | 1,751,552 | 14,671,746 | -2,000 | 14,669,746 | 1,697,227 | 13,267,223 | - | - |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|-------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 1,751,552 | 1,697,227 | 1,035,053 |
| Net Capital Requirement | 14,669,746 | 13,267,223 | 12,333,228 |
| Accruals to cash adjustments | 1,610,073 | 1,515,815 | 506,993 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -9,152,648 | -9,747,642 | -9,683,057 |
| Add cash grant-in-aid | 11,292,181 | 11,176,058 | 10,281,830 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -152,832 | -186,818 | -82,529 |
| New provisions and adjustments to previous provisions | - | -288 | 44 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -376,628 | -269,375 | -9,295 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | 543,880 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | 2,000 | 4,736 | -1,139 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | 2,000 | 4,736 | -1,139 |
| Net Cash Requirement | 18,033,371 | 16,485,001 | 13,874,135 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 376,770 | 340,254 | 257,415 |
| <i>Less:</i> | | | |
| Administration DEL Income | - | -2,394 | -3,656 |
| Net Administration Costs | 376,770 | 337,860 | 253,759 |
| Gross Programme Costs | 15,972,264 | 14,502,951 | 12,944,428 |
| <i>Less:</i> | | | |
| Programme DEL Income | -73,018 | -159,044 | -191,706 |
| Programme AME Income | - | - | -557 |
| Non-budget income | - | - | - |
| Net Programme Costs | 15,899,246 | 14,343,907 | 12,752,165 |
| Total Net Operating Costs | 16,276,016 | 14,681,767 | 13,005,924 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,072,070 | 1,035,931 | 804,106 |
| Capital DEL | 14,524,503 | 12,984,139 | 12,073,347 |
| Resource AME | 679,183 | 661,497 | 232,458 |
| Capital AME | 260 | 200 | -103,987 |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -14,524,763 | -12,984,339 | -11,969,360 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | 299 | -201 | -1,511 |
| Total Resource Budget | 1,751,552 | 1,697,227 | 1,035,053 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,072,070 | 1,035,931 | 804,399 |
| Resource AME | 679,482 | 661,296 | 230,654 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | 2,611 | -1,139 |
| Other adjustments | - | -2,611 | 1,139 |
| Total Resource (Estimate) | 1,751,552 | 1,697,227 | 1,035,053 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| D Capability | | | |
| Sales of Goods and Services | - | -826 | -1,045 |
| Other Income | - | - | -1,045 |
| F Support for the Digital, Broadcasting and Media sectors | | | |
| Sales of Goods and Services | - | -1 | - |
| Other Income | - | -1 | - |
| G Modernising and reforming the work of the Government Functions | | | |
| Other Income | - | -1,566 | -1,566 |
| Total Sales of Goods and Services | - | -827 | -1,045 |
| Total Other Income | - | -1,567 | -2,611 |
| Total Administration | - | -2,394 | -3,656 |
| Programme | | | |
| A Deliver an ambitious industrial strategy | | | |
| Sales of Goods and Services | - | -3,854 | -3,369 |
| Interest and Dividends | -8,724 | -5,940 | -9,392 |
| Other Income | - | -15,669 | -1,821 |
| C Science and Research | | | |
| Interest and Dividends | - | -83 | - |
| Other Grants | - | - | -331 |
| Other Income | - | - | -345 |
| D Capability | | | |
| Sales of Goods and Services | - | -4 | - |
| Other Income | - | - | -22 |
| E Government as Shareholder | | | |
| Interest and Dividends | -20,184 | -18,540 | -70,825 |
| F Support for the Digital, Broadcasting and Media sectors | | | |
| Other Income | - | - | -979 |
| G Modernising and reforming the work of the Government Functions | | | |
| Sales of Goods and Services | -44,110 | - | - |
| Other Income | - | -43,790 | -33,632 |
| H Building Digital UK | | | |
| Sales of Goods and Services | - | -34 | -51 |
| Other Income | - | - | -2 |
| Total Sales of Goods and Services | -44,110 | -3,892 | -3,420 |
| Total Interest and Dividends | -28,908 | -24,563 | -80,217 |
| Total Other Grants | - | - | -331 |
| Total Other Income | - | -59,459 | -36,801 |
| Total Programme | -73,018 | -87,914 | -120,769 |
| Total Voted Resource DEL | -73,018 | -90,308 | -124,425 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource AME | | | |
| Programme | | | |
| O Science and Research | | | |
| Other Income | - | - | -557 |
| Total Other Income | - | - | -557 |
| Total Programme | - | - | -557 |
| Total Voted Resource AME | - | - | -557 |
| Total Voted Resource Income | -73,018 | -90,308 | -124,982 |
| Voted Capital DEL | | | |
| Programme | | | |
| A Deliver an ambitious industrial strategy | | | |
| Sales of Assets | - | -392 | -1,584 |
| Sales of Goods and Services | - | -19,474 | -17,298 |
| Other Income | - | - | -286,053 |
| C Science and Research | | | |
| Sales of Assets | - | - | -428 |
| Sales of Goods and Services | - | -35 | -1,196 |
| Other Grants | - | -48,175 | -48,189 |
| Repayments | - | -3,617 | -5,400 |
| D Capability | | | |
| Sales of Goods and Services | - | -28 | -8 |
| Other Grants | - | - | -330 |
| E Government as Shareholder | | | |
| Repayments | - | -33,979 | -33,169 |
| H Building Digital UK | | | |
| Other Grants | - | -807 | -5,055 |
| Total Sales of Assets | - | -392 | -2,012 |
| Total Sales of Goods and Services | - | -19,537 | -18,502 |
| Total Other Grants | - | -48,982 | -53,574 |
| Total Other Income | - | - | -286,053 |
| Total Repayments | - | -37,596 | -38,569 |
| Total Programme | - | -106,507 | -398,710 |
| Total Voted Capital DEL | - | -106,507 | -398,710 |
| Total Voted Capital Income | - | -106,507 | -398,710 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|---------------|------------------|---------------|--------------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | -2,611 | -2,611 | 1,139 | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | -2,000 | -2,000 | -2,125 | -2,125 | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | -2,000 | -2,000 | -4,736 | -4,736 | 1,139 | - |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|---------------------------------------|------------------|---------------|------------------|---------------|--------------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Loan repayments Capital DEL | -2,000 | -2,000 | -2,125 | -2,125 | - | - |
| Interest income Resource DEL | - | - | -2,611 | -2,611 | 1,139 | - |
| Total | -2,000 | -2,000 | -4,736 | -4,736 | 1,139 | - |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Sarah Munby

Executive Agency Accounting Officers:

| | |
|--------------|---------------------|
| Dean Creamer | Building Digital UK |
| Dr Paul Bate | UK Space Agency |

ALB Accounting Officers:

| | |
|-----------------------|--|
| Ilan Gur | Advanced Research and Invention Agency |
| Hannah Boardman | British Technology Investments |
| Prof. Ottoline Leyser | Diamond Light Source Limited |
| John Edwards | Information Commissioner's Office |
| Sarah Munby | The NESTA Trust |
| Dame Melanie Dawes | Office of Communications |
| Prof. Ottoline Leyser | UK Research and Innovation |
| Richard Semple | UK Shared Business Services Ltd |

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| | | | | £'000 |
|---------------------------------------|--|----------------|------------------|-------------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| I | Advanced Research and Invention Agency | 85 | 183,679 | 184,000 |
| I | Diamond Light Source Limited | 36,400 | - | - |
| I | UK Research and Innovation | 303,243 | 8,461,290 | 11,078,651 |
| J | UK Shared Business Services Ltd | 1 | - | - |
| K | British Technology Investments | 2,000 | 20,000 | 22,000 |
| L | Information Commissioner's Office | 7,747 | 2,873 | 7,530 |
| L | Office of Communications | 281 | 3,000 | - |
| P | The NESTA Trust | 13,322 | - | - |
| Q | UK Research and Innovation | 115,530 | - | - |
| R | Office of Communications | 3,197 | - | - |
| Total | | 481,806 | 8,670,842 | 11,292,181 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|----------------|
| Contingent liabilities exist in relation to various ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated. | Unquantifiable |
| Indemnities have been provided to the directors appointed by the core department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies. | Unquantifiable |
| Intellectual Property – A liability to the European Patent Office could arise under Article 40 of the European Patent Convention of 1973 as the U K is one of the contracting states. | Unquantifiable |
| – A liability to the World Intellectual Property Organisation could arise under Article 57 of the Patent Cooperation Treaty as the U K is one of the contracting states. | Unquantifiable |
| Others Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions. | Unquantifiable |
| A number of potential liabilities exist for the departmental group in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain. | Unquantifiable |
| A contingent liability exists in relation to the disposal of radioactive sources on the Teddington site should the radiological work at NPL cease and the normal practice of returning depleted sources to the supplier of replacement sources, no longer occurs. These costs cannot be reliably estimated. | Unquantifiable |
| As a member of EUMETNET, The Met Office is indemnified to pay any liabilities transferred to the individual member state shareholders in the event that the organisation was no longer a going concern. | Unquantifiable |
| UK Space Agency – Under international (UN) convention, the UK government is ultimately liable for third party costs from accidental damage arising from UK space activities. To manage the risk to the Government, the Outer Space Act 1986 requires licensees to indemnify HMG against any proven third-party costs. In March 2015, the Outer Space Act 1986 was amended to provide for a limit of liability to be applied in licences to what was previously an unlimited liability to indemnify HMG for licensed activities. The Outer Space Act now regulates spaceflight activities carried out overseas by UK entities only. With the coming into force of the Space Industry Act on 29 July 2021, this act now regulates licensed spaceflight activities in the UK. The Act requires the licensee to indemnify claims made against the UK government and also claims made by third-parties against the licensee with respect to damage arising in the UK. Limits of operator liability are to be included as licence conditions in licences issued under the Act. Therefore, no operator will be facing unlimited liability for activities carried out in compliance with the act. The UK government is therefore exposed to a potential liability for third party costs which are not recoverable from the licensee. This liability is unquantifiable at the time of reporting. | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|----------------|
| <p>– UKRI collaborates with a number of other international partners in the funding, management and operation of technical facilities which are not owned by UKRI. In the event of a decision to withdraw from any of these arrangements, it is likely that UKRI would assist in the search for a replacement partner to ensure that technical commitments were met. The most significant international collaborations are in respect of CERN and European Southern Observatory (ESO). For both of these facilities there is the possibility that UKRI would be obliged to contribute to decommissioning costs arising from a decision taken to discontinue operations. The decisions to decommission are not wholly within UKRI's control.</p> | Unquantifiable |
| <p>UKRI - A contingent liability exists in respect of the Science and Technology Facilities Council (STFC)'s share of Institute Laue-Langevin (ILL) unfunded provisions for staff related costs (e.g. early retirement) and costs associated with reprocessing fuel elements.</p> | 10,500 |
| <p>Building Digital UK - Shared Rural Network - There is a legally binding agreement to indemnify mobile network operators, via their subsidiary, Digital Mobile Spectrum Limited in respect of costs up to £15.2m that may arise if there is a change in the operator of the Emergency Services Network. The probability of crystallisation occurring from 2024 is estimated at 5%.</p> | Unquantifiable |
| <p>Building Digital UK - Superfast - ERDF Scheme Contingent Liability - There is a contingent liability for potential clawback in relation to European Regional Development Fund (ERDF) funding for two broadband projects which were procured through change requests to existing contracts with BT. The outcome will not be known until the relevant audits have taken place, with the potential of an audit challenge remaining in place until 2026.</p> | Unquantifiable |
| <p>Ordnance Survey - Indemnities have been provided to Directors appointed by the Department to the Ordnance Survey. These indemnities are against personal liability following any legal action against the Company.</p> | Unquantifiable |

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|---|-----------|
| C7 | European Space Agency | 462,857 |
| H7 | European Molecular Biology Conference | 3,714 |
| H7 | European Molecular Biology Laboratory | 22,242 |
| H7 | European Molecular Biology Laboratory - Elixir | 1,039 |
| H7 | Human Frontier Science Program | 2,155 |
| H7 | International Agency for Research on Cancer | 1,031 |
| H7 | The International Ocean Drilling Programme | 2,600 |
| H7 | European Organisation for Nuclear Research (CERN) | 172,545 |
| H7 | European Southern Observatory (ESO) | 31,396 |
| H7 | Institut Laue-Langevin (ILL) | 20,197 |
| H7 | European Synchrotron Radiation Facility (ESRF) | 9,304 |
| H7 | European X-ray Free-Electron Laser (XFEL) | 6,969 |
| H7 | Engineering in Medicine and Biology Society | 1,175 |
| H7 | Horizon Europe | 2,064,058 |
| H7 | Copernicus | 125,172 |
| H7 | European Spallation Source International Operations (ESS) | 3,223 |
| H7 | Square Kilometre Array Observatory (SKAO) | 23,727 |

Department for Transport

INTRODUCTION

1. The Department's vision is to 'Connect People and Places' - people want reliable, comfortable, and affordable journeys and through significant investments we are making people's journeys easier, safer, and faster. The Department plays a vital role in supporting the economy by creating an inclusive transport network for everyone, as well as a safer, more secure, and sustainable transport system.
2. The Department's priorities are:
 - Improving performance on the railways and driving forward rail reform
 - Improving bus services and growing usage across the country
 - Transforming infrastructure to work for the whole country, promoting social mobility and tackling inequality
 - Delivering greener transport
 - Better integrating transport networks
3. The Department is responsible for providing guidance and funding, and setting policy and investment priorities. This includes supporting English local authorities to help them run and maintain their road networks, setting national aviation policy, providing strategic direction for the maritime sector, overseeing High Speed Rail projects, and supporting the development of other major infrastructure projects. Additionally, the Department invests in, maintains and operates the motorway and trunk road network in England through National Highways as well as sets policy to reduce congestion and pollution and work to promote lower-carbon transport, such as buses, cycling and walking. The Department is also responsible for setting the strategic direction for the rail industry in England and Wales and funding investment in infrastructure through Network Rail.
4. The Estimate provides for planned budgetary expenditure of the Department and its associated agencies (i.e.: the Driver and Vehicle Licensing Agency, Vehicle Certification Agency, Driver and Vehicle Standards Agency, Maritime and Coastguard Agency, Active Travel England), and its arm's length bodies and public corporations in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.
5. The expenditure is broken down between resource and capital, and resource provision is further sub-divided between administration and programme spend.

Part I of the Estimate sets out the control totals and descriptions of spending, some of which are replicated in the Supply legislation.

Part II provides a more detailed breakdown of those control limits and explain how the cash requirement is derived.

Part III contains various tables and notes that provide supplementary and background information.
6. The single net cash requirement is not split by DEL/AME or any other budgetary limits.
7. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2024-25 to be published in the summer.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------------|-------------|----------------|
| Departmental Expenditure Limit | | | |
| Resource | 20,360,184,000 | 29,711,000 | 20,389,895,000 |
| Capital | 21,565,184,000 | - | 21,565,184,000 |
| Annually Managed Expenditure | | | |
| Resource | 3,712,266,000 | -11,004,000 | 3,701,262,000 |
| Capital | 148,598,000 | - | 148,598,000 |
| Total Net Budget | | | |
| Resource | 24,072,450,000 | 18,707,000 | 24,091,157,000 |
| Capital | 21,713,782,000 | - | 21,713,782,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 35,006,588,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Department for Transport on:

Departmental Expenditure Limit:Expenditure arising from:

Improving transport connections across the United Kingdom. Support of transport-related activities including roads; vehicles and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; search and rescue; local transport; transport security and safety; and highway services. Net spending by Arm's length bodies. Grants to Transport for London and local authorities in respect of local transport programmes. Support for other minor transport services; use of European funding for transport-related schemes; administrative costs and associated other non-cash items falling in DEL. Smart-ticketing and related technology. Work to support the government's new relationship with the EU under the Trade and Cooperation Agreement and associated workstreams. Grants to Transport for the North and Statutory Bodies. Loans for Shimmer Relocation Assistance Scheme and transport-related activities. The Public Sector Decarbonisation Scheme. Financial assistance under the UK Internal Markets Act 2020 in any area of the United Kingdom. Losses and special payments relating to the administration of the Department for Transport and its associated Agencies. Rail reform. Costs associated with cancellation of HS2 Phase 2.

Income arising from:

Sales of assets; loan repayments; interest receivable and European grants for transport-related activities including roads; vehicles and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; search and rescue; local transport; transport security and safety; highway services. Shipping and maritime income including, but not limited to Registration fees. Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part. Dividend income from shareholdings. Public Sector Decarbonisation Scheme. Fees for use of clean air zones central services.

PART I: EXPENDITURE AND AMBIT (CONTINUED)**Annually Managed Expenditure:**Expenditure arising from:

Grant and pension provisions and associated non-cash costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including roads; vehicle and driving; rail; sustainable travel; aviation; local transport; transport security and safety; and highway services. Shipping and maritime activities. Other costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including Payments to General Lighthouse Authorities. Net spending by ALBs.

Income arising from:

Loan repayments and other income for transport-related activities. Dividends and interest receivable.

Department for Transport will account for this Estimate.

| | | | £ |
|---------------------------------------|-----------------------|-------------------------------------|---|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 20,360,184,000 | 7,921,442,000 | 12,438,742,000 |
| Capital | 21,565,184,000 | 9,416,997,000 | 12,148,187,000 |
| Annually Managed Expenditure | | | |
| Resource | 3,712,266,000 | 2,237,860,000 | 1,474,406,000 |
| Capital | 148,598,000 | - | 148,598,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 35,006,588,000 | 14,885,133,000 | 20,121,455,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|---|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|-------------------|-------------------|-------------------|-----|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | Programme | | | Total | | Capital | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Tolled Crossings | - | - | - | 45,147 | -155,609 | -110,462 | -110,462 | - | - | - | -88,796 | - | - |
| B Local Authority Transport | - | - | - | 406,059 | - | 406,059 | 406,059 | 2,451,483 | - | 2,451,483 | 325,555 | 1,634,277 | |
| C National Highways (net) | 45,000 | - | 45,000 | 3,938,233 | - | 3,938,233 | 3,983,233 | 3,404,000 | - | 3,404,000 | 3,994,846 | 3,670,300 | |
| D Funding of Other ALBs (net) | 1,281 | - | 1,281 | -53,056 | - | -53,056 | -51,775 | 20,500 | - | 20,500 | -55,305 | 70,095 | |
| E Other Railways | - | - | - | 552,088 | -426,183 | 125,905 | 125,905 | 99,982 | - | 99,982 | 86,079 | 98,388 | |
| F Sustainable Travel | - | - | - | 182,283 | -5,030 | 177,253 | 177,253 | 627,718 | - | 627,718 | 133,490 | 576,759 | |
| G Bus Subsidies & Concessionary Fares | - | - | - | 771,096 | -5,300 | 765,796 | 765,796 | 388,375 | - | 388,375 | 1,118,010 | 231,525 | |
| H GLA Transport Grants | - | - | - | 500 | - | 500 | 500 | 485,000 | - | 485,000 | 1,095 | 77,200 | |
| I Crossrail | - | - | - | - | -37,649 | -37,649 | -37,649 | -209,000 | - | -209,000 | -39,839 | -174,000 | |
| J Aviation, Maritime, Security and Safety | - | - | - | 185,719 | -51,957 | 133,762 | 133,762 | 101,676 | - | 101,676 | 88,789 | 262,347 | |
| K Maritime and Coastguard Agency | 9,267 | -611 | 8,656 | 451,029 | - | 451,029 | 459,685 | 87,600 | - | 87,600 | 447,684 | 76,439 | |
| L Motoring Agencies | - | - | - | 1,242,893 | -1,127,915 | 114,978 | 114,978 | 67,200 | - | 67,200 | 90,966 | 70,539 | |
| M Science, Research and Support Functions | - | - | - | 37,117 | - | 37,117 | 37,117 | 25,286 | -1,330 | 23,956 | 35,882 | 33,531 | |
| N Central Administration | 345,687 | -19,893 | 325,794 | 144,064 | -25,794 | 118,270 | 444,064 | 15,379 | - | 15,379 | 363,080 | 8,690 | |
| O Support for Passenger Rail Services | - | - | - | 2,093,709 | - | 2,093,709 | 2,093,709 | 134,135 | - | 134,135 | 2,558,315 | 124,099 | |
| P High Speed Rail | - | - | - | 52,550 | -24,233 | 28,317 | 28,317 | 337,800 | - | 337,800 | 38,589 | 178,820 | |
| Q Transport Development Fund | - | - | - | 81,714 | - | 81,714 | 81,714 | 974,131 | - | 974,131 | 25,317 | 1,149,600 | |
| R High Speed Two Limited (net) | 1,617 | - | 1,617 | 139,355 | - | 139,355 | 140,972 | 6,858,000 | - | 6,858,000 | 80,047 | 6,797,704 | |
| S East West Rail Company Limited (net) | 175 | - | 175 | 143,534 | - | 143,534 | 143,709 | 250 | - | 250 | 127,882 | 1,237 | |
| T Network Rail (net) | - | - | - | 11,423,297 | - | 11,423,297 | 11,423,297 | 5,696,999 | - | 5,696,999 | 11,194,181 | 5,778,065 | |
| Total voted DEL | 403,027 | -20,504 | 382,523 | 21,837,331 | -1,859,670 | 19,977,661 | 20,360,184 | 21,566,514 | -1,330 | 21,565,184 | 20,525,867 | 20,665,615 | |
| Non-voted expenditure | | | | | | | | | | | | | |
| U Funding of Other ALBs (net) | -166 | - | -166 | 29,877 | - | 29,877 | 29,711 | - | - | - | 19,484 | - | |
| Total non-voted DEL | -166 | - | -166 | 29,877 | - | 29,877 | 29,711 | - | - | - | 19,484 | - | |
| Total DEL | 402,861 | -20,504 | 382,357 | 21,867,208 | -1,859,670 | 20,007,538 | 20,389,895 | 21,566,514 | -1,330 | 21,565,184 | 20,545,351 | 20,665,615 | |

PART II: SUBHEAD DETAIL (CONTINUED)

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|---|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|-------------------|-------------------|-------------------|---------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| V National Highways (net) | - | - | - | 10,000 | - | 10,000 | 10,000 | 100,000 | - | 100,000 | 10,000 | 100,000 | 100,000 |
| W Network Rail (net) | - | - | - | 3,306,797 | - | 3,306,797 | 3,306,797 | - | - | - | 4,318,785 | - | - |
| X Funding of Other ALBs (net) | - | - | - | 111,809 | - | 111,809 | 111,809 | 1,000 | - | 1,000 | 111,655 | - | - |
| Y Other Railways | - | - | - | 277,733 | -74,142 | 203,591 | 203,591 | - | - | - | 193,119 | - | - |
| Z Aviation, Maritime, Security and Safety | - | - | - | - | -408 | -408 | -408 | -11,667 | - | -11,667 | -592 | -11,667 | -11,667 |
| AA Motoring Agencies | - | - | - | -1,034 | - | -1,034 | -1,034 | - | - | - | -930 | - | - |
| AB Central Administration | - | - | - | 96,000 | - | 96,000 | 96,000 | - | - | - | 96,000 | - | - |
| AC High Speed Rail | - | - | - | - | - | - | - | 56,844 | - | 56,844 | 1 | 56,844 | 56,844 |
| AD High Speed Two Limited (net) | - | - | - | -14,768 | - | -14,768 | -14,768 | 1,505 | - | 1,505 | -8,440 | 1,505 | 1,505 |
| AE East West Rail Company Limited (net) | - | - | - | 279 | - | 279 | 279 | 916 | - | 916 | 279 | 1,916 | 1,916 |
| Maritime and Coastguard Agency | - | - | - | - | - | - | - | - | - | - | 1,000 | - | - |
| Total voted AME | - | - | - | 3,786,816 | -74,550 | 3,712,266 | 3,712,266 | 148,598 | - | 148,598 | 4,720,877 | 148,598 | |
| Non-voted expenditure | | | | | | | | | | | | | |
| AF Funding of Other ALBs (net) | - | - | - | -11,004 | - | -11,004 | -11,004 | - | - | - | -9,804 | - | - |
| Total non-voted AME | - | - | - | -11,004 | - | -11,004 | -11,004 | - | - | - | -9,804 | - | - |
| Total AME | - | - | - | 3,775,812 | -74,550 | 3,701,262 | 3,701,262 | 148,598 | - | 148,598 | 4,711,073 | 148,598 | |
| Voted expenditure | 403,027 | -20,504 | 382,523 | 25,624,147 | -1,934,220 | 23,689,927 | 24,072,450 | 21,715,112 | -1,330 | 21,713,782 | 25,246,744 | 20,814,213 | |
| Non-voted expenditure | -166 | - | -166 | 18,873 | - | 18,873 | 18,707 | - | - | - | 9,680 | - | |
| Total for Estimate | 402,861 | -20,504 | 382,357 | 25,643,020 | -1,934,220 | 23,708,800 | 24,091,157 | 21,715,112 | -1,330 | 21,713,782 | 25,256,424 | 20,814,213 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|--------------------|--------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 24,091,157 | 25,256,424 | 22,306,280 |
| Net Capital Requirement | 21,713,782 | 20,814,213 | 21,993,602 |
| Accruals to cash adjustments | -10,779,644 | -12,303,753 | -12,121,306 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -35,136,723 | -36,194,752 | -33,879,725 |
| Add cash grant-in-aid | 23,714,714 | 23,001,111 | 22,336,838 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -265,514 | -266,553 | -298,402 |
| New provisions and adjustments to previous provisions | -100,285 | -100,162 | -16,932 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | 53,780 | 53,777 | 55,517 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | -172,995 |
| Increase (-) / Decrease (+) in creditors | 605,365 | 1,000,966 | -540,361 |
| Use of provisions | 349,019 | 201,860 | 394,754 |
| Removal of non-voted budget items | -18,707 | -9,680 | -8,786 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -18,707 | -9,680 | -8,786 |
| Net Cash Requirement | 35,006,588 | 33,757,204 | 32,169,790 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 402,861 | 392,518 | 374,734 |
| <i>Less:</i> | | | |
| Administration DEL Income | -20,504 | -12,112 | -14,710 |
| Net Administration Costs | 382,357 | 380,406 | 360,024 |
| Gross Programme Costs | 30,222,961 | 30,350,011 | 28,388,433 |
| <i>Less:</i> | | | |
| Programme DEL Income | -1,861,000 | -2,093,962 | -2,023,419 |
| Programme AME Income | -74,550 | -70,141 | -128,203 |
| Non-budget income | - | - | - |
| Net Programme Costs | 28,287,411 | 28,185,908 | 26,236,811 |
| Total Net Operating Costs | 28,669,768 | 28,566,314 | 26,596,835 |
| <i>Of which:</i> | | | |
| Resource DEL | 20,362,667 | 20,513,430 | 19,518,996 |
| Capital DEL | 4,578,611 | 3,309,890 | 4,290,553 |
| Resource AME | 3,728,490 | 4,742,994 | 2,787,286 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -4,578,611 | -3,309,890 | -4,290,553 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | -2 |
| Total Resource Budget | 24,091,157 | 25,256,424 | 22,306,280 |
| <i>Of which:</i> | | | |
| Resource DEL | 20,389,895 | 20,545,351 | 19,562,599 |
| Resource AME | 3,701,262 | 4,711,073 | 2,743,681 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 24,091,157 | 25,256,424 | 22,306,280 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| K Maritime and Coastguard Agency | | | |
| Sales of Goods and Services | -611 | -563 | -517 |
| N Central Administration | | | |
| Sales of Goods and Services | -19,572 | -11,260 | -13,900 |
| Other Income | -321 | -289 | -293 |
| Total Sales of Goods and Services | -20,183 | -11,823 | -14,417 |
| Total Other Income | -321 | -289 | -293 |
| Total Administration | -20,504 | -12,112 | -14,710 |
| Programme | | | |
| A Tolled Crossings | | | |
| Sales of Goods and Services | -155,609 | -133,943 | -144,142 |
| B Local Authority Transport | | | |
| Other Income | - | -44,750 | - |
| E Other Railways | | | |
| Sales of Goods and Services | -371,796 | -363,805 | -341,684 |
| Other Income | -54,387 | -54,442 | -110,448 |
| F Sustainable Travel | | | |
| Sales of Goods and Services | -5,030 | -7,665 | -7,511 |
| Other Income | - | - | -223 |
| G Bus Subsidies & Concessionary Fares | | | |
| Sales of Goods and Services | - | -5,556 | - |
| Other Income | -5,300 | - | -4,776 |
| I Crossrail | | | |
| Interest and Dividends | -37,649 | -40,008 | -48,343 |
| J Aviation, Maritime, Security and Safety | | | |
| EU Grants Received | -45,356 | -45,356 | -80,854 |
| Sales of Goods and Services | -4,375 | -2,861 | -4,222 |
| Interest and Dividends | -2,226 | - | - |
| Other Income | - | -18,398 | -92 |
| K Maritime and Coastguard Agency | | | |
| Sales of Goods and Services | - | -17,788 | -19,224 |
| L Motoring Agencies | | | |
| Sales of Goods and Services | -679,066 | -699,177 | -699,476 |
| Interest and Dividends | -17 | -16 | -12 |
| Other Grants | -504 | -4,624 | -3,983 |
| Other Income | -447,893 | -398,862 | -392,800 |
| Taxation | -435 | -435 | -432 |
| M Science, Research and Support Functions | | | |
| Sales of Goods and Services | - | -15 | -1,008 |
| Other Income | - | -295 | - |
| N Central Administration | | | |
| Sales of Goods and Services | -347 | -3,197 | -9,168 |
| Interest and Dividends | -25,000 | -46,466 | -16,409 |
| Other Income | -447 | - | -258 |
| O Support for Passenger Rail Services | | | |
| Sales of Goods and Services | - | - | 1,513 |
| Other Income | - | -7,986 | -101,333 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (CONTINUED)

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| P High Speed Rail | | | |
| Sales of Goods and Services | - | - | -555 |
| Other Income | -24,233 | -22,999 | -23,604 |
| Q Transport Development Fund | | | |
| Other Income | - | - | -86 |
| Total EU Grants Received | -45,356 | -45,356 | -80,854 |
| Total Sales of Goods and Services | -1,216,223 | -1,234,007 | -1,225,477 |
| Total Interest and Dividends | -64,892 | -86,490 | -64,764 |
| Total Other Grants | -504 | -4,624 | -3,983 |
| Total Other Income | -532,260 | -547,732 | -633,620 |
| Total Taxation | -435 | -435 | -432 |
| Total Programme | -1,859,670 | -1,918,644 | -2,009,130 |
| Total Voted Resource DEL | -1,880,174 | -1,930,756 | -2,023,840 |
| Voted Resource AME | | | |
| Programme | | | |
| Y Other Railways | | | |
| Interest and Dividends | -74,142 | -69,549 | -127,493 |
| Z Aviation, Maritime, Security and Safety | | | |
| Interest and Dividends | -408 | -592 | -710 |
| Total Interest and Dividends | -74,550 | -70,141 | -128,203 |
| Total Programme | -74,550 | -70,141 | -128,203 |
| Total Voted Resource AME | -74,550 | -70,141 | -128,203 |
| Total Voted Resource Income | -1,954,724 | -2,000,897 | -2,152,043 |
| Voted Capital DEL | | | |
| Programme | | | |
| F Sustainable Travel | | | |
| EU Grants Received | - | - | -819 |
| I Crossrail | | | |
| Other Grants | - | -174,000 | -11,839 |
| Repayments | - | - | -139,000 |
| L Motoring Agencies | | | |
| Sales of Assets | - | -2,578 | -484 |
| Other Grants | - | - | -61 |
| M Science, Research and Support Functions | | | |
| Other Grants | -1,330 | -1,318 | -1,570 |
| Total Sales of Assets | - | -2,578 | -484 |
| Total EU Grants Received | - | - | -819 |
| Total Other Grants | -1,330 | -175,318 | -13,470 |
| Total Repayments | - | - | -139,000 |
| Total Programme | -1,330 | -177,896 | -153,773 |
| Total Voted Capital DEL | -1,330 | -177,896 | -153,773 |
| Voted Capital AME | | | |
| Programme | | | |
| Y Other Railways | | | |
| Repayments | - | - | -14 |
| Z Aviation, Maritime, Security and Safety | | | |
| Repayments | - | -11,667 | - |
| Total Repayments | - | -11,667 | -14 |
| Total Programme | - | -11,667 | -14 |
| Total Voted Capital AME | - | -11,667 | -14 |
| Total Voted Capital Income | -1,330 | -189,563 | -153,787 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|-----------------|------------------|-----------------|--------------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | -155,506 | - | -157,849 | - | -157,324 |
| Total | - | -155,506 | - | -157,849 | - | -157,324 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|---|------------------|-----------------|------------------|-----------------|--------------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Fees relating to the sale and transfer of personalised registration marks by the Driver and Vehicle Licensing Agency. | - | -150,000 | - | -150,000 | - | -150,000 |
| Income from River Crossings. | - | -5,504 | - | -7,849 | - | -7,324 |
| Total | - | -155,504 | - | -157,849 | - | -157,324 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Bernadette Kelly

Executive Agency Accounting Officers:

Virginia McVea for Sections K and AA
 Tim Moss for Sections L and AB
 Pia Wilkes CBE for Sections L and AB
 Loveday Ryder for Sections L and AB
 Danny Williams for Section F

Maritime and Coastguard Agency
 Driver and Vehicle Licensing Agency
 Vehicle Certification Agency
 Driver and Vehicle Standards Agency
 Active Travel England

ALB Accounting Officers:

Nick Harris, Chief Executive Officer
 Andrew Haines, Chief Executive Officer
 Hugh Ind, Chief Executive Officer
 Mark Wild, Chief Executive Officer
 Alex Robertson, Chief Executive Officer
 Admiral Iain Lower, Chief Executive Officer
 Yvonne Shields O'Connor, Chief Executive
 Mike Bullock, Chief Executive Officer
 David Hughes, Chief Executive Officer

National Highways
 Network Rail
 British Transport Police Authority
 High Speed Two (HS2) Limited
 Transport Focus
 Trinity House
 Commissioners of Irish Lights
 Northern Lighthouse Board
 East West Rail Company Limited

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| £'000 | | | | |
|---------------------------------------|------------------------------------|-------------------|-------------------|-------------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| C | National Highways | 3,983,233 | 3,404,000 | 5,073,000 |
| D | Air Travel Trust | -72,039 | - | - |
| D | British Transport Police Authority | 13,251 | 20,500 | - |
| D | Transport Focus | 6,829 | - | 6,714 |
| D | Train Fleet | 184 | - | - |
| R | High Speed 2 | 140,972 | 6,858,000 | 7,469,000 |
| S | East West Rail | 143,709 | 250 | 160,000 |
| T | Network Rail | 11,423,297 | 5,696,999 | 11,006,000 |
| V | National Highways | 10,000 | 100,000 | - |
| W | Network Rail | 3,306,797 | - | - |
| X | British Transport Police Authority | 111,809 | 1,000 | - |
| AD | High Speed 2 | -14,768 | 1,505 | - |
| AE | East West Rail | 279 | 916 | - |
| Total | | 19,053,553 | 16,083,170 | 23,714,714 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| Statutory liabilities: | |
| Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession. | 100,000 |
| Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for King's Enemy Risks (KER). A contingent liability arises from the continuous KER cover for the hull and machinery value of British flag vessels entered with the Clubs. | Unquantifiable |
| Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity. | Unquantifiable |
| Railways Act 1993, Transport Act 2000: Contingent liabilities arise from signing of new, replacement and extended passenger rail franchise and successor agreements, and other agreements to encourage railways investment, including investments in assets that will be leased to train operating companies. This includes undertakings that cover the period after an individual National Rail Contract (NRC) has expired. Due to the NRCs' terms and conditions, the Department has narrowed the range of risks to which it is exposed, compared to the predecessor arrangements, so the likelihood of payment would be lower. The exposure will tend to reduce as the leases are repaid. | 1,808,091 |
| CTRL Act 1996. Undertaking under the HS1 concession agreement. The amount payable in the event of crystallisation would reflect the financial circumstances of the concession agreement and of its operator at that time, and will therefore fluctuate in line with market conditions. | 3,811,235 |
| Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2 Phase 1 and 2b; the Safeguarding Order for Phase 2a has been lifted. This creates an obligation on the Department to purchase properties that have been blighted. | Unquantifiable |
| Liabilities for statutory blight for the furtherance of transport infrastructure projects. | Unquantifiable |
| Legacy liabilities for railway structures sold by British Rail and transferred from British Railways Board (Residuary) Limited (BRBR) on its abolition. | Unquantifiable |
| Non-statutory liabilities | |
| Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding. The reinstatement cost has been updated based on a valuation commissioned during the year. | 136,394 |
| National Highways third party claims. | 16,400 |
| Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations, and to individuals in analogous roles. | 1,000 |
| North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war. | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES (CONTINUED)

| Nature of liability | £'000 |
|---|----------------|
| Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters. The amount has been updated to reflect a current estimate of the costs. | 10,000 |
| Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable and unquantifiable payments. As the unquantifiable proportion is significant, the category is presented as unquantifiable. | Unquantifiable |
| In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains. The reduction reflects repayments on some of the liabilities covered by the warranties. | 620,000 |
| In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail. | 5,900,000 |
| Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton Borough Council's financial obligations under the Demand Management Participation Agreement. The financial exposure reduces as toll revenues are collected. | 1,070,000 |
| Cross-guarantees within NR Group - indemnities given by companies within the Network Rail Group to support entities that are not consolidated within the DfT resource accounts, to deliver value for money to the taxpayer. The amount will fluctuate in line with the balances covered. | 155,070 |
| Other contingent liabilities, including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts. This summarises more than thirty individual items. The change in amount reflects new claims received, the expiry of some existing claims, and net increases in the amount of others. | 284,442 |
| Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements. | 200,980 |
| The Department has a potential constructive obligation to cover the costs of managing the SS Richard Montgomery, which ran aground off Sheerness in 1944, with a cargo of munitions. The Department has funded the costs of marking, guarding, inspections and mitigation works, indicating that it would fund other works as required. The potential cost is considered to be unquantifiable. | Unquantifiable |
| The Department has accepted obligations to indemnify operators under the Space Industry Act 2018 (the 2018 Act) and Space Industry Regulations 2021 for losses occurring before the satellite reaches orbit. There have been no launches since 2022-23. | Unquantifiable |

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

| Section in Part II: Subhead Detail | | Body | £'000 |
|---------------------------------------|--|---|-------|
| J | | International Civil Aviation Organisation | 2,646 |
| J | | European Civil Aviation Conference | 154 |
| J | | International Maritime Organisation | 1,100 |

Department for Energy Security and Net Zero

INTRODUCTION

1. This Estimate covers the planned budgetary expenditure of the Department for Energy Security and Net Zero (including its associated Arm's Length Bodies, notably the Nuclear Decommissioning Authority (NDA); the Low Carbon Contracts Company; and the United Kingdom Atomic Energy Authority).
2. This Estimate also covers the planned budgetary expenditure of Great British Energy, subject to the passage of the Great British Energy Bill.
3. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------------------|--------------|----------------|
| £ | | | |
| Departmental Expenditure Limit | | | |
| Resource † | 2,851,689,000 | -859,000,000 | 1,992,689,000 |
| Capital †† | 11,389,849,000 | - | 11,389,849,000 |
| Annually Managed Expenditure | | | |
| Resource | 71,241,701,000 | - | 71,241,701,000 |
| Capital | -1,261,000 | - | -1,261,000 |
| Total Net Budget | | | |
| Resource | 74,093,390,000 | -859,000,000 | 73,234,390,000 |
| Capital | 11,388,588,000 | - | 11,388,588,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement † †† | 15,680,644,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Department for Energy Security and Net Zero on:

Departmental Expenditure Limit:Expenditure arising from:

Support for business, including support for specific industries, small and medium businesses, regional programmes, programmes to promote research and development, innovation and standards, best practice and sustainable development.

Support for consumer and household, business and other non-domestic energy bills.

Measures to increase transparency and competitiveness of road fuel prices.

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

Energy-related activities including regulation, civil emergency planning, energy resilience measures, environmental remediation and support and facilitation for new and sustainable or more efficient, or less carbon intensive energy sources, technologies, transmission and storage, security and non-proliferation.

Respond to fuel poverty needs.

Measures to improve energy efficiency, security and environmental practice; payments to energy companies to reduce the impact of government policies on bills.

Work towards international agreement on climate change; promote and support actions to reduce national and global greenhouse gas emissions; climate modelling and risk assessment.

Great British Energy.

Carbon Capture, Usage and Storage Transport and Storage companies, as permitted by their Economic Licence.

PART I: EXPENDITURE AND AMBIT

Safety, environment and social impact programmes relating to nuclear sites in Central and Eastern Europe and the former Soviet Union and other countries where future G8 Global Partnership related initiatives may be pursued.

Inspections and compliance in accordance with regulatory requirements and recovery of expenditure through cost sharing arrangements.

The efficient management and discharge of liabilities falling to the Department and its partner organisations, including nuclear waste management and decommissioning, and liabilities in respect of former coal industry employees.

The management of the Government's shareholder interest in the portfolio of commercial businesses wholly or partly owned by Government; providing financial assistance to public corporations, and trading funds.

The payment of subscriptions and contributions to international organisations and fulfilment of international treaty obligations.

Grants to local authorities; payments to local authorities in respect of Local Area Agreements and New Burdens responsibilities.

Activities of UK Government Investments on behalf of the Department.

Specialist support services, staff management and development; other departmental administration and non-cash costs; payments towards the United Kingdom Atomic Energy Authority Combined Pension Scheme deficit; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; management of asset sales; contributions to fund cross government initiatives; Payments to HM Treasury towards the cost of Infrastructure UK.

Expenditure arising from the UK's departure from the European Union (EU).

Governmental response to the coronavirus Covid-19 pandemic.

Funding organisations supporting departmental objectives, including the Department's arm's length bodies and their subsidiaries.

Income arising from:

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

Recovery or return of funds for the support for other consumer and household, business and other non-domestic energy bills (following reconciliation and assurance activity).

Other government departments and devolved governments.

Statutory regulators in respect of expenses related to levies from industry.

Licences and levies; dividends; equity withdrawals; interest on loans and loan repayments.

Investments; repayment of investments; repayment of capital grants; repayments of grants and contributions; asset sales.

European Fast Stream; working capital loans; outside organisations (including the EU) in respect of advertising and publicity activities and materials; sale of research publications; European Social Fund to cover departmental programmes; sponsorship funding.

PART I: EXPENDITURE AND AMBIT

The sale of surplus land, buildings and equipment; rental income and repayments; the closure of partner organisations.

Partner organisations. Commercial loan recoveries in relation to UK Coal Production Limited.

General administration of the Department, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services; HMRC receipts arising from the Research and Development Expenditure Credit; and interest from bank accounts and exchange rate gains and losses.

Legal services, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; refund of input VAT not claimed in previous years on departmental expenditure; fees for services provided for energy resilience purposes; interest payments; non-cash income.

Activities of UK Government Investments on behalf of the Department.

Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part.

Government carbon offsetting scheme.

Financial securities relating to the decommissioning of renewable devices such as offshore wind.

Oil and gas industries (including petroleum licensing and levy receipts).

Great British Energy.

Carbon Capture, Usage and Storage Transport and Storage companies, as permitted by their Economic Licence.

Nuclear Decommissioning Authority.

Annually Managed Expenditure:Expenditure arising from:

Support for consumer and household, business and other non-domestic energy bills.

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

Carbon Capture, Usage and Storage Transport and Storage companies, as permitted by their Economic Licence.

The efficient management and discharge of liabilities falling to the Department and its partner organisations, including nuclear waste management and decommissioning and liabilities in respect of former coal industry employees.

Bad debts, impairments and provisions; other non-cash items.

Departmental administration; support for innovation and research activity; miscellaneous programmes; working capital loans.

Governmental response to the coronavirus Covid-19 pandemic.

The management of asset sales.

PART I: EXPENDITURE AND AMBIT

Payment of corporation tax.

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

Impairment of loans and investments; Exchange rate gains and losses.

Efficient discharge of liabilities relating to contracts for difference for the supply of electricity.

Income arising from:

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

Recovery or return of funds for the support for other consumer and household, business and other non-domestic energy bills (following reconciliation and assurance activity).

Trading Funds.

Asset sales.

Repayment and recoveries of compensation and legal costs, distribution of surpluses from coal industry pension schemes and coal privatisation receipts.

Refund of input VAT not claimed in previous years on departmental expenditure; interest payments; repayments of grants, loans and contributions; non-cash income.

Activities of UK Government Investments on behalf of the Department.

Enrichment Holdings Ltd in respect of dividends from shares held by Enrichment Investments Ltd in URENCO.

Nuclear Decommissioning Authority.

Department for Energy Security and Net Zero will account for this Estimate.

| | £ | | |
|---------------------------------------|-----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 2,851,689,000 | 1,468,297,000 | 1,383,392,000 |
| Capital | 11,389,849,000 | 5,396,337,000 | 5,993,512,000 |
| Annually Managed Expenditure | | | |
| Resource | 71,241,701,000 | 18,179,694,000 | 53,062,007,000 |
| Capital | -1,261,000 | 96,764,000 | -98,025,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 15,680,644,000 | 7,488,077,000 | 8,192,567,000 |

PART I: EXPENDITURE AND AMBIT

† Expenditure totalling £34,403,000 under section H is subject to the passage of the Great British Energy Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted.

†† Expenditure totalling £150,000,000 under section H is subject to the passage of the Great British Energy Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted.

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|---|----------------|-----------------|----------------|------------------|-----------------|------------------|------------------|-------------------|----------------|-------------------|-------------------|------------------|-----------|
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | | Programme | | Total | | | | | Net | | Net |
| | Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Net 7 | Gross 8 | Income 9 | Net 10 | Net 11 | Net 12 | Net 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Affordable energy | - | - | - | 208,010 | -100 | 207,910 | 207,910 | 1,438,219 | -47,855 | 1,390,364 | 256,565 | 1,451,170 | |
| B Energy system | - | - | - | 48,957 | -8,664 | 40,293 | 40,293 | 43,501 | - | 43,501 | 82,553 | -2,049,124 | |
| C Climate change and decarbonisation | - | - | - | 244,043 | -1,000 | 243,043 | 243,043 | 4,045,903 | - | 4,045,903 | 169,291 | 1,441,827 | |
| D Energy legacy | - | - | - | 159,063 | - | 159,063 | 159,063 | 2,415 | - | 2,415 | 168,067 | 12,211 | |
| E Science and Research | - | - | - | 3,000 | - | 3,000 | 3,000 | - | - | - | 3,224 | 32,265 | |
| F Capability | 529,825 | -125,509 | 404,316 | 39,179 | -900 | 38,279 | 442,595 | -6,615 | - | -6,615 | 464,589 | 12,829 | |
| G Energy system (ALB) net | - | - | - | 30,135 | - | 30,135 | 30,135 | 2,702,000 | - | 2,702,000 | 44,005 | 1,832,100 | |
| H Climate change and decarbonisation (ALB) net | 8,309 | - | 8,309 | 76,732 | - | 76,732 | 85,041 | 160,397 | - | 160,397 | 54,782 | 10,842 | |
| I Energy legacy (ALB) net | 4,948 | - | 4,948 | 57,623 | - | 57,623 | 62,571 | 37,884 | - | 37,884 | 58,300 | 34,655 | |
| J Science and Research (ALB) net | - | - | - | 16,288 | - | 16,288 | 16,288 | 410,000 | - | 410,000 | 16,721 | 374,282 | |
| K Government as Shareholder (ALB) net | 50 | - | 50 | - | - | - | 50 | - | - | - | 50 | - | |
| L NDA and SLC expenditure (ALB) net | 31,700 | - | 31,700 | 1,530,000 | - | 1,530,000 | 1,561,700 | 2,604,000 | - | 2,604,000 | 1,496,699 | 2,637,226 | |
| Total voted DEL | 574,832 | -125,509 | 449,323 | 2,413,030 | -10,664 | 2,402,366 | 2,851,689 | 11,437,704 | -47,855 | 11,389,849 | 2,814,846 | 5,790,283 | |
| Non-voted expenditure | | | | | | | | | | | | | |
| M Nuclear Decommissioning Authority Income (CFER) | - | - | - | - | -859,000 | -859,000 | -859,000 | - | - | - | -1,158,319 | - | |
| Total non-voted DEL | - | - | - | - | -859,000 | -859,000 | -859,000 | - | - | - | -1,158,319 | - | |
| Total DEL | 574,832 | -125,509 | 449,323 | 2,413,030 | -869,664 | 1,543,366 | 1,992,689 | 11,437,704 | -47,855 | 11,389,849 | 1,656,527 | 5,790,283 | |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|--|----------------|----------|-----------|------------|----------|------------|------------|------------|---------|------------|------------|------------|---------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | Programme | | | Total | | Gross | | Income | | Net | |
| | Gross | Income | Net | Gross | Income | Net | | 8 | | 9 | | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | 11 | 12 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| N Affordable energy | - | - | - | 500 | -500 | - | - | - | - | - | - | 422,000 | - |
| O Energy system | - | - | - | 1,722,000 | - | 1,722,000 | 1,722,000 | - | - | - | - | - | 205,000 |
| P Climate change and decarbonisation | - | - | - | 11,215,200 | - | 11,215,200 | 11,215,200 | - | - | - | - | -490 | - |
| Q Energy legacy | - | - | - | -92,706 | - | -92,706 | -92,706 | - | - | - | - | -139,853 | - |
| R Science and Research | - | - | - | 46,640 | - | 46,640 | 46,640 | - | - | - | - | 32,668 | - |
| S Renewable Heat Incentive | - | - | - | 1,257,000 | - | 1,257,000 | 1,257,000 | - | - | - | - | 1,203,000 | - |
| T Energy system (ALB) net | - | - | - | 3,043 | - | 3,043 | 3,043 | -1,500 | - | - | -1,500 | 6,994 | 13,000 |
| U Climate change and decarbonisation (ALB) net | - | - | - | 52,000,000 | - | 52,000,000 | 52,000,000 | - | - | - | - | 33,206,000 | 118 |
| V Energy legacy (ALB) net | - | - | - | 1,535,109 | - | 1,535,109 | 1,535,109 | 239 | - | - | 239 | 1,470,934 | - |
| W Science and Research (ALB) net | - | - | - | 2,415 | - | 2,415 | 2,415 | - | - | - | - | 2,415 | - |
| X Government as Shareholder (ALB) net | - | - | - | -80,000 | - | -80,000 | -80,000 | - | - | - | - | -80,000 | - |
| Y Nuclear Decommissioning Authority (ALB) net | - | - | - | 3,633,000 | - | 3,633,000 | 3,633,000 | - | - | - | - | 20,000,000 | - |
| Capability | - | - | - | - | - | - | - | - | - | - | - | -308 | - |
| Total voted AME | - | - | - | 71,242,201 | -500 | 71,241,701 | 71,241,701 | -1,261 | - | - | -1,261 | 56,123,360 | 218,118 |
| Total AME | - | - | - | 71,242,201 | -500 | 71,241,701 | 71,241,701 | -1,261 | - | - | -1,261 | 56,123,360 | 218,118 |
| Voted expenditure | 574,832 | -125,509 | 449,323 | 73,655,231 | -11,164 | 73,644,067 | 74,093,390 | 11,436,443 | -47,855 | 11,388,588 | 58,938,206 | 6,008,401 | |
| Non-voted expenditure | - | - | - | - | -859,000 | -859,000 | -859,000 | - | - | - | - | -1,158,319 | - |
| Total for Estimate | 574,832 | -125,509 | 449,323 | 73,655,231 | -870,164 | 72,785,067 | 73,234,390 | 11,436,443 | -47,855 | 11,388,588 | 57,779,887 | 6,008,401 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|--------------------|--------------------|--------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 73,234,390 | 57,779,887 | -12,170,289 |
| Net Capital Requirement | 11,388,588 | 6,008,401 | 5,067,534 |
| Accruals to cash adjustments | -69,801,334 | -53,746,961 | 18,419,232 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -64,762,372 | -61,179,123 | 9,305,940 |
| Add cash grant-in-aid | 7,873,889 | 6,811,451 | 5,382,172 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -12,972,773 | -34,162 | -69,115 |
| New provisions and adjustments to previous provisions | -139,972 | -74,244 | -112,705 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -850 | -850 | 23,433 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | -2,146,173 |
| Increase (-) / Decrease (+) in creditors | - | 427,056 | 2,464,477 |
| Use of provisions | 200,744 | 302,911 | 3,571,203 |
| Removal of non-voted budget items | 859,000 | 1,158,319 | 1,114,342 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | 859,000 | 1,158,319 | 1,114,342 |
| Net Cash Requirement | 15,680,644 | 11,199,646 | 12,430,819 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 574,832 | 549,514 | 454,514 |
| <i>Less:</i> | | | |
| Administration DEL Income | -125,509 | -125,482 | -57,577 |
| Net Administration Costs | 449,323 | 424,032 | 396,937 |
| Gross Programme Costs | 76,824,625 | 61,933,801 | -7,093,074 |
| <i>Less:</i> | | | |
| Programme DEL Income | -869,664 | -1,169,061 | -997,989 |
| Programme AME Income | -500 | -13,037 | -431,008 |
| Non-budget income | - | - | - |
| Net Programme Costs | 75,954,461 | 60,751,703 | -8,522,071 |
| Total Net Operating Costs | 76,403,784 | 61,175,735 | -8,125,134 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,861,711 | 1,473,805 | -74,232 |
| Capital DEL | 3,112,894 | 3,395,848 | 1,578,057 |
| Resource AME | 71,429,179 | 56,306,082 | -9,621,148 |
| Capital AME | - | - | -7,811 |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -3,112,894 | -3,395,848 | -1,570,246 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | -56,500 | - | -2,474,909 |
| Total Resource Budget | 73,234,390 | 57,779,887 | -12,170,289 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,992,689 | 1,656,527 | 1,376,334 |
| Resource AME | 71,241,701 | 56,123,360 | -13,546,623 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | 859,000 | 1,158,319 | 971,813 |
| Other adjustments | -859,000 | -1,158,319 | -971,813 |
| Total Resource (Estimate) | 73,234,390 | 57,779,887 | -12,170,289 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| F Capability | | | |
| Sales of Goods and Services | -120,010 | -120,043 | -49,022 |
| Other Grants | -5,049 | -4,983 | -6,608 |
| Other Income | -450 | -456 | -1,947 |
| Total Sales of Goods and Services | -120,010 | -120,043 | -49,022 |
| Total Other Grants | -5,049 | -4,983 | -6,608 |
| Total Other Income | -450 | -456 | -1,947 |
| Total Administration | -125,509 | -125,482 | -57,577 |
| Programme | | | |
| A Affordable energy | | | |
| Sales of Goods and Services | -100 | -112 | -95 |
| Interest and Dividends | - | -99 | -4,661 |
| Other Income | - | - | -5,157 |
| B Energy system | | | |
| Sales of Goods and Services | -8,580 | -8,580 | -6,933 |
| Other Income | -84 | -84 | -83 |
| C Climate change and decarbonisation | | | |
| Sales of Goods and Services | - | - | -80 |
| Interest and Dividends | - | - | -15 |
| Other Grants | -1,000 | -1,000 | -12 |
| Other Income | - | - | -224 |
| F Capability | | | |
| Sales of Goods and Services | - | - | -1,316 |
| Other Income | -900 | -867 | -1,722 |
| Total Sales of Goods and Services | -8,680 | -8,692 | -8,424 |
| Total Interest and Dividends | - | -99 | -4,676 |
| Total Other Grants | -1,000 | -1,000 | -12 |
| Total Other Income | -984 | -951 | -7,186 |
| Total Programme | -10,664 | -10,742 | -20,298 |
| Total Voted Resource DEL | -136,173 | -136,224 | -77,875 |
| Voted Resource AME | | | |
| Programme | | | |
| N Affordable energy | | | |
| Interest and Dividends | -500 | -2,037 | -3,676 |
| O Energy system | | | |
| Interest and Dividends | - | -970 | -411,526 |
| P Climate change and decarbonisation | | | |
| Other Income | - | - | -1,707 |
| Q Energy legacy | | | |
| Other Income | - | -10,030 | -14,099 |
| Total Interest and Dividends | -500 | -3,007 | -415,202 |
| Total Other Income | - | -10,030 | -15,806 |
| Total Programme | -500 | -13,037 | -431,008 |
| Total Voted Resource AME | -500 | -13,037 | -431,008 |
| Total Voted Resource Income | -136,673 | -149,261 | -508,883 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|---------|------------|----------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Capital DEL Programme | | | |
| A Affordable energy | | | |
| Sales of Goods and Services | - | - | -1 |
| Repayments | -47,855 | -47,500 | -69,869 |
| B Energy system | | | |
| Other Income | - | - | -119,378 |
| Repayments | - | -2,837,862 | -261,661 |
| C Climate change and decarbonisation | | | |
| Other Grants | - | - | -5,969 |
| Other Income | - | -740 | -4,366 |
| Total Sales of Goods and Services | - | - | -1 |
| Total Other Grants | - | - | -5,969 |
| Total Other Income | - | -740 | -123,744 |
| Total Repayments | -47,855 | -2,885,362 | -331,530 |
| Total Programme | -47,855 | -2,886,102 | -461,244 |
| Total Voted Capital DEL | -47,855 | -2,886,102 | -461,244 |
| Total Voted Capital Income | -47,855 | -2,886,102 | -461,244 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|-----------------|-------------------|-------------------|--------------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | -859,000 | -859,000 | -1,158,319 | -1,158,319 | -971,721 | -398,079 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | -142,529 | -142,529 |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | -859,000 | -859,000 | -1,158,319 | -1,158,319 | -1,114,250 | -540,608 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|-----------------|-------------------|-------------------|--------------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Nuclear Decommissioning Authority Resource DEL | -859,000 | -859,000 | -1,158,319 | -1,158,319 | -971,721 | -398,079 |
| Nuclear Decommissioning Authority Capital DEL | - | - | - | - | -129 | -129 |
| Annually Managed Expenditure | | | | | | |
| Coal Pension Capital AME | - | - | - | - | -142,400 | -142,400 |
| Total | -859,000 | -859,000 | -1,158,319 | -1,158,319 | -1,114,250 | -540,608 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Jeremy Pocklington CB

ALB Accounting Officers:

Simon Chesterman OBE

Lisa Pinney MBE

Emma Pinchbeck

Neil McDermott

Dan McGrail

Gwen Parry-Jones OBE

Neil McDermott

Caroline Botwood

David Peattie

Stuart Payne CBE

Kevin Holland

Prof. Ian Chapman

Civil Nuclear Police Authority

Coal Authority

Committee on Climate Change

Electricity Settlements Company

Great British Energy

Great British Nuclear

Low Carbon Contracts Company

Sizewell C (Holding) Limited

Nuclear Decommissioning Authority

Oil and Gas Authority

Salix Finance Ltd

United Kingdom Atomic Energy Authority

Site Licence Company Accountability:

The Site Licence Companies are accountable to the Nuclear Decommissioning Authority.

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| | | | | £'000 |
|---------------------------------------|---|-------------------|------------------|------------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| G | Electricity Settlements Company | 131 | 2,000 | 2,000 |
| G | Great British Nuclear Limited | 30,004 | - | - |
| G | Sizewell C (Holding) Limited | - | 2,700,000 | 2,967,000 |
| H | Committee on Climate Change | 8,309 | - | 8,049 |
| H | Great British Energy | 34,403 | 150,000 | 184,403 |
| H | Low Carbon Contracts Company | 14,372 | 10,397 | 14,847 |
| H | Salix | 27,957 | - | 27,800 |
| I | Civil Nuclear Police Authority and Constabulary | -1,050 | 11,684 | 12,034 |
| I | Coal Authority | 61,755 | 26,000 | 85,600 |
| I | Oil and Gas Authority | 1,866 | 200 | 2,961 |
| J | United Kingdom Atomic Energy Authority | 16,288 | 410,000 | 403,195 |
| K | Enrichment Holdings Ltd | 50 | - | - |
| L | Nuclear Decommissioning Authority † | 201,700 | 40,000 | 4,166,000 |
| | Site Licence Companies | 1,360,000 | 2,564,000 | - |
| T | Sizewell C (Holding) Limited | 3,043 | -1,500 | - |
| U | Low Carbon Contracts Company | 52,000,000 | - | - |
| V | Civil Nuclear Police Authority and Constabulary | 88 | 239 | - |
| V | Coal Authority | 1,535,000 | - | - |
| V | Oil and Gas Authority | 21 | - | - |
| W | United Kingdom Atomic Energy Authority | 2,415 | - | - |
| X | Enrichment Holdings Ltd | -80,000 | - | - |
| Y | Nuclear Decommissioning Authority | 3,633,000 | - | - |
| Total | | 58,849,352 | 5,913,020 | 7,873,889 |

† Grant-in-aid is paid to the Nuclear Decommissioning Authority which finances both the Nuclear Decommissioning Authority and the Site Licence Companies.

PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

| Section in Part II: Subhead Detail | | Service | £'000 |
|---------------------------------------|---|---------|--------|
| C4-DEL | International Energy, and Climate Change: international subscriptions and contributions | | 10,445 |
| D4-DEL | Non-proliferation, and Nuclear Energy: international subscriptions and contributions | | 24,580 |
| D4-DEL | UK Coal Cohort Concessionary Fuel costs | | 2,622 |
| F4-DEL | Meteorology for Energy Security (MfES) programme | | 120 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| Contingent liabilities notified to Parliament during 2024-25: | |
| - Carbon Capture Usage and Storage - Contingent liabilities associated with Track-1 clusters. | 34,445,000 |
| As at 31 March 2024 the following liabilities fell to be met from the Department's Estimate:- | |
| Statutory Indemnities | |
| – Indemnities have been given to the UK Atomic Energy Authority to cover certain indemnities provided by the Authority to carriers and British Nuclear Fuels plc against certain claims for damage caused by nuclear matter in the course of carriage. | Unquantifiable |
| – Indemnity has been given to National Grid's liabilities with regards to the interconnector linking the UK and France. | Unquantifiable |
| – A statutory liability will arise under the Nuclear Installations Act 1965 (as amended by the Nuclear Installations (Liability for Damage) Order 2016) for third-party claims in excess of the operator's liability in the event of a nuclear accident in the UK. | Unquantifiable |
| – Indemnities have been provided to certain nuclear site companies and the Nuclear Decommissioning Authority in respect of personal injury claims in the event of a nuclear incident. | Unquantifiable |
| – Indemnities have been provided to the Energy Price Guarantee scheme administrators in relation to legal fees in case of a legal action against the administrators. | Unquantifiable |
| – A contingent liability exists in relation to the possibility of claims for any exposure to ionising radiation arising from the fusion activities of the UK Atomic Energy Authority. | Unquantifiable |
| Legal costs | |
| – A contingent liability exists in relation to various ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be estimated. | Unquantifiable |
| Indemnities against personal liability | |
| – Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies. | Unquantifiable |
| – Indemnities have been provided to directors appointed to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited against personal liability following any legal action against the companies, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies. | Unquantifiable |
| – Indemnities have been provided to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited in respect of their officers, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies. | Unquantifiable |
| – Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by the Secretary of State against personal liability in the event of legal action against the Fund. | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| – Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by British Energy (now EDF Energy) against personal liability in the event of legal action against the Fund, to be triggered only in the event of failed recourse to indemnities from EDF Energy. | Unquantifiable |
| – Indemnities have been provided to the Oil and Gas Authority (OGA) who operate as the North Sea Transition Authority (NSTA), in respect of certain liabilities that could arise from the actions or omissions of its directors and otherwise arising from a director holding or having held office in the company. | Unquantifiable |
| – An indemnity has been provided to Elexon Limited against third party claims relating to the design and/or implementation of the contracts for difference and Capacity Markets settlement systems which are not covered by insurance and/or guarantees by their sub-contractors. | Unquantifiable |
| – Indemnities have been provided to the MCS Service Company Limited and trustees of the MCS Charitable Foundation for any liability that might arise as a result of actions taken and decisions made for which the core department was ultimately responsible prior to transfer to the Company and Charitable Foundation of responsibility for the Microgeneration Certification Scheme (MCS) in April 2018. | Unquantifiable |
| Losses or damages under agreements | |
| – An indemnity has been provided for any losses or damages caused to other parties to the Energy Research Partnership consortium agreement. | Unquantifiable |
| Environmental clean-up | |
| – A contingent liability exists in relation to the costs of retrieving and disposing of sealed radioactive sources under the Environmental Permitting (England and Wales) Regulations 2016 in the event that a company keeping such sources becomes insolvent. | Unquantifiable |
| – A contingent liability arises in relation to the remediation of land contaminated by a nuclear occurrence as the Secretary of State is deemed to be the appropriate person to bear responsibility under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245. | Unquantifiable |
| – Core Department – Nuclear Liabilities Fund: The Nuclear Liabilities Fund was established in 1996 to meet certain costs of decommissioning eight nuclear power plants in the UK that have been owned and operated by EDF Energy Nuclear Generation Limited since 2009. A constructive obligation was created in 2002 when the government undertook to underwrite the Fund in respect of these liabilities to the extent that the assets of the Fund might fall short; any surplus generated by the Fund would be paid over to the government once the liabilities have been met. The total undiscounted estimated liability as at 31 March 2024 of £26.7 billion (31 March 2023: £26.5 billion) has a present value of £13.5 billion (31 March 2023: £19.0 billion) which includes an allowance for future inflation. The value of the Fund as at 31 March 2024 is £20.7 billion (31 March 2023: £20.5 billion). It is not possible to quantify the extent to which the government may be obliged to contribute to the fund, nor of any surplus that may arise, given the high level of uncertainty relating to estimation of decommissioning costs and investment returns on fund assets over a future period exceeding 100 years. | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|----------------|
| <p>– Under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum Act 1998, the department would become responsible for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments.</p> | Unquantifiable |
| <p>– The department inherited responsibility from British Coal to reimburse certain third parties for costs incurred meeting statutory environmental standards in the restoration of particular coal-related sites.</p> | Unquantifiable |
| <p>Others</p> | |
| <p>– A contingent liability exists in respect of the risks associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.</p> | Unquantifiable |
| <p>– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C nuclear plant is shut down for reasons that are political or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State, relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than two years, seeking a new spending power at the time. The payments could be up to around £22 billion excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.</p> | Unquantifiable |
| <p>– The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the nuclear site license companies. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. Indemnities are provided to the previous Parent Body Organisations (PBOs) of LLWR, Magnox, Sellafield and Dounreay covering the periods of their ownership. Post the PBO arrangement, Magnox and Dounreay & LLWR have now joined to form Nuclear Restoration Services.</p> | Unquantifiable |
| <p>– Core Department - Deeds Relating to the Mineworkers' Pension Scheme and British Coal Staff Superannuation Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government guarantees were put in place on 31 October 1994, the day the schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the scheme Trustees and the Secretary of State for Energy Security and Net Zero. The guarantees ensure that benefits earned by scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If, at any periodic valuation, the assets of the Guaranteed Fund of either scheme were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.</p> | Unquantifiable |
| <p>– Core Department - Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.</p> | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| <p>– Core Department - Compensation for exclusion from grant scheme: The Core Department may become liable for funding the costs of compensation to certain claimants whose applications to the GB Non-Domestic Renewable Heat Incentive scheme had been rejected, following a court judgment that their applications for accreditation had not been processed in full accordance with scheme regulations.</p> | Unquantifiable |
| <p>- Core Department - A contingent liability exists in relation to claims for judicial review in relation to the transfer of the business of Bulb Energy Limited (in special administration). British Gas and E.ON were granted the permission to appeal the judgment of the High Court which found in favour of the department. The financial impact is dependent on the outcome of cases which currently cannot be reliably estimated.</p> | Unquantifiable |
| <p>- Core Department - Energy Price Guarantee Scheme - The core department may face future cash flows in relation to The Energy Price Guarantee (EPG) until end of scheme reconciliations are completed, which is expected to be done by the end of the 2024/25 financial year. EPG supported the price of domestic energy consumed up to 30 June 2023 and the scheme's grant expenditure will be finalised around 18 months after this date, in line with the sector's reconciliation timelines for household energy consumption.</p> | Unquantifiable |
| <p>– Coal Authority - Environmental Legal Claims: Under the Environmental Information Regulations 2004 - The Coal Authority is aware of potential legal proceedings in respect of past fees paid for Mining Information. In the eventuality of receiving formal notification to commence legal proceedings, the Coal Authority will strongly defend its position.</p> | Unquantifiable |
| <p>– Coal Authority - Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities. Where appropriate, provisions are made in the accounts on the basis of information available and in accordance with guidance provided under the FReM and IFRS. The Coal Authority does not expect that the outcome of the above issues will materially affect its financial position.</p> | Unquantifiable |
| <p>– Coal Authority - Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, a provision has been made. It has not, however, been possible to quantify contingent liabilities that may arise in the future. It is expected that any costs will be covered by future allocations of grant in aid.</p> | Unquantifiable |
| <p>– Coal Authority - Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover the anticipated future costs of settling subsidence damage liabilities within their areas of responsibility. Outside the areas of responsibility of the holders of the licences under Part II of the Coal Industry Act 1994, the Coal Authority is responsible for making good subsidence damage. Where an area of responsibility is extinguished this would transfer to the Coal Authority who would become responsible for the discharge of outstanding subsidence liabilities. The Coal Authority also has an ongoing liability to secure and keep secured the majority of abandoned coal mines. In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities. These liabilities have been provided for within the Public Safety and Subsidence provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise. It is expected that any deficit will be covered by future allocations of grant in aid.</p> | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| <p>– CNPA - Legal claims: There are a number of potential liabilities in respect of claims from employees. The timing and amounts of any payment are uncertain. These liabilities have not been provided for as the CNPA believes that the claims are unlikely to be successful and unlikely to lead to a transfer of economic benefits.</p> | Unquantifiable |
| <p>– NDA - Pension Schemes: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan and the Magnox section of the Electricity Supply Pension Scheme. Provisions for known deficits are included within Nuclear Provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear provision.</p> | Unquantifiable |
| <p>– NDA - Uranic material: At 31 March 2024, the NDA held inventories of reprocessed uranic material. These are potentially saleable materials, although there is currently no commercial demand and are held at £nil value. Due to uncertainty over their future use, it is possible that the material will be declared as waste by the government, requiring treatment and disposal, which may result in as yet unquantified liabilities for the NDA.</p> | Unquantifiable |
| <p>NDA – AGR Transfer: On 23 June 2021 the NDA, Government and EDF Energy entered into new decommissioning arrangements for seven Advanced Gas-cooled Reactor (AGR) stations in which Government has directed NDA to take on the future ownership of the stations for decommissioning. The work will be undertaken by the NDA subsidiary Magnox Limited. The NDA will recognise the estimated future liability in its financial statements for each of the stations at the respective points at which NDA takes ownership. The completion and timing of the transfer of ownership is currently uncertain and contingent on the fulfilment of a number of conditions by the parties involved. The NDA therefore recognises a contingent liability for the future decommissioning costs of the stations. This has been estimated by the current owner of the stations at £17,780 million (undiscounted) in its most recently published financial statements.</p> | 17,780 |
| <p>– The core Department has indemnified the Coal Authority against potential claims arising from remunerated advisory work undertaken for other public sector bodies where settlement exceeds the Authority's professional indemnity insurance.</p> | 3,000 |

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

| Section in Part II: Subhead Detail | | Body | £'000 |
|---------------------------------------|--|--|--------|
| C4-DEL | | UN Framework Convention on Climate Change | 4,365 |
| C4-DEL | | International Energy Agency | 1,438 |
| D4-DEL | | International Atomic Energy Agency | 21,600 |
| D4-DEL | | Organisation for the Prohibition of Chemical Weapons | 2,870 |

Department for Environment, Food and Rural Affairs

INTRODUCTION

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Arm's Length Bodies (ALBs) and the Forestry Commission (including Forestry England) and its contribution to cross border functions (including the Executive Agency Forest Research). A Memorandum of Understanding with the Scottish and Welsh Governments and Defra supports the funding of cross border functions covering forestry research, tree health, economics and forestry standards.
2. The Estimate is based on five main areas of spend, plus a further section covering Departmental operating costs. The Department's ALBs are shown on separate Estimate lines based around the same main areas of spend as the Department. The Estimate is further sub-divided between Departmental Expenditure Limits (DEL), Annually Managed Expenditure (AME) and Non-Budget expenditure (NBE).
3. The Estimate includes the Department's net expenditure, administration costs, costs of Executive Agencies, net costs of the ALBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.
4. Defra has four Executive Agencies - the Animal and Plant Health Agency (APHA), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Veterinary Medicines Directorate (VMD).
5. Defra has nine ALBs and two levy bodies. Details of the grant-in-aid they receive and their budgets can be found in this document at Part III: Note E - Arm's Length Bodies.
6. The Forestry Commission is a non-ministerial government department responsible for advising Forestry Ministers on forestry matters and for implementing forestry policy. Forestry Commissioners, whose duties and functions are set out in the Forestry Acts, are accountable to the Secretary of State for Environment, Food and Rural Affairs. Forestry is a devolved matter with the Scottish and Welsh Governments maintaining separate arrangements for forestry. Defra funding covers the promotion of forestry and supports the planting, management and conservation of forests and woodlands within England, including the operation of the Commission's estate by its agency, Forestry England, which is classified as a Public Corporation.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|---------------|-----------|---------------|
| Departmental Expenditure Limit | | | |
| Resource | 5,523,356,000 | - | 5,523,356,000 |
| Capital | 2,700,000,000 | - | 2,700,000,000 |
| Annually Managed Expenditure | | | |
| Resource | 50,966,000 | - | 50,966,000 |
| Capital | 24,738,000 | - | 24,738,000 |
| Total Net Budget | | | |
| Resource | 5,574,322,000 | - | 5,574,322,000 |
| Capital | 2,724,738,000 | - | 2,724,738,000 |
| Non-Budget Expenditure | 10,000,000 | | |
| Net Cash Requirement | 8,171,482,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Department for Environment, Food and Rural Affairs on:

Departmental Expenditure Limit:Expenditure arising from:

Support for the development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of European Union (EU) schemes including disallowance; compensation payments to producers and support for agriculture; championing hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries; support for keeping, movement tracing, marketing and trade with Northern Ireland, the EU and internationally, of animals, animal products and by-products; support for a sustainable, secure and healthy food supply including food labelling and composition policy.

Activities by Natural England and the Environment Agency; representing forestry interests, encouraging good forestry practice, sustainable forest management and conducting forest research; international policy, research, standard-setting and monitoring to support sustainable forestry; land grants, countryside access and rights of way; policy on commons, national parks and town and village greens; environmental protection and conservation, maintaining air and ozone quality, increasing the UK's environmental decontamination capabilities, delivering social, environmental and economic programmes; maintaining water quality and a resilient supply, support for management of inland waterways and all relevant statutory obligations including under the Water Act 2003, Water Act 2014 and Water (Special Measures) Act 2025; support for terrestrial, marine, waterway environments and protection of water bodies; fair charges for supply of water and provision of sewerage services to customers; support for the protection of species, wildlife management, habitat protection and conservation; support for national and global biodiversity, geodiversity and research; support for rural and regional development; better waste management; promotion and support for sustainable development, consumption and production; regulatory systems for chemicals and pesticides; radioactive waste management, justifying authority for new nuclear power, pollution emergency response services, emergency response/contingency services and managing other environmental risks; consultation on town, urban and country developments; climate modelling, risk assessment and adaptation and noise mapping.

Flood risk management and development implications, land drainage and sewerage.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

Support for bee and fish conservation and health; the UK's responsibilities under the Convention on International Trade in Endangered Species (CITES), the fishing industry and the health and welfare of animals; exotic and endemic animal and plant disease policy portfolio and eradication; regulatory systems for veterinary medicines.

Costs associated with ongoing repatriation of functions and funds following exit from the EU and ongoing responses to the coronavirus Covid-19 pandemic; specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; subscriptions and contributions to international organisations; international policy-making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements; Voted Loans in relation to National Museums; funding through Area-Based Grants.

Income arising from:

The devolved governments, overseas Governments and European Commission; delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from the sale of carcasses and vaccines; licensing; regulatory income; approvals; investments; interest gained; grants, donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grants; waste disposal; recovery of costs incurred for waste water testing; fees and charges from relevant Defra legislation; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; sale of energy generated on Defra group sites; occupancy charges; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

Annually Managed Expenditure:Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification; specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; depreciation; revaluations and impairment losses; legacy and residual delivery body costs; promotion of affordable insurance in relation to flood risk; non-cash financing charges relating to reservoir operating agreement financial liabilities; corporation tax on trading income.

Non-Budget Expenditure:Expenditure arising from:

Payments to the Devolved governments.

Department for Environment, Food and Rural Affairs will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

£

| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
|---------------------------------------|----------------------|---------------------------------|--|
| Departmental Expenditure Limit | | | |
| Resource | 5,523,356,000 | 2,370,357,000 | 3,152,999,000 |
| Capital | 2,700,000,000 | 1,241,739,000 | 1,458,261,000 |
| Annually Managed Expenditure | | | |
| Resource | 50,966,000 | 135,245,000 | -84,279,000 |
| Capital | 24,738,000 | 25,514,000 | -776,000 |
| Non-Budget Expenditure | 10,000,000 | 4,500,000 | 5,500,000 |
| Net Cash Requirement | 8,171,482,000 | 3,814,185,000 | 4,357,297,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|--|------------------|---------------|------------------|------------------|-------------------|------------------|------------------|--------|-----|------------------|---------------|------------------|------------------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | | | | 8 | 9 | 10 | 11 |
| | | | | | | | | | | | | | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Food and farming | 122,675 | - | 122,675 | 1,846,901 | -6,515 | 1,840,386 | 1,963,061 | | | 498,903 | -1,600 | 497,303 | 2,144,898 |
| B Improve the environment and rural services | 111,687 | -1,892 | 109,795 | 1,717,474 | -1,123,237 | 594,237 | 704,032 | | | 446,888 | - | 446,888 | 765,405 |
| C Protect the country from floods | 2,600 | - | 2,600 | - | - | - | 2,600 | | | 33,000 | - | 33,000 | 2,132 |
| D Animal, marine and plant health | 119,903 | - | 119,903 | 549,930 | -171,634 | 378,296 | 498,199 | | | 345,022 | - | 345,022 | 529,772 |
| E Departmental operating costs | 724,305 | -3,838 | 720,467 | 283,587 | -4,220 | 279,367 | 999,834 | | | 292,366 | -1,800 | 290,566 | 817,915 |
| F Improve the environment and rural services (ALB) (net) | 102,148 | - | 102,148 | 345,085 | - | 345,085 | 447,233 | | | 159,921 | - | 159,921 | 476,925 |
| G Protect the country from floods (ALB) (net) | 59,888 | - | 59,888 | 810,374 | - | 810,374 | 870,262 | | | 922,100 | - | 922,100 | 916,845 |
| H Animal, marine and plant health (ALB) (net) | 3,152 | - | 3,152 | 34,983 | - | 34,983 | 38,135 | | | 5,200 | - | 5,200 | 40,390 |
| Total voted DEL | 1,246,358 | -5,730 | 1,240,628 | 5,588,334 | -1,305,606 | 4,282,728 | 5,523,356 | | | 2,703,400 | -3,400 | 2,700,000 | 5,694,282 |
| Total DEL | 1,246,358 | -5,730 | 1,240,628 | 5,588,334 | -1,305,606 | 4,282,728 | 5,523,356 | | | 2,703,400 | -3,400 | 2,700,000 | 5,694,282 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| I Food and farming | - | - | - | -239,498 | - | -239,498 | -239,498 | | | - | - | - | -1,041,119 |
| J Improve the environment and rural services | - | - | - | -215 | - | -215 | -215 | | | - | - | - | -11,575 |
| K Animal, marine and plant health | - | - | - | 6 | - | 6 | 6 | | | - | - | - | 58,009 |
| L Departmental operating costs | - | - | - | 32,035 | - | 32,035 | 32,035 | | | 10,000 | - | 10,000 | 9,877 |
| M Food and farming (ALB) (net) | - | - | - | 5,399 | - | 5,399 | 5,399 | | | 14,097 | - | 14,097 | 5,364 |
| N Improve the environment and rural services (ALB) (net) | - | - | - | -25,386 | - | -25,386 | -25,386 | | | - | - | - | -19,030 |
| O Protect the country from floods (ALB) (net) | - | - | - | 278,560 | - | 278,560 | 278,560 | | | 50 | - | 50 | 141,283 |
| P Animal, marine and plant health (ALB) (net) | - | - | - | 65 | - | 65 | 65 | | | 591 | - | 591 | 65 |
| Total voted AME | - | - | - | 50,966 | - | 50,966 | 50,966 | | | 24,738 | - | 24,738 | -857,126 |
| Total AME | - | - | - | 50,966 | - | 50,966 | 50,966 | | | 24,738 | - | 24,738 | -857,126 |
| | | | | | | | | | | | | | 16,080 |
| | | | | | | | | | | | | | 16,080 |

PART II: SUBHEAD DETAIL (CONTINUED)

| | 2025-26 | | | | | | | | | | 2024-25 | | | |
|-------------------------------------|----------------|--------|-----------|-----------|------------|-----------|-----------|-----------|--------|-----------|-----------|-----------|---------|-----|
| | Plans | | | | | | | | | | Plans | | | |
| | Resources | | | | | Capital | | | | | Resources | | Capital | |
| | Administration | | | | | Programme | | | | | Total | | Gross | |
| | Gross | Income | Net | Gross | Net | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| Non-Budget Expenditure (NBE) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| Q Food and farming | - | - | - | 10,000 | - | 10,000 | 10,000 | - | - | - | - | 10,000 | - | - |
| Total voted NBE | - | - | - | 10,000 | - | 10,000 | 10,000 | - | - | - | - | 10,000 | - | - |
| Total NBE | - | - | - | 10,000 | - | 10,000 | 10,000 | - | - | - | - | 10,000 | - | - |
| Voted expenditure | 1,246,358 | -5,730 | 1,240,628 | 5,649,300 | -1,305,606 | 4,343,694 | 5,584,322 | 2,728,138 | -3,400 | 2,724,738 | 4,847,156 | 2,316,389 | | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total for Estimate | 1,246,358 | -5,730 | 1,240,628 | 5,649,300 | -1,305,606 | 4,343,694 | 5,584,322 | 2,728,138 | -3,400 | 2,724,738 | 4,847,156 | 2,316,389 | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|-------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 5,584,322 | 4,847,156 | 6,728,071 |
| Net Capital Requirement | 2,724,738 | 2,316,389 | 1,997,331 |
| Accruals to cash adjustments | -137,578 | 720,487 | -2,261,803 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | -2,716,227 | -2,555,538 | -2,333,428 |
| Add cash grant-in-aid | 2,255,225 | 2,240,761 | 2,011,128 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -268,947 | -268,194 | -170,985 |
| New provisions and adjustments to previous provisions | -57,703 | 119,761 | -647,511 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -9,886 | -9,871 | -55,845 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | 112 |
| Increase (+) / Decrease (-) in debtors | 500,000 | 357,000 | 41,468 |
| Increase (-) / Decrease (+) in creditors | - | - | -1,128,891 |
| Use of provisions | 159,960 | 836,568 | 22,149 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 8,171,482 | 7,884,032 | 6,463,599 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 1,243,594 | 1,133,703 | 1,074,746 |
| Less: | | | |
| Administration DEL Income | -5,730 | -5,730 | -17,211 |
| Net Administration Costs | 1,237,864 | 1,127,973 | 1,057,535 |
| Gross Programme Costs | 7,745,450 | 5,594,769 | 7,284,370 |
| Less: | | | |
| Programme DEL Income | -1,309,006 | -209,005 | -169,605 |
| Programme AME Income | - | - | - |
| Non-budget income | -29,180 | -3,745 | -126,701 |
| Net Programme Costs | 6,407,264 | 5,382,019 | 6,988,064 |
| Total Net Operating Costs | 7,645,128 | 6,509,992 | 8,045,599 |
| <i>Of which:</i> | | | |
| Resource DEL | 5,223,122 | 4,717,655 | 5,123,981 |
| Capital DEL | 2,089,861 | 1,656,981 | 1,359,032 |
| Resource AME | 351,200 | 119,501 | 1,604,133 |
| Capital AME | 125 | 9,600 | - |
| Non-budget | -19,180 | 6,255 | -41,547 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -2,089,986 | -1,666,581 | -1,359,032 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 29,180 | 3,745 | 41,986 |
| Other adjustments | -10,000 | -10,000 | -921 |
| Total Resource Budget | 5,574,322 | 4,837,156 | 6,727,632 |
| <i>Of which:</i> | | | |
| Resource DEL | 5,523,356 | 5,694,282 | 5,285,778 |
| Resource AME | 50,966 | -857,126 | 1,441,854 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | 10,000 | 10,000 | 439 |
| Total Resource (Estimate) | 5,584,322 | 4,847,156 | 6,728,071 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|-------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Food and farming | | | |
| Other Income | - | -35 | -141 |
| B Improve the environment and rural services | | | |
| Sales of Goods and Services | -1,892 | -3,927 | -497 |
| Other Income | - | - | -1,672 |
| C Protect the country from floods | | | |
| Other Income | - | - | -8 |
| Taxation | - | - | -16 |
| D Animal, marine and plant health | | | |
| Other Income | - | - | -729 |
| E Departmental operating costs | | | |
| Sales of Goods and Services | -3,838 | -1,768 | -2,187 |
| Interest and Dividends | - | - | -4 |
| Other Income | - | - | -10,958 |
| Taxation | - | - | -999 |
| Total Sales of Goods and Services | -5,730 | -5,695 | -2,684 |
| Total Interest and Dividends | - | - | -4 |
| Total Other Income | - | -35 | -13,508 |
| Total Taxation | - | - | -1,015 |
| Total Administration | -5,730 | -5,730 | -17,211 |
| Programme | | | |
| A Food and farming | | | |
| Sales of Goods and Services | -1,415 | -1,914 | -14,965 |
| Other Grants | -5,100 | -5,600 | - |
| B Improve the environment and rural services | | | |
| Sales of Goods and Services | -23,237 | -12,473 | -24,622 |
| Interest and Dividends | - | - | -5 |
| Other Grants | - | - | -34 |
| Other Income | - | - | -140 |
| Taxation | -1,100,000 | - | - |
| D Animal, marine and plant health | | | |
| EU Grants Received | - | - | -5,923 |
| Sales of Goods and Services | -171,634 | -173,401 | -120,602 |
| Other Grants | - | - | -300 |
| E Departmental operating costs | | | |
| Sales of Goods and Services | -4,220 | -12,217 | -575 |
| Interest and Dividends | - | - | -498 |
| Other Income | - | - | -395 |
| Total EU Grants Received | - | - | -5,923 |
| Total Sales of Goods and Services | -200,506 | -200,005 | -160,764 |
| Total Interest and Dividends | - | - | -503 |
| Total Other Grants | -5,100 | -5,600 | -334 |
| Total Other Income | - | - | -535 |
| Total Taxation | -1,100,000 | - | - |
| Total Programme | -1,305,606 | -205,605 | -168,059 |
| Total Voted Resource DEL | -1,311,336 | -211,335 | -185,270 |
| Total Voted Resource Income | -1,311,336 | -211,335 | -185,270 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (CONTINUED)

| | £'000 | | |
|--|---------------|---------------|---------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Capital DEL | | | |
| Programme | | | |
| A Food and farming | | | |
| Sales of Assets | - | - | -1,273 |
| Sales of Goods and Services | - | - | -25 |
| Other Grants | -1,600 | -1,600 | -1,509 |
| B Improve the environment and rural services | | | |
| Sales of Assets | - | - | -28 |
| Sales of Goods and Services | - | - | -12 |
| D Animal, marine and plant health | | | |
| Sales of Assets | - | - | -30 |
| E Departmental operating costs | | | |
| Sales of Assets | - | - | -863 |
| Other Grants | -1,800 | -1,800 | - |
| Total Sales of Assets | - | - | -2,194 |
| Total Sales of Goods and Services | - | - | -37 |
| Total Other Grants | -3,400 | -3,400 | -1,509 |
| Total Programme | -3,400 | -3,400 | -3,740 |
| Total Voted Capital DEL | -3,400 | -3,400 | -3,740 |
| Total Voted Capital Income | -3,400 | -3,400 | -3,740 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|----------------|------------------|---------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -29,180 | -29,180 | -3,745 | -3,745 | -41,986 | -15,884 |
| Total | -29,180 | -29,180 | -3,745 | -3,745 | -41,986 | -15,884 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|---|------------------|----------------|------------------|---------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Thames Tideway Tunnel | -620 | -620 | -599 | -599 | -579 | -579 |
| District Level Licensing | -8,936 | -8,936 | -546 | -546 | -26,102 | - |
| Nutrient Mitigation Scheme | -1,153 | -1,153 | -500 | -500 | - | - |
| Biodiversity Net Gain | -18,471 | -18,471 | -2,100 | -2,100 | - | - |
| Capital grant income received in the form of asset under construction balances received | - | - | - | - | -15,296 | -15,296 |
| Penalties collected by Animal and Plant Health Agency under Eggs & Chicks Regulations | - | - | - | - | -9 | -9 |
| Total | -29,180 | -29,180 | -3,745 | -3,745 | -41,986 | -15,884 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Dame Tamara Finkelstein DCB

Additional Accounting Officers:

Richard Stanford CB MBE for sections B, J (Forestry Commission)

Executive Agency Accounting Officers:

Jenny Stewart

Animal and Plant Health Agency

Neil Hornby

Centre for Environment, Fisheries and Aquaculture

Paul Caldwell

Rural Payments Agency

Abigail Seager

Veterinary Medicines Directorate

ALB Accounting Officers:

Graham Wilkinson

Agriculture and Horticulture Development Board

Dr Mike Keil

Consumer Council for Water

Philip Duffy

Environment Agency

Perry Thomas

Flood Re

Dr Gemma Harper OBE

Joint Nature Conservation Committee

Michelle Willis

Marine Management Organisation

John Everitt OBE FRSA

National Forest Company

Marian Spain

Natural England

Natalie Prosser

Office for Environmental Protection

Richard Deverell CBE

Royal Botanic Gardens, Kew

Marcus Coleman

Sea Fish Industry Authority

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| | | | | £'000 |
|---------------------------------------|--|------------------|------------------|------------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| F | Consumer Council for Water | 7,967 | - | 7,960 |
| F | Environment Agency | 203,329 | 67,697 | 1,811,614 |
| F | Royal Botanic Gardens, Kew | 28,954 | 18,000 | 40,805 |
| F | Joint Nature Conservation Committee | 16,451 | - | 22,945 |
| F | Natural England | 178,129 | 70,084 | 279,600 |
| F | National Forest Company | 3,594 | 4,140 | 5,959 |
| F | Office for Environmental Protection | 8,809 | - | 10,442 |
| G | Environment Agency | 870,262 | 922,100 | - |
| H | Marine Management Organisation | 38,135 | 5,200 | 75,900 |
| M | Agriculture and Horticulture Development Board | 5,399 | 14,097 | - |
| N | Environment Agency | -25,686 | - | - |
| N | Natural England | 300 | - | - |
| O | Environment Agency | 28,560 | - | - |
| O | Flood Re | 250,000 | 50 | - |
| P | Sea Fish Industry Authority | 65 | 591 | - |
| Total | | 1,614,268 | 1,101,959 | 2,255,225 |

PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

| Section in Part II: Subhead Detail | Service | £'000 |
|---------------------------------------|---------------------------------------|-------|
| A to E DEL | Payments for Committees and Tribunals | 58 |
| B, E DEL | Grain Verification Scheme | 261 |

PART III: NOTE H - EXPENDITURE IN THE FORM OF ADJUSTABLE ADVANCES

Under the Sustainable Farming Incentive scheme, advance payments are made to agreement holders, such as landowners and tenant farmers.

Defra will continue to pay one-off capital grants to Local Authorities before the end of the year. This is to allow Local Authorities to plan and start purchasing fixed assets in the form of Bin Lorries so they can start collecting doorstep refuse under a new scheme in later years. This is a one-off grant for a specific purpose and no adjustment in future years.

Defra is making payments to Port Health Authorities to cover operating costs whilst they are unable to charge for checks. This has been completed for most of the Port Health Authorities however Liverpool are unable to charge for consignments arriving from the island of Ireland and are therefore still receiving payments for the relevant operating costs.

PART III: NOTE J - STAFF BENEFITS

Defra has a continuous performance recognition scheme allowing colleagues to recognise each other for exceptional pieces of work through social recognition, with a retail voucher of up to £250 or cash bonuses paid alongside salary. The voucher and bonus schemes are funded to a maximum of 1.5% of paybill within the Civil Service Pay Remit rules on non-consolidated spend.

Defra also provides access to a voluntary Employee benefits discount scheme. Both recognition and benefits access is provided via a secure login to an employee benefits portal which allows access to:

Employee funded discounted retail vouchers and purchase certain goods and services at a discounted rate;

Employee funded white goods and technology benefits, health cash plans, gym discounts and many other voluntary benefits;

Hosting and direction to wellbeing services, Employee Assistance Programmes and additional employee benefits.

Defra group pays the portal provider an annual admin charge for the services above.

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| <p>The Woodland Carbon Guarantee is a £50 million scheme that aims to help accelerate woodland planting rates and develop the domestic market for woodland carbon for the permanent removal of carbon dioxide from the atmosphere. It provides the option to sell captured carbon in the form of verified carbon credits, called Woodland Carbon Units, to the Government for a guaranteed price every five or ten years up to 2055-56. If preferred, credits can be sold on the open market rather than to the Government. The Forestry Commission's liabilities under the Woodland Carbon Guarantee are contingent on others deciding to exercise their rights to sell the Woodland Carbon Units to the Government. The limit of this liability under the Guarantee at 31 March 2025 is £10.5 million.</p> | 10,500 |
| <p>Small potential liabilities against the Defra group.</p> | 700 |
| <p>Defra has contingent liabilities relating to retained rights to former staff affected by Transfer of Undertaking Protection of Employment (TUPE) Regulations.</p> | Unquantifiable |
| <p>Potential liability under Authorised Guarantee Agreements. The contingent liability covers the potential costs associated with Defra guaranteeing the performance of incoming tenants, where Defra was the outgoing tenant for pre-1995 leases.</p> | Unquantifiable |
| <p>The department is currently involved in a number of ongoing legal cases.</p> | Unquantifiable |
| <p>Environment Agency (EA) have a potential liability in respect of damage to an existing weir when EA works took place nearby. The claimants have indicated their claim would be in the region of £3 million. The EA disagrees with that valuation. The uncertainty and difference between these positions mean a reliable value cannot be attributed.</p> | Unquantifiable |
| <p>EA have a further potential liability which relates to an ongoing maintenance contract for coastal works, with the contractor claiming for additional costs incurred due to winter storms. The claimants have indicated their claim would be in the region of £3.5 million. The EA disagrees with that valuation. The uncertainty and difference between these positions mean a reliable value cannot be attributed.</p> | Unquantifiable |

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

| Section in Part II: Subhead Detail | | Body | £'000 |
|---------------------------------------|--|--|--------|
| A4 - DEL | | United Nations Environment Programme - International Environment | 3,900 |
| B4 - DEL | | United Nations Environment Programme - Ozone, Air Quality, Waste | 10,500 |

PART III: NOTE M - REPLACEMENT FOR TRUST STATEMENT

It is expected that the following taxes, fines, penalties and charges will be paid over to the Consolidated Fund and are excluded from the Departments consolidated accounts.

| Taxes, fines and charges | | £'000 |
|--------------------------|--|-------------|
| Environment Agency | | -300 |
| Total | | -300 |

Department for Business and Trade

INTRODUCTION

1. The Estimate provides for expenditure and income for the Department for Business and Trade (DBT) including its associated Arm's Length Bodies, notably the British Business Bank, Arbitration Conciliation and Advisory Service, Northern Powerhouse Investment Limited, Competition Service and BIS (Postal Services Act 2011) Company Limited.
2. DBT's 2025-26 objectives are as follows:
 1. We will make the UK the best place in the world to do business;
 2. We will make the UK the best-connected economy and the best place to do business from;
 3. We will deliver great services for business.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|----------------------|-------------|---------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 2,035,049,000 | - | 2,035,049,000 |
| Capital | 1,528,000,000 | - | 1,528,000,000 |
| Annually Managed Expenditure | | | |
| Resource | -949,705,000 | 495,828,000 | -453,877,000 |
| Capital | 1,829,612,000 | - | 1,829,612,000 |
| Total Net Budget | | | |
| Resource | 1,085,344,000 | 495,828,000 | 1,581,172,000 |
| Capital | 3,357,612,000 | - | 3,357,612,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 9,490,186,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Department for Business and Trade on:

Departmental Expenditure Limit:Expenditure arising from:

Trade development and promotion, outward and inward investment, the formulation and implementation of trade policy and remedies, contribution to the cross government GREAT campaign and to any and all international-focused events, support Trade Remedies Authority as an arm's length body; including grants, associated capital and other related expenditure and non-cash items, developing trade relationships and supporting supply chain management and resilience, and commencing, pursuing and defending the United Kingdom's (UK's) trade disputes and the UK's present and future relationship with the World Trade Organization (WTO).

Funding to provide support for businesses to invest, grow and export to create new job opportunities across the country.

Administration of the Department for Business and Trade ('the Department'), including publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; digital and IT; special payments, and domestic legal proceedings.

Funding to provide redress to claimants who have suffered detriment arising from the errors in the Post Office Horizon IT system or the other matters identified in the relevant court judgments.

The promotion of enterprise, innovation and increased productivity delivered through international trade and investment, regional investment and delivering regulatory reform, and measures to combat international bribery and corruption.

The provision of support for business, including support for specific industries, small and medium businesses, regional programmes, programmes to promote research and development, innovation and standards, best practice and sustainable development.

The provision of financial solutions to accelerate private sector investment and address market failures through the British Business Bank, and other similar intervention mechanisms.

The promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and consumers including from unsafe products and unfair practices; support for employment relations programmes and measures to promote a skilled and flexible labour market.

The discharge of liabilities falling to the Department in respect of distressed businesses. The discharge of liabilities falling to the Department in respect of former shipbuilding industry historic claims.

The provision of a partial guarantee to a lender making a loan to a ship-buyer or operator as part of the Shipbuilding Credit Guarantee Scheme.

The efficient management and discharge of specific costs falling to the Department and its partner organisations relating to outstanding personal injury claims against Thomas Cook.

The management of the Government's shareholder interest in the portfolio of commercial businesses wholly or partly owned by Government; providing financial assistance to public corporations, and trading funds.

The management of miscellaneous programmes including payments in respect of claims for the restitution of the property of victims of Nazi persecution.

The payment of subscriptions and contributions to international organisations and fulfilment of international treaty obligations.

Increasing science and research excellence in the UK and maximising its contribution to society.

Making payments to local authorities in respect of Local Area Agreements and New Burdens responsibilities.

Activities of UK Government Investments on behalf of the Department.

Inspections and compliance in accordance with European Union (EU) regulatory requirements and recovery of expenditure through cost sharing arrangements.

The UK's departure from the EU.

Governmental response to the coronavirus Covid-19 pandemic and Inquiry.

Grants to local authorities.

Funding organisations supporting departmental objectives, including the Department's executive agencies and arm's length bodies and their subsidiaries.

Developing, implementing and enforcing trade sanctions.

Regulating military and other sensitive exports such as dual-use items done through a licensing system, ensuring UK exports are consistent with our national and international obligations and standards.

The appointment of an Official Receiver.

Income arising from:

The sale of goods and services relating to trade development and promotion, outward and inward investment, the formulation and implementation of trade policy, contribution to the cross government GREAT campaign; including sponsorship; asset sales; insurance claims; recovery of costs incurred on behalf of others; recovery of overpayment; capital grant-in-kind, income from grant programmes.

Receipts from other government departments and devolved governments; the Advisory, Conciliation and Arbitration Service; the Insolvency Service.

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services.

Activities of UK Government Investments on behalf of the Department.

Proceeds of Crime income generated in criminal enforcement.

Receipts from statutory regulators in respect of expenses related to levies from industry.

Receipts from licences and levies; Launch Investment receipts; Capital Venture Funds receipts; premium income and other receipts from Financial Guarantee schemes, and of dividends; equity withdrawals. Investments; receipts from financial investments made by the British Business Bank; repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; receipts from asset sales.

Receipts and profit from the sale of equipment.

Receipts associated with the closure of partner organisations.

Legal services and legal proceedings, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; refund of input value added tax (VAT) not claimed in previous years on departmental expenditure; interest payments; non-cash income.

Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part.

Receipts from other government departments and devolved governments; the Advisory, Conciliation and Arbitration Service and the Insolvency Service.

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services.

Annually Managed Expenditure:

Expenditure arising from:

Depreciation, impairments, dilapidations, amortisation, revaluation, provisions, bad debts, and other non-cash items.

Departmental administration; financial guarantee schemes; regional investment and programmes; enterprise for small and medium firms; provision of support for business, including support for specific industries; miscellaneous programmes.

The management of asset sales.

Payment of corporation tax.

The provision of repayable credit facilities for Post Office Ltd; contributions to partner organisations' pension schemes; and the provision of parental leave schemes.

Funding to provide redress to claimants who have suffered detriment arising from the errors in the Post Office Horizon IT system or the other matters identified in the relevant court judgments.

Activities of UK Government Investments on behalf of the Department.

Impairment of loans and investments; exchange rate gains and losses.

The Redundancy Payments Service.

The discharge of liabilities falling to the Department in respect of former shipbuilding industry historic claims.

The appointment of an Official Receiver.

Income arising from:

Receipts from asset sales.

Refund of input VAT not claimed in previous years on departmental expenditure; interest payments; repayments of grants and contributions; non-cash income.

Activities of UK Government Investments on behalf of the Department.

Receipt of interest on loans and loan repayments from Post Office Ltd.

Dividends from shares held by Postal Services Holding Ltd in Royal Mail.

Receipts from Trading Funds.

Department for Business and Trade will account for this Estimate.

| | | | £ |
|---------------------------------------|----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 2,035,049,000 | 716,836,000 | 1,318,213,000 |
| Capital | 1,528,000,000 | 557,422,000 | 970,578,000 |
| Annually Managed Expenditure | | | |
| Resource | -949,705,000 | 489,263,000 | -1,438,968,000 |
| Capital | 1,829,612,000 | 702,990,000 | 1,126,622,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 9,490,186,000 | 4,531,185,000 | 4,959,001,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|---|----------------|--------|---------|-----------|----------|-----------|-----------|------------|------------|-----------|-----------|-----------|-----|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Total | Gross | Income | Net | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A DBT - Department for Business and Trade (DEL) | 446,833 | -4,631 | 442,202 | 1,826,275 | -311,682 | 1,514,593 | 1,956,795 | 1,171,536 | -78,734 | 1,092,802 | 1,644,016 | 585,661 | |
| B DBT - Arm's Length Bodies (ALB) (Net) (DEL) | 28,145 | - | 28,145 | 50,109 | - | 50,109 | 78,254 | 435,198 | - | 435,198 | 136,333 | 922,687 | |
| Total voted DEL | 474,978 | -4,631 | 470,347 | 1,876,384 | -311,682 | 1,564,702 | 2,035,049 | 1,606,734 | -78,734 | 1,528,000 | 1,780,349 | 1,508,348 | |
| Total DEL | 474,978 | -4,631 | 470,347 | 1,876,384 | -311,682 | 1,564,702 | 2,035,049 | 1,606,734 | -78,734 | 1,528,000 | 1,780,349 | 1,508,348 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| C DBT - Department for Business and Trade (AME) | - | - | - | -886,578 | -71,828 | -958,406 | -958,406 | 9,829,612 | -8,000,000 | 1,829,612 | 596,874 | 1,561,921 | |
| D DBT - Arm's Length Bodies (ALB) (Net) (AME) | - | - | - | 8,701 | - | 8,701 | 8,701 | - | - | - | 10,376 | 280 | |
| Total voted AME | - | - | - | -877,877 | -71,828 | -949,705 | -949,705 | 9,829,612 | -8,000,000 | 1,829,612 | 607,250 | 1,562,201 | |
| Non-voted expenditure | | | | | | | | | | | | | |
| E DBT - Department for Business and Trade (AME) | - | - | - | 495,828 | - | 495,828 | 495,828 | - | - | - | 480,000 | - | |
| Total non-voted AME | - | - | - | 495,828 | - | 495,828 | 495,828 | - | - | - | 480,000 | - | |
| Total AME | - | - | - | -382,049 | -71,828 | -453,877 | -453,877 | 9,829,612 | -8,000,000 | 1,829,612 | 1,087,250 | 1,562,201 | |
| Voted expenditure | 474,978 | -4,631 | 470,347 | 998,507 | -383,510 | 614,997 | 1,085,344 | 11,436,346 | -8,078,734 | 3,357,612 | 2,387,599 | 3,070,549 | |
| Non-voted expenditure | - | - | - | 495,828 | - | 495,828 | 495,828 | - | - | - | 480,000 | - | |
| Total for Estimate | 474,978 | -4,631 | 470,347 | 1,494,335 | -383,510 | 1,110,825 | 1,581,172 | 11,436,346 | -8,078,734 | 3,357,612 | 2,867,599 | 3,070,549 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 1,581,172 | 2,867,599 | 3,422,936 |
| Net Capital Requirement | 3,357,612 | 3,070,549 | -70,506 |
| Accruals to cash adjustments | 5,047,230 | 2,573,412 | -664,760 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -522,153 | -1,069,676 | -760,123 |
| Add cash grant-in-aid | 1,064,457 | 1,062,234 | 95,222 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -44,958 | -46,058 | -12,880 |
| New provisions and adjustments to previous provisions | -485,371 | -838,565 | -1,317,299 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | 42,635 | -42,586 | 1,097,988 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 632,518 | - | - |
| Increase (-) / Decrease (+) in creditors | 3,398,710 | 3,118,000 | - |
| Use of provisions | 961,392 | 390,063 | 232,332 |
| Removal of non-voted budget items | -495,828 | -480,000 | -470,116 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -495,828 | -480,000 | -470,116 |
| Net Cash Requirement | 9,490,186 | 8,031,560 | 2,217,554 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 474,978 | 479,689 | 396,811 |
| Less: | | | |
| Administration DEL Income | -4,631 | -4,631 | -6,512 |
| Net Administration Costs | 470,347 | 475,058 | 390,299 |
| Gross Programme Costs | 3,609,727 | 3,797,650 | 2,971,518 |
| Less: | | | |
| Programme DEL Income | -313,882 | -313,882 | -321,828 |
| Programme AME Income | -71,828 | -71,828 | -331,295 |
| Non-budget income | - | - | - |
| Net Programme Costs | 3,224,017 | 3,411,940 | 2,318,395 |
| Total Net Operating Costs | 3,694,364 | 3,886,998 | 2,708,694 |
| <i>Of which:</i> | | | |
| Resource DEL | 2,035,049 | 1,780,316 | 1,568,822 |
| Capital DEL | 1,151,800 | 691,916 | 625,887 |
| Resource AME | 507,515 | 1,477,346 | 1,872,440 |
| Capital AME | - | -62,580 | -1,358,455 |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -1,151,800 | -629,336 | 732,568 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | -961,392 | -390,063 | -18,326 |
| Total Resource Budget | 1,581,172 | 2,867,599 | 3,422,936 |
| <i>Of which:</i> | | | |
| Resource DEL | 2,035,049 | 1,780,349 | 1,782,828 |
| Resource AME | -453,877 | 1,087,250 | 1,640,108 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 1,581,172 | 2,867,599 | 3,422,936 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|-----------------|-----------------|-----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A DBT - Department for Business and Trade (DEL) | | | |
| Sales of Goods and Services | -693 | -693 | -1,305 |
| Other Income | -3,938 | -3,938 | -5,207 |
| Total Sales of Goods and Services | -693 | -693 | -1,305 |
| Total Other Income | -3,938 | -3,938 | -5,207 |
| Total Administration | -4,631 | -4,631 | -6,512 |
| Programme | | | |
| A DBT - Department for Business and Trade (DEL) | | | |
| Sales of Goods and Services | -260,864 | -260,864 | -160,556 |
| Interest and Dividends | -22,560 | -22,560 | -3,309 |
| Other Income | -10,482 | -10,482 | -28,172 |
| Taxation | -17,776 | -17,776 | -17,776 |
| Total Sales of Goods and Services | -260,864 | -260,864 | -160,556 |
| Total Interest and Dividends | -22,560 | -22,560 | -3,309 |
| Total Other Income | -10,482 | -10,482 | -28,172 |
| Total Taxation | -17,776 | -17,776 | -17,776 |
| Total Programme | -311,682 | -311,682 | -209,813 |
| Total Voted Resource DEL | -316,313 | -316,313 | -216,325 |
| Voted Resource AME | | | |
| Programme | | | |
| C DBT - Department for Business and Trade (AME) | | | |
| Sales of Goods and Services | -58,678 | -66,678 | -150,296 |
| Interest and Dividends | -13,150 | -5,150 | -7,542 |
| Total Sales of Goods and Services | -58,678 | -66,678 | -150,296 |
| Total Interest and Dividends | -13,150 | -5,150 | -7,542 |
| Total Other Income | - | - | 599 |
| Total Programme | -71,828 | -71,828 | -157,838 |
| Total Voted Resource AME | -71,828 | -71,828 | -157,838 |
| Total Voted Resource Income | -388,141 | -388,141 | -374,163 |
| Voted Capital DEL | | | |
| Programme | | | |
| A DBT - Department for Business and Trade (DEL) | | | |
| Sales of Assets | - | - | -4,032 |
| EU Grants Received | - | - | -104,325 |
| Sales of Goods and Services | -2,200 | -2,200 | -1,942 |
| Other Grants | - | - | -457 |
| Other Income | -69,534 | -69,534 | -65,418 |
| Repayments | -7,000 | -7,000 | -10,333 |
| Total Sales of Assets | - | - | -4,032 |
| Total EU Grants Received | - | - | -104,325 |
| Total Sales of Goods and Services | -2,200 | -2,200 | -1,942 |
| Total Other Grants | - | - | -457 |
| Total Other Income | -69,534 | -69,534 | -65,418 |
| Total Repayments | -7,000 | -7,000 | -10,333 |
| Total Programme | -78,734 | -78,734 | -186,507 |
| Total Voted Capital DEL | -78,734 | -78,734 | -186,507 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|-------------------|-------------------|-----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Capital AME | | | |
| Programme | | | |
| C DBT - Department for Business and Trade (AME) | | | |
| Other Grants | - | - | -124,093 |
| Repayments | -8,000,000 | -8,000,000 | - |
| Total Other Grants | - | - | -124,093 |
| Total Repayments | -8,000,000 | -8,000,000 | - |
| Total Programme | -8,000,000 | -8,000,000 | -124,093 |
| Total Voted Capital AME | -8,000,000 | -8,000,000 | -124,093 |
| Total Voted Capital Income | -8,078,734 | -8,078,734 | -310,600 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Gareth Davies

Executive Agency Accounting Officers:

| | |
|--------------|--------------------|
| Louise Smyth | Companies House |
| Dean Beale | Insolvency Service |

ALB Accounting Officers:

| | |
|-------------------|---|
| Niall Mackenzie | Advisory, Conciliation and Arbitration Service |
| Louis Taylor | British Business Bank |
| Carl Creswell | BIS (Postal Services Act 2011) Company Limited |
| Charles Dhanowa | Competition Service |
| Charles Dhanowa | Competition Appeal Tribunal |
| Louis Taylor | Fleetbank Funding Limited |
| Louis Taylor | Cornwall and Isles of Scilly Investment Limited |
| Louis Taylor | Midlands Engine Investments Limited |
| Louis Taylor | Northern Powerhouse Investments Limited |
| Louis Taylor | Community Enable Funding Ltd |
| Carl Creswell | Postal Services Holding Company Limited |
| Richard Moriarty | Financial Reporting Council Limited |
| Steven O'Donoghue | Trade Remedies Authority |

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| £'000 | | | | |
|---------------------------------------|--|---------------|----------------|------------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| B | Advisory, Conciliation and Arbitration Service | 64,390 | - | 58,250 |
| B | British Business Bank plc | -14,632 | 479,530 | 978,283 |
| B | BIS (Postal Services Act 2011) Company Limited | 1,800 | - | - |
| B | Cornwall and Isles of Scilly Investments Limited | - | 788 | 1,889 |
| B | Competition Service | 5,437 | 180 | 6,900 |
| B | Financial Reporting Council Limited | 750 | - | - |
| B | Midlands Engine Investments Limited | - | -12,270 | - |
| B | Northern Powerhouse Investments | 1,996 | -33,652 | - |
| B | Trade Remedies Authority † | 18,513 | 622 | 19,135 |
| D | British Business Bank plc | -33,243 | - | - |
| D | BIS (Postal Services Act 2011) Company Limited | 40,000 | - | - |
| D | Northern Powerhouse Investments | 1,944 | - | - |
| Total | | 86,955 | 435,198 | 1,064,457 |

† The Department for Business and Trade process cash expenditure payments on behalf of the Trade Remedies Authority. Consequently, a notional value of grant-in-aid will be recognised in the Department's Annual Report and Accounts reflecting resource expenditure incurred on the ALB's behalf.

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|----------------|
| Statutory Guarantees | |
| – Paid in capital subscription for the Common Fund for Commodities (CFC) - Government is committed to the payment of a subscription of £2.24m, in the form of Promissory Notes to be redeemed on request by the fund. | 2,240 |
| – Callable capital subscription for CFC - Government is committed to the payment of a subscription of £1.96m to the fund. | 1,960 |
| – Dilapidation liability for leased property - The Department is obligated to reimburse the Government Property Agency (GPA) for any dilapidations incurred during DBT's tenure on property leased through the GPA when the underlying lease agreements between GPA and its landlords expire. The Department also has a possible obligation to pay for any dilapidations which arose before the former Department for International Trade's lease agreements with GPA came into effect. The amount disclosed is the reasonable worst-case scenario. | 3,800 |
| – Shipbuilding Credit Guarantee Scheme (SCGS) - Maximum expected risk exposure to the department in respect of guarantees issued under the Shipbuilding Credit Guarantee Scheme. | 500,000 |
| Statutory Indemnities | |
| – Indemnities have been given to bankers of the Insolvency Service against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the Insolvency Service's account. | Unquantifiable |
| Legal Costs | |
| – A contingent liability exists in relation to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated. | Unquantifiable |
| – Under an agreement with the Financial Reporting Council (FRC), if the amount held in their legal costs fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year. | Unquantifiable |
| – Reconsideration by the Trade Remedies Authority. Decisions by the Trade Remedies Authority may be subject to legal challenge from third parties following reconsideration of original decisions in dumping, subsidy or safeguard investigations or reviews. The amount disclosed reflects the TRA's best estimate of legal costs, including cost recovery, that might arise in connection with reconsiderations that were ongoing at the reporting date. | 1,200 |
| Indemnities against personal liability | |
| – Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies. | Unquantifiable |
| – Indemnities have been provided to the Official Receiver relating to actions undertaken in respect of administration of specified companies. | Unquantifiable |
| – An indemnity has been provided to the Chair of the Post Office Horizon IT Inquiry in respect of any liabilities he may incur as a result of holding, or having held, this position. | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| Project Siskin - funding of the Official Receiver and other statutory costs in the event of insolvency. | 162,000 |
| Others | |
| – Financial Reporting Council funding: A guarantee has been given to the Financial Reporting Council that, if the Council's general voluntary funding from external sources falls sufficiently for the department to have to consider making legislation to activate the statutory levy under section 17 of the Companies (Audit, Investigations and Community Enterprise) Act 2004, the department will make such a grant to cover the Council's costs as is sufficient to meet the preconditions in those levy raising powers provided the requisite funding has not been made available through another grant. | Unquantifiable |
| – Insolvency Service - Legal Cases: Due to the nature of the work undertaken by the Agency, there are a number of ongoing legal cases giving rise to contingent liabilities. The legal cases included as contingent liabilities all relate to possible obligations where the Agency has issued civil and criminal proceedings through the courts, and the outcome is dependent on court rulings and findings. Further details cannot be disclosed, as in accordance with IAS 37 (paragraph 92), the Agency considers that disclosure of values for any contingent liability connected to legal proceedings could seriously prejudice ongoing litigation. | Unquantifiable |
| – Others: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain. | Unquantifiable |
| Post Office - should unexpected liabilities arise within POL that threatens its ability to function as a going concern, there is a possible likelihood that DBT would provide funding to settle some or all of these theoretical liabilities. | Unquantifiable |

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|---|-------|
| DEL - A | UK annual World Trade Organization subscription fee 25/26 Financial year | 6,535 |

HM Land Registry

INTRODUCTION

1. This Estimate provides for all the staff costs and other expenditures of HM Land Registry (HMLR). HMLR safeguards and maximises the value of land and property ownership, including enabling personal and commercial lending to be secured against property across England and Wales.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|--------------------|-----------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 493,605,000 | - | 493,605,000 |
| Capital | 59,100,000 | - | 59,100,000 |
| Annually Managed Expenditure | | | |
| Resource | 12,000,000 | - | 12,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 505,605,000 | - | 505,605,000 |
| Capital | 59,100,000 | - | 59,100,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 508,200,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by HM Land Registry on:

Departmental Expenditure Limit:Expenditure arising from:

Support and operational costs, transformation, technology, equipment, other payments, associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

The disposal, sale or donation of capital assets. Cost recoveries. Interest receivable. Receipt of VAT refunds.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items.

HM Land Registry will account for this Estimate.

| | | | £ |
|---------------------------------------|--------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 493,605,000 | 186,128,000 | 307,477,000 |
| Capital | 59,100,000 | 26,595,000 | 32,505,000 |
| Annually Managed Expenditure | | | |
| Resource | 12,000,000 | 5,400,000 | 6,600,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 508,200,000 | 202,503,000 | 305,697,000 |

PART II: SUBHEAD DETAIL

| 2025-26 | | | | | | | | | | | | | | | 2024-25 | | | | £'000 | | | | | | | | | | | | | | | | | | | |
|----------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-----------|--|--|--|-------|--|--|--|---|--|--|--|---|--|--|--|---|--|--|--|---|--|--|--|
| Plans | | | | | | | | | | | | | | | Plans | | | | | | | | | | | | | | | | | | | | | | | |
| Resources | | | | | | | | | | | | | | | Capital | | | | | | | | | | | | | | | | | | | | | | | |
| Administration | | | | | | | | | | | | | | | Programme | | | | Total | | | | | | | | | | | | | | | | | | | |
| Gross | | | | | | | | | | | | | | | Income | | | | Net | | | | | | | | | | | | | | | | | | | |
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PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 505,605 | 456,301 | 428,270 |
| Net Capital Requirement | 59,100 | 53,300 | 57,000 |
| Accruals to cash adjustments | -56,505 | -28,901 | -33,703 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -30,610 | -30,610 | -28,903 |
| New provisions and adjustments to previous provisions | -12,000 | -12,000 | -4,800 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | -13,895 | 13,709 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 508,200 | 480,700 | 451,567 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | - | - | - |
| Less: | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | - | - | - |
| Gross Programme Costs | 505,605 | 456,301 | 428,270 |
| Less: | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | -504,000 | -390,000 | -340,000 |
| Net Programme Costs | 1,605 | 66,301 | 88,270 |
| Total Net Operating Costs | 1,605 | 66,301 | 88,270 |
| <i>Of which:</i> | | | |
| Resource DEL | 493,605 | 444,301 | 423,270 |
| Capital DEL | - | - | - |
| Resource AME | 12,000 | 12,000 | 5,000 |
| Capital AME | - | - | - |
| Non-budget | -504,000 | -390,000 | -340,000 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 504,000 | 390,000 | 340,000 |
| Other adjustments | - | - | - |
| Total Resource Budget | 505,605 | 456,301 | 428,270 |
| <i>Of which:</i> | | | |
| Resource DEL | 493,605 | 444,301 | 423,270 |
| Resource AME | 12,000 | 12,000 | 5,000 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 505,605 | 456,301 | 428,270 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|-----------------------------------|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Capital DEL | | | |
| Programme | | | |
| A HMLR Core DEL Expenditure | | | |
| Sales of Assets | -1 | -1 | - |
| Total Sales of Assets | -1 | -1 | - |
| Total Programme | -1 | -1 | - |
| Total Voted Capital DEL | -1 | -1 | - |
| Total Voted Capital Income | -1 | -1 | - |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

| | £'000 | | | | | |
|--|------------------|-----------------|-----------------------|-----------------|--------------------|-----------------|
| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -504,000 | -504,000 | -390,000 | -390,000 | -340,000 | -340,000 |
| Total | -504,000 | -504,000 | -390,000 | -390,000 | -340,000 | -340,000 |

DETAILED DESCRIPTION OF CFER SOURCES

| | £'000 | | | | | |
|---|------------------|-----------------|------------------|-----------------|--------------------|-----------------|
| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Receipts surrendered from Fees and Charges. | -504,000 | -504,000 | -390,000 | -390,000 | -340,000 | -340,000 |
| Total | -504,000 | -504,000 | -390,000 | -390,000 | -340,000 | -340,000 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Simon Hayes

Department for Work and Pensions

Introduction

The Department for Work and Pensions (DWP) plays a vital role in delivering the UK government's Missions for Growth and Opportunity. As the UK's largest public services department, we support people to enter and thrive in employment, steward the UK's workplace pensions system and administer the State Pension, and deliver social security to around 20 million people.

The Secretary of State has identified, and proposed as part of the Spending Review 2025 Phase 1, five Goals that DWP will be focusing on. These are:

1. Enable people to get into work and to get on at work, ensuring employment opportunity for all.
2. Tackle child poverty and hardship, ensuring financial security for all.
3. Shape the pensions system to serve the interests of savers and pensioners, ensuring decent, secure retirement incomes for all.
4. Pursue a just, equal and inclusive society, ensuring independence and control for all disabled people.
5. Deliver high quality efficient services, ensuring that people are treated with dignity and respect.

PART I: EXPENDITURE AND AMBIT

| | £ | | |
|---------------------------------------|-----------------|-----------------|-----------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource † | 10,138,863,000 | 538,289,000 | 10,677,152,000 |
| Capital †† | 706,761,000 | 49,500,000 | 756,261,000 |
| Annually Managed Expenditure | | | |
| Resource | 149,883,723,000 | 151,896,232,000 | 301,779,955,000 |
| Capital | 577,522,000 | -59,551,000 | 517,971,000 |
| Total Net Budget | | | |
| Resource | 160,022,586,000 | 152,434,521,000 | 312,457,107,000 |
| Capital | 1,284,283,000 | -10,051,000 | 1,274,232,000 |
| Non-Budget Expenditure | 421,387,000 | | |
| Net Cash Requirement †† | 162,395,839,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Department for Work and Pensions on:

Departmental Expenditure Limit:Expenditure arising from:

Payments relating to the administration and operating costs of the department to enable the department to fulfil its obligations to all its client groups as well as supporting the governmental response to the ongoing and longer-term impacts of the increased costs of living.

Promoting the department's aims and objectives in other organisations including government departments, local authorities, devolved governments and Crown and Executive Non-Departmental Public Bodies, including the Health and Safety Executive, Remploy Pension Scheme Trustees Ltd, the Money and Pensions Service including the provision of money and debt advice and the department's pensions and advisory arm's length bodies and private, public and voluntary organisations.

Costs associated with the department's contribution to cross-government programmes. The costs incurred from activity to support the detection and minimisation of fraud and error in the benefit system and the collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies.

Costs associated with providing training and employment projects assisted by the European Union (EU) through the European Social Fund and expenditure relating to exiting the EU.

Information Technology, employee and financial services to other public sector bodies and data technology services. Policy, research, and publicity supporting the department's activities.

International educational programmes and the UK's subscription to the International Labour Organisation.

Assistance and advice on employment and labour market issues to international organisations and measures and assistance to promote financial and digital inclusion.

PART I: EXPENDITURE AND AMBIT (*continued*)

Employment and training programmes. Payment of appropriate grants, loans, compensation, benefits, and allowances.

Assisting people to make plans for their retirement, including research into pensions, provision of pension guidance, private pension industry regulatory work, programmes, and measures to help improve independence and social inclusion for older people. Provision for general levy payments to arm's length bodies.

Subsidies to housing, billing, levying and local authorities for administration and payment of Housing Benefit and other locally delivered support.

Depreciation and any other non-cash costs falling in DEL. Losses, special payments and write-offs.

Income arising from:

The administration of the department and its Crown and Executive Non-Departmental Public Bodies in delivering their statutory responsibilities, in accordance with the prevailing legislation and regulations. Receipts from staff, outward secondments, sale of capital assets and non-capital items, the recovery of court costs, services carried out on behalf of public and private sector bodies and members of the public, EU activity, levy funded bodies and other associated income.

Recoveries of payments and income from other government departments and devolved administrations in respect of services the department provides. Donations and bequests. Non-cash items falling in DEL.

Annually Managed Expenditure:Expenditure arising from:

The payment of pensions, social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and regulations, including the governmental response to the ongoing and longer term impacts of the increased costs of living. Costs and payments associated with the collapse of private pension schemes. Other non-cash costs falling in AME. Losses, special payments, write-offs and provisions.

Income arising from:

Interest, receipts in respect of benefits paid in lieu, recoveries of benefit payments and advances. Non-cash costs falling in AME.

Non-Budget Expenditure:Expenditure arising from:

Payment of the Grant to the Social Fund to fund Regulated, Discretionary and Winter Fuel payments. Other relevant non-budget expenditure.

Department for Work and Pensions will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (*continued*)

| | | | £ |
|---------------------------------------|-----------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 10,138,863,000 | 3,621,192,000 | 6,517,671,000 |
| Capital | 706,761,000 | 235,074,000 | 471,687,000 |
| Annually Managed Expenditure | | | |
| Resource | 149,883,723,000 | 65,360,608,000 | 84,523,115,000 |
| Capital | 577,522,000 | 259,028,000 | 318,494,000 |
| Non-Budget Expenditure | 421,387,000 | 901,428,000 | -480,041,000 |
| Net Cash Requirement | 162,395,839,000 | 70,602,886,000 | 91,792,953,000 |

† Expenditure totalling £4,500,000 under section A is subject to the passage of the Public Authorities (Fraud, Error and Recovery) Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted.

†† £ 4,500,000 has been advanced from the Contingencies Fund to provide cash in respect of £ 4,500,000 capital DEL spending, supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2026.

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|---|------------------|----------------|------------------|------------------|-----------------|------------------|-------------------|--------|-----|----------------|-----------|----------------|------------------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | | | | 8 | 9 | 10 | 11 |
| | | | | | | | Total | | | | | | 12 |
| | | | | | | | Net | | | | | | |
| | | | | | | | 7 | | | | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Core Department | 1,280,994 | -15,641 | 1,265,353 | 6,758,072 | -256,067 | 6,502,005 | 7,767,358 | | | 677,632 | - | 677,632 | 6,455,529 |
| B Health and Safety Executive (Net) | 61,005 | - | 61,005 | 118,167 | - | 118,167 | 179,172 | | | 12,950 | - | 12,950 | 176,046 |
| C Money and Pensions Service (Net) | - | - | - | 210,412 | - | 210,412 | 210,412 | | | 14,850 | - | 14,850 | 171,005 |
| D Other Arm's Length Bodies (Net) | 1,290 | - | 1,290 | 132,127 | - | 132,127 | 133,417 | | | 1,329 | - | 1,329 | 113,096 |
| E Employment Programmes | - | - | - | 789,927 | - | 789,927 | 789,927 | | | - | - | - | 806,926 |
| F Support for Local Authorities | - | - | - | 202,880 | - | 202,880 | 202,880 | | | - | - | - | 209,233 |
| G Funding for Public Corporations | - | - | - | 58,298 | -66,576 | -8,278 | -8,278 | | | - | - | - | -21,707 |
| H Other Benefits | - | - | - | 887,041 | -23,066 | 863,975 | 863,975 | | | - | - | - | 1,006,261 |
| Total voted DEL | 1,343,289 | -15,641 | 1,327,648 | 9,156,924 | -345,709 | 8,811,215 | 10,138,863 | | | 706,761 | - | 706,761 | 8,916,389 |
| Non-voted expenditure | | | | | | | | | | | | | |
| I National Insurance Fund - Core Department | - | - | - | 515,982 | - | 515,982 | 515,982 | | | - | - | - | 646,687 |
| J Social fund | - | - | - | 22,307 | - | 22,307 | 22,307 | | | 49,500 | - | 49,500 | 27,913 |
| Total non-voted DEL | - | - | - | 538,289 | - | 538,289 | 538,289 | | | 49,500 | - | 49,500 | 674,600 |
| Total DEL | 1,343,289 | -15,641 | 1,327,648 | 9,695,213 | -345,709 | 9,349,504 | 10,677,152 | | | 756,261 | - | 756,261 | 9,590,989 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| K Severe Disablement Benefit | - | - | - | 48,633 | - | 48,633 | 48,633 | | | - | - | - | 54,701 |
| L Industrial Injuries Benefits Scheme | - | - | - | 737,222 | - | 737,222 | 737,222 | | | - | - | - | 767,890 |
| M Universal Credit | - | - | - | 75,992,595 | - | 75,992,595 | 75,992,595 | | | 543,265 | -81,734 | 461,531 | 68,636,692 |
| N Employment and Support Allowance (Income-Related) | - | - | - | 2,678,816 | - | 2,678,816 | 2,678,816 | | | - | - | - | 7,321,918 |
| O Income Support | - | - | - | 48 | - | 48 | 48 | | | - | - | - | 285,700 |
| P Pension Credit | - | - | - | 5,948,186 | - | 5,948,186 | 5,948,186 | | | - | - | - | 6,204,561 |
| Q Financial Assistance Scheme | - | - | - | 176,867 | - | 176,867 | 176,867 | | | - | - | - | 147,252 |
| R Attendance Allowance | - | - | - | 8,306,837 | - | 8,306,837 | 8,306,837 | | | - | - | - | 7,802,377 |
| Total AME | - | - | - | 8,306,837 | - | 8,306,837 | 8,306,837 | | | - | - | - | - |

PART II: SUBHEAD DETAIL (continued)

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|--|----------------|--------|-----|---------------|--------|---------------|-------------|---------|----------|---------|-------------|------------|-----|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| S Personal Independence Payment | - | - | - | - 28,518,624 | - | - 28,518,624 | 28,518,624 | - | - | - | - | 26,159,208 | - |
| T Disability Living Allowance | - | - | - | - 8,016,924 | - | - 8,016,924 | 8,016,924 | - | - | - | - | 7,803,208 | - |
| U Carer's Allowance | - | - | - | - 4,468,619 | - | - 4,468,619 | 4,468,619 | - | - | - | - | 4,274,731 | - |
| V Housing Benefit | - | - | - | - 11,551,721 | - | - 11,551,721 | 11,551,721 | - | - | - | - | 14,851,356 | - |
| W Statutory Maternity Pay | - | - | - | - 3,167,000 | - | - 3,167,000 | 3,167,000 | - | - | - | - | 3,029,668 | - |
| X Christmas Bonus (Non-Contributory) | - | - | - | - 53,042 | - | - 53,042 | 53,042 | - | - | - | - | 51,004 | - |
| Y Jobseekers Allowance (Income-Related) | - | - | - | - 250 | - | - 250 | 250 | - | - | - | - | 106,034 | - |
| Z State Pension (Non-Contributory) | - | - | - | - 214,271 | - | - 214,271 | 214,271 | - | - | - | - | 266,772 | - |
| AA Support for Mortgage Interest | - | - | - | - 7,786 | -8,893 | -1,107 | -1,107 | 84,093 | -13,414 | 70,679 | 3,877 | 47,881 | - |
| AB Cost of Living Support Payments | - | - | - | - 5,350 | - | - 5,350 | 5,350 | - | - | - | 106,421 | - | - |
| AC Other Expenditure | - | - | - | - 175 | - | - 175 | -175 | 45,312 | - | 45,312 | 2,621 | 55,935 | - |
| Other Expenditure EALBs (Net) | - | - | - | - | - | - | - | - | - | - | 1,465 | - | - |
| Total voted AME | - | - | - | - 149,892,616 | -8,893 | 149,883,723 | 149,883,723 | 672,670 | -95,148 | 577,522 | 147,877,456 | 440,327 | - |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - |
| AD Social Fund: Winter Fuel | - | - | - | - 315,634 | - | - 315,634 | 315,634 | - | - | - | 346,906 | - | - |
| AE Incapacity Benefit | - | - | - | - 268 | - | - 268 | -268 | - | - | - | 431 | - | - |
| AF Social Fund: Other | - | - | - | - 86,278 | - | - 86,278 | 86,278 | 66,693 | -126,244 | -59,551 | 523,470 | 20,053 | - |
| AG Employment and Support Allowance (Contributory) | - | - | - | - 4,975,308 | - | - 4,975,308 | 4,975,308 | - | - | - | 5,337,322 | - | - |
| AH Maternity Allowance | - | - | - | - 423,627 | - | - 423,627 | 423,627 | - | - | - | 413,838 | - | - |
| AI Bereavement Benefits | - | - | - | - 311,041 | - | - 311,041 | 311,041 | - | - | - | 380,365 | - | - |
| AJ Christmas Bonus (Contributory) | - | - | - | - 132,165 | - | - 132,165 | 132,165 | - | - | - | 133,828 | - | - |
| AK Jobseekers Allowance (Contributory) | - | - | - | - 248,737 | - | - 248,737 | 248,737 | - | - | - | 230,885 | - | - |
| AL State Pension (Contributory) | - | - | - | - 145,403,710 | - | - 145,403,710 | 145,403,710 | - | - | - | 139,017,669 | - | - |
| Total non-voted AME | - | - | - | - 151,896,232 | - | - 151,896,232 | 151,896,232 | 66,693 | -126,244 | -59,551 | 146,384,714 | 20,053 | - |
| Total AME | - | - | - | - 301,788,848 | -8,893 | 301,779,955 | 301,779,955 | 739,363 | -221,392 | 517,971 | 294,262,170 | 460,380 | - |

PART II: SUBHEAD DETAIL (continued)

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|-------------------------------------|----------------|---------|-----------|-------------|----------|-------------|-------------|-----------|----------|-----------|---------------|-----------|---------|
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | | | | Programme | | | | | Total | | |
| | Gross | Income | Net | Gross | Net | Gross | Income | Net | Gross | Income | Gross | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Non-Budget Expenditure (NBE) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| AM Cash paid in to the Social Fund | - | - | - | 421,387 | - | 421,387 | | | - | - | 908,255 | - | |
| Total voted NBE | - | - | - | 421,387 | - | 421,387 | | | - | - | 908,255 | - | |
| Total NBE | - | - | - | 421,387 | - | 421,387 | | | - | - | 908,255 | - | |
| Voted expenditure | 1,343,289 | -15,641 | 1,327,648 | 159,470,927 | -354,602 | 159,116,325 | 160,443,973 | 1,379,431 | -95,148 | 1,284,283 | 157,702,100 | 1,008,216 | |
| Non-voted expenditure | - | - | - | 152,434,521 | - | 152,434,521 | 152,434,521 | 116,193 | -126,244 | -10,051 | 147,059,314 | 77,053 | |
| Total for Estimate | 1,343,289 | -15,641 | 1,327,648 | 311,905,448 | -354,602 | 311,550,846 | 312,878,494 | 1,495,624 | -221,392 | 1,274,232 | 304,761,414 | 1,085,269 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|---------------------|---------------------|---------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 312,878,494 | 304,761,414 | 279,540,952 |
| Net Capital Requirement | 1,274,232 | 1,085,269 | 789,538 |
| Accruals to cash adjustments | 667,583 | -96,376 | -417,870 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -552,130 | -496,840 | -506,556 |
| Add cash grant-in-aid | 513,537 | 400,120 | 507,345 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -786,258 | -713,455 | -631,534 |
| New provisions and adjustments to previous provisions | -222,275 | -428,782 | 349,489 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -151,405 | -262,946 | -289,732 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 400,000 | 400,000 | -294,288 |
| Increase (-) / Decrease (+) in creditors | 600,000 | 600,000 | - |
| Use of provisions | 866,114 | 405,527 | 447,406 |
| Removal of non-voted budget items | -152,424,470 | -147,136,367 | -134,893,877 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -152,424,470 | -147,136,367 | -134,893,877 |
| Net Cash Requirement | 162,395,839 | 158,613,940 | 145,018,743 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|--------------------|--------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 1,343,289 | 1,136,202 | 1,008,519 |
| Less: | | | |
| Administration DEL Income | -15,641 | -37,622 | -38,459 |
| Net Administration Costs | 1,327,648 | 1,098,580 | 970,060 |
| Gross Programme Costs | 311,525,252 | 303,642,943 | 274,773,117 |
| Less: | | | |
| Programme DEL Income | -345,709 | -846,092 | -837,165 |
| Programme AME Income | -90,627 | -468,499 | -156,582 |
| Non-budget income | - | -9,522 | -22,389 |
| Net Programme Costs | 311,088,916 | 302,318,830 | 273,756,981 |
| Total Net Operating Costs | 312,416,564 | 303,417,410 | 274,727,041 |
| <i>Of which:</i> | | | |
| Resource DEL | 10,677,152 | 9,587,536 | 8,924,445 |
| Capital DEL | 40,920 | 33,559 | 23,513 |
| Resource AME | 301,780,226 | 294,262,517 | 265,924,259 |
| Capital AME | -81,734 | -462,736 | -152,399 |
| Non-budget | - | -3,466 | 7,223 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | 40,814 | 429,177 | 128,886 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | 9,522 | 22,389 |
| Other adjustments | -271 | -2,950 | 1,497 |
| Total Resource Budget | 312,457,107 | 303,853,159 | 274,879,813 |
| <i>Of which:</i> | | | |
| Resource DEL | 10,677,152 | 9,590,989 | 8,956,589 |
| Resource AME | 301,779,955 | 294,262,170 | 265,923,224 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | 421,387 | 908,255 | 4,661,139 |
| Total Resource (Estimate) | 312,878,494 | 304,761,414 | 279,540,952 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Core Department | | | |
| Sales of Goods and Services | -15,641 | -29,502 | -32,711 |
| Other Grants | - | -939 | -377 |
| Other Income | - | -7,181 | -5,371 |
| Total Sales of Goods and Services | -15,641 | -29,502 | -32,711 |
| Total Other Grants | - | -939 | -377 |
| Total Other Income | - | -7,181 | -5,371 |
| Total Administration | -15,641 | -37,622 | -38,459 |
| Programme | | | |
| A Core Department | | | |
| EU Grants Received | -311 | -537,968 | -540,693 |
| Sales of Goods and Services | -127,506 | -103,052 | -89,030 |
| Other Income | - | -3,731 | -5,221 |
| Taxation | -128,250 | -97,762 | -96,471 |
| G Funding for Public Corporations | | | |
| Sales of Goods and Services | - | -330 | - |
| Interest and Dividends | -51,576 | -36,613 | -34,254 |
| Taxation | -15,000 | -14,622 | -13,996 |
| H Other Benefits | | | |
| Sales of Goods and Services | -23,066 | -52,014 | -50,931 |
| Total EU Grants Received | -311 | -537,968 | -540,693 |
| Total Sales of Goods and Services | -150,572 | -155,396 | -139,961 |
| Total Interest and Dividends | -51,576 | -36,613 | -34,254 |
| Total Other Income | - | -3,731 | -5,221 |
| Total Taxation | -143,250 | -112,384 | -110,467 |
| Total Programme | -345,709 | -846,092 | -830,596 |
| Total Voted Resource DEL | -361,350 | -883,714 | -869,055 |
| Voted Resource AME | | | |
| Programme | | | |
| O Income Support | | | |
| Other Income | - | -111 | -344 |
| Y Jobseekers Allowance (Income-Related) | | | |
| Other Income | - | -3 | -4 |
| AA Support for Mortgage Interest | | | |
| Interest and Dividends | -8,893 | -5,649 | -3,830 |
| Total Interest and Dividends | -8,893 | -5,649 | -3,830 |
| Total Other Income | - | -114 | -348 |
| Total Programme | -8,893 | -5,763 | -4,178 |
| Total Voted Resource AME | -8,893 | -5,763 | -4,178 |
| Total Voted Resource Income | -370,243 | -889,477 | -873,233 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (*continued*)

| | £'000 | | |
|-----------------------------------|----------------|-----------------|-----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Capital DEL | | | |
| Programme | | | |
| A Core Department | | | |
| Sales of Assets | - | -45,132 | -124,580 |
| Other Grants | - | - | -1,590 |
| Repayments | - | -965 | -1,508 |
| Total Sales of Assets | - | -45,132 | -124,580 |
| Total Other Grants | - | - | -1,590 |
| Total Repayments | - | -965 | -1,508 |
| Total Programme | - | -46,097 | -127,678 |
| Total Voted Capital DEL | - | -46,097 | -127,678 |
| Voted Capital AME | | | |
| Programme | | | |
| M Universal Credit | | | |
| Other Grants | -81,734 | -462,736 | -152,190 |
| AA Support for Mortgage Interest | | | |
| Repayments | -13,414 | -2,446 | -6,977 |
| Total Other Grants | -81,734 | -462,736 | -152,399 |
| Total Repayments | -13,414 | -2,446 | -6,768 |
| Total Programme | -95,148 | -465,182 | -159,167 |
| Total Voted Capital AME | -95,148 | -465,182 | -159,167 |
| Total Voted Capital Income | -95,148 | -511,279 | -286,845 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|----------|------------------|---------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | -9,522 | -9,522 | -22,389 | -22,389 |
| Total | - | - | -9,522 | -9,522 | -22,389 | -22,389 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|------------------------------------|------------------|----------|------------------|---------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Income collected outside the Ambit | - | - | -9,522 | -9,522 | -22,389 | -22,389 |
| Total | - | - | -9,522 | -9,522 | -22,389 | -22,389 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Peter Schofield

ALB Accounting Officers:

Sarah Albon
Nausicaa Delfas
Dominic Harris
Oliver Morley

Health and Safety Executive
The Pensions Regulator
The Pensions Ombudsman
Money and Pensions Service

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| | | | | £'000 |
|-----------------------------------|-----------------------------|----------------|---------------|----------------|
| Section in Part II: Subhead | Body | Resources | Capital | Grant-in-aid |
| B | Health and Safety Executive | 179,172 | 12,950 | 168,526 |
| C | Money and Pensions Service | 210,412 | 14,850 | 213,500 |
| D | The Pensions Ombudsman | 12,553 | 50 | 12,178 |
| D | The Pensions Regulator | 120,864 | 1,279 | 119,333 |
| Total | | 523,001 | 29,129 | 513,537 |

PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

| Section in Part II: Subhead Detail | Service | £'000 |
|---------------------------------------|---|-------|
| DEL A | Ex-gratia payment outside of the benefit system | 80 |

PART III: NOTE J - STAFF BENEFITS

For the financial year 2025-26, budget holders have delegated authority to award reward vouchers or cash awards to staff. The vouchers are for a range of well-known retail outlets and are given in recognition of valuable or exceptional contributions to business performance (through the Reward and Recognition Scheme), as well as to recognise long service (through the Loyalty and Recognition Scheme). All cash payments are made with salary through payroll and are subject to tax and National Insurance contributions.

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| 1. Legal cases | 299,000 |
| <p>The ongoing legal cases, (judicial reviews and appeals) may lead to possible obligations where the Department is facing legal challenge to the policy behind the legislation through the courts and the outcomes depend on the court rulings. In some early-stage cases the legal challenges include numerous arguments that require a decision to be made by the courts. In these cases, until further rulings are received, a reliable estimate is not always possible. However, there will be underpinning analysis done by the Department to support a number of estimates based on a range of different scenarios. However, further disclosure of the details of the cases or the ranges is not provided as, in accordance with IAS 37 (Provisions, Contingent Liabilities and Contingent Assets), the Department considers that the disclosure of values for any legal contingent liabilities could be expected to seriously prejudice ongoing litigation. As at 31st March 2025, the Department is aware of two cases estimated at £299 million.</p> | |
| 2. Document and Data Management Services (DDMS) Indemnity | 1,880 |
| <p>The DDMS contract delivers a business critical service for post opening, scanning, email ingestion and indexing across DWP. The Department has extended the contract to allow sufficient time to transition the services to a replacement contract. In the unlikely event that TUPE will not apply at the end of the current contract, the indemnity protects the supplier against redundancy costs, creating a contingent liability with a value of c£1.9m. The likelihood of utilising the indemnity is low, as TUPE is expected to apply and is being actively managed, so the staff are expected to transfer to the new contract.</p> | |
| 3. Benefit underpayments | Unquantifiable |
| <p>Distinct from legal cases, the Department acknowledges that administrative errors (termed official error) by its staff will sometimes result in the underpayment of benefit. Where underpayments relating to official error are identified, we pay arrears in full at the earliest opportunity. The Department cannot quantify the cumulative historic liability which may exist due to limitations in data. Therefore, a contingent liability exists for underpayments not yet found and corrected. At present there is no mechanism by which we can calculate the value of historic official error corrected in year, to support an overall quantification of the outstanding liability. The Department will review processes and data sources available with a view to quantify this liability in the future.</p> | |
| 4. Compensation claims | Unquantifiable |
| <p>Compensation payments may become due because of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early. Therefore, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p> | |

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

| Nature of liability | £'000 |
|--|----------------|
| <p>5. Dilapidation liability for leased property</p> <p>The Department is obligated to reimburse some Landlords for any dilapidations incurred during DWP's tenure on property leased from them. The timing and amount of these liabilities is presently unquantifiable. Where it has been established that an outflow of resources will be required to settle an obligation and a reliable estimate can be made of the amount of the obligation, the amount is recognised in the dilapidations provision.</p> | Unquantifiable |
| <p>6. European Social Fund (ESF) repayments</p> <p>The ESF Audit Authority is required to provide opinions on the 2014-20 ESF programme. This is largely based on the level of errors identified during the audit of claims submitted by projects to the Managing Authority of the ESF England programme (on behalf of DWP). If this exceeds the EU-defined 2% tolerance error rate, the audit opinion is defined as 'qualified' by the ESF Audit Authority, with the risk that the EU can impose a financial correction. The 2021-22 rate was 0.3%, (0.6% for 2020-21, whilst the rate was 3.2% for 2019-20, which triggered a financial correction of £3.7m for the variance between the actual error rate and the tolerance rate of 2.0%). Therefore, a risk remains that the 2% error tolerance level may be breached in future years.</p> | Unquantifiable |
| <p>7. FAS - Bauer Judgement</p> <p>While the United Kingdom was in the European Union, the Court of Justice of the European Union (CJEU) ruled that a reduction in the amount of occupational old age pension benefits paid to a member on account of their employer's insolvency is manifestly disproportionate where, as a result of the reduction, the member is living below the at-risk-of-poverty threshold determined by Eurostat (Bauer). The Retained EU Law Bill that came into force from 1 January 2024 has removed the Pension Protection Fund's (PPF) (and FAS's) obligation to implement the Bauer Judgement for members of schemes whose employers become insolvent from that date but it is unclear if the Bill removes the obligation to pay the Bauer supplement for members of schemes that have already transferred to the PPF (or FAS) or were in the PPF's assessment period prior to 1 January 2024. Therefore there is considerable uncertainty as to the scope and amount of payments which would become due.</p> | Unquantifiable |
| <p>8. The Rent Service employee pensions</p> <p>The Rent Service transferred from DWP to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme, following the transfer they could continue to participate in the scheme. Whilst the scheme is currently balanced, if there is a pension deficit we will be liable to meet the shortfall, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p> | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

| Nature of liability | £'000 |
|---------------------|-------|
|---------------------|-------|

Remote Contingent Liabilities**9. National Employment Savings Trust (NEST)**

The Pension Schemes Act 2017 introduced the definition of a Master Trust and signalled the start of a robust new authorisation and supervision regime, administered by The Pensions Regulator to ensure that Master Trusts being used for automatic enrolment are safe for the many millions of people now saving in these schemes. To be able to operate as a Master Trust, of which NEST is one, schemes are required to meet five authorisation criteria prescribed in the 2017 Act.

16,450

One of the criteria is that the scheme must be financially sustainable. This means that in the event of a triggering event, an event that would put the scheme at risk of needing to wind up, the scheme must hold sufficient financial reserves to cover its gradual closure, without putting these additional costs onto scheme members.

Due to the nature of its financial arrangements with government NEST, which has been an authorised Master Trust scheme since 2019, is unable to build up the financial reserves needed to meet the financial sustainability criteria. Specifically, this is to hold sufficient funds to meet running costs for 24 months and any one-off costs associated with scheme closure. Using figures produced by NEST for The Pensions Regulator, if a triggering event was to occur, then the maximum size of the contingent liability required to be made available to NEST would be £329 million. This was the amount estimated by NEST in 2019, subsequently restated and accepted by The Pensions Regulator. Since then and prior to entering the supervisory process the amount of the liability is reviewed annually. As part of the annual review of NEST's funding settlement the Department has agreed that NEST can hold capital sufficient to meet the difference between potential costs and the original assessment, so there is no change to the Department's liability.

The Department has estimated that the risk of full crystallisation as remote (at £16.5 million (5%)). The remote contingent liability is underwritten through a 'Letter of Comfort' in order that NEST can comply with the Master Trust supervisory regime which came into effect in October 2020.

10. Dormant Employment and Support Allowance (ESA) Severe Disability Premium underpayments

Some income-related ESA claimants should receive an additional element called a Severe Disability Premium if they are eligible. A claimant cannot apply for these as they are part of the benefit. To enable payment, claimants are required to provide up-to-date information that the Department requests on their individual circumstances. As a result of a combination of information not being provided, not being held and the Department not effectively assessing entitlement, some customers have missed out on additional premiums alongside their benefit award. Unfortunately, some underpayments may be owed to customers who no longer have an active ESA claim and restrictions in data make it difficult to identify, assess and correct these errors. The Department is therefore disclosing an unquantified remote contingent liability.

Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

| Section in Part II: Subhead Detail | Body | £'000 |
|---------------------------------------|-----------------------------------|--------|
| Section A - DEL | International Labour Organisation | 15,000 |

HM Revenue and Customs

INTRODUCTION

1. This Estimate covers the expenditure and income of HM Revenue and Customs (HMRC) including its Executive Agency, the Valuation Office Agency (VOA).
2. HMRC is the UK's tax, payments and customs authority and we have a vital purpose: we collect the money that pays for the UK's public services and give financial support to people. Our vision is to be a trusted, modern tax and customs department. It's our job to make it easy for customers to get tax right, and hard for anyone to bend or break the rules.

HMRC has agreed 5 Strategic Objectives with Ministers:

- Close the tax gap
- Improve day to day performance and the overall customer experience
- Reform and modernisation of Tax and Customs administration
- Build a high-performing organisation, with a skilled and engaged workforce
- Support wider government economic aims through HMRC's work

3. We also support wider government economic aims through the Valuation Office Agency (VOA) – an executive agency of HMRC. It provides valuation and property advice to the government and local authorities in England, Wales and Scotland. Its work enables the collection of over £60 billion of revenue in business rates and Council Tax in England and Wales, which helps to fund local public services.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|----------------|----------------|----------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 6,560,016,000 | 239,810,000 | 6,799,826,000 |
| Capital | 875,233,000 | - | 875,233,000 |
| Annually Managed Expenditure | | | |
| Resource | 15,777,615,000 | 12,234,849,000 | 28,012,464,000 |
| Capital | 395,000 | - | 395,000 |
| Total Net Budget | | | |
| Resource | 22,337,631,000 | 12,474,659,000 | 34,812,290,000 |
| Capital | 875,628,000 | - | 875,628,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 22,579,250,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by HM Revenue and Customs on:

Departmental Expenditure Limit:Expenditure arising from:

Administration in management, collection and payment of a range of taxes, tax credits, benefits, reliefs, refunds, duties, levies, Statutory Payments, allowances, loans, entitlements, regulatory and verification schemes.

Delivering policies held by other government departments, assistance to devolved governments and public bodies.

Providing shared services, Revenue and Customs Digital Technology Services Limited, services provided to third parties and provision of trade information.

International Tax Cooperation Agreements, customs controls, overseas tax administration, Official Development Assistance and support of projects abroad.

Law enforcement, criminal investigation and provision of resources to independent investigatory bodies including the Adjudicator's Office. Payments for the HMRC National Museum and grants to the voluntary and community sector.

Administration of the National Insurance Funds for Great Britain and Northern Ireland.

Governmental response to the Covid-19 pandemic.

European Union transition and implementation of trade agreements.

Payments to assist with cost of living.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency. All activities, including ensuring that systems are maintained and updated as necessary, to enable the integrity of the lists for current use and preparing for any possible future revaluations and reforms to council tax and non-domestic rate systems.

Income arising from:

Recovery of costs associated with debt collection and other law costs, overpayments, insurance and compensation claims, staff costs, apprenticeships funding, valuation and other services, transaction fees and excess cash receipts, and other services.

Tax reliefs, entitlements, levies, regulatory and verification schemes.

PART I: EXPENDITURE AND AMBIT

Non-cash items falling in DEL.

Services provided to the Valuation Office Agency, other government departments, devolved governments, other bodies and international parties and providing shared services.

Charges made for attendance of officers, international commitments, travel expenses, use of cars and rent, and other services.

Sales of assets, information, publications, statistical services, certificates and other services.

The Asset Recovery Incentivisation Scheme and other receipts. Recovery of administration costs of the National Insurance Funds, collection of National Insurance contributions.

Governmental response to the Covid-19 pandemic.

Income arising from contributions to programmes conducted on behalf of government.

Recoveries of income from other government departments (including grants).

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

Annually Managed Expenditure:Expenditure arising from:

Tax credits, benefits, reliefs, refunds, duties, levies, allowances and entitlements.

Remittance of irrecoverable debts, losses on asset revaluation and exchange rate movements. Incentive payments for filing, transitional payments to charities, provisions movements and payments that add capacity to debt recovery.

Governmental response to the Covid-19 pandemic.

Non-cash items falling in AME.

Payments of Rates on behalf of accredited Commonwealth and foreign countries and certain international organisations and non-cash items.

Income arising from:

Payments of Rates by accredited Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

HM Revenue and Customs will account for this Estimate.

| | | | £ |
|---------------------------------------|-----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 6,560,016,000 | 2,628,549,000 | 3,931,467,000 |
| Capital | 875,233,000 | 392,306,000 | 482,927,000 |
| Annually Managed Expenditure | | | |
| Resource | 15,777,615,000 | 6,928,420,000 | 8,849,195,000 |
| Capital | 395,000 | 117,000 | 278,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 22,579,250,000 | 9,555,553,000 | 13,023,697,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|--|------------------|-----------------|------------------|-------------------|-----------------|-------------------|-------------------|----------------|----------------|----------------|-------------------|----------------|---------|
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | | Programme | | Total | | | | | Net | | Net |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A HMRC | 1,369,291 | -119,586 | 1,249,705 | 5,307,545 | -247,807 | 5,059,738 | 6,309,443 | 854,000 | -20,000 | 834,000 | 5,610,264 | 698,185 | |
| B VOA | - | - | - | 311,780 | -61,207 | 250,573 | 250,573 | 41,233 | - | 41,233 | 208,830 | 44,524 | |
| <i>Cost of Living</i> | - | - | - | - | - | - | - | - | - | - | 1 | - | |
| Total voted DEL | 1,369,291 | -119,586 | 1,249,705 | 5,619,325 | -309,014 | 5,310,311 | 6,560,016 | 895,233 | -20,000 | 875,233 | 5,819,095 | 742,709 | |
| Non-voted expenditure | | | | | | | | | | | | | |
| C National Insurance Fund | 53,966 | - | 53,966 | 185,844 | - | 185,844 | 239,810 | - | - | - | 233,000 | - | |
| Total non-voted DEL | 53,966 | - | 53,966 | 185,844 | - | 185,844 | 239,810 | - | - | - | 233,000 | - | |
| Total DEL | 1,423,257 | -119,586 | 1,303,671 | 5,805,169 | -309,014 | 5,496,155 | 6,799,826 | 895,233 | -20,000 | 875,233 | 6,052,095 | 742,709 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| D Child Benefit | - | - | - | 14,402,477 | - | 14,402,477 | 14,402,477 | 10 | - | 10 | 14,341,842 | 11 | |
| E Tax Free Childcare | - | - | - | 455,410 | - | 455,410 | 455,410 | - | - | - | 659,573 | - | |
| F Gift Aid Small Donations Scheme | - | - | - | 40,000 | - | 40,000 | 40,000 | - | - | - | 35,875 | - | |
| G Stakeholder Pensions | - | - | - | 163,231 | - | 163,231 | 163,231 | - | - | - | 157,610 | - | |
| H Lifetime ISA | - | - | - | 569,837 | - | 569,837 | 569,837 | - | - | - | 598,234 | - | |
| I Help to Save | - | - | - | 43,620 | - | 43,620 | 43,620 | - | - | - | 64,749 | - | |
| J HMRC | - | - | - | 3,960 | - | 3,960 | 3,960 | - | - | - | -10,540 | - | |
| K VOA – Business Rates for Diplomatic Missions & Organisations | - | - | - | 102,350 | -5,380 | 96,970 | 96,970 | - | - | - | 90,500 | - | |
| L VOA | - | - | - | 2,000 | - | 2,000 | 2,000 | 385 | - | 385 | 1,500 | 250 | |
| M COVID-19 | - | - | - | 110 | - | 110 | 110 | - | - | - | 105 | - | |
| Total voted AME | - | - | - | 15,782,995 | -5,380 | 15,777,615 | 15,777,615 | 395 | - | 395 | 15,939,448 | 261 | |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|------------------------------|----------------|----------|-----------|------------|----------|------------|------------|---------|---------|---------|-----------|---------|------------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | | | | 8 | 9 | 10 | 11 |
| | | | | | | | Total | | | | | | 12 |
| | | | | | | | Net | | | | | | |
| | | | | | | | 7 | | | | | | |
| Non-voted expenditure | | | | | | | | | | | | | |
| N Corporation Tax Reliefs | - | - | - | 12,230,156 | - | 12,230,156 | 12,230,156 | - | - | - | - | - | 11,984,454 |
| O Guardian's Allowance | - | - | - | 4,693 | - | 4,693 | 4,693 | - | - | - | - | - | 4,601 |
| Personal Tax Credit | - | - | - | - | - | - | - | - | - | - | - | - | 3,793,805 |
| Total non-voted AME | - | - | - | 12,234,849 | - | 12,234,849 | 12,234,849 | - | - | - | - | - | 15,782,860 |
| Total AME | - | - | - | 28,017,844 | -5,380 | 28,012,464 | 28,012,464 | - | - | 395 | - | 395 | 31,722,308 |
| Voted expenditure | 1,369,291 | -119,586 | 1,249,705 | 21,402,320 | -314,394 | 21,087,926 | 22,337,631 | -20,000 | 875,628 | 895,628 | -20,000 | 875,628 | 21,758,543 |
| Non-voted expenditure | 53,966 | - | 53,966 | 12,420,693 | - | 12,420,693 | 12,474,659 | - | - | - | - | - | 16,015,860 |
| Total for Estimate | 1,423,257 | -119,586 | 1,303,671 | 33,823,013 | -314,394 | 33,508,619 | 34,812,290 | -20,000 | 875,628 | 895,628 | -20,000 | 875,628 | 37,774,403 |
| | | | | | | | | | | | | | 742,970 |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|--------------------|--------------------|--------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 34,812,290 | 37,774,403 | 39,776,198 |
| Net Capital Requirement | 875,628 | 742,970 | 725,119 |
| Accruals to cash adjustments | -634,009 | -468,594 | -509,591 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -849,533 | -846,307 | -545,134 |
| New provisions and adjustments to previous provisions | -35,960 | -10,960 | 15,337 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | 5,476 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | 104,902 | 581 | - |
| Increase (+) / Decrease (-) in debtors | -3,350 | 85,000 | - |
| Increase (-) / Decrease (+) in creditors | 119,932 | 283,092 | - |
| Use of provisions | 30,000 | 20,000 | 14,730 |
| Removal of non-voted budget items | -12,474,659 | -16,015,860 | -19,637,719 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -12,474,659 | -16,015,860 | -19,637,719 |
| Net Cash Requirement | 22,579,250 | 22,032,919 | 20,354,007 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 1,423,257 | 1,239,991 | 1,119,070 |
| <i>Less:</i> | | | |
| Administration DEL Income | -119,586 | -109,508 | -140,457 |
| Net Administration Costs | 1,303,671 | 1,130,483 | 978,613 |
| Gross Programme Costs | 33,853,013 | 36,980,815 | 39,083,345 |
| <i>Less:</i> | | | |
| Programme DEL Income | -309,014 | -331,695 | -280,894 |
| Programme AME Income | -5,380 | -5,200 | -5,200 |
| Non-budget income | -1,000 | -200 | -850 |
| Net Programme Costs | 33,537,619 | 36,643,720 | 38,796,401 |
| Total Net Operating Costs | 34,841,290 | 37,774,203 | 39,775,014 |
| <i>Of which:</i> | | | |
| Resource DEL | 6,799,826 | 6,032,095 | 6,486,668 |
| Capital DEL | - | - | 4 |
| Resource AME | 28,042,464 | 31,742,308 | 33,289,192 |
| Capital AME | - | - | - |
| Non-budget | -1,000 | -200 | -850 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | -4 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 1,000 | 200 | 850 |
| Other adjustments | -30,000 | - | 338 |
| Total Resource Budget | 34,812,290 | 37,774,403 | 39,776,198 |
| <i>Of which:</i> | | | |
| Resource DEL | 6,799,826 | 6,052,095 | 6,501,736 |
| Resource AME | 28,012,464 | 31,722,308 | 33,274,462 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 34,812,290 | 37,774,403 | 39,776,198 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A: HMRC | | | |
| Sales of Goods and Services | -119,586 | -109,508 | -132,488 |
| Other Income | - | - | -7,969 |
| Total Sales of Goods and Services | -119,586 | -109,508 | -132,488 |
| Total Other Income | - | - | -7,969 |
| Total Administration | -119,586 | -109,508 | -140,457 |
| Programme | | | |
| A: HMRC | | | |
| Sales of Goods and Services | -247,807 | -268,477 | -218,312 |
| Other Income | - | - | -4,217 |
| B: VOA | | | |
| Sales of Goods and Services | -61,207 | -63,218 | -56,880 |
| Other Income | - | - | -1,485 |
| Total Sales of Goods and Services | -309,014 | -331,695 | -275,192 |
| Total Other Income | - | - | -5,702 |
| Total Programme | -309,014 | -331,695 | -280,894 |
| Total Voted Resource DEL | -428,600 | -441,203 | -421,351 |
| Voted Resource AME | | | |
| Programme | | | |
| K: VOA – Business Rates for Diplomatic Missions & Organisations | | | |
| Sales of Goods and Services | -5,380 | -5,200 | -5,200 |
| Total Sales of Goods and Services | -5,380 | -5,200 | -5,200 |
| Total Programme | -5,380 | -5,200 | -5,200 |
| Total Voted Resource AME | -5,380 | -5,200 | -5,200 |
| Total Voted Resource Income | -433,980 | -446,403 | -426,551 |
| Voted Capital DEL | | | |
| Programme | | | |
| A: HMRC | | | |
| Sales of Assets | -20,000 | -16,651 | -28,866 |
| B: VOA | | | |
| Sales of Assets | - | - | -3,823 |
| Total Sales of Assets | -20,000 | -16,651 | -32,689 |
| Total Programme | -20,000 | -16,651 | -32,689 |
| Total Voted Capital DEL | -20,000 | -16,651 | -32,689 |
| Total Voted Capital Income | -20,000 | -16,651 | -32,689 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|---------------|------------------|-------------|--------------------|-------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -1,000 | -1,000 | -200 | -200 | -850 | -850 |
| Total | -1,000 | -1,000 | -200 | -200 | -850 | -850 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--------------------------------|------------------|---------------|------------------|-------------|--------------------|-------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Bank Interest and Compensation | -1,000 | -1,000 | -200 | -200 | -850 | -850 |
| Total | -1,000 | -1,000 | -200 | -200 | -850 | -850 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: John-Paul Marks

Executive Agency Accounting Officers:

Jonathan Russell Valuation Office Agency

PART III: NOTE J - STAFF BENEFITS

For the financial year 2025-2026, budget holders have delegated authority to present recognition vouchers to staff (grades from AA to Grade 6), under the terms of the Department's Reward and Recognition Scheme ("Simply Thanks").

The vouchers are for a range of well-known retail outlets and offer managers a quick way to show their appreciation for the good work and positive behaviours of staff and colleagues by awarding them £25 vouchers. The vouchers are funded from the Department's pre-existing budget for bonuses.

The Cycle to Work (CtW) scheme is part of the Government's Green Transport Plan to promote healthier journeys to work and reduce environmental pollution. The scheme allows staff to vary their contract of employment to sacrifice part of their salary and in return, are provided with the loan of a bike and cycling equipment. Staff are able to use the bike and equipment in their spare time as well as for cycling to work. Cycle Solutions administer the scheme on behalf of HMRC.

HMRC uses long service recognition to recognise jobholders who complete a total of 30, 40, 50 and 60 years of service within the Civil Service. Colleagues in all grades including SCS who reached these milestones, will receive the following:

30 Years: a recognition payment of £100 only

40 Years: a choice between a recognition payment of £150 or 3 days' Special Recognition Leave

50 and 60 Years: a choice between a recognition payment of £200 or 5 days' Special Recognition Leave

Childcare (Salary Sacrifice) Schemes are closed to new joiners but HMRC still operates a scheme for existing employees who opted into the scheme prior to its closure. This allows staff to vary their contract of employment to sacrifice part of their salary in exchange for childcare vouchers.

HMRC operates an Employee Discount Scheme, run and administered by Reward Gateway/Edenred, which provides staff access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee.

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|---------|
| Legal Claims - exists for costs that may be awarded should various legal cases be determined against the department. The contingent liability covers all such cases where the outcome is unknown or cannot be estimated reliably. | 140,960 |
| Guaranteed Costs - possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities. | 600 |
| Dilapidations - costs that may be incurred for IFRS16 dilapidation liabilities for private landlord leases. | 660 |
| Other - the department has a number of further contingent liabilities. | 100,000 |

HM Treasury

INTRODUCTION

1. This Supply Estimate covers the administration and programme costs of the core Treasury, the Debt Management Office, Government Internal Audit Agency.
2. Net spending by the department's Arm's Length Bodies (ALBs) - Office for Budget Responsibility, National Wealth Fund, IUK Investments Limited, IUK Investment Holdings Limited, HM Treasury UK Sovereign SUKUK plc, Royal Mint Advisory Committee on the design of coins, medals, seals and decorations, UK Government Investments Limited, the Royal Household, UK Asset Resolution Limited, Reclaim Fund Limited and Pool Reinsurance Company Limited.
3. Movements in the value of the Bank of England Asset Purchase Facility Fund (APF) derivative and payments to the APF. Costs and income associated with the UK exiting the European Union (EU) as per the Withdrawal Agreement. Financial stability measures and assistance to financial and non-financial institutions, businesses and individuals. The production costs of UK coinage, including manufacture, purchase of metal, storage, and distribution. Spending on Help to Buy including the ISA programme.
4. Non-voted spending in the Estimate relates to the provision of services by the Bank of England (DEL) and Royal Household pensions (AME). These payments are made under separate legislative authority and do not require authorisation in the Estimate.
5. In line with announced Machinery of Government changes, the Infrastructure and Projects Authority transferred from Cabinet Office into HM Treasury on 1 April 2025 merging with the National Infrastructure Commission, to form the National Infrastructure and Service Transformation Authority. Disaggregation of funding to HM Treasury is finalised in this Estimate.
6. Further details can be found in the 2023-24 Annual Report and Accounts.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-----------------------|-----------|----------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 424,302,000 | 2,375,000 | 426,677,000 |
| Capital † | 828,235,000 | - | 828,235,000 |
| Annually Managed Expenditure | | | |
| Resource | 40,622,001,000 | 4,700,000 | 40,626,701,000 |
| Capital | 32,815,956,000 | - | 32,815,956,000 |
| Total Net Budget | | | |
| Resource | 41,046,303,000 | 7,075,000 | 41,053,378,000 |
| Capital | 33,644,191,000 | - | 33,644,191,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement † | 36,698,572,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by HM Treasury on:

Departmental Expenditure Limit:Expenditure arising from:

Core Treasury functions covering economic and financial matters, including promoting and supporting the financial services sector, illegal money lending, a financial sanctions regime, consumer credit, legal claims, and the provision of guarantees. Spending on the National Infrastructure and Service Transformation Authority (NISTA). Assistance and compensation to institutions, businesses, and individuals. The purchase of investments, honours and dignities, gilt administration compensation payments and business support measures. The administration costs of the department, depreciation, and other non-cash items.

Funding for the Department's executive agencies, the UK Debt Management Office (DMO), the Government Internal Audit Agency (GIAA).

Spending on Treasury related bodies including the Office for Budget Responsibility (OBR), the National Wealth Fund, IUK Investments Limited, IUK Investments Holdings Limited, HMT UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations, UK Government Investments Limited (UKGI), UK Asset Resolution Limited (UKAR) and European Bank for Reconstruction and Development (EBRD).

The provision of UK budgetary support to Ukraine for military aid as part of the G7 Extraordinary Revenue Acceleration scheme.

Income arising from:

Assistance to institutions, businesses, and individuals, including fees and charges for the provision of guarantees, loan repayments, loan interest and fees, dividends, the sale of shares and debt royalties, financial regulators, insurance sponsorship, administration and supervision responsibilities. Reimbursement of costs incurred on behalf of other entities.

Recoveries in respect of Honours and Dignities and the administration of the Treasury, including rent from tenants and recharges for work and training, work of the Government Finance Function and Government Economic and Social Research Team, the sale of assets and redundant capital items.

PART I: EXPENDITURE AND AMBIT (*continued*)

DMO, GIAA, UKGI, and NISTA for services provided to other government departments and organisations. Income and royalties from training.

Annually Managed Expenditure:Expenditure arising from:

Spending by HM Treasury on costs related to investment in, and financial assistance to, financial institutions and non-financial organisations, businesses, and individuals. Includes credit easing, provision of guarantees, loans, compensation, warranties and indemnities and Infrastructure finance. Movements in the value of the Bank of England Asset Purchase Facility Fund (APF) derivative and payments to the APF. The production costs of UK coinage, including manufacture, purchase of metal, storage, and distribution.

Help to Buy ISA. Administration of the Equitable Life Payments Scheme and the creation and use of provisions. The Royal Household, UKAR, Help to Buy (HMT) Limited, Reclaim Fund Ltd (RFL), Pool Reinsurance Company Ltd (Pool Re), the Debt Management Office and the National Wealth Fund. Costs associated with the UK exiting the European Union (EU) as per the Withdrawal Agreement.

Income arising from:

Transactions with financial institutions and public and private organisations, businesses and individuals including interest, fees and charges, dividends, loan repayments, sale of shares and other assets. The Mortgage Guarantee Scheme (MGS).

The EU as agreed in the Withdrawal Agreement. Repayment of the UK's paid in capital from the European Investment Bank (EIB).

HM Treasury will account for this Estimate.

| | | | £ |
|---------------------------------------|-----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 424,302,000 | 168,300,000 | 256,002,000 |
| Capital | 828,235,000 | 818,848,000 | 9,387,000 |
| Annually Managed Expenditure | | | |
| Resource | 40,622,001,000 | 23,943,563,000 | 16,678,438,000 |
| Capital | 32,815,956,000 | 18,086,027,000 | 14,729,929,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 36,698,572,000 | 33,728,535,000 | 2,970,037,000 |

† £ 752,667,000, has been advanced from the Contingencies Fund to provide cash in respect of £ 752,667,000 capital spending supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by July 2025.

PART II: SUBHEAD DETAIL

| 2025-26 | | | | | | | | | | | | | | | 2024-25 | | | £'000 | |
|--|---------|---------|---------|---------|---------|-----------|---------|-----|---------|--------|---------|---------|--------|---------|---------|-----|--|-----------|---------|
| Plans | | | | | | | | | | | | | | | Plans | | | | |
| Resources | | | | | | | | | | | | | | | Capital | | | Resources | Capital |
| Administration | | | | | | Programme | | | | | | Total | | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net | Net | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | | | | 8 | 9 | 10 | 11 | | 12 | | | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | | | |
| A Core Treasury | 253,593 | -20,654 | 232,939 | 14,599 | -3,245 | 11,354 | 244,293 | | 823,814 | - | 823,814 | 233,775 | | 756,332 | | | | | |
| B Debt Management Office | - | - | - | 22,745 | -3,540 | 19,205 | 19,205 | | 630 | - | 630 | 18,210 | | 610 | | | | | |
| C Government Internal Audit Agency | 46,301 | -43,482 | 2,819 | - | - | - | 2,819 | | 2,127 | - | 2,127 | 2,584 | | 30 | | | | | |
| D National Infrastructure and Service Transformation Authority | 32,513 | - | 32,513 | - | - | - | 32,513 | | 1,192 | - | 1,192 | 28,553 | | 700 | | | | | |
| E United Kingdom Asset Resolution Limited (Net) | 5,390 | - | 5,390 | - | - | - | 5,390 | | - | - | - | 5,325 | | - | | | | | |
| F Office for Budget Responsibility (Net) | 6,370 | - | 6,370 | - | - | - | 6,370 | | - | - | - | 5,274 | | - | | | | | |
| G IUK Investments Limited (Net) | - | - | - | - | - | - | - | | 1 | - | 1 | - | | 1 | | | | | |
| H IUK Investments Holdings Limited (Net) | - | - | - | - | - | - | - | | 1 | - | 1 | - | | 1 | | | | | |
| I HM Treasury UK Sovereign SUKUK plc (Net) | - | - | - | 1 | - | 1 | 1 | | - | - | - | 1 | | - | | | | | |
| J Royal Mint Advisory Committee on the design of coins (Net) | 1 | - | 1 | - | - | - | 1 | | - | - | - | 1 | | - | | | | | |
| K Departmental Unallocated Provision | 2,400 | - | 2,400 | - | - | - | 2,400 | | - | - | - | - | | - | | | | | |
| L UK Government Investments Limited (Net) | 19,632 | - | 19,632 | - | - | - | 19,632 | | - | - | - | 22,164 | | - | | | | | |
| M National Wealth Fund Limited (Net) | - | - | - | 91,678 | - | 91,678 | 91,678 | | 470 | - | 470 | 72,800 | | 11,800 | | | | | |
| Total voted DEL | 366,200 | -64,136 | 302,064 | 129,023 | -6,785 | 122,238 | 424,302 | | 828,235 | - | 828,235 | 388,687 | | 769,474 | | | | | |
| Non-voted expenditure | | | | | | | | | | | | | | | | | | | |
| N Banking and gilts registration services | - | - | - | 17,473 | -15,098 | 2,375 | 2,375 | | - | - | - | 2,348 | | - | | | | | |
| Total non-voted DEL | - | - | - | 17,473 | -15,098 | 2,375 | 2,375 | | - | - | - | 2,348 | | - | | | | | |
| Total DEL | 366,200 | -64,136 | 302,064 | 146,496 | -21,883 | 124,613 | 426,677 | | 828,235 | - | 828,235 | 391,035 | | 769,474 | | | | | |

PART II: SUBHEAD DETAIL (*continued*)

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|--|----------------|---------|-----------|-------------------|----------------|-------------------|-------------------|-------------------|-----------------|-------------------|-------------------|-------------------|-----|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources Capital | | |
| | Administration | | Programme | | | Total | | Capital | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| O Core Treasury | - | - | - | 1,771 | - | 1,771 | 1,771 | - | - | - | - | 1,800 | - |
| P Debt Management Office | - | - | - | 6,000 | -2,040 | 3,960 | 3,960 | - | - | - | - | 3,440 | - |
| Q UK circulating coinage | - | - | - | 20,414 | -1,031 | 19,383 | 19,383 | - | - | - | - | 8,300 | - |
| R Assistance to financial institutions, businesses and individuals | - | - | - | 40,700,000 | - | 40,700,000 | 40,700,000 | 27,000,000 | - | 27,000,000 | 67,909,250 | 36,322,916 | |
| S Royal Household (Net) | - | - | - | 127,616 | - | 127,616 | 127,616 | 6,083 | - | 6,083 | 91,604 | 3,067 | |
| T UK Asset Resolution Limited (Net) | - | - | - | 24,578 | - | 24,578 | 24,578 | - | - | - | 20,548 | - | |
| U Help to Buy schemes | - | - | - | 7,448 | -14,410 | -6,962 | -6,962 | 132,000 | - | 132,000 | -3,800 | 128,000 | |
| V EU Withdrawal Agreement Financial Settlement | - | - | - | - | - | - | - | - | -248,754 | -248,754 | 1,362,849 | -250,818 | |
| W Reclaim Fund Ltd (Net) | - | - | - | -31,291 | - | -31,291 | -31,291 | 131,049 | - | 131,049 | -10,738 | 148,266 | |
| X National Wealth Fund Limited (Net) | - | - | - | -5,366 | - | -5,366 | -5,366 | 5,747,000 | - | 5,747,000 | 210,000 | 1,939,000 | |
| Y Pool Reinsurance Company Limited (Net) | - | - | - | -211,689 | - | -211,689 | -211,689 | 48,578 | - | 48,578 | -224,651 | 86,138 | |
| Z Provisions | - | - | - | 1 | - | 1 | 1 | - | - | - | -111,743 | - | |
| Sale of shares | - | - | - | - | - | - | - | - | - | - | - | -4,306,702 | |
| Total voted AME | - | - | - | 40,639,482 | -17,481 | 40,622,001 | 40,622,001 | 33,064,710 | -248,754 | 32,815,956 | 69,256,859 | 34,069,867 | |
| Non-voted expenditure | | | | | | | | | | | | | |
| AA Royal Household Pensions | - | - | - | 4,700 | - | 4,700 | 4,700 | - | - | - | 4,300 | - | |
| Total non-voted AME | - | - | - | 4,700 | - | 4,700 | 4,700 | - | - | - | 4,300 | - | |
| Total AME | - | - | - | 40,644,182 | -17,481 | 40,626,701 | 40,626,701 | 33,064,710 | -248,754 | 32,815,956 | 69,261,159 | 34,069,867 | |
| Voted expenditure | 366,200 | -64,136 | 302,064 | 40,768,505 | -24,266 | 40,744,239 | 41,046,303 | 33,892,945 | -248,754 | 33,644,191 | 69,645,546 | 34,839,341 | |
| Non-voted expenditure | - | - | - | 22,173 | -15,098 | 7,075 | 7,075 | - | - | - | 6,648 | - | |
| Total for Estimate | 366,200 | -64,136 | 302,064 | 40,790,678 | -39,364 | 40,751,314 | 41,053,378 | 33,892,945 | -248,754 | 33,644,191 | 69,652,194 | 34,839,341 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|--------------------|--------------------|--------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 41,053,378 | 69,652,194 | 39,038,593 |
| Net Capital Requirement | 33,644,191 | 34,839,341 | 41,433,293 |
| Accruals to cash adjustments | -37,991,922 | -67,482,379 | -33,053,576 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -5,960,102 | -2,380,601 | -218,354 |
| Add cash grant-in-aid | 6,006,298 | 2,393,345 | 178,363 |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -40,711,517 | -68,009,317 | -40,291,301 |
| New provisions and adjustments to previous provisions | -1 | -1,251,106 | -719,063 |
| Departmental Unallocated Provision | -2,400 | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -200 | -200 | -1,236 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | -291 |
| Increase (+) / Decrease (-) in debtors | - | - | -455,006 |
| Increase (-) / Decrease (+) in creditors | - | - | 1,359,202 |
| Use of provisions | 2,676,000 | 1,765,500 | 7,094,110 |
| Removal of non-voted budget items | -7,075 | -6,648 | -7,127 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | -7,075 | -6,648 | -7,127 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 36,698,572 | 37,002,508 | 47,411,183 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|--------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 363,800 | 440,901 | 417,467 |
| <i>Less:</i> | | | |
| Administration DEL Income | -64,136 | -62,866 | -63,371 |
| Net Administration Costs | 299,664 | 378,035 | 354,096 |
| Gross Programme Costs | 67,922,678 | 105,849,662 | 83,888,831 |
| <i>Less:</i> | | | |
| Programme DEL Income | -21,883 | -19,381 | -19,145 |
| Programme AME Income | -17,481 | -105,206 | -523,862 |
| Non-budget income | -170,000 | -200,000 | -214,641 |
| Net Programme Costs | 67,713,314 | 105,525,075 | 83,131,183 |
| Total Net Operating Costs | 68,012,978 | 105,903,110 | 83,485,279 |
| <i>Of which:</i> | | | |
| Resource DEL | 424,277 | 391,035 | 388,521 |
| Capital DEL | - | - | 475 |
| Resource AME | 40,626,701 | 69,261,159 | 38,650,072 |
| Capital AME | 27,132,000 | 36,450,916 | 44,660,852 |
| Non-budget | -170,000 | -200,000 | -214,641 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | 2,400 | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -27,132,000 | -36,450,916 | -44,661,327 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 170,000 | 200,000 | 214,641 |
| Other adjustments | - | - | - |
| Total Resource Budget | 41,053,378 | 69,652,194 | 39,038,593 |
| <i>Of which:</i> | | | |
| Resource DEL | 426,677 | 391,035 | 388,664 |
| Resource AME | 40,626,701 | 69,261,159 | 38,649,929 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 41,053,378 | 69,652,194 | 39,038,593 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Core Treasury | | | |
| Sales of Goods and Services | -20,654 | -13,826 | - |
| Other Income | - | - | -10,976 |
| B Debt Management Office | | | |
| Sales of Goods and Services | - | -2,040 | -4,486 |
| Other Income | - | - | -11 |
| C Government Internal Audit Agency | | | |
| Sales of Goods and Services | -43,482 | -47,000 | -44,839 |
| Other Income | - | - | -205 |
| D National Infrastructure and Service Transformation | | | |
| Other Income | - | - | -2,838 |
| <i>National Infrastructure Commission</i> | | | |
| Other Income | - | - | -16 |
| Total Sales of Goods and Services | -64,136 | -62,866 | -49,325 |
| Total Other Income | - | - | -14,046 |
| Total Administration | -64,136 | -62,866 | -63,371 |
| Programme | | | |
| A Core Treasury | | | |
| Sales of Goods and Services | -3,245 | -4,723 | - |
| Other Income | - | - | -5,639 |
| B Debt Management Office | | | |
| Sales of Goods and Services | -3,540 | - | - |
| Total Sales of Goods and Services | -6,785 | -4,723 | - |
| Total Other Income | - | - | -5,639 |
| Total Programme | -6,785 | -4,723 | -5,639 |
| Total Voted Resource DEL | -70,921 | -67,589 | -69,010 |
| Voted Resource AME | | | |
| Programme | | | |
| O Core Treasury | | | |
| Other Income | - | - | -13,081 |
| P Debt Management Office | | | |
| Sales of Goods and Services | -2,040 | -2,160 | - |
| Q UK circulating coinage | | | |
| Sales of Goods and Services | -1,031 | -1,000 | -1,597 |
| R Assistance to financial institutions, businesses and individuals | | | |
| Sales of Goods and Services | - | 2,865 | - |
| Interest and Dividends | - | -93,615 | -508,888 |
| U Help to Buy schemes | | | |
| Sales of Goods and Services | -14,410 | -11,296 | - |
| Total Sales of Goods and Services | -17,481 | -11,591 | -1,597 |
| Total Interest and Dividends | - | -93,615 | -508,888 |
| Total Other Income | - | - | -13,081 |
| Total Programme | -17,481 | -105,206 | -523,566 |
| Total Voted Resource AME | -17,481 | -105,206 | -523,566 |
| Total Voted Resource Income | -88,402 | -172,795 | -592,576 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (*continued*)

| | £'000 | | |
|--|-----------------|-------------------|-------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Capital DEL | | | |
| Programme | | | |
| A Core Treasury | | | |
| Sales of Assets | - | - | -67 |
| Total Sales of Assets | - | - | -67 |
| Total Programme | - | - | -67 |
| Total Voted Capital DEL | - | - | -67 |
| Voted Capital AME | | | |
| Programme | | | |
| <i>Sale of shares</i> | | | |
| Other Income | - | -4,306,702 | -3,484,371 |
| V EU Withdrawal Agreement Financial Settlement | | | |
| Other Income | - | - | -260,000 |
| Repayments | -248,754 | -250,818 | - |
| Total Other Income | - | -4,306,702 | -3,744,371 |
| Total Repayments | -248,754 | -250,818 | - |
| Total Programme | -248,754 | -4,557,520 | -3,744,371 |
| Total Voted Capital AME | -248,754 | -4,557,520 | -3,744,371 |
| Total Voted Capital Income | -248,754 | -4,557,520 | -3,744,438 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|-----------------|------------------|-----------------|--------------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -170,000 | -170,000 | -200,000 | -200,000 | -214,641 | -244,932 |
| Total | -170,000 | -170,000 | -200,000 | -200,000 | -214,641 | -244,932 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|------------------------------------|------------------|-----------------|------------------|-----------------|--------------------|-----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Pool Re insurance premiums | -170,000 | -170,000 | -200,000 | -200,000 | -214,641 | -239,012 |
| Repayment of Business Rates Relief | - | - | - | - | - | -5,426 |
| Miscellaneous receipts | - | - | - | - | - | -494 |
| Total | -170,000 | -170,000 | -200,000 | -200,000 | -214,641 | -244,932 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: James Bowler

Executive Agency Accounting Officers:

| | |
|------------------|----------------------------------|
| Jessica Pulay | UK Debt Management Office |
| Harriet Aldridge | Government Internal Audit Agency |

ALB Accounting Officers:

| | |
|---------------------|---|
| Charles Donald | UK Government Investments |
| Richard Hughes | Office for Budget Responsibility |
| John Flint | National Wealth Fund Limited |
| Anne Jessop | Royal Mint Advisory Committee on the design of coins etc |
| Sir Michael Stevens | The Royal Household Sovereign Grant |
| John Tattersall | United Kingdom Asset Resolution Limited |
| Conrad Smewing | IUK Investments Limited |
| Conrad Smewing | IUK Investments Holdings Limited |
| Kripali Manek | HM Treasury UK Sovereign SUKUK plc |
| Adrian Smith | Reclaim Fund Limited |
| Tom Clementi | Pool Reinsurance Company Limited |

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| £'000 | | | | |
|--|---|---------------|------------------|------------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| E | UK Asset Resolution | 5,390 | - | 29,968 |
| F | Office for Budget Responsibility | 6,370 | - | 6,370 |
| G | IUK Investment Limited | - | 1 | - |
| H | IUK Investment Holdings Limited | - | 1 | - |
| I | HM Treasury UK Sovereign SUKUK plc | 1 | - | - |
| J | Royal Mint Advisory Committee on the design of coins | 1 | - | - |
| L | United Kingdom Government Investments Limited | 19,632 | - | 17,032 |
| M | National Wealth Fund Limited | 91,678 | 470 | 5,825,312 |
| S | Royal Household | 127,616 | 6,083 | 127,616 |
| T | UK Asset Resolution | 24,578 | - | - |
| W | Reclaim Fund Ltd | -31,291 | 131,049 | - |
| X | National Wealth Fund Limited | -5,366 | 5,747,000 | - |
| Y | Pool Reinsurance Company Limited | -211,689 | 48,578 | - |
| Total | | 26,920 | 5,933,182 | 6,006,298 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|---|--|
| 1. HM Treasury has provided indemnities for the directors of National Wealth Fund, IUK Investments Limited, IUK Investments Holdings Limited, HM Treasury Sovereign SUKUK plc and UK Government Investments Limited against liabilities and losses incurred in the course of their actions. | Unquantifiable |
| 2. HM Treasury authorised the Bank of England (January 2009) to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility. | Unquantifiable up to 654,500,000 |
| 3. Agreement via the financial framework to recapitalise the Bank of England in the event of a major capital loss (announced June 2018) leads to an unquantifiable contingent liability. | Unquantifiable |
| 4. The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. Maximum potential liabilities under this intervention are considered unquantifiable. | Unquantifiable |
| 5. HM Treasury provides guarantees to the UK oil and gas industry in the form of Decommissioning Relief Deeds. These deeds provide companies with certainty on the tax relief they will receive on future decommissioning of North Sea oil fields. Currently there have been no changes to the tax regime that would generate a liability to be paid under these agreements. The maximum potential liability under this scheme cannot be quantified at present. | Unquantifiable |
| 6. HM Treasury provides a guarantee for the No-interest Loan Scheme (announced 31 March 2021). The maximum amount to be paid under the contingent liability is £10m. | 10,000 |
| 7. The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement that provides a financing facility (upper limit £36m) subject to demand. Parliamentary authority limits the overall amount of public money available to the Royal Mint at £105m. If the Royal Mint Trading Fund was unable to meet this commitment the NLF funding conditions dictate that the amount outstanding would have to be met from within HM Treasury's DEL. | Up to 36,000 |
| 8. HM Treasury indemnifies the Cabinet Office in the event that the Royal Mint fail to make payments to the civil service pension scheme. | Unquantifiable |
| 9. An indemnity similar to those given to civil servants under the Civil Service Management Code has been given to the members of the board of Royal Mint Limited for the period between 16 July 2009 and 31 December 2009. The indemnity remains in place for the HMG director on the board of Royal Mint Ltd on behalf of HM Treasury as shareholder. | Unquantifiable |
| 10. The UK's investment in the Asian Infrastructure Investment Bank (AIIB) is in the form of 20% paid-in capital and 80% callable capital. A remote contingent liability arises in relation to the US\$2.4bn (approximately £1.9bn) of callable capital. | Unquantifiable up to \$2.4bn (liability subject to US\$ exchange rate) |

PART III: NOTE K - CONTINGENT LIABILITIES (*Continued*)

| Nature of liability | £'000 |
|---|--|
| 11. The UK's investment in the European Bank for Reconstruction and Development (EBRD) is in the form of 20.9% paid-in capital and 79.1% callable capital. A remote contingent liability arises in relation to the €2.0bn (approximately £1.7bn) of callable capital. | Unquantifiable up to €2.0bn (liability subject to € exchange rate) |
| 12. HM Treasury has a remote contingent liability valued at £31.6bn as of March 2024 in respect of the UK's liability to the European Investment Bank (EIB). | 31,600,000 |
| 13. HM Treasury has a contingent liability for the possible crystallisation of obligations to the EU for legal cases around the EU Budget and financial interests where facts forming the subject occurred before 31 December 2020. The UK share of these disclosed items is estimated to be £15m. | 15,000 |
| 14. Guarantee for the Mortgage Guarantee Scheme. In the event of a borrower defaulting on their mortgage under the scheme, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. A maximum contingent liability of £3.2bn arises. | Up to 3,200,000 |
| 15. The Chancellor of the Exchequer and Chief Secretary to the HM Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions. | Up to 574,000 |
| 16. HM Treasury has an agreement with the National Wealth Fund to act as sovereign guarantor for guarantee products issued up to £10bn, capped at £2.5bn in any given year. | Up to 1,090,000 |
| 17. Possible crystallisation of market standard warranties in association with the sale of the UKAR Bradford and Bingley and NRAM loan book assets: | |
| (i) to Cerberus Capital Management L.P (November 2015 announcement) certain fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds of £13.3bn | Up to 13,300,000 |
| (ii) to Barclays (April 2018 announcement) certain fundamental market standard warranties. The maximum potential liability is capped at £5.4bn | Up to 5,400,000 |
| (iii) market standard intermediate warranties, issued by UKAR and backed by HM Treasury. The maximum potential liability is capped at £4.96bn. | Up to 4,900,000 and 60,000 |
| 18. The UKAR Group's lending and other consumer credit business is governed by consumer credit law and other regulations. Claims upheld in favour of customers in relation to potential breaches of requirements could result in costs to the Group. It is not possible to provide any meaningful estimate or range of the possible cost. | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES (*Continued*)

| Nature of liability | £'000 |
|--|-----------------------------|
| <p>19. Possible crystallisation of certain warranties and indemnities given as part of the sale of Bradford and Bingley and NRAM and remaining mortgage and loan portfolios to Citibank and Davidson Kempner, with financing provided by PIMCO. The total consideration for this sale for the Exchequer was £5.1bn.</p> | |
| <p>The remote contingent liability includes certain remote fundamental market-standard warranties in relation to the sale, capped at 100% of the final sale price, giving a maximum liability of £4.8bn. In addition the following were also provided in respect of:</p> | Up to 4,800,000 |
| <p>a) The loan sale</p> <p>(i). market standard intermediate warranties, capped at 20% of final sale price, giving a maximum liability of £960m</p> <p>(ii). broker commission warranty, capped at 100% of the principal balance of the loans, or £4.8bn</p> | Up to 960,000 and 4,800,000 |
| <p>b) The share sale</p> <p>(i). tax covenant covering historic tax liabilities and certain risks associated with the transaction on 26 February and is called at 100% of the purchase price of the shares, giving a maximum liability of c.£290m</p> | Up to 290,000 |
| <p>c) The share sale - provided by UKAR but create contingent liabilities as they are backed by HM Treasury</p> | Up to 290,000 |
| <p>i). other miscellaneous indemnities amounting to an aggregate cap of £290m.</p> | |
| <p>20. HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR), NRAM Ltd (formerly plc) and Bradford and Bingley for its directors against liabilities and losses in the course of their actions whilst the entities were in public ownership (Treasury Minute dated 25 January 2010). These indemnities have been terminated for forward-looking action for Directors remaining with B&B and NRAM as the companies have transferred to private ownership.</p> | Unquantifiable |
| <p>21. HM Treasury has guaranteed to pay or procure the payment of any benefit amount which falls due for the remaining section of the Bradford and Bingley Pension Scheme should there be insufficient assets to make the payments.</p> | Unquantifiable |
| <p>22. The Dormant Bank and Building Society Accounts Act 2008 ensures the right of account holders to reclaim their money and is protected in perpetuity by transferring the individual's claim against the bank or building society to RFL.</p> | Up to 1,188,339 |
| <p>23. HM Treasury provided BlackRock Investment Management (UK) Ltd. with a capped £3m indemnity. The indemnity covers the risk that BlackRock could become liable to third parties for claims made in the context of their engagement related to the Bounce Back Loan Scheme.</p> | Unquantifiable up to 3,000 |

PART III: NOTE K - CONTINGENT LIABILITIES (*Continued*)

| Nature of liability | £'000 |
|--|----------------|
| 24. UKGI provided an uncapped indemnity to investment banks providing corporate finance advice on a specific UKGI mandate to cover the risk that they could become liable to market participants for any misrepresentation, misleading statements or omissions (based on information from HM Government) made in the context of their engagement. | Unquantifiable |
| 25. HM Treasury carries a contingent liability for the risks associated with the Pool Re and Pool Re (Nuclear) reinsurance activity. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act 1993. | Unquantifiable |
| 26. HM Treasury is currently engaged in litigation activity as the defendant. This may result in costs or damages being ordered against HM Treasury. HM Treasury has not disclosed all of the information that is ordinarily required under IAS 37 on the grounds that it may be prejudicial to legal privilege and the outcome of the litigation. | Unquantifiable |

Cabinet Office

INTRODUCTION

1. The Cabinet Office is the centre of government. Its purpose is to:

- Strengthen international partnerships to support growth
- Strengthen the foundations of good government
- Make the country safer, more secure and increasingly resilient
- Run a high-quality Civil Service
- Drive delivery of the Government's missions and foundations

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|----------------|-----------|----------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 1,128,873,000 | - | 1,128,873,000 |
| Capital | 480,353,000 | - | 480,353,000 |
| Annually Managed Expenditure | | | |
| Resource | -2,559,700,000 | - | -2,559,700,000 |
| Capital | 2,850,000,000 | - | 2,850,000,000 |
| Total Net Budget | | | |
| Resource | -1,430,827,000 | - | -1,430,827,000 |
| Capital | 3,330,353,000 | - | 3,330,353,000 |
| Non-Budget Expenditure | | - | |
| Net Cash Requirement | 4,530,466,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Cabinet Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration and operation of the department in connection with the following functions:

Strengthen international partnerships to support growth, strengthen the foundations of good government, make the country safer, more secure and increasingly resilient, run a high-quality Civil Service and drive delivery of the Government's missions and foundations.

Activities of the Government Property Agency, Civil Service Commission, Registrar of Consultant Lobbyists, Commission for Equality and Human Rights and the Infected Blood Compensation Authority. Governance of the Principal Civil Service Pension Scheme and the Royal Mail Statutory Pension Scheme. Expertise in infrastructure financing, delivery and assurance of major projects to support more effective management and delivery across government.

Payments of grant and grant-in-aid to organisations promoting Cabinet Office objectives; supporting not-for-profit bodies associated with the public service; payments to and relating to former Prime Ministers and Deputy Prime Ministers; reimbursement of Lord Lieutenants' expenses; expenses in connection with honours; losses and special payments.

Underwriting of the Official Receiver, appointed as Liquidator, services provided to other government departments and apprenticeship training for staff.

Payment of recovered fraud into the Consolidated Fund; disbursement of fraud recovery and Asset Recovery Incentivisation Scheme (ARIS) payments to government departments and public bodies; return of seized funds and assets; fraud debt management; expenditure consequential to action by Cabinet Office against fraud occurring in any government department and public body.

Expenditure on non-current assets, depreciation, impairments, notional audit fee, doubtful debts, bad debt write-offs and associated non-cash items in DEL.

PART I: EXPENDITURE AND AMBIT (*continued*)Income arising from:

Royalties, dividends, interest receivable, income from the EU, rental income, sales of goods and services, rebates from suppliers, refunds, cost recoveries, training courses, expert and transactional services carried out on behalf of other public sector bodies, shared services income, cost sharing arrangements, contributions to programmes conducted on behalf of government, sale of contractual rights, framework establishment and management fee income, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan receipts, receipts from staff, repayment of grants and subsidies, income from services provided to other government departments or external organisations, notional grant income relating to apprenticeship training for staff, repayment of loan principal and related interest, sale or use of rights and assets, capital grant income, capital grant-in-kind income on receipt of donated assets, capital receipts and income on disposal of donated assets.

Recovery of fraudulently obtained funds and assets through use of civil recovery and criminal powers; participation in the Asset Recovery Incentivisation Scheme (ARIS); fraud debt management; interest on seized funds.

Activities of the Government Property Agency, Registrar of Consultant Lobbyists and Commission for Equality and Human Rights.

Annually Managed Expenditure:Expenditure arising from:

Payments by the Infected Blood Compensation Authority, provisions for early departures, dilapidations, onerous contracts, revaluation of assets, expected credit losses, and depreciation on donated assets, impairments and associated non-cash items in AME.

Cabinet Office will account for this Estimate.

| | | | £ |
|---------------------------------------|----------------------|---------------------------------|--|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 1,128,873,000 | 432,622,000 | 696,251,000 |
| Capital | 480,353,000 | 244,381,000 | 235,972,000 |
| Annually Managed Expenditure | | | |
| Resource | -2,559,700,000 | 97,335,000 | -2,657,035,000 |
| Capital | 2,850,000,000 | 1,282,500,000 | 1,567,500,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 4,530,466,000 | 2,277,076,000 | 2,253,390,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | | £'000 | |
|--|------------------|-------------|----------|------------|-------------|----------|----------|---------|---|------------|------------------|-----------|-----------|-------|-----------|
| | Resources | | | | | | Capital | | | | Resources | | Capital | | |
| | Administration | | | Programme | | | Total | | | Gross 8 | Income 9 | Net 10 | Net 11 | | Net 12 |
| | Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Net 7 | | | | | | | | |
| | | | | | | | | | | | | | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | |
| A Executive Agency - Government Property Agency | 971,684 | -746,786 | 224,898 | - | - | - | 224,898 | 410,800 | - | 410,800 | 231,336 | 286,646 | | | |
| B Arm's Length Bodies (net) | 125,519 | - | 125,519 | 5,497 | - | 5,497 | 131,016 | 27,950 | - | 27,950 | 47,786 | 26,635 | | | |
| C Strengthen international partnerships to support growth | 1,604 | - | 1,604 | 11,596 | - | 11,596 | 13,200 | - | - | - | - | - | | | |
| D Strengthen the foundations of good government | 41,534 | -12,597 | 28,937 | 86,763 | -189 | 86,574 | 115,511 | 4,200 | - | 4,200 | - | - | | | |
| E Make the country safer, more secure & increasingly resilient | 48,373 | -926 | 47,447 | 24,645 | - | 24,645 | 72,092 | 8,900 | - | 8,900 | - | - | | | |
| F Run a high-quality Civil Service | 774,162 | -532,300 | 241,862 | 417,258 | -142,983 | 274,275 | 516,137 | 27,153 | - | 27,153 | - | - | | | |
| G Drive delivery of the Government's missions and foundations | 54,496 | -2,519 | 51,977 | 4,057 | -15 | 4,042 | 56,019 | 1,350 | - | 1,350 | - | - | | | |
| Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security | - | - | - | - | - | - | - | - | - | - | 6,068 | - | | | |
| Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review. | - | - | - | - | - | - | - | - | - | - | 49,410 | 26,050 | | | |
| Advance equality of opportunity across the UK. | - | - | - | - | - | - | - | - | - | - | 16,191 | - | | | |

PART II: SUBHEAD DETAIL (continued)

| 2025-26 Plans | | | | | | | | | | | | | | | 2024-25 Plans | | | £'000 |
|---|----------------|------------|---------|------------|----------|------------|------------|-----------|---|-----------|------------|---------|-------|---------|---------------|--------|---------|-------|
| | Resources | | | | | | | Capital | | | | | | | Resources | | Capital | |
| | Administration | | | | | | Programme | | | | | | Total | | Gross | Income | Net | |
| | Income | | Net | Gross | | Income | Net | Gross | | Income | Net | | | | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | | | | |
| Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions. | - | - | - | - | - | - | - | - | - | - | - | - | - | 286,855 | 16,731 | | | |
| Support the design and implementation of HM Government's policies and the Prime Minister's priorities | - | - | - | - | - | - | - | - | - | - | - | - | - | 254,302 | 6,299 | | | |
| Total voted DEL | 2,017,372 | -1,295,128 | 722,244 | 549,816 | -143,187 | 406,629 | 1,128,873 | 480,353 | - | 480,353 | 891,948 | 362,361 | | | | | | |
| Total DEL | 2,017,372 | -1,295,128 | 722,244 | 549,816 | -143,187 | 406,629 | 1,128,873 | 480,353 | - | 480,353 | 891,948 | 362,361 | | | | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | | |
| H Cabinet Office AME | - | - | - | -2,819,700 | - | -2,819,700 | -2,819,700 | 2,820,000 | - | 2,820,000 | 14,704,005 | 272,005 | | | | | | |
| Executive Agency - Government Property Agency - AME | - | - | - | 260,000 | - | 260,000 | 260,000 | 30,000 | - | 30,000 | 266,000 | 30,000 | | | | | | |
| Total voted AME | - | - | - | -2,559,700 | - | -2,559,700 | -2,559,700 | 2,850,000 | - | 2,850,000 | 14,970,005 | 302,005 | | | | | | |
| Total AME | - | - | - | -2,559,700 | - | -2,559,700 | -2,559,700 | 2,850,000 | - | 2,850,000 | 14,970,005 | 302,005 | | | | | | |
| Voted expenditure | 2,017,372 | -1,295,128 | 722,244 | -2,009,884 | -143,187 | -2,153,071 | -1,430,827 | 3,330,353 | - | 3,330,353 | 15,861,953 | 664,366 | | | | | | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | | | | | | |
| Total for Estimate | 2,017,372 | -1,295,128 | 722,244 | -2,009,884 | -143,187 | -2,153,071 | -1,430,827 | 3,330,353 | - | 3,330,353 | 15,861,953 | 664,366 | | | | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|--------------------|------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | -1,430,827 | 15,861,953 | 909,186 |
| Net Capital Requirement | 3,330,353 | 664,366 | 411,729 |
| Accruals to cash adjustments | 2,630,940 | -14,775,913 | -173,809 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -159,266 | -15,046,731 | -242 |
| Add cash grant-in-aid | 2,977,458 | 346,731 | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -447,252 | -472,713 | -174,609 |
| New provisions and adjustments to previous provisions | -40,000 | -23,200 | 4,849 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -3,807 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 30,000 | 60,000 | - |
| Increase (-) / Decrease (+) in creditors | 270,000 | 360,000 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 4,530,466 | 1,750,406 | 1,147,106 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 2,017,372 | 1,912,777 | 1,521,455 |
| <i>Less:</i> | | | |
| Administration DEL Income | -1,295,128 | -1,328,274 | -940,543 |
| Net Administration Costs | 722,244 | 584,503 | 580,912 |
| Gross Programme Costs | 810,116 | 15,696,204 | 475,103 |
| <i>Less:</i> | | | |
| Programme DEL Income | -143,187 | -147,322 | -154,286 |
| Programme AME Income | - | - | - |
| Non-budget income | - | -74,239 | - |
| Net Programme Costs | 666,929 | 15,474,643 | 320,817 |
| Total Net Operating Costs | 1,389,173 | 16,059,146 | 901,729 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,128,873 | 891,948 | 874,099 |
| Capital DEL | - | -568 | -7,457 |
| Resource AME | -2,559,700 | 14,970,005 | 35,087 |
| Capital AME | 2,820,000 | 272,000 | - |
| Non-budget | - | -74,239 | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -2,820,000 | -271,432 | 7,457 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | 74,239 | - |
| Other adjustments | - | - | - |
| Total Resource Budget | -1,430,827 | 15,861,953 | 909,186 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,128,873 | 891,948 | 874,099 |
| Resource AME | -2,559,700 | 14,970,005 | 35,087 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | -1,430,827 | 15,861,953 | 909,186 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| <i>Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.</i> | | | |
| Sales of Goods and Services | - | -5,509 | -343 |
| Other Income | - | -3,486 | -2,757 |
| <i>Advance equality of opportunity across the UK.</i> | | | |
| Sales of Goods and Services | - | - | -40 |
| Other Income | - | - | -64 |
| <i>Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.</i> | | | |
| Sales of Goods and Services | - | -262,355 | -380,735 |
| Interest and Dividends | - | - | -215 |
| Other Income | - | -279,396 | -4,051 |
| <i>Support the design and implementation of HM Government's policies and the Prime Minister's priorities</i> | | | |
| Sales of Goods and Services | - | -11,083 | -12,042 |
| Other Income | - | -19,659 | -2,161 |
| A Executive Agency - Government Property Agency | | | |
| Sales of Goods and Services | -13,803 | -13,803 | - |
| Interest and Dividends | - | - | -30,949 |
| Other Income | -732,983 | -732,983 | -506,999 |
| B Arm's Length Bodies (net) | | | |
| Other Income | - | - | -187 |
| D Strengthen the foundations of good government | | | |
| Sales of Goods and Services | -11,827 | - | - |
| Other Income | -770 | - | - |
| E Make the country safer, more secure & increasingly | | | |
| Sales of Goods and Services | -126 | - | - |
| Other Income | -800 | - | - |
| F Run a high-quality Civil Service | | | |
| Sales of Goods and Services | -255,147 | - | - |
| Other Income | -277,153 | - | - |
| G Drive delivery of the Government's missions and foundations | | | |
| Sales of Goods and Services | -200 | - | - |
| Other Income | -2,319 | - | - |
| Total Sales of Goods and Services | -281,103 | -292,750 | -393,160 |
| Total Interest and Dividends | - | - | -31,164 |
| Total Other Income | -1,014,025 | -1,035,524 | -516,219 |
| Total Administration | -1,295,128 | -1,328,274 | -940,543 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (continued)

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Programme | | | |
| <i>Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.</i> | | | |
| Sales of Goods and Services | - | -116,576 | -118,274 |
| Other Income | - | - | -161 |
| <i>Advance equality of opportunity across the UK.</i> | | | |
| Other Income | - | - | -10 |
| <i>Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.</i> | | | |
| Sales of Goods and Services | - | -26,955 | -49,523 |
| Interest and Dividends | - | - | -527 |
| Other Income | - | -3,523 | 32,240 |
| <i>Support the design and implementation of HM Government's policies and the Prime Minister's priorities</i> | | | |
| Sales of Goods and Services | - | -49 | -49 |
| Other Income | - | -219 | 35 |
| B Arm's Length Bodies (net) | | | |
| Sales of Goods and Services | - | - | -24 |
| Taxation | - | - | -216 |
| D Strengthen the foundations of good government | | | |
| Sales of Goods and Services | -30 | - | - |
| Other Income | -159 | - | - |
| F Run a high-quality Civil Service | | | |
| Sales of Goods and Services | -139,867 | - | - |
| Other Income | -3,116 | - | - |
| G Drive delivery of the Government's missions and foundations | | | |
| Other Income | -15 | - | - |
| Total Sales of Goods and Services | -139,897 | -143,580 | -167,870 |
| Total Interest and Dividends | - | - | -527 |
| Total Other Income | -3,290 | -3,742 | 32,104 |
| Total Taxation | - | - | -216 |
| Total Programme | -143,187 | -147,322 | -136,509 |
| Total Voted Resource DEL | -1,438,315 | -1,475,596 | -1,077,052 |
| Total Voted Resource Income | -1,438,315 | -1,475,596 | -1,077,052 |
| Voted Capital DEL | | | |
| Programme | | | |
| <i>Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.</i> | | | |
| Other Income | - | - | -29,246 |
| A Executive Agency - Government Property Agency | | | |
| Sales of Assets | - | - | -51,737 |
| Other Grants | - | - | -17,777 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (*continued*)

| | £'000 | | |
|-----------------------------------|---------|---------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| B Arm's Length Bodies (net) | | | |
| Sales of Assets | - | - | -50 |
| Total Sales of Assets | - | - | -51,787 |
| Total Other Grants | - | - | -17,777 |
| Total Other Income | - | - | -29,246 |
| Total Programme | - | - | -98,810 |
| Total Voted Capital DEL | - | - | -98,810 |
| Total Voted Capital Income | - | - | -98,810 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|---------------|------------------|----------------|--------------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | -3,225 | -74,239 | -74,239 | - | - |
| Total | - | -3,225 | -74,239 | -74,239 | - | - |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|---|------------------|---------------|------------------|----------------|--------------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Disposal of UK Cloud Assets | - | -3,000 | -3,000 | -3,000 | - | - |
| Recoveries from Crown Commercial Services | - | - | -71,000 | -71,000 | | |
| Miscellaneous receipts | - | -225 | -239 | -239 | - | - |
| Total | - | -3,225 | -74,239 | -74,239 | - | - |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

| | |
|----------------------------|--|
| Accounting Officer: | Catherine Little, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary |
|----------------------------|--|

Executive Agency Accounting Officers:

| | |
|----------------|---|
| Mark Bourgeois | Chief Executive of the Government Property Agency |
| Sam Ulyatt | Chief Executive of the Crown Commercial Service |

ALB Accounting Officers:

| | |
|------------------|--|
| Harry Rich | The Registrar of Consultant Lobbyists |
| Kate Owen | Chief Executive of the Civil Service Commission |
| John Kirkpatrick | Chief Executive of the Equality and Human Rights Commission |
| David Foley | Chief Executive, IBCA |

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| £'000 | | | | |
|---------------------------------------|--|-------------------|------------------|------------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| B | Civil Service Commission | 3,651 | - | 3,651 |
| B | Commission for Equality and Human Rights | 18,120 | 500 | 17,657 |
| B | Infected Blood Compensation Authority | 109,045 | 27,450 | 2,955,950 |
| B | The Registrar of Consultant Lobbyists | 200 | - | 200 |
| H | Commission for Equality and Human Rights | 300 | - | - |
| H | Infected Blood Compensation Authority | -2,820,000 | 2,820,000 | - |
| Total | | -2,688,684 | 2,847,950 | 2,977,458 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| <p>1. Indemnity for Ventilator Provider In agreeing the emergency provision of Rapidly Manufactured Ventilator Systems (RMVS), Cabinet Office have provided indemnities. Indemnity one is for the third party Intellectual Property Rights for the designers of the RMVSs and for the contract manufacturers of RMVSs. The basic functionality of a ventilator is well understood and we believe that the risk here is low. Indemnity two is for the product liability for the designers of the RMVSs and for the contract manufacturers of RMVSs. The need is driven by the unprecedented speed of the development of this medical device compared to typical development times frequently measured in months and years.</p> | Unquantifiable |
| <p>2. UK Cloud: Indemnity for the Official Receiver The government has indemnified the Official Receiver, appointed as Liquidator of Virtual Infrastructure Group Limited and UK Cloud Limited or any related or affiliated companies for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular safeguard the continuity of public services. The indemnity became effective on 25 October 2022 and may be terminated by government giving not less than 14 days' notice.</p> | Unquantifiable |
| <p>3. Contractual Guarantees: Commercially Sensitive Cabinet Office have entered into contingent liabilities by offering contractual guarantee limitations to supplier liabilities. There are some liabilities where details are not given due to reasons of commercial sensitivity, of which the likelihood of a future outflow of economic resources is considered remote and unquantifiable.</p> | Unquantifiable |
| <p>4. COP26 : Indemnity for United Nations Framework Convention on Climate Change In November 2021, the UK hosted the 26th Conference of Parties (COP26) on behalf of the United Nations Framework Convention on Climate Change (UNFCCC). In accordance with the Host Country Agreement, the UK is responsible for dealing with any action, claim or other demand against the secretariat, the United Nations or any of their officials. The UK has indemnified and holds harmless the United Nations and the secretariat and any of their officials in respect of any such action, claim or demand, except where it is agreed by the United Nations/secretariat and the UK. The likelihood of a future outflow of economic resources is considered remote and unquantifiable.</p> | Unquantifiable |
| <p>5. Life assurance scheme: CREPLAS Indemnity for trustees of the Commission for Racial Equality Pension and Life Assurance Scheme The government has indemnified the trustees of the Commission for Racial Equality Pension and Life Assurance Scheme (CREPLAS) against future personal liability claims in relation to their administration of the scheme to the extent that such personal liability claims exceed the scheme's surplus assets and the trustee's private insurance maximum benefit.</p> | Unquantifiable |
| <p>6. Legal privilege: Legally Privileged, the Cabinet Office has contingent liabilities subject to legal privilege for which details are not given to avoid prejudicing the position of the Department, of which the likelihood of future outflow of economic resources is considered unlikely. The financial estimate of this liability is unquantifiable.</p> | Unquantifiable |

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

| Nature of liability | £'000 |
|--|----------------|
| <p>7. IR35: Since April 2017 the responsibility for assessing the employment status of contingent workers has rested with the employing public sector body, who decides if engagements are inside the off-payroll working rules and are responsible for informing the fee-paying agency to allow appropriate deductions to be made. Since 2019 HMRC has been undertaking audit compliance work on our determinations for workers engaged since April 2017. The Department applied the off-payroll rules with care, however it may be liable for any tax unpaid as a result of an incorrect determination passed to the fee-paying agency. We are therefore disclosing an unquantifiable liability in respect of tax and NI that would have been paid to HMRC had the engagements been considered inside scope of IR35.</p> | Unquantifiable |
| <p>8. Indemnity for the Official Receiver: The government has indemnified the Official Receiver, appointed as liquidator of Carillion plc and certain other companies in its group, for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular to safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by the government giving not less than 14 days' notice.</p> | Unquantifiable |
| <p>9. The GPA, holds contingent liabilities for property leases and agreements between His Majesty's Government and various external landlords in the normal course of business which contain indemnities and potential dilapidations liabilities.</p> | Unquantifiable |
| <p>10. The GPA, in order to undertake construction activity has entered into construction contracts which contain indemnities.</p> | Unquantifiable |

Scotland Office and Office of the Advocate General

INTRODUCTION

1. The Estimate provides support for the Secretary of State for Scotland and the Advocate General for Scotland to deliver the Department's objectives of strengthening and sustaining the Union, being Scotland's voice in Whitehall and championing the UK Government in Scotland, and protecting the UK Government's interests in the courts and providing advice on policy and legislation.
2. The Estimate provides for the administration costs of the Scotland Office and Office of the Advocate General, the salaries of the Secretary of State, his Parliamentary Under Secretary of State, the Advocate General for Scotland, the costs of the Brand Scotland Programme, Boundary Commission for Scotland and payments to the Scottish Consolidated Fund.
- 3 Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Government is the responsibility of the Scottish Parliament. Details of this can be found in the publication Scotland's Budget Documents.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|----------------|-----------|------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 15,859,000 | - | 15,859,000 |
| Capital | 500,000 | - | 500,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 15,859,000 | - | 15,859,000 |
| Capital | 500,000 | - | 500,000 |
| Non-Budget Expenditure | 52,531,534,000 | | |
| Net Cash Requirement | 52,548,035,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs in supporting the Secretary of State for Scotland and the Advocate General for Scotland; providing advice on policy and legislation; Boundary Commission for Scotland; capital, and associated non-cash costs.

Provision for the Brand Scotland programme, to provide financial assistance and advice to encourage the growth of Scottish industry under sections 7, 8 and 11 of the Industrial Development Act 1982.

Income arising from:

Rental income; receipts from legal services provided to other government departments; receipts from other government departments and other miscellaneous receipts.

Non-Budget Expenditure:Expenditure arising from:

Payments to the Scottish Consolidated Fund.

Scotland Office and Office of the Advocate General will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

| | | | £ |
|---------------------------------------|----------------|---------------------------------|--|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 15,859,000 | 6,110,000 | 9,749,000 |
| Capital | 500,000 | 23,000 | 477,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | 52,531,534,000 | 21,717,063,000 | 30,814,471,000 |
| Net Cash Requirement | 52,548,035,000 | 21,723,098,000 | 30,824,937,000 |

PART II: SUBHEAD DETAIL

| 2025-26 Plans | | | | | | | | | | | | | | 2024-25 Plans | | | | £'000 | |
|--|--------|--------|--------|------------|-----|------------|--------|------------|-------|--------|-----|-------|--------|---------------|------------|--------|-----|-----------|---------|
| Resources | | | | | | | | | | | | | | Capital | | | | Resources | Capital |
| Administration | | | | | | Programme | | | | | | Total | | | | | | | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | | |
| 1 | 2 | 3 | 4 | 5 | 6 | | | 7 | 8 | 9 | 10 | | | | 11 | | 12 | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | | | |
| A Scotland Office and Office of The Advocate General | 18,196 | -3,500 | 14,696 | 750 | - | 750 | | 15,446 | 500 | - | 500 | | | | 13,818 | | 50 | | |
| B Boundary Commission For Scotland | - | - | - | 413 | - | 413 | | 413 | - | - | - | | | | 413 | | - | | |
| Total voted DEL | 18,196 | -3,500 | 14,696 | 1,163 | - | 1,163 | | 15,859 | 500 | - | 500 | | | | 14,231 | | 50 | | |
| Total DEL | 18,196 | -3,500 | 14,696 | 1,163 | - | 1,163 | | 15,859 | 500 | - | 500 | | | | 14,231 | | 50 | | |
| Non-Budget Expenditure (NBE) | | | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | | | |
| C Grant Payable to The Scottish Consolidated Fund | - | - | - | - | - | - | | - | - | - | - | | | | - | | - | | |
| D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund | - | - | - | 21,975,386 | - | 21,975,386 | | 21,975,386 | - | - | - | | | | 20,305,182 | | - | | |
| Total voted NBE | - | - | - | 52,531,534 | - | 52,531,534 | | 52,531,534 | - | - | - | | | | 50,757,802 | | - | | |
| Total NBE | - | - | - | 52,531,534 | - | 52,531,534 | | 52,531,534 | - | - | - | | | | 50,757,802 | | - | | |
| Voted expenditure | 18,196 | -3,500 | 14,696 | 52,532,697 | - | 52,532,697 | | 52,547,393 | 500 | - | 500 | | | | 50,772,033 | | 50 | | |
| Non-voted expenditure | - | - | - | - | - | - | | - | - | - | - | | | | - | | - | | |
| Total for Estimate | 18,196 | -3,500 | 14,696 | 52,532,697 | - | 52,532,697 | | 52,547,393 | 500 | - | 500 | | | | 50,772,033 | | 50 | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 52,547,393 | 50,772,033 | 45,266,093 |
| Net Capital Requirement | 500 | 50 | 50 |
| Accruals to cash adjustments | 142 | -251 | -242 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -605 | -605 | -160 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | -79 | -82 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 747 | 433 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 52,548,035 | 50,771,832 | 45,265,901 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 18,196 | 19,343 | 16,883 |
| <i>Less:</i> | | | |
| Administration DEL Income | -3,500 | -5,525 | -3,889 |
| Net Administration Costs | 14,696 | 13,818 | 12,994 |
| Gross Programme Costs | 52,532,697 | 50,758,215 | 45,253,099 |
| <i>Less:</i> | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 52,532,697 | 50,758,215 | 45,253,099 |
| Total Net Operating Costs | 52,547,393 | 50,772,033 | 45,266,093 |
| <i>Of which:</i> | | | |
| Resource DEL | 15,859 | 14,231 | 13,568 |
| Capital DEL | - | - | - |
| Resource AME | - | - | - |
| Capital AME | - | - | - |
| Non-budget | 52,531,534 | 50,757,802 | 45,252,525 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | -52,531,534 | -50,757,802 | -45,252,525 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 15,859 | 14,231 | 13,568 |
| <i>Of which:</i> | | | |
| Resource DEL | 15,859 | 14,231 | 13,568 |
| Resource AME | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | 52,531,534 | 50,757,802 | 45,252,525 |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 52,547,393 | 50,772,033 | 45,266,093 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|---------------|---------------|---------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Scotland Office and Office of The Advocate General | | | |
| Sales of Goods and Services | -3,500 | -5,525 | -3,889 |
| Total Sales of Goods and Services | -3,500 | -5,525 | -3,889 |
| Total Administration | -3,500 | -5,525 | -3,889 |
| Total Voted Resource DEL | -3,500 | -5,525 | -3,889 |
| Total Voted Resource Income | -3,500 | -5,525 | -3,889 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Neil Taylor

Wales Office

INTRODUCTION

1. To support the Secretary of State for Wales and the Parliamentary Under Secretary of State in promoting the best interests of Wales within a stronger United Kingdom and to ensure Welsh interests are represented at the heart of the UK Government and the UK Government's responsibilities are represented in Wales.
2. This Estimate provides for the administration costs of the Office, the salary costs of the Secretary of State, and the Parliamentary Under Secretary of State, Lord Lieutenant expenses and payments to the Welsh Consolidated Fund.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|----------------|-----------|-----------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 6,490,000 | - | 6,490,000 |
| Capital | 975,000 | - | 975,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 6,490,000 | - | 6,490,000 |
| Capital | 975,000 | - | 975,000 |
| Non-Budget Expenditure | 24,469,310,000 | | |
| Net Cash Requirement | 24,476,798,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Wales Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Non-Budget Expenditure:Expenditure arising from:

Payments to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

£

| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
|---------------------------------------|----------------|---------------------------------|--|
| Departmental Expenditure Limit | | | |
| Resource | 6,490,000 | 2,620,000 | 3,870,000 |
| Capital | 975,000 | 14,000 | 961,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | 24,469,310,000 | 10,265,922,000 | 14,203,388,000 |
| Net Cash Requirement | 24,476,798,000 | 10,268,514,000 | 14,208,284,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | | £'000 |
|---|------------------|-------------|----------|------------|-------------|----------|----------|--|------------|-------------|------------------|-----------|-----------|-------|
| | Resources | | | | | | Capital | | | | Resources | | Capital | |
| | Administration | | | Programme | | | Total | | Gross 8 | Income 9 | Net 10 | Net 11 | Net 12 | |
| | Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Net 7 | | | | | | | |
| | | | | | | | | | | | | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| A Wales Office | | | | | | | | | | | | | | |
| Total voted DEL | | | | | | | | | | | | | | |
| Total DEL | | | | | | | | | | | | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| Provisions and impairments | | | | | | | | | | | | | | |
| Total voted AME | | | | | | | | | | | | | | |
| Total AME | | | | | | | | | | | | | | |
| Non-Budget Expenditure (NBE) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| B Grant Payable to the Welsh Consolidated Fund | | | | | | | | | | | | | | |
| C Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund | | | | | | | | | | | | | | |
| Total voted NBE | | | | | | | | | | | | | | |
| Total NBE | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| Non-voted expenditure | | | | | | | | | | | | | | |
| Total for Estimate | | | | | | | | | | | | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 24,475,800 | 23,263,999 | 21,671,003 |
| Net Capital Requirement | 975 | 30 | - |
| Accruals to cash adjustments | 23 | -165 | -264 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -407 | -427 | -264 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | -53 | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 430 | 315 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 24,476,798 | 23,263,864 | 21,670,739 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 6,429 | 6,111 | 5,203 |
| Less: | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | 6,429 | 6,111 | 5,203 |
| Gross Programme Costs | 24,469,371 | 23,257,888 | 21,665,800 |
| Less: | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | -53,000 | -51,000 | -52,000 |
| Net Programme Costs | 24,416,371 | 23,206,888 | 21,613,800 |
| Total Net Operating Costs | 24,422,800 | 23,212,999 | 21,619,003 |
| <i>Of which:</i> | | | |
| Resource DEL | 6,490 | 6,172 | 5,572 |
| Capital DEL | - | - | - |
| Resource AME | - | 20 | - |
| Capital AME | - | - | - |
| Non-budget | 24,416,310 | 23,206,807 | 21,613,431 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | -24,469,310 | -23,257,807 | -21,665,431 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | 53,000 | 51,000 | 52,000 |
| Other adjustments | - | - | - |
| Total Resource Budget | 6,490 | 6,192 | 5,572 |
| <i>Of which:</i> | | | |
| Resource DEL | 6,490 | 6,172 | 5,572 |
| Resource AME | - | 20 | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | 24,469,310 | 23,257,807 | 21,665,431 |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 24,475,800 | 23,263,999 | 21,671,003 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2025-26 or 2024-25. No departmental income was received in 2023-24.

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|----------------|------------------|----------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -53,000 | -53,000 | -51,000 | -51,000 | -52,000 | -52,000 |
| Total | -53,000 | -53,000 | -51,000 | -51,000 | -52,000 | -52,000 |

DETAILED DESCRIPTION OF CFER SOURCES

£'000

| | 2025-26 Plans | | 2024-25 Plans | | 2023-24 Outturn | |
|--|------------------|----------------|------------------|----------------|--------------------|----------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006. | -53,000 | -53,000 | -51,000 | -51,000 | -52,000 | -52,000 |
| Total | -53,000 | -53,000 | -51,000 | -51,000 | -52,000 | -52,000 |

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Glynne Jones

Northern Ireland Office

INTRODUCTION

1. The Northern Ireland Office supports the Secretary of State for Northern Ireland in delivering the Government's strategic priorities for Northern Ireland.
2. The Northern Ireland Office is a ministerial department, supported by a number of agencies and public bodies including the Northern Ireland Human Rights Commission, the Parades Commission for Northern Ireland, the Independent Reporting Commission and the Independent Commission for Reconciliation and Information Recovery.
3. The Estimate provides for the costs of the Northern Ireland Office and its associated bodies, the salaries of the Secretary of State for Northern Ireland, his Ministers, and a grant to the Northern Ireland Consolidated Fund. It provides for the oversight of the effective operation of the devolution settlement in Northern Ireland and the representation of Northern Ireland interests within the UK Government.
4. Authorisation of expenditure by the Northern Ireland Executive is the responsibility of the Northern Ireland Assembly.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 67,724,000 | 125,000 | 67,849,000 |
| Capital | 2,815,000 | - | 2,815,000 |
| Annually Managed Expenditure | | | |
| Resource | 10,541,000 | - | 10,541,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 78,265,000 | 125,000 | 78,390,000 |
| Capital | 2,815,000 | - | 2,815,000 |
| Non-Budget Expenditure | 26,584,763,000 | | |
| Net Cash Requirement | 26,746,019,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Northern Ireland Office on:

Departmental Expenditure Limit:Expenditure arising from:

Overseeing the effective operation of the devolution settlement in Northern Ireland and representing the interests of Northern Ireland within the UK Government. Expenditure on administrative services, Head of State related costs, VIP visits to Northern Ireland, Northern Ireland Human Rights Commission and Commissions or Reviews arising from the Belfast/Good Friday Agreement, the Northern Ireland Act 1998, the Northern Ireland Act 2000, the Northern Ireland Act 2009, political development and inquiries, the Electoral Office for Northern Ireland, elections and boundary reviews, legal services, security, victims of the Troubles including the work of the Independent Commission for the Location of Victims' Remains, Parades Commission for Northern Ireland, Civil Service Commissioners for Northern Ireland, the Independent Reporting Commission, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. Expenditure arising from the Stormont House Agreement, the Fresh Start Agreement, New Decade New Approach and New Deal for Northern Ireland. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL. Commissions or Reviews arising from the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023, including the work of the Independent Commission for Reconciliation and Information Recovery.

Income arising from:

Recoupment of electoral expenses, receipts from the use of video conferencing facilities, fees and costs recovered or received for work done for other departments, freedom of information receipts, Data Protection Act receipts, recovery of compensation paid, recoupment of grant funding, costs and fees awarded in favour of the Crown. Fees and costs recovered or received for the use of the Northern Ireland Office estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

PART I: EXPENDITURE AND AMBIT (CONTINUED)**Annually Managed Expenditure:**Expenditure arising from:

Provisions.

Non-Budget Expenditure:Expenditure arising from:

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of European Union funds.

Northern Ireland Office will account for this Estimate.

| | | | £ |
|---------------------------------------|----------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 67,724,000 | 21,595,000 | 46,129,000 |
| Capital | 2,815,000 | 925,000 | 1,890,000 |
| Annually Managed Expenditure | | | |
| Resource | 10,541,000 | 2,790,000 | 7,751,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | 26,584,763,000 | 10,769,990,000 | 15,814,773,000 |
| Net Cash Requirement | 26,746,019,000 | 10,840,591,000 | 15,905,428,000 |

PART II: SUBHEAD DETAIL

| 2025-26 Plans | | | | | | | | | | | | | £'000 |
|--|----------------|--------|--------|------------|--------|------------|---------|--------|-------|---------------|---------|--|-------|
| | Resources | | | | | | Capital | | | 2024-25 Plans | | | |
| | Administration | | | Programme | | | Total | | | Resources | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net | Net | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 8 | 9 | 10 | 11 | 12 | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Northern Ireland Office | 30,260 | -6,750 | 23,510 | 28,596 | -400 | 28,196 | 1,146 | - | 1,146 | 36,766 | 1,016 | | |
| B NI Human Rights Commission (net) | - | - | - | 2,779 | - | 2,779 | - | - | - | 1,832 | - | | |
| C Parades Commission (net) | - | - | - | 771 | - | 771 | - | - | - | 771 | - | | |
| D Independent Reporting Commission (net) | - | - | - | 417 | - | 417 | - | - | - | 418 | - | | |
| E Independent Commission for Reconciliation and Information Recovery DEL (net) | - | - | - | 12,051 | - | 12,051 | 1,669 | - | 1,669 | 11,507 | 11,595 | | |
| Total voted DEL | 30,260 | -6,750 | 23,510 | 44,614 | -400 | 44,214 | 2,815 | - | 2,815 | 51,294 | 12,611 | | |
| Non-voted expenditure | | | | | | | | | | | | | |
| F EONI CEO & Funding of Elections | - | - | - | 125 | - | 125 | - | - | - | 6,935 | - | | |
| Total non-voted DEL | - | - | - | 125 | - | 125 | - | - | - | 6,935 | - | | |
| Total DEL | 30,260 | -6,750 | 23,510 | 44,739 | -400 | 44,339 | 2,815 | - | 2,815 | 58,229 | 12,611 | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| G Northern Ireland Office | - | - | - | 1 | - | 1 | - | - | - | 1,001 | 170 | | |
| H Independent Commission for Reconciliation and Information Recovery AME (net) | - | - | - | 10,540 | - | 10,540 | - | - | - | 6,200 | 1,425 | | |
| Total voted AME | - | - | - | 10,541 | - | 10,541 | - | - | - | 7,201 | 1,595 | | |
| Total AME | - | - | - | 10,541 | - | 10,541 | - | - | - | 7,201 | 1,595 | | |
| Non-Budget Expenditure (NBE) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| I Grant Payable to The Northern Ireland Consolidated Fund | - | - | - | 26,584,763 | - | 26,584,763 | - | - | - | 25,380,596 | - | | |
| Total voted NBE | - | - | - | 26,584,763 | - | 26,584,763 | - | - | - | 25,380,596 | - | | |
| Total NBE | - | - | - | 26,584,763 | - | 26,584,763 | - | - | - | 25,380,596 | - | | |
| Voted expenditure | 30,260 | -6,750 | 23,510 | 26,639,918 | -400 | 26,639,518 | 2,815 | - | 2,815 | 25,439,091 | 14,206 | | |
| Non-voted expenditure | - | - | - | 125 | - | 125 | - | - | - | 6,935 | - | | |
| Total for Estimate | 30,260 | -6,750 | 23,510 | 26,640,043 | -400 | 26,639,643 | 2,815 | - | 2,815 | 25,446,026 | 14,206 | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 26,663,153 | 25,446,026 | 20,948,769 |
| Net Capital Requirement | 2,815 | 14,206 | 2,625 |
| Accruals to cash adjustments | 80,176 | 97,707 | -5,220 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | -28,227 | -33,748 | -7,450 |
| Add cash grant-in-aid | 28,227 | 32,577 | 2,892 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -5,240 | -4,400 | -3,926 |
| New provisions and adjustments to previous provisions | -1 | -1,171 | 3,264 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 85,417 | 104,449 | - |
| Removal of non-voted budget items | -125 | -6,935 | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -125 | -6,935 | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 26,746,019 | 25,551,004 | 20,946,174 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 30,260 | 29,757 | 27,682 |
| <i>Less:</i> | | | |
| Administration DEL Income | -6,750 | -6,750 | -5,692 |
| Net Administration Costs | 23,510 | 23,007 | 21,990 |
| Gross Programme Costs | 26,640,043 | 25,423,419 | 20,927,022 |
| <i>Less:</i> | | | |
| Programme DEL Income | -400 | -400 | -243 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 26,639,643 | 25,423,019 | 20,926,779 |
| Total Net Operating Costs | 26,663,153 | 25,446,026 | 20,948,769 |
| <i>Of which:</i> | | | |
| Resource DEL | 67,849 | 58,229 | 38,192 |
| Capital DEL | - | - | - |
| Resource AME | 10,541 | 7,201 | -3,264 |
| Capital AME | - | - | - |
| Non-budget | 26,584,763 | 25,380,596 | 20,913,841 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | -26,584,763 | -25,380,596 | -20,913,841 |
| Non-Budget Consolidated Fund Extra Receipts in the | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 78,390 | 65,430 | 34,928 |
| <i>Of which:</i> | | | |
| Resource DEL | 67,849 | 58,229 | 38,192 |
| Resource AME | 10,541 | 7,201 | -3,264 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | 26,584,763 | 25,380,596 | 20,913,841 |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 26,663,153 | 25,446,026 | 20,948,769 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|---------------|---------------|---------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Northern Ireland Office | | | |
| Sales of Goods and Services | -6,750 | -6,750 | -5,692 |
| Total Sales of Goods and Services | -6,750 | -6,750 | -5,692 |
| Total Administration | -6,750 | -6,750 | -5,692 |
| Programme | | | |
| A Northern Ireland Office | | | |
| Sales of Goods and Services | -400 | -400 | -243 |
| Total Sales of Goods and Services | -400 | -400 | -243 |
| Total Programme | -400 | -400 | -243 |
| Total Voted Resource DEL | -7,150 | -7,150 | -5,935 |
| Total Voted Resource Income | -7,150 | -7,150 | -5,935 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

| | |
|---------------------------------|--|
| Accounting Officer: | Julie Harrison |
| ALB Accounting Officers: | |
| David Russell | Northern Ireland Human Rights Commission |
| Ralph Roche | Parades Commission for Northern Ireland |
| Alex Midgley | Independent Reporting Commission |
| Louise Warde-Hunter | Independent Commission for Reconciliation and Information Recovery |

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

| £'000 | | | | |
|---------------------------------------|--|---------------|--------------|---------------|
| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-aid |
| B | NI Human Rights Commission | 2,779 | - | 2,779 |
| C | NI Parades Commission | 771 | - | 771 |
| D | Independent Reporting Commission | 417 | - | 417 |
| E | Independent Commission for Reconciliation and Information Recovery (DEL) | 12,051 | 1,669 | 24,260 |
| H | Independent Commission for Reconciliation and Information Recovery (AME) | 10,540 | - | - |
| Total | | 26,558 | 1,669 | 28,227 |

National Savings and Investments

INTRODUCTION

1. This Estimate provides for the expenditure on the administration of the National Savings and Investments.
2. National Savings and Investments aims to inspire a stronger savings culture and believes everyone should have the opportunity to save confidently. To achieve this, its core objective is to provide cost-effective financing for government and the public good. National Savings and Investments is committed to offering trusted savings and investments propositions, and to balancing the interests of its savers, taxpayers and the market. Products cover fixed rate, variable rate and prize based Premium Bonds. National Savings and Investments is also leveraging its core infrastructure and capability by delivering other valued services for government.
3. The cost of National Savings and Investments operations comprises debt interest, tax foregone and administration. The last item is included in the budgets and is covered by this Resource Estimate which provides for administering and selling National Savings and Investments products, maintaining customer holdings, and making payments to and conducting correspondence with investors as well as leveraging its capabilities.
4. In May 2013 following a competitive tender, National Savings and Investments entered into a new seven-year Public-Private Partnership contract with Atos for the provision of operational services which came into effect on 1 April 2014. National Savings and Investments have since had Cabinet Office and HM Treasury approval (subject to a series of conditions) to continue services with Atos to March 2028. The contract is to design, develop, procure, finance and operate, including maintaining certain assets over the period of the contract to enable the provision of a back office function and Customer Interaction Centre. The contract payments to Atos form a significant part of this Estimate.
5. National Savings and Investments has played a vital role for savers and government for over 160 years, evolving as customer expectations have changed and the industry has modernised. National Savings and Investments is revising its business operating model from a single supplier model to a multi-supplier model. In December 2024, an updated Full Business Case for the Business Transformation Programme (Rainbow) was reviewed by HM Treasury and forms the basis of HM Treasury's approval for this programme to progress. As part of this approval, NS&I will need to meet a series of conditions focusing on cost control, delivery timescales and enhanced reporting into HM Treasury. These conditions are intended to provide HM Treasury and Ministers with the assurances on the delivery of the programme. The programme will significantly improve customers' experience of National Savings and Investments, while also improving our efficiency. This Estimate includes significant resources to continue the programme.
6. Full details of the expenditure contained in this Estimate will be found in National Savings and Investments Annual Report and Accounts 2025.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|--------------------|-----------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 310,151,000 | - | 310,151,000 |
| Capital | 10,560,000 | - | 10,560,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 310,151,000 | - | 310,151,000 |
| Capital | 10,560,000 | - | 10,560,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 317,285,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by National Savings and Investments on:

Departmental Expenditure Limit:Expenditure arising from:

Cost of delivery of National Savings and Investments' operations, and leveraged activities with other bodies including administration, operational research and development works, transformation activity, other payments and non-cash items. Other payments including payments in respect of recovered losses, and expenditure on capital items.

Income arising from:

The leveraging of National Savings and Investments core infrastructure and capabilities and associated contracts including rent receipts and other receipts such as loss recovery payments. The sale of assets resulting in some capital income being used as sale proceeds.

National Savings and Investments will account for this Estimate.

| | | | £ |
|---------------------------------------|--------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 310,151,000 | 174,871,000 | 135,280,000 |
| Capital | 10,560,000 | 7,456,000 | 3,104,000 |
| Annually Managed Expenditure | | | |
| Resource | - | 494,000 | -494,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 317,285,000 | 180,000,000 | 137,285,000 |

PART II: SUBHEAD DETAIL

| 2025-26 | | | | | | | | | | | | | | | 2024-25 | | | £'000 | | | |
|--------------------------------------|--------|---|-----|-------|--------|-----|-------|--------|-----|-------|--------|-----|-------|--------|-----------|-----|-----|-------|-----------|---------|--|
| Plans | | | | | | | | | | | | | | | Plans | | | | | | |
| Resources | | | | | | | | | | | | | | | Capital | | | | Resources | Capital | |
| Administration | | | | | | | | | | | | | | | Programme | | | | Total | | |
| Gross | Income | 2 | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net | Net | | Net | | |
| 1 | | | 3 | 4 | 5 | 6 | | | | | | 7 | 8 | 9 | 10 | 11 | 12 | | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | | | | | |
| A Administration | | | | | | | | | | | | | | | | | | | | | |
| 390,151 | | | | | | | | | | | | | | | | | | | | | |
| -80,000 | | | | | | | | | | | | | | | | | | | | | |
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£'000

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 310,151 | 362,546 | 182,740 |
| Net Capital Requirement | 10,560 | 44,800 | 29,030 |
| Accruals to cash adjustments | -3,426 | -63,996 | 279 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -3,846 | -3,846 | -1,350 |
| New provisions and adjustments to previous provisions | - | -60,700 | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -580 | -450 | -559 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 4,000 | 4,000 | -950 |
| Increase (-) / Decrease (+) in creditors | -3,000 | -3,000 | 3,138 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 317,285 | 343,350 | 212,049 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 390,151 | 381,846 | 246,636 |
| <i>Less:</i> | | | |
| Administration DEL Income | -80,000 | -80,000 | -63,896 |
| Net Administration Costs | 310,151 | 301,846 | 182,740 |
| Gross Programme Costs | - | 60,700 | 6,000 |
| <i>Less:</i> | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | - | 60,700 | 6,000 |
| Total Net Operating Costs | 310,151 | 362,546 | 188,740 |
| <i>Of which:</i> | | | |
| Resource DEL | 310,151 | 301,846 | 182,740 |
| Capital DEL | - | - | - |
| Resource AME | - | 60,700 | - |
| Capital AME | - | - | - |
| Non-budget | - | - | 6,000 |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | -6,000 |
| Total Resource Budget | 310,151 | 362,546 | 182,740 |
| <i>Of which:</i> | | | |
| Resource DEL | 310,151 | 301,846 | 182,740 |
| Resource AME | - | 60,700 | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 310,151 | 362,546 | 182,740 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A: Administration | | | |
| Sales of Goods and Services | -80,000 | -80,000 | -63,896 |
| Total Sales of Goods and Services | -80,000 | -80,000 | -63,896 |
| Total Administration | -80,000 | -80,000 | -63,896 |
| Total Voted Resource DEL | -80,000 | -80,000 | -63,896 |
| Total Voted Resource Income | -80,000 | -80,000 | -63,896 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Dax Harkins

Charity Commission

INTRODUCTION

1. This Estimate provides for the revenue and capital expenditure of the Charity Commission ('the Commission') for England and Wales.
2. The Commission is a Non-Ministerial Government Department, established by law to be the registrar and regulator of charities in England and Wales. The Commission maintains an electronic public register of charities, provides guidance and advice to charities, monitors their activities through their accounts and annual returns and seeks to identify and investigate any impropriety that may place charitable assets at risk. These activities aim to give the public confidence in the integrity of charity. Further details about the work of the Commission are on its website www.charitycommission.gov.uk.

PART I: EXPENDITURE AND AMBIT

| | £ | | |
|---------------------------------------|-------------------|-----------|------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 33,389,000 | - | 33,389,000 |
| Capital | 4,450,000 | - | 4,450,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 33,389,000 | - | 33,389,000 |
| Capital | 4,450,000 | - | 4,450,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 34,170,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Charity Commission on:

Departmental Expenditure Limit:Expenditure arising from:

The registration and regulation of charities. Depreciation and other non-cash items in DEL.

Income arising from:

Providing services, in both the UK and abroad, relating to the Commission's knowledge and expertise in the field of registration and regulation of charities. Shared working approaches with other government departments.

Charity Commission will account for this Estimate.

| | £ | | |
|---------------------------------------|-------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 33,389,000 | 14,184,000 | 19,205,000 |
| Capital | 4,450,000 | 2,373,000 | 2,077,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 34,170,000 | 14,909,000 | 19,261,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|--|----------------|---------------|---------------|----------|----------|-----------|-------|--------|-----|---------------|--------------|----------|--------------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Total | Gross | Income | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | | | | 7 | 8 | 9 | 10 |
| | | | | | | | | | | | | | 11 |
| | | | | | | | | | | | | | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Giving the public confidence in the integrity of charity | 35,689 | -2,300 | 33,389 | - | - | - | | | | 33,389 | 4,450 | - | 4,450 |
| Total voted DEL | 35,689 | -2,300 | 33,389 | - | - | - | | | | 33,389 | 4,450 | - | 4,450 |
| Total DEL | 35,689 | -2,300 | 33,389 | - | - | - | | | | 33,389 | 4,450 | - | 4,450 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| Provisions within AME | - | - | - | - | - | - | | | | - | - | - | - |
| Total voted AME | - | - | - | - | - | - | | | | - | - | - | - |
| Total AME | - | - | - | - | - | - | | | | - | - | - | - |
| Voted expenditure | 35,689 | -2,300 | 33,389 | - | - | - | | | | 33,389 | 4,450 | - | 4,450 |
| Non-voted expenditure | - | - | - | - | - | - | | | | - | - | - | - |
| Total for Estimate | 35,689 | -2,300 | 33,389 | - | - | - | | | | 33,389 | 4,450 | - | 4,450 |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|---------------|---------------|---------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 33,389 | 32,349 | 32,180 |
| Net Capital Requirement | 4,450 | 4,450 | 2,179 |
| Accruals to cash adjustments | -3,669 | -3,861 | -2,150 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -3,594 | -3,594 | -1,846 |
| New provisions and adjustments to previous provisions | - | -200 | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -75 | -67 | -94 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | -976 |
| Increase (-) / Decrease (+) in creditors | - | - | 766 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 34,170 | 32,938 | 32,209 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 35,689 | 34,449 | 33,667 |
| <i>Less:</i> | | | |
| Administration DEL Income | -2,300 | -2,300 | -1,487 |
| Net Administration Costs | 33,389 | 32,149 | 32,180 |
| Gross Programme Costs | - | 200 | - |
| <i>Less:</i> | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | - | 200 | - |
| Total Net Operating Costs | 33,389 | 32,349 | 32,180 |
| <i>Of which:</i> | | | |
| Resource DEL | 33,389 | 32,149 | 32,180 |
| Capital DEL | - | - | - |
| Resource AME | - | 200 | - |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 33,389 | 32,349 | 32,180 |
| <i>Of which:</i> | | | |
| Resource DEL | 33,389 | 32,149 | 32,180 |
| Resource AME | - | 200 | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 33,389 | 32,349 | 32,180 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|---------------|---------------|---------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Giving the public confidence in the integrity of charity | | | |
| Sales of Goods and Services | -2,300 | -2,300 | -1,487 |
| Total Sales of Goods and Services | -2,300 | -2,300 | -1,487 |
| Total Administration | -2,300 | -2,300 | -1,487 |
| Total Voted Resource DEL | -2,300 | -2,300 | -1,487 |
| Total Voted Resource Income | -2,300 | -2,300 | -1,487 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Helen Stephenson

Competition and Markets Authority

INTRODUCTION

1. This Estimate covers the planned budgetary expenditure and income of the Competition and Markets Authority. The CMA is an independent non-ministerial UK government department and is the UK's principal competition and consumer protection authority. Our statutory duty under the Enterprise and Regulatory Reform Act is to promote competition, both within and outside the UK, for the benefit of consumers.
2. We are committed to using the powers entrusted to us by Parliament in a way that upholds our responsibility to promote competition and protect consumers, while supporting growth and investment. Our main functions are to:
 - a. Investigate mergers that have the potential to lead to a substantial lessening of competition, which the CMA performs in a targeted and proportionate way. We enable the vast majority of deals to go ahead, whilst looking more closely at the small number of cases which are truly problematic for UK consumers and businesses from a competition perspective.
 - b. Investigate businesses to determine whether they have breached UK competition law. Illegal anti-competitive conduct subverts the proper functioning of fair, open, and effective competition. Tackling it can bring down barriers to entry and scaling for fair-dealing businesses, as well as boosting productivity and incentives for investment.
 - c. Enforce consumer protection legislation, including through a new administrative enforcement model for consumer protection under the Digital Markets, Competition and Consumer Act 2024 (DMCCA). Strong consumer enforcement by the CMA helps put money back in people's pockets and ensures they are treated fairly, so they can engage actively and confidently in markets.
 - d. Conduct studies, investigations, or other pieces of work into why particular markets are not working well. The CMA can take action – and recommend action be taken by others – to help markets work better. Interventions can be designed to (for example) improve price and quality for consumers, tackle barriers to success for small and scaling businesses, support economic growth, and build trust in markets for the benefit of all participants.
 - e. Operate a new regime to promote competition in digital markets under the DMCCA. The new regime is targeted, proportionate and uniquely designed to unlock opportunities for growth, innovation, and investment in the UK tech sector – and more broadly across the economy.
 - f. Provide independent and expert advice to government and policymakers at UK, devolved and regional levels. For example, the CMA's Microeconomic Unit is taking forward a Growth Programme designed to support the UK government's growth mission and Industrial Strategy, focussed on critical drivers and blockers of growth. We also carry out specialist subsidy advice and internal market functions.
3. The CMA's Annual Plan for 2025/26 lays out an ambitious programme of work to support economic growth and long-term prosperity for the UK, rooted in our commitment to promote competition and protect consumers. As set out in the Plan, we will, for example:
 - a. Improve key aspects of how we work, driving greater pace, predictability, proportionality and improved process.
 - b. Support the UK government's Industrial Strategy, using our powers to drive growth and unlock investment.
 - c. Use new powers under the DMCCA to unlock opportunities for growth across the UK digital economy and the wider economy; and enhance consumer confidence by supporting business compliance and tackling poor corporate practices.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-------------|-----------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 151,877,000 | - | 151,877,000 |
| Capital | 5,120,000 | - | 5,120,000 |
| Annually Managed Expenditure | | | |
| Resource | 27,000,000 | - | 27,000,000 |
| Capital | 2,000,000 | - | 2,000,000 |
| Total Net Budget | | | |
| Resource | 178,877,000 | - | 178,877,000 |
| Capital | 7,120,000 | - | 7,120,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 149,132,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Competition and Markets Authority on:

Departmental Expenditure Limit:Expenditure arising from:

Advancing and safeguarding the economic interests of United Kingdom (UK) consumers, businesses and the economy by enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; advocacy; information, education and advice; costs in respect of reactive and proactive litigation.

Enforcing consumer protection legislation through a new administrative enforcement model and operate a new regime to promote competition in digital markets.

Providing expert, independent, trusted advice and economic analysis to support the four nations to trade effectively within the UK Internal Market.

Providing advice to public authorities and reporting on the effective operation of subsidies.

Statutory information gathering powers for the monitoring function for road fuel.

Supporting the Government's Places for Growth programme by increasing presence outside London.

Administrative and operational costs, associated depreciation and any other non-cash items falling in DEL.

Income arising from:

Recovery of legal costs.

Cost recovery from references and appeals in relation to price controls, terms of licences or other regulatory arrangements under sector-specific legislation.

Cost recovery from exercising the digital markets regime including the Digital Regulation Cooperation Forum (DRCF).

Fees for common services provided to other organisations and contributions from other departments towards the costs of Competition and Markets Authority activities.

Payments from the Home Office under the asset recovery incentivisation scheme.

Income from office space rental and other property related income, including compensation from the landlord.

Recoveries of salaries of staff on loan or seconded to outside bodies.

Sale of plant and machinery.

PART I: EXPENDITURE AND AMBIT (CONTINUED)**Annually Managed Expenditure:**Expenditure arising from:

Provisions and other non-cash costs.

Competition and Markets Authority will account for this Estimate.

| | | | £ |
|---------------------------------------|--------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 151,877,000 | 61,981,000 | 89,896,000 |
| Capital | 5,120,000 | 3,654,000 | 1,466,000 |
| Annually Managed Expenditure | | | |
| Resource | 27,000,000 | 9,900,000 | 17,100,000 |
| Capital | 2,000,000 | 900,000 | 1,100,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 149,132,000 | 61,380,000 | 87,752,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|--------------------------------------|----------------|--------|--------|-----------|--------|---------|---------|-------|--------|-------|---------------|--------|---------|
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | | Programme | | Total | | | | | Gross | | Net |
| | Gross | Income | Net | Gross | Income | Net | Gross | | Income | Net | Gross | Income | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Competition Promotion | 39,091 | -3,000 | 36,091 | 118,786 | -3,000 | 115,786 | 151,877 | 5,120 | - | 5,120 | 152,636 | 8,120 | |
| Total voted DEL | 39,091 | -3,000 | 36,091 | 118,786 | -3,000 | 115,786 | 151,877 | 5,120 | - | 5,120 | 152,636 | 8,120 | |
| Total DEL | 39,091 | -3,000 | 36,091 | 118,786 | -3,000 | 115,786 | 151,877 | 5,120 | - | 5,120 | 152,636 | 8,120 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| B Competition Promotion | - | - | - | 27,000 | - | 27,000 | 27,000 | 2,000 | - | 2,000 | 27,000 | 2,000 | |
| Total voted AME | - | - | - | 27,000 | - | 27,000 | 27,000 | 2,000 | - | 2,000 | 27,000 | 2,000 | |
| Total AME | - | - | - | 27,000 | - | 27,000 | 27,000 | 2,000 | - | 2,000 | 27,000 | 2,000 | |
| Voted expenditure | 39,091 | -3,000 | 36,091 | 145,786 | -3,000 | 142,786 | 178,877 | 7,120 | - | 7,120 | 179,636 | 10,120 | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total for Estimate | 39,091 | -3,000 | 36,091 | 145,786 | -3,000 | 142,786 | 178,877 | 7,120 | - | 7,120 | 179,636 | 10,120 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 178,877 | 179,636 | 144,232 |
| Net Capital Requirement | 7,120 | 10,120 | 9,051 |
| Accruals to cash adjustments | -36,865 | -38,457 | -36,115 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | -14,462 | -14,462 | -11,115 |
| New provisions and adjustments to previous provisions | -29,000 | -29,000 | -25,000 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 6,597 | 5,005 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 149,132 | 151,299 | 117,168 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 39,091 | 37,656 | 20,231 |
| Less: | | | |
| Administration DEL Income | -3,000 | -3,000 | - |
| Net Administration Costs | 36,091 | 34,656 | 20,231 |
| Gross Programme Costs | 145,786 | 147,980 | 134,569 |
| Less: | | | |
| Programme DEL Income | -3,000 | -3,000 | -10,568 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 142,786 | 144,980 | 124,001 |
| Total Net Operating Costs | 178,877 | 179,636 | 144,232 |
| <i>Of which:</i> | | | |
| Resource DEL | 151,877 | 152,636 | 121,232 |
| Capital DEL | - | - | - |
| Resource AME | 27,000 | 27,000 | 23,000 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 178,877 | 179,636 | 144,232 |
| <i>Of which:</i> | | | |
| Resource DEL | 151,877 | 152,636 | 121,232 |
| Resource AME | 27,000 | 27,000 | 23,000 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 178,877 | 179,636 | 144,232 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|---------------|---------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Competition Promotion | | | |
| Sales of Goods and Services | -3,000 | -3,000 | - |
| Total Sales of Goods and Services | -3,000 | -3,000 | - |
| Total Administration | -3,000 | -3,000 | - |
| Programme | | | |
| A Competition Promotion | | | |
| Sales of Goods and Services | -3,000 | -3,000 | -10,568 |
| Total Sales of Goods and Services | -3,000 | -3,000 | -10,568 |
| Total Programme | -3,000 | -3,000 | -10,568 |
| Total Voted Resource DEL | -6,000 | -6,000 | -10,568 |
| Total Voted Resource Income | -6,000 | -6,000 | -10,568 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Sarah Cardell

Additional Accounting Officer: Daniel Lambauer for sections A and B

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|--------------|
| The CMA is currently engaged in litigation activity which is not disclosed on the grounds that it may be prejudicial to legal privilege and the outcome of the litigation. | Up to 41,214 |

The Statistics Board

INTRODUCTION

1. This Estimate provides for the programme costs and other expenditure costs for the Statistics Board known as the UK Statistics Authority.
2. The Authority's objective is to promote and safeguard the production and publication of official statistics that serve the public good.
3. The Authority's main responsibilities include: to promote and safeguard the quality of official statistics with reference to their impartiality, accuracy, relevance and coherence with other official statistics; to monitor the production and publication of official statistics; to conduct a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; to confirm or cancel National Statistics designation of these statistics; to oversee the Office for National Statistics (ONS).
4. The main responsibilities of ONS, the Executive Office of the Authority include: collection, collation and dissemination of statistics relating to the United Kingdom's national accounts, balance of payments, retail prices index, financial transactions and measures of output; co-ordination of statistics relating to regional matters and crime statistics; compilation of Labour Market statistics; undertaking of various representational roles in an international context including the coordination, design, collection, preparation, supply and quality management of the UK's European statistics; providing professional leadership for statistics across government; development and maintenance of definitions, methodologies, classifications for official statistics; implementing and issuing information from the decennial census of the population; supplying demographic statistics for national, regional and local planning; conducting social surveys; undertaking data science research and developing measures of national wellbeing.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|--------------------|-----------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 409,342,000 | - | 409,342,000 |
| Capital | 23,598,000 | - | 23,598,000 |
| Annually Managed Expenditure | | | |
| Resource | 2,300,000 | - | 2,300,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 411,642,000 | - | 411,642,000 |
| Capital | 23,598,000 | - | 23,598,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 415,729,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by The Statistics Board on:

Departmental Expenditure Limit:Expenditure arising from:

The collection, preparation and dissemination of economic, social, labour market and other statistics; undertaking and commissioning statistical research, and assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; providing analysis of statistics to enhance understanding; coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support and IT services and associated non-cash items. Undertaking of various roles in an international context.

Income arising from:

Provision of social surveys and the provision of other services (statistical and corporate); provision of statistical related IT platforms to other public sector organisations; recovery costs of shared projects; sales of statistical data supply services, analyses and publications; research grants or funding for Statistical Research; receipts from EU and other overseas contracts; rental income; recovery of Apprenticeship Levy; the provision of business support services and through the sale of fixed assets.

Annually Managed Expenditure:Expenditure arising from:

Creation of provisions in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

The Statistics Board will account for this Estimate.

PART I: EXPENDITURE AND AMBIT

£

| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
|---------------------------------------|--------------------|---------------------------------|--|
| Departmental Expenditure Limit | | | |
| Resource | 409,342,000 | 180,266,000 | 229,076,000 |
| Capital | 23,598,000 | 9,944,000 | 13,654,000 |
| Annually Managed Expenditure | | | |
| Resource | 2,300,000 | 1,035,000 | 1,265,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 415,729,000 | 183,372,000 | 232,357,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | | |
|--------------------------------------|----------------|--------|-----|-----------|--------|-----|-----|---------|---|-------|-----------|-----|---------|-----|----|
| | Plans | | | | | | | | | | Plans | | | | |
| | Resources | | | | | | | Capital | | | Resources | | Capital | | |
| | Administration | | | Programme | | | | Total | | Gross | Income | Net | Net | Net | 12 |
| | Gross | Income | Net | Gross | Income | Net | Net | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | 8 | 9 | 10 | | 11 | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | |
| A Programme Expenditure | | | | | | | | | | | | | | | |
| Total voted DEL | | | | | | | | | | | | | | | |
| Total DEL | | | | | | | | | | | | | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | |
| B Utilised Provisions | | | | | | | | | | | | | | | |
| Provisions | | | | | | | | | | | | | | | |
| Total voted AME | | | | | | | | | | | | | | | |
| Total AME | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | |
| Non-voted expenditure | | | | | | | | | | | | | | | |
| Total for Estimate | | | | | | | | | | | | | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 411,642 | 387,750 | 360,898 |
| Net Capital Requirement | 23,598 | 28,998 | 23,378 |
| Accruals to cash adjustments | -19,511 | -16,494 | -11,707 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -17,211 | -17,211 | -13,713 |
| New provisions and adjustments to previous provisions | -2,300 | -2,800 | 1,958 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | 3,517 | - |
| Use of provisions | - | - | 48 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 415,729 | 400,254 | 372,569 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | - | - | - |
| Less: | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | - | - | - |
| Gross Programme Costs | 437,742 | 416,850 | 409,019 |
| Less: | | | |
| Programme DEL Income | -26,100 | -29,100 | -34,613 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 411,642 | 387,750 | 374,406 |
| Total Net Operating Costs | 411,642 | 387,750 | 374,406 |
| <i>Of which:</i> | | | |
| Resource DEL | 409,342 | 385,450 | 362,856 |
| Capital DEL | - | - | 13,508 |
| Resource AME | 2,300 | 2,300 | -1,958 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | -13,508 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 411,642 | 387,750 | 360,898 |
| <i>Of which:</i> | | | |
| Resource DEL | 409,342 | 385,450 | 362,904 |
| Resource AME | 2,300 | 2,300 | -2,006 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 411,642 | 387,750 | 360,898 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Programme | | | |
| A: Programme Expenditure | | | |
| Sales of Goods and Services | -26,100 | -29,100 | -34,613 |
| Total Sales of Goods and Services | -26,100 | -29,100 | -34,613 |
| Total Programme | -26,100 | -29,100 | -34,613 |
| Total Voted Resource DEL | -26,100 | -29,100 | -34,613 |
| Total Voted Resource Income | -26,100 | -29,100 | -34,613 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Sir Ian Diamond

Office for Standards in Education, Children's Services and Skills

INTRODUCTION

1. The Office for Standards in Education, Children's Services and Skills (Ofsted) inspects and regulates to promote excellence in education and skills for learners of all ages and in the care of children and young people, thereby raising standards and improving lives.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|--------------------|-----------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 170,498,000 | - | 170,498,000 |
| Capital | 42,600,000 | - | 42,600,000 |
| Annually Managed Expenditure | | | |
| Resource | -60,000 | - | -60,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 170,438,000 | - | 170,438,000 |
| Capital | 42,600,000 | - | 42,600,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 168,075,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Office for Standards in Education, Children's Services and Skills on:

Departmental Expenditure Limit:Expenditure arising from:

Promoting improvement in the quality of education, skills, care, and support for children and young people through independent inspection, regulation and reporting, and sector workforce training and development. Sharing research findings and good practice through mechanisms including publications, seminars, conferences and collaboration with and support to other regulators.

Working closely with other Government departments, the identification of fraud related to the childcare benefit system.

Governmental emergency responses including (but not limited to) advice and support, and the deployment or secondment of staff to and from the Office for Standards in Education, Children's Services and Skills (Ofsted) in support of the response.

This includes related administrative and operational costs, capital expenditure, and associated depreciation and other non-cash costs falling within DEL.

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained schools, independent schools and further education colleges, publicly funded adult education and training and accreditation of online education providers.

Transactions with departmental and other government or not-for-profit bodies: receipts for inspection and other related activity undertaken on behalf of other government departments, and overseas government bodies (where clearance has been provided by the relevant UK government department).

Miscellaneous asset sales and recovery of costs, property charges made to minor occupiers, and receipts for goods and services provided by Ofsted.

PART I: EXPENDITURE AND AMBIT**Annually Managed Expenditure:**Expenditure arising from:

Provisions and other non-cash items in AME.

Office for Standards in Education, Children's Services and Skills will account for this Estimate.

£

| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
|---------------------------------------|--------------------|---------------------------------|--|
| Departmental Expenditure Limit | | | |
| Resource | 170,498,000 | 70,901,000 | 99,597,000 |
| Capital | 42,600,000 | 24,180,000 | 18,420,000 |
| Annually Managed Expenditure | | | |
| Resource | -60,000 | - | -60,000 |
| Capital | - | 397,000 | -397,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 168,075,000 | 69,430,000 | 98,645,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | | | |
|---------------------------------------|----------------|--------|--------|-----------|---------|---------|-------|--------|--------|-------|-----------|-----|-------|---------|-----|--|
| | Plans | | | | | | | | | | Plans | | | | | |
| | Resources | | | | | | | | | | Resources | | | | | |
| | Administration | | | Programme | | | | Total | | | Capital | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | | | | 8 | 9 | 10 | | | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | |
| A Administration and Inspection | 23,618 | - | 23,618 | 210,392 | -63,512 | 146,880 | | | 42,600 | - | 42,600 | | | 24,115 | | |
| Total voted DEL | 23,618 | - | 23,618 | 210,392 | -63,512 | 146,880 | | | 42,600 | - | 42,600 | | | 24,115 | | |
| Total DEL | 23,618 | - | 23,618 | 210,392 | -63,512 | 146,880 | | | 42,600 | - | 42,600 | | | 24,115 | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | |
| B Activities to Support All Functions | - | - | - | -60 | - | -60 | | | - | - | - | | | 883 | | |
| Total voted AME | - | - | - | -60 | - | -60 | | | - | - | - | | | 883 | | |
| Total AME | - | - | - | -60 | - | -60 | | | - | - | - | | | 883 | | |
| Voted expenditure | 23,618 | - | 23,618 | 210,332 | -63,512 | 146,820 | | | 42,600 | - | 42,600 | | | 24,998 | | |
| Non-voted expenditure | - | - | - | - | - | - | | | - | - | - | | | - | | |
| Total for Estimate | 23,618 | - | 23,618 | 210,332 | -63,512 | 146,820 | | | 42,600 | - | 42,600 | | | 24,998 | | |

£'000

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 170,438 | 160,458 | 150,775 |
| Net Capital Requirement | 42,600 | 24,998 | 4,152 |
| Accruals to cash adjustments | -44,963 | -30,100 | -5,516 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -10,594 | -10,594 | -5,250 |
| New provisions and adjustments to previous provisions | - | -2,883 | -210 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -129 | -63 | -109 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | -34,300 | -16,613 | - |
| Use of provisions | 60 | 53 | 53 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 168,075 | 155,356 | 149,411 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 23,618 | 22,117 | 17,314 |
| <i>Less:</i> | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | 23,618 | 22,117 | 17,314 |
| Gross Programme Costs | 210,332 | 203,911 | 182,881 |
| <i>Less:</i> | | | |
| Programme DEL Income | -63,512 | -65,570 | -48,558 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 146,820 | 138,341 | 134,323 |
| Total Net Operating Costs | 170,438 | 160,458 | 151,637 |
| <i>Of which:</i> | | | |
| Resource DEL | 170,438 | 158,458 | 150,847 |
| Capital DEL | - | - | 862 |
| Resource AME | - | 2,000 | -72 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | -862 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 170,438 | 160,458 | 150,775 |
| <i>Of which:</i> | | | |
| Resource DEL | 170,498 | 158,511 | 150,900 |
| Resource AME | -60 | 1,947 | -125 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 170,438 | 160,458 | 150,775 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Programme | | | |
| A Administration and Inspection | | | |
| Sales of Goods and Services | -63,512 | -65,570 | -48,455 |
| Other Income | - | - | -103 |
| Total Sales of Goods and Services | -63,512 | -65,570 | -48,455 |
| Total Other Income | - | - | -103 |
| Total Programme | -63,512 | -65,570 | -48,558 |
| Total Voted Resource DEL | -63,512 | -65,570 | -48,558 |
| Total Voted Resource Income | -63,512 | -65,570 | -48,558 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Sir Martyn Oliver

Office of Qualifications and Examinations Regulation

INTRODUCTION

1. The Office of Qualifications and Examinations Regulation (Ofqual) is the independent qualifications regulator for England. Each year Ofqual undertake a range of activities targeted to the greatest risks to our statutory objectives, with a particular focus on threats to the standards of qualifications and their validity, and impacts on public confidence.
2. In 2025/26, Ofqual's priorities will be:
 - Quality and fairness for students and apprentices. Ofqual will focus regulatory activity, research and engagement on ensuring that qualifications and assessments are good quality, as fair as they can be and that they meet the needs of employers and other users of qualifications.
 - Clarity, effectiveness, and efficiency in the qualifications market. The qualifications market needs to work well for those that purchase, take and use qualifications and assessments. It should have the right breadth of high-quality qualifications to meet employer needs and to allow students to select the right mix of qualifications to meet their needs.
 - Shaping the future of assessment and qualifications. Ofqual has a key role to play in leading, influencing and enabling innovation and transformation in assessment and qualifications. New approaches to assessment, including the use of technology, have the potential to improve quality and fairness for students and apprentices and to strengthen the resilience of how qualifications and assessments are delivered.
 - Developing Ofqual as an effective, expert and inclusive regulator. Underpinning all of Ofqual's work to regulate on behalf of students and apprentices are Ofqual's people, the data Ofqual collect and analyse and the technology and systems used. Ofqual will continue to develop those, to strengthen their expertise, to be effective and be proportionate in regulating.
3. Ofqual will conduct relevant investigation, research and analysis, and undertake engagement and consultation with stakeholders as necessary in order to provide assurance that regulated qualifications support good educational and training outcomes.
4. As part of the statutory enforcement powers, Ofqual can impose both monetary penalties and cost recovery orders where it believes that a breach of its General Conditions of Recognition or other regulations have been breached by a recognised awarding organisation. The decision to impose a monetary penalty is taken only where a breach is of a level of severity to warrant this action.
5. Ofqual can provide data capture and analysis to other government departments and our regulatory counterparts, for which the direct cost of provision is recovered. Income may also be recovered from the disposal of computer hardware as a result of continuing IT transformation. Ofqual encourages secondment opportunities as part of staff development, for which costs are recovered from the host department. Ofqual may also recover costs for building related expenditure.
6. More details on Ofqual's strategic priorities and corporate objectives can be found in Ofqual's Corporate Plan.
7. This Estimate covers the income and expenditure of Ofqual and associated depreciation and non-cash items falling into our Departmental Expenditure Limit and Annually Managed Expenditure.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 31,424,000 | - | 31,424,000 |
| Capital | 450,000 | - | 450,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 31,424,000 | - | 31,424,000 |
| Capital | 450,000 | - | 450,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 31,007,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Office of Qualifications and Examinations Regulation on:

Departmental Expenditure Limit:Expenditure arising from:

The regulation of the validity of general, vocational and other qualifications throughout their lifecycle; promoting public confidence in regulated qualifications; continuing delivery of vocational and technical education reforms; monitoring and evaluating reformed qualifications; and evaluating the validity of National Assessments. Conducting relevant investigation, research and analysis, and undertaking engagement and consultation with stakeholders to provide assurance that regulated qualifications are fit-for-purpose and support good educational and training outcomes.

Exploring, investigating and acknowledging opportunities for innovation, including the use of artificial intelligence to improve the quality of marking in high-stakes qualifications.

Developing the skills and capabilities of its people, and developing and investing in its digital systems to secure efficiency and value for money.

Audit fees and other non-cash items.

Income arising from:

The Department for Education to support ongoing Reform programmes, and, where required, to enable the Office of Qualifications and Examinations Regulation (Ofqual) to take on new Reform programmes as they arise.

The recovery of costs associated with the monetary penalties imposed on awarding organisations for breaches of Ofqual's regulations.

The recovery of costs associated with the provision of data and analysis to regulatory counterparts and to other government departments; for provision of support relating to IT/digital development, including developments to the register of qualifications; and income from the disposal of hardware as part of ongoing IT refresh. Receipts relating to the recovery of salaries and associated costs for seconded staff. Receipts relating to the recovery of building-related costs.

Office of Qualifications and Examinations Regulation will account for this Estimate.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-------------------|---------------------------------|--|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 31,424,000 | 13,507,000 | 17,917,000 |
| Capital | 450,000 | 205,000 | 245,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 31,007,000 | 14,478,000 | 16,529,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | | |
|--|----------------|-------------|---------------|---------------|-------------|---------------|---------------|------------|-------------|------------|---------------|--------------|------------|------------|
| | Resources | | | | | Capital | | | | | Resources | | Capital | |
| | Administration | | | Programme | | Total | | | | | Gross | | Net | |
| | Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Net 7 | Gross 8 | Income 9 | Net 10 | Gross 11 | Income 12 | Net 13 | Net 14 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| A Regulation of qualifications and statutory assessments | 17,154 | -54 | 17,100 | 1,177 | - | 1,177 | 18,277 | 450 | - | 450 | 29,619 | - | 450 | 450 |
| B Additions | - | - | - | 13,147 | - | 13,147 | 13,147 | - | - | - | 979 | - | - | - |
| Total voted DEL | 17,154 | -54 | 17,100 | 14,324 | - | 14,324 | 31,424 | 450 | - | 450 | 30,598 | - | 450 | 450 |
| Total DEL | 17,154 | -54 | 17,100 | 14,324 | - | 14,324 | 31,424 | 450 | - | 450 | 30,598 | - | 450 | 450 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| Regulation of qualifications and statutory assessments | - | - | - | - | - | - | - | - | - | - | - | - | - | 282 |
| Total voted AME | - | - | - | - | - | - | - | - | - | - | - | - | - | 282 |
| Total AME | - | - | - | - | - | - | - | - | - | - | - | - | - | 282 |
| Voted expenditure | 17,154 | -54 | 17,100 | 14,324 | - | 14,324 | 31,424 | 450 | - | 450 | 30,598 | - | 450 | 732 |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total for Estimate | 17,154 | -54 | 17,100 | 14,324 | - | 14,324 | 31,424 | 450 | - | 450 | 30,598 | - | 450 | 732 |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|---------------|---------------|---------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 31,424 | 30,598 | 30,416 |
| Net Capital Requirement | 450 | 732 | 547 |
| Accruals to cash adjustments | -867 | -1,149 | -987 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -752 | -752 | -896 |
| New provisions and adjustments to previous provisions | - | -282 | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -115 | -115 | -91 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 31,007 | 30,181 | 29,976 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 17,154 | 16,485 | 15,086 |
| <i>Less:</i> | | | |
| Administration DEL Income | -54 | -115 | -116 |
| Net Administration Costs | 17,100 | 16,370 | 14,970 |
| Gross Programme Costs | 14,324 | 14,228 | 15,446 |
| <i>Less:</i> | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 14,324 | 14,228 | 15,446 |
| Total Net Operating Costs | 31,424 | 30,598 | 30,416 |
| <i>Of which:</i> | | | |
| Resource DEL | 31,424 | 30,598 | 30,416 |
| Capital DEL | - | - | - |
| Resource AME | - | - | - |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 31,424 | 30,598 | 30,416 |
| <i>Of which:</i> | | | |
| Resource DEL | 31,424 | 30,598 | 30,416 |
| Resource AME | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 31,424 | 30,598 | 30,416 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Regulation of qualifications and statutory assessments | | | |
| Other Income | -54 | -115 | -116 |
| Total Other Income | -54 | -115 | -116 |
| Total Administration | -54 | -115 | -116 |
| Total Voted Resource DEL | -54 | -115 | -116 |
| Total Voted Resource Income | -54 | -115 | -116 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Sir Ian Bauckham CBE

PART III: NOTE M - REPLACEMENT FOR TRUST STATEMENT

It is expected that the following taxes, fines, penalties and charges will be paid over to the Consolidated Fund and are excluded from the Departments consolidated accounts.

| Taxes, fines and charges | £'000 |
|--|-------------|
| The fines element of financial penalties imposed on awarding organisations | -250 |
| Total | -250 |

Food Standards Agency

INTRODUCTION

1. This Estimate provides for expenditure by the Food Standards Agency (FSA) established under the Food Standards Act 1999. The FSA's statutory duty is protecting public health and consumers' other interests in relation to food. The FSA set the regulations that food and feed businesses are obliged to follow, and works with businesses and local authorities across England, Wales and Northern Ireland to make sure those regulations are enforced.
2. The Agency's mission is 'food you can trust' and our vision is to make sure that:
 - Food is safe;
 - Food is what it says it is; and
 - food is healthier and more sustainable.
- 3 At all times we will prioritise work on the protection of public health and consumers others interests in relation to food.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-------------|-----------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 121,855,000 | - | 121,855,000 |
| Capital | 19,748,000 | - | 19,748,000 |
| Annually Managed Expenditure | | | |
| Resource | 9,603,000 | - | 9,603,000 |
| Capital | 50,000 | - | 50,000 |
| Total Net Budget | | | |
| Resource | 131,458,000 | - | 131,458,000 |
| Capital | 19,798,000 | - | 19,798,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 136,808,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:Expenditure arising from:

Delivering the Food Standards Agency's (FSA's) statutory purpose of protecting public health and consumers' wider interests in relation to food, ensuring food is safe, is what it says it is and is healthier and more sustainable; managing research and evidence gathering, food incidents, investigations, prosecutions, combating food fraud and crime, deploying the risk analysis process for food and animal feed safety issues, product authorisations, policy development, assessing pre-market authorisation for, and enforcing and managing, regulated products; inspections, meat hygiene and official controls; controls on primary production; animal health and welfare monitoring, surveillance and enforcement; supporting local authorities and port health authorities to deliver food and/or feed law official controls; support to public analyst laboratories; regulatory reform, developing new regulatory frameworks; international and border activity on official controls; support for trade negotiations, market access and related activities with European Union (EU) and non-EU countries; engaging internationally to influence key priorities; Windsor Framework activity on food safety and standards; collaboration with or on behalf of UK and international public bodies; Government's wider aims to ensure that food is healthier and more sustainable including working with devolved governments; digital and data services for food businesses, local authorities and consumers; information and communication services to food businesses and consumers; FSA's annual report on food standards; advice and education, marketing and publications; accrediting third party auditors; staff and overhead costs; debt recovery, payments of penalties and interest, funding for depreciation, audit fees and other non-cash items.

Income arising from:

Meat official controls and other official activities, including enforcement and export related activities; wine standards and other food-related activities concerning international market access; risk assessments, evidence and research, testing, sampling, food crime – Proceeds of Crime Act (POCA) activities, receipt of court costs and fees; enforcement and surveillance work for, and recharge of expenditure relating to, work done in collaboration with or on behalf of UK, EU and Non-EU countries' public bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; income arising from capital grants-in-kind; and income arising from Crown Commercial Services Customer Payment Initiative.

PART I: EXPENDITURE AND AMBIT**Annually Managed Expenditure:**Expenditure arising from:

The creation, adjustment and utilisation of provisions relating to pensions, early exits and retirements, bad debts, leases, personal injury and legal claims; revaluations and write-off of bad debts; and other non-cash items.

Food Standards Agency will account for this Estimate.

| | | | £ |
|---------------------------------------|--------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 121,855,000 | 52,663,000 | 69,192,000 |
| Capital | 19,748,000 | 5,188,000 | 14,560,000 |
| Annually Managed Expenditure | | | |
| Resource | 9,603,000 | 4,321,000 | 5,282,000 |
| Capital | 50,000 | - | 50,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 136,808,000 | 55,263,000 | 81,545,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | |
|---|----------------|---------|---------|-------|--------|-----------|-------|-------|--------|-----|-----------|-------|--------|-----|
| | Plans | | | | | | | | | | Plans | | | |
| | Resources | | | | | | | | | | Resources | | | |
| | Administration | | | | | Programme | | | | | Capital | | | |
| | Gross | Income | Net | Gross | Income | Net | Total | Gross | Income | Net | Total | Gross | Income | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| A Food Standards Agency Westminster (DEL) | 174,338 | -52,483 | 121,855 | - | - | - | | | | | | | | |
| Total voted DEL | 174,338 | -52,483 | 121,855 | - | - | - | | | | | | | | |
| Total DEL | 174,338 | -52,483 | 121,855 | - | - | - | | | | | | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| B Food Standards Agency Westminster (AME) | - | - | - | 9,603 | - | 9,603 | | | | | | | | |
| Total voted AME | - | - | - | 9,603 | - | 9,603 | | | | | | | | |
| Total AME | - | - | - | 9,603 | - | 9,603 | | | | | | | | |
| Voted expenditure | 174,338 | -52,483 | 121,855 | 9,603 | - | 9,603 | | | | | | | | |
| Non-voted expenditure | - | - | - | - | - | - | | | | | | | | |
| Total for Estimate | 174,338 | -52,483 | 121,855 | 9,603 | - | 9,603 | | | | | | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 131,458 | 126,419 | 112,769 |
| Net Capital Requirement | 19,798 | 11,041 | 11,590 |
| Accruals to cash adjustments | -14,448 | -9,357 | -673 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -4,669 | -4,669 | -4,290 |
| New provisions and adjustments to previous provisions | -10,156 | -10,040 | 241 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -126 | -80 | -127 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | 2,500 | 424 |
| Increase (-) / Decrease (+) in creditors | - | 2,500 | 2,286 |
| Use of provisions | 503 | 432 | 793 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 136,808 | 128,103 | 123,686 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 173,835 | 160,041 | 152,432 |
| <i>Less:</i> | | | |
| Administration DEL Income | -52,483 | -43,657 | -39,409 |
| Net Administration Costs | 121,352 | 116,384 | 113,023 |
| Gross Programme Costs | 20,601 | 17,981 | 7,932 |
| <i>Less:</i> | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 20,601 | 17,981 | 7,932 |
| Total Net Operating Costs | 141,953 | 134,365 | 120,955 |
| <i>Of which:</i> | | | |
| Resource DEL | 121,352 | 116,384 | 113,023 |
| Capital DEL | 10,495 | 7,946 | 8,189 |
| Resource AME | 10,106 | 10,035 | -257 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -10,495 | -7,946 | -8,189 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | 3 |
| Total Resource Budget | 131,458 | 126,419 | 112,769 |
| <i>Of which:</i> | | | |
| Resource DEL | 121,855 | 116,816 | 113,819 |
| Resource AME | 9,603 | 9,603 | -1,050 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 131,458 | 126,419 | 112,769 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Food Standards Agency Westminster (DEL) | | | |
| Sales of Goods and Services | -52,483 | -43,657 | -39,157 |
| Other Income | - | - | -252 |
| Total Sales of Goods and Services | -52,483 | -43,657 | -39,157 |
| Total Other Income | - | - | -252 |
| Total Administration | -52,483 | -43,657 | -39,409 |
| Total Voted Resource DEL | -52,483 | -43,657 | -39,409 |
| Total Voted Resource Income | -52,483 | -43,657 | -39,409 |
| Voted Capital DEL | | | |
| Programme | | | |
| A Food Standards Agency Westminster (DEL) | | | |
| Sales of Assets | -300 | -300 | - |
| Total Sales of Assets | -300 | -300 | - |
| Total Programme | -300 | -300 | - |
| Total Voted Capital DEL | -300 | -300 | - |
| Total Voted Capital Income | -300 | -300 | - |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Katie Pettifer

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| FSA Legal claims: The FSA is subject to various claims and legal actions in the ordinary course of its activities the outcome of which is uncertain. | Unquantifiable |

The National Archives

INTRODUCTION

1. This Estimate covers the administration of the public record system of the United Kingdom under the Public Records Acts of 1958 and 1967 and the promotion of the highest standards of care and public access for the archives of historical value outside the public records.
2. This Estimate also provides for the administrative costs of leading on UK information management and re-use policy, spreading best practice, setting standards and ensuring compliance across the public sector and managing Crown and Parliamentary copyright as well as delivering cost effective publishing services and advice across government.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|------------|-----------|------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 51,122,000 | - | 51,122,000 |
| Capital | 6,900,000 | - | 6,900,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 51,122,000 | - | 51,122,000 |
| Capital | 6,900,000 | - | 6,900,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 49,877,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by The National Archives on:

Departmental Expenditure Limit:Expenditure arising from:

Ensuring the UK public records - past and future - remains authentic, available and accessible to all including: providing leadership and support to the archive sector across England and Wales; leading on policy and best practice in knowledge and information management for the public sector; setting standards and driving forwards the public sector information re-use agenda; official publishing services for the whole of government including publishing all UK legislation and making it accessible online; managing Crown and Parliamentary copyright; administration of The National Archives and other non-cash items.

Income arising from:

Sale of copies of documents; sale of publications and other items and services; professional fees; fees receivable from service providers; sale of non-current assets; grants received to carry out specific projects; reproduction fees and royalties for the publication of images; Crown copyright fees and royalties; fees for the management of third parties' copyright; fees for the management of the Office of the King's Printer for Scotland; income from contractual arrangements for official publishing and partnerships to make historical records electronically accessible; sale and recovery of costs for goods/services provided to other government departments, public bodies and the general public; and donations from the public in support of the work of the The National Archives.

The National Archives will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

| | | | £ |
|---------------------------------------|-------------------|---------------------------------|--|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 51,122,000 | 21,226,000 | 29,896,000 |
| Capital | 6,900,000 | 3,105,000 | 3,795,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 49,877,000 | 20,665,000 | 29,212,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | | 2024-25 Plans | | £'000 | |
|--------------------------------------|------------------|--------|--------|-----------|---------|--------|-------|---------|------|-------|--------|------------------|--|-------|-----|
| | Resources | | | | | | | Capital | | | | | | | |
| | Administration | | | Programme | | | | Total | | | | | | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | | | | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | | | | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | |
| A The National Archives (DEL) | 13,751 | - | 13,751 | 58,048 | -20,677 | 37,371 | | 7,330 | -430 | 6,900 | 48,250 | 7,743 | | | |
| Total voted DEL | 13,751 | - | 13,751 | 58,048 | -20,677 | 37,371 | | 7,330 | -430 | 6,900 | 48,250 | 7,743 | | | |
| Total DEL | 13,751 | - | 13,751 | 58,048 | -20,677 | 37,371 | | 7,330 | -430 | 6,900 | 48,250 | 7,743 | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | |
| The National Archives (AME) | - | - | - | - | - | - | | - | - | - | 38 | - | | | |
| Total voted AME | - | - | - | - | - | - | | - | - | - | 38 | - | | | |
| Total AME | - | - | - | - | - | - | | - | - | - | 38 | - | | | |
| Voted expenditure | 13,751 | - | 13,751 | 58,048 | -20,677 | 37,371 | | 7,330 | -430 | 6,900 | 48,288 | 7,743 | | | |
| Non-voted expenditure | - | - | - | - | - | - | | - | - | - | - | - | | | |
| Total for Estimate | 13,751 | - | 13,751 | 58,048 | -20,677 | 37,371 | | 7,330 | -430 | 6,900 | 48,288 | 7,743 | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 51,122 | 48,288 | 48,672 |
| Net Capital Requirement | 6,900 | 7,743 | 3,282 |
| Accruals to cash adjustments | -8,145 | -6,658 | -7,351 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -8,145 | -8,145 | -7,378 |
| New provisions and adjustments to previous provisions | - | -38 | 27 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | 1,525 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 49,877 | 49,373 | 44,603 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 13,751 | 12,652 | 12,784 |
| Less: | | | |
| Administration DEL Income | - | - | -28 |
| Net Administration Costs | 13,751 | 12,652 | 12,756 |
| Gross Programme Costs | 58,048 | 56,426 | 51,113 |
| Less: | | | |
| Programme DEL Income | -21,107 | -21,135 | -15,197 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 36,941 | 35,291 | 35,916 |
| Total Net Operating Costs | 50,692 | 47,943 | 48,672 |
| <i>Of which:</i> | | | |
| Resource DEL | 51,122 | 48,250 | 48,696 |
| Capital DEL | -430 | -345 | - |
| Resource AME | - | 38 | -24 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | 430 | 345 | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 51,122 | 48,288 | 48,672 |
| <i>Of which:</i> | | | |
| Resource DEL | 51,122 | 48,250 | 48,696 |
| Resource AME | - | 38 | -24 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 51,122 | 48,288 | 48,672 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|---------|---------|---------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A The National Archives (DEL) | | | |
| Donations | - | - | -5 |
| Sales of Goods and Services | - | - | -10 |
| Other Income | - | - | -13 |
| Total Donations | - | - | -5 |
| Total Sales of Goods and Services | - | - | -10 |
| Total Other Income | - | - | -13 |
| Total Administration | - | - | -28 |
| Programme | | | |
| A The National Archives (DEL) | | | |
| Donations | - | - | -234 |
| Sales of Goods and Services | -17,809 | -18,850 | -9,677 |
| Other Grants | -2,868 | -1,940 | -1,048 |
| Other Income | - | - | -4,238 |
| Total Donations | - | - | -234 |
| Total Sales of Goods and Services | -17,809 | -18,850 | -9,677 |
| Total Other Grants | -2,868 | -1,940 | -1,048 |
| Total Other Income | - | - | -4,238 |
| Total Programme | -20,677 | -20,790 | -15,197 |
| Total Voted Resource DEL | -20,677 | -20,790 | -15,225 |
| Total Voted Resource Income | -20,677 | -20,790 | -15,225 |
| Voted Capital DEL | | | |
| Programme | | | |
| A The National Archives (DEL) | | | |
| Other Grants | -430 | -345 | - |
| Total Other Grants | -430 | -345 | - |
| Total Programme | -430 | -345 | - |
| Total Voted Capital DEL | -430 | -345 | - |
| Total Voted Capital Income | -430 | -345 | - |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Saul Nassé

United Kingdom Supreme Court

INTRODUCTION

1. This Estimate provides for the administration of the Supreme Court of the United Kingdom (UKSC), the final court of appeal for arguable points of law of general public importance arising from civil cases throughout the United Kingdom and from criminal cases in England and Wales, Northern Ireland and, in a limited number of cases, Scotland.
2. It also provides for the Judicial Committee of the Privy Council (JCPC), a court of final appeal for a range of Commonwealth jurisdictions (including the Crown Dependencies and some but not all British Overseas Territories, Commonwealth realms and Commonwealth republics) with which it shares a building, secretariat and facilities.
3. The UKSC was created as a non-Ministerial department in 2009 to strengthen the separation of powers in the UK constitution, by removing the judiciary (the Law Lords) from the upper house of the UK legislature (the House of Lords).

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|-----------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 6,427,000 | 3,800,000 | 10,227,000 |
| Capital | 470,000 | - | 470,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,000,000 | - | 1,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 7,427,000 | 3,800,000 | 11,227,000 |
| Capital | 470,000 | - | 470,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 5,427,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by United Kingdom Supreme Court on:

Departmental Expenditure Limit:Expenditure arising from:

Operation of the UK Supreme Court (UKSC) and Judicial Committee of the Privy Council (JCPC). This means both day to day operations of the two courts, and the administration related to being a non-Ministerial department.

Running selection commissions for the appointment of the Justices and the maintenance of links with apex courts in other countries.

Provision of education and outreach activities.

Income arising from:

Contributions from the UK jurisdictions (England and Wales, Scotland and Northern Ireland).

Fees paid by users of the Courts.

Receipts from commercial activities (wider market initiatives) such as room hire, guided tours and filming.

Annually Managed Expenditure:Expenditure arising from:

Diminution in value of assets.

United Kingdom Supreme Court will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

| | | | £ |
|---------------------------------------|------------------|---------------------------------|--|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 6,427,000 | 2,146,000 | 4,281,000 |
| Capital | 470,000 | 964,000 | -494,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,000,000 | 450,000 | 550,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 5,427,000 | 2,458,000 | 2,969,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | | | | 2024-25 Plans | | |
|---|----------------|------------|------------|---------------|---------------|---------------|---------------|------------|----------|------------|---------------|--------------|---------|
| | Resources | | | | | Capital | | | | | Resources | | Capital |
| | Administration | | | Programme | | Total | | | | | Gross | | Net |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A United Kingdom Supreme Court | 964 | -60 | 904 | 13,972 | -8,449 | 5,523 | 6,427 | 470 | - | 470 | 5,328 | 2,910 | |
| Total voted DEL | 964 | -60 | 904 | 13,972 | -8,449 | 5,523 | 6,427 | 470 | - | 470 | 5,328 | 2,910 | |
| Non-voted expenditure | | | | | | | | | | | | | |
| B UK Supreme Court Non-Voted | - | - | - | 3,800 | - | 3,800 | 3,800 | - | - | - | 3,000 | - | |
| Total non-voted DEL | - | - | - | 3,800 | - | 3,800 | 3,800 | - | - | - | 3,000 | - | |
| Total DEL | 964 | -60 | 904 | 17,772 | -8,449 | 9,323 | 10,227 | 470 | - | 470 | 8,328 | 2,910 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| C United Kingdom Supreme Court | - | - | - | 1,000 | - | 1,000 | 1,000 | - | - | - | 1,000 | - | |
| Total voted AME | - | - | - | 1,000 | - | 1,000 | 1,000 | - | - | - | 1,000 | - | |
| Total AME | - | - | - | 1,000 | - | 1,000 | 1,000 | - | - | - | 1,000 | - | |
| Voted expenditure | 964 | -60 | 904 | 14,972 | -8,449 | 6,523 | 7,427 | 470 | - | 470 | 6,328 | 2,910 | |
| Non-voted expenditure | - | - | - | 3,800 | - | 3,800 | 3,800 | - | - | - | 3,000 | - | |
| Total for Estimate | 964 | -60 | 904 | 18,772 | -8,449 | 10,323 | 11,227 | 470 | - | 470 | 9,328 | 2,910 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 11,227 | 9,328 | 5,866 |
| Net Capital Requirement | 470 | 2,910 | 3,906 |
| Accruals to cash adjustments | -2,470 | -2,470 | -1,309 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -2,470 | -2,470 | -1,224 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -85 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | -3,800 | -3,000 | -3,447 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | -3,800 | -3,000 | -3,447 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 5,427 | 6,768 | 5,016 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 964 | 910 | 717 |
| <i>Less:</i> | | | |
| Administration DEL Income | -60 | -60 | -72 |
| Net Administration Costs | 904 | 850 | 645 |
| Gross Programme Costs | 18,772 | 16,078 | 13,420 |
| <i>Less:</i> | | | |
| Programme DEL Income | -8,449 | -7,600 | -8,199 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 10,323 | 8,478 | 5,221 |
| Total Net Operating Costs | 11,227 | 9,328 | 5,866 |
| <i>Of which:</i> | | | |
| Resource DEL | 10,227 | 8,328 | 5,866 |
| Capital DEL | - | - | - |
| Resource AME | 1,000 | 1,000 | - |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 11,227 | 9,328 | 5,866 |
| <i>Of which:</i> | | | |
| Resource DEL | 10,227 | 8,328 | 5,866 |
| Resource AME | 1,000 | 1,000 | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 11,227 | 9,328 | 5,866 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|---------------|---------------|---------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A United Kingdom Supreme Court | | | |
| Sales of Goods and Services | -60 | -60 | -72 |
| Total Sales of Goods and Services | -60 | -60 | -72 |
| Total Administration | -60 | -60 | -72 |
| Programme | | | |
| A United Kingdom Supreme Court | | | |
| Sales of Goods and Services | -8,449 | -7,600 | -8,199 |
| Total Sales of Goods and Services | -8,449 | -7,600 | -8,199 |
| Total Programme | -8,449 | -7,600 | -8,199 |
| Total Voted Resource DEL | -8,509 | -7,660 | -8,271 |
| Total Voted Resource Income | -8,509 | -7,660 | -8,271 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Vicky Fox

Government Actuary's Department

INTRODUCTION

1. This Estimate covers the running costs of the department of the Government Actuary. The department's main areas of activity are to provide actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|----------------|-----------|---------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | 600,000 | - | 600,000 |
| Annually Managed Expenditure | | | |
| Resource | 50,000 | - | 50,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 51,000 | - | 51,000 |
| Capital | 600,000 | - | 600,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 788,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Government Actuary's Department on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

Receipts for providing actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.

Annually Managed Expenditure:Expenditure arising from:

The setting up and use of provisions and other associated non-cash items.

Government Actuary's Department will account for this Estimate.

| | | | £ |
|---------------------------------------|----------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | 600,000 | 300,000 | 300,000 |
| Annually Managed Expenditure | | | |
| Resource | 50,000 | 23,000 | 27,000 |
| Capital | - | 45,000 | -45,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 788,000 | 438,000 | 350,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | |
|--------------------------------------|----------------|---------|-----|-------|-----|-----------|--------|-----|-------|-----|---------|--------|--------|-----|
| | Plans | | | | | | | | | | Plans | | | |
| | Resources | | | | | | | | | | Capital | | | |
| | Administration | | | | | Programme | | | | | Gross | | Income | |
| | Gross | Income | Net | Gross | Net | Gross | Income | Net | Gross | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| A Administration | 27,765 | -27,764 | 1 | - | - | - | 1 | 600 | - | 600 | -19 | 450 | | |
| Use of Provisions (DEL) | - | - | - | - | - | - | - | - | - | - | 20 | - | | |
| Total voted DEL | 27,765 | -27,764 | 1 | - | - | - | 1 | 600 | - | 600 | 1 | 450 | | |
| Total DEL | 27,765 | -27,764 | 1 | - | - | - | 1 | 600 | - | 600 | 1 | 450 | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| B Provisions (AME) | - | - | - | 50 | - | 50 | 50 | - | - | - | 50 | 100 | | |
| Total voted AME | - | - | - | 50 | - | 50 | 50 | - | - | - | 50 | 100 | | |
| Total AME | - | - | - | 50 | - | 50 | 50 | - | - | - | 50 | 100 | | |
| Voted expenditure | 27,765 | -27,764 | 1 | 50 | - | 50 | 51 | 600 | - | 600 | 51 | 550 | | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total for Estimate | 27,765 | -27,764 | 1 | 50 | - | 50 | 51 | 600 | - | 600 | 51 | 550 | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 51 | 51 | -1,432 |
| Net Capital Requirement | 600 | 550 | 5,309 |
| Accruals to cash adjustments | 137 | 473 | 30 |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -689 | -700 | -829 |
| New provisions and adjustments to previous provisions | -50 | -170 | -384 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -80 | -77 | -77 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 956 | 1,400 | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | 20 | 1,320 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 788 | 1,074 | 3,907 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 27,765 | 26,131 | 25,187 |
| <i>Less:</i> | | | |
| Administration DEL Income | -27,764 | -26,150 | -26,634 |
| Net Administration Costs | 1 | -19 | -1,447 |
| Gross Programme Costs | 50 | 70 | 15 |
| <i>Less:</i> | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 50 | 70 | 15 |
| Total Net Operating Costs | 51 | 51 | -1,432 |
| <i>Of which:</i> | | | |
| Resource DEL | 1 | -19 | -1,447 |
| Capital DEL | - | - | - |
| Resource AME | 50 | 70 | 15 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 51 | 51 | -1,432 |
| <i>Of which:</i> | | | |
| Resource DEL | 1 | 1 | -127 |
| Resource AME | 50 | 50 | -1,305 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 51 | 51 | -1,432 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A: Administration | | | |
| Sales of Goods and Services | -27,764 | -26,150 | -26,634 |
| Total Sales of Goods and Services | -27,764 | -26,150 | -26,634 |
| Total Administration | -27,764 | -26,150 | -26,634 |
| Total Voted Resource DEL | -27,764 | -26,150 | -26,634 |
| Total Voted Resource Income | -27,764 | -26,150 | -26,634 |
| Voted Capital DEL | | | |
| Programme | | | |
| A: Administration | | | |
| Sales of Assets | - | - | -150 |
| Total Sales of Assets | - | - | -150 |
| Total Programme | - | - | -150 |
| Total Voted Capital DEL | - | - | -150 |
| Total Voted Capital Income | - | - | -150 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Fiona Dunsire

Office of Gas and Electricity Markets

INTRODUCTION

1. This Estimate covers the resource, capital and cash expenditure of the Office of Gas and Electricity Markets.
2. Created under provisions of the Utilities Act 2000, the Gas and Electricity Markets Authority (the 'Authority'), consists of non-executive and executive members and a non-executive chair, and operates through the Office of Gas and Electricity Markets ('Ofgem'), which is a non-ministerial government department.
3. The Authority determines strategic direction, sets policy priorities and makes decisions on a wide range of regulatory issues, including price controls and enforcement. When making decisions, the Authority is guided by its Consumer Interest Framework, which helps it to identify trade-offs between complex consumer interests.
4. The Authority's principal objective, set out in statute, is to protect the interests of existing and future consumers. In the past year, the Government has also made, or initiated the process to make important changes to the Authority's responsibilities. Details on the Consumer Interest Framework and our responsibilities, including a net zero duty, a growth duty, and a strategy and policy statement, can be found in our Multiyear Strategy.
5. The strategy sets out the priorities that will shape all of the energy regulator's work going forward as it works to accelerate the transition from gas to renewable forms of energy, and help customers, particularly the most vulnerable, deal with the impact of the energy crisis that has seen debt levels reach record highs. Those priorities are:
 - Shaping a retail market that works for consumers
 - Enabling infrastructure for net zero at pace
 - Establishing an efficient, fair and flexible energy system
 - Advancing decarbonisation through low carbon energy and social schemes.
6. Our Forward Work Programme sets out how we plan to use our resources in 2025-26 to deliver against the Strategy.
7. Our expenditure is funded mainly by: i. income generated from the industry that we regulate in the form of licence fees ii. other government departments, for specific programmes iii. the work that we perform on administering various social and environmental schemes iv. recharges, in respect of our offshore transmission tender regime.
8. Monies collected on behalf of the Secretary of State, either on behalf of consumer advocacy functions, metrology functions, or in respect of the Secretary of State's own costs are transferred to the Department for Business and Trade.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-------------------|-----------|------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 22,678,000 | - | 22,678,000 |
| Capital | 4,250,000 | - | 4,250,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 22,678,000 | - | 22,678,000 |
| Capital | 4,250,000 | - | 4,250,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 93,500,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Office of Gas and Electricity Markets on:

Departmental Expenditure Limit:Expenditure arising from:

Administrative and operational costs; development and administration of licensed regimes and industry processes; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration and payments made under the Green Gas Support Scheme; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; payments in relation to legal costs arising from regulatory duties; adjustments to provisions; depreciation and other non-cash items in DEL. Notional expenditure relating to the Supplier of Last Resort (SoLR) levy and levelisation process.

Income arising from:

Gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989; income from fees and charges levied under the Green Gas Support Scheme; bank interest, receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; bank interest and other cost recovery receipts. Notional income relating to the Supplier of Last Resort (SoLR) levy and levelisation process.

Office of Gas and Electricity Markets will account for this Estimate.

| | | | £ |
|---------------------------------------|-------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 22,678,000 | 23,553,000 | -875,000 |
| Capital | 4,250,000 | 3,640,000 | 610,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 93,500,000 | 49,678,000 | 43,822,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | |
|--|----------------|----------|-------|---------|----------|-----------|--------|--------|-----|-------|-----------|--------|-------|--------|
| | Plans | | | | | | | | | | Plans | | | |
| | Resources | | | | | | | | | | Resources | | | |
| | Administration | | | | | Programme | | | | | Capital | | | |
| Gross | Income | Net | Gross | Income | Net | Total | Gross | Income | Net | Total | Gross | Income | Net | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | 8 | 9 | 10 | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| A Gas and Electricity Markets Authority: | | | | | | | | | | | | | | |
| Administration | 160,501 | -160,501 | - | - | - | - | - | - | - | - | 4,250 | - | 4,250 | 4,800 |
| B Ofgem Delivery & Schemes: | 76,750 | -68,000 | 8,750 | - | - | - | 8,750 | - | - | - | 2,000 | -2,000 | - | 8,281 |
| Administration | 4,725 | -4,725 | - | 68,503 | -54,575 | 13,928 | 13,928 | - | - | - | - | - | - | 44,210 |
| C Ofgem Green Gas: Administration | - | - | - | 70,000 | -70,000 | - | - | - | - | - | - | - | - | - |
| D Levelisation: Programme | | | | | | | | | | | | | | |
| Total voted DEL | 241,976 | -233,226 | 8,750 | 138,503 | -124,575 | 13,928 | 22,678 | | | | 6,250 | -2,000 | 4,250 | 92,566 |
| Total DEL | 241,976 | -233,226 | 8,750 | 138,503 | -124,575 | 13,928 | 22,678 | | | | 6,250 | -2,000 | 4,250 | 92,566 |
| Voted expenditure | 241,976 | -233,226 | 8,750 | 138,503 | -124,575 | 13,928 | 22,678 | | | | 6,250 | -2,000 | 4,250 | 92,566 |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total for Estimate | 241,976 | -233,226 | 8,750 | 138,503 | -124,575 | 13,928 | 22,678 | | | | 6,250 | -2,000 | 4,250 | 92,566 |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|---------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 22,678 | 92,566 | 6,358 |
| Net Capital Requirement | 4,250 | 4,800 | -330 |
| Accruals to cash adjustments | 66,572 | -26,971 | -13,974 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -13,809 | -13,809 | -5,700 |
| New provisions and adjustments to previous provisions | - | -40,000 | -8,125 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -150 | -150 | -149 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 50,531 | 26,988 | - |
| Increase (-) / Decrease (+) in creditors | 30,000 | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 93,500 | 70,395 | -7,946 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 241,976 | 289,960 | 183,842 |
| <i>Less:</i> | | | |
| Administration DEL Income | -233,226 | -241,604 | -179,929 |
| Net Administration Costs | 8,750 | 48,356 | 3,913 |
| Gross Programme Costs | 138,503 | 121,830 | 6,035 |
| <i>Less:</i> | | | |
| Programme DEL Income | -124,575 | -77,620 | -12,753 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 13,928 | 44,210 | -6,718 |
| Total Net Operating Costs | 22,678 | 92,566 | -2,805 |
| <i>Of which:</i> | | | |
| Resource DEL | 22,678 | 92,566 | 6,358 |
| Capital DEL | - | - | -9,163 |
| Resource AME | - | - | - |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | 9,163 |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 22,678 | 92,566 | 6,358 |
| <i>Of which:</i> | | | |
| Resource DEL | 22,678 | 92,566 | 6,358 |
| Resource AME | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 22,678 | 92,566 | 6,358 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Gas and Electricity Markets Authority: Administration | | | |
| Sales of Goods and Services | -10,457 | -35,562 | -8,015 |
| Other Income | - | - | -3,588 |
| Taxation | -150,044 | -141,080 | -113,203 |
| B Ofgem Delivery & Schemes: Administration | | | |
| Sales of Goods and Services | -67,200 | -59,802 | -289 |
| Other Income | - | - | -44,496 |
| Taxation | -800 | -700 | -1,557 |
| C Ofgem Green Gas: Administration | | | |
| Taxation | -4,725 | -4,460 | -8,781 |
| Total Sales of Goods and Services | -77,657 | -95,364 | -8,304 |
| Total Other Income | - | - | -48,084 |
| Total Taxation | -155,569 | -146,240 | -123,541 |
| Total Administration | -233,226 | -241,604 | -179,929 |
| Programme | | | |
| C Ofgem Green Gas: Administration | | | |
| Taxation | -54,575 | -7,620 | -3,590 |
| D Levelisation: Programme | | | |
| Other Income | -70,000 | -70,000 | - |
| Total Other Income | -70,000 | -70,000 | - |
| Total Taxation | -54,575 | -7,620 | -3,590 |
| Total Programme | -124,575 | -77,620 | -3,590 |
| Total Voted Resource DEL | -357,801 | -319,224 | -183,519 |
| Total Voted Resource Income | -357,801 | -319,224 | -183,519 |
| Voted Capital DEL | | | |
| Programme | | | |
| A Gas and Electricity Markets Authority: Administration | | | |
| Sales of Assets | - | - | -4,561 |
| B Ofgem Delivery & Schemes: Administration | | | |
| Sales of Assets | -2,000 | -8,300 | - |
| Other Grants | - | - | -9,163 |
| Total Sales of Assets | -2,000 | -8,300 | -4,561 |
| Total Other Grants | - | - | -9,163 |
| Total Programme | -2,000 | -8,300 | -13,724 |
| Total Voted Capital DEL | -2,000 | -8,300 | -13,724 |
| Total Voted Capital Income | -2,000 | -8,300 | -13,724 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Jonathan Brearley

Office of Rail and Road

INTRODUCTION

1. This Estimate provides for expenditure for the Office of Rail and Road (ORR).
2. ORR, as the combined economic and safety regulator, is responsible for railway health and safety matters and the regulation of access to railways and promotion of competition in the provision of rail services. It is also responsible for promoting efficiency and economy for those providing railway services and protecting the interests of railway service users.
3. ORR is responsible for monitoring National Highways' management and operation of the strategic road network.
4. ORR acts as the appeal body, controls the network statement, monitors the competitive situation of rail services, and oversees the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.
5. ORR is the sponsor of the Rail Ombudsman.
6. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2024-25.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-----------|-----------|---------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | 720,000 | - | 720,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | 720,000 | - | 720,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 2,000,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Office of Rail and Road on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of ORR, its support establishments, all associates of non-cash items and all activities as the combined economic and safety regulator including health and safety matters, the regulation of access to railways, the regulation of HS1 stations, the promotion of rail services, efficiencies and economy for those providing railway services, protecting the interests of railway services and railway users, payment of the apprenticeship levy, sponsorship of the Rail Ombudsman and providing advice on the future funding framework for Transport for London.

All activities as highways monitor with responsibility for monitoring and enforcing the performance and efficiency of National Highways' delivery of the government's roads investment strategy and its management and operation of the strategic road network. Support for activities as highways monitor.

Acting as the appeal body, controlling the network statement, monitoring the competitive situation of rail services, and overseeing the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland and for the infrastructure manager of Core Valley Lines.

Income arising from:

Regulatory licences, concession agreements, levies, subscription fees, charges for courses and officers loaned to other organisations, income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority; NIR Networks Limited, Amey Keolis Infrastructure/Selwaith Amey Keolis Limited, Transport for Wales, and government grants.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

Income from recovery actions in connection with the successful legal cases. Charges for rental, administrative and other services, and other activities to other government departments, executive and non-executive non-departmental public bodies. Overhead recharges. Grant funding from the Department for Transport in respect of the monitoring and enforcing the performance of National Highways including its delivery of the government's road investment strategy and its management and operation of the strategic road network, and for providing advice on the future funding framework for Transport for London.

Office of Rail and Road will account for this Estimate.

| | £ | | |
|---------------------------------------|-------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | 720,000 | 324,000 | 396,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,000,000 | 900,000 | 1,100,000 |

PART II: SUBHEAD DETAIL

| 2025-26 Plans | | | | | | | | | | | | | | | | 2024-25 Plans | | | | £'000 | | | | | | | | | | | | | | | |
|--|--|--------|--|-----|--|-------|--|--------|--|-----|--|-------|--|--------|--|---------------|--|-------|--|-----------|-------|---------|--|-----|--|-----|--|-----|--|-----|--|-------|--|-------|--|
| Resources | | | | | | | | | | | | | | | | Capital | | | | Resources | | Capital | | | | | | | | | | | | | |
| Administration | | | | | | | | | | | | | | | | Programme | | | | | Total | | | | | | | | | | | | | | |
| Gross | | Income | | Net | | Gross | | Income | | Net | | Gross | | Income | | Net | | Gross | | Income | | Net | | Net | | | | | | | | | | | |
| 1 | | 2 | | 3 | | 4 | | 5 | | 6 | | 7 | | 8 | | 9 | | 10 | | 11 | | 12 | | 12 | | | | | | | | | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A Economic regulation, admin, associated capital and other expenditure | | | | | | | | | | | | | | | | 1 | | | | - | | - | | 720 | | - | | 720 | | 2 | | 1,220 | | | |
| B Safety Regulation, admin and other expenditure | | | | | | | | | | | | | | | | - | | | | - | | - | | - | | - | | - | | - | | - | | | |
| C Other Regulation, admin and other expenditure | | | | | | | | | | | | | | | | - | | | | - | | - | | - | | - | | - | | - | | - | | | |
| Total voted DEL | | | | | | | | | | | | | | | | 1 | | | | - | | - | | - | | 720 | | - | | 720 | | 2 | | 1,220 | |
| Total DEL | | | | | | | | | | | | | | | | 1 | | | | - | | - | | - | | 720 | | - | | 720 | | 2 | | 1,220 | |
| Voted expenditure | | | | | | | | | | | | | | | | 1 | | | | - | | - | | - | | 720 | | - | | 720 | | 2 | | 1,220 | |
| Non-voted expenditure | | | | | | | | | | | | | | | | - | | | | - | | - | | - | | - | | - | | - | | - | | - | |
| Total for Estimate | | | | | | | | | | | | | | | | 1 | | | | - | | - | | - | | 720 | | - | | 720 | | 2 | | 1,220 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 1 | 2 | 2 |
| Net Capital Requirement | 720 | 1,220 | 1,051 |
| Accruals to cash adjustments | 1,279 | 778 | -3,026 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -1,917 | -1,917 | -1,776 |
| New provisions and adjustments to previous provisions | -4 | -10 | 50 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -92 | -80 | -149 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | -1,889 |
| Increase (-) / Decrease (+) in creditors | 3,292 | 2,785 | 738 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,000 | 2,000 | -1,973 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 43,500 | 42,001 | 40,766 |
| Less: | | | |
| Administration DEL Income | -43,499 | -41,999 | -40,764 |
| Net Administration Costs | 1 | 2 | 2 |
| Gross Programme Costs | - | - | - |
| Less: | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | - | - | - |
| Total Net Operating Costs | 1 | 2 | 2 |
| <i>Of which:</i> | | | |
| Resource DEL | 1 | 2 | 2 |
| Capital DEL | - | - | - |
| Resource AME | - | - | - |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 1 | 2 | 2 |
| <i>Of which:</i> | | | |
| Resource DEL | 1 | 2 | 2 |
| Resource AME | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 1 | 2 | 2 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Economic regulation, admin, associated capital and other expenditure | | | |
| Other Income | -27 | -75 | -29 |
| Taxation | -19,786 | -19,307 | -19,400 |
| B Safety Regulation, admin and other expenditure | | | |
| Other Income | -28 | -74 | -32 |
| Taxation | -20,226 | -19,080 | -17,885 |
| C Other Regulation, admin and other expenditure | | | |
| Other Income | -3,432 | -3,463 | -3,418 |
| Total Other Income | -3,487 | -3,612 | -3,479 |
| Total Taxation | -40,012 | -38,387 | -37,285 |
| Total Administration | -43,499 | -41,999 | -40,764 |
| Total Voted Resource DEL | -43,499 | -41,999 | -40,764 |
| Total Voted Resource Income | -43,499 | -41,999 | -40,764 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

John Larkinson

Water Services Regulation Authority

INTRODUCTION

1. This Estimate provides for the funding and expenditure of the Water Services Regulation Authority (Ofwat), which was established under the Water Act 2003. Ofwat is responsible for the regulation of the water industry in England and Wales as principally set out in the Water Industry Act 1991, Water Act 2003, and Water Act 2014. Ofwat is a competition authority principally under the Competition Act 1998 and the Enterprise Act 2002 relating to commercial activities connected with water or sewerage services in England and Wales.
2. Ofwat is funded through licence fees received from the water and and/or sewerage companies and is subject to cost control.
3. The cash provision includes £160,000, relating to the part of the pension costs of the former Directors General of the Office of Water Services ('Directors General') which cannot be charged to the water industry as it relates to their services with other government departments.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-------------------|-----------|-----------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 160,000 | - | 160,000 |
| Capital | 1,285,000 | - | 1,285,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 160,000 | - | 160,000 |
| Capital | 1,285,000 | - | 1,285,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 14,445,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Water Services Regulation Authority on:

Departmental Expenditure Limit:Expenditure arising from:

Regulation of, and the application of competition law to, the water and sewerage industry in England and Wales. Administration and operation costs of the department, including depreciation, pension payments, provisions and other non-cash items. Payments in relation to legal costs arising from carrying out legal functions including regulatory and/or competition functions.

Income arising from:

Regulatory licence fees and otherwise recovering Ofwat's costs and expenses associated with the regulation of, and being a competition authority in relation to, the water and sewerage industry in England and Wales.

Contributions towards former Director Generals' pension payments.

Recovery in respect of administration and operation costs of the department, including salary recovery for staff on loan or seconded, contributions relating to participants' share of collaborative projects, sale of fixed assets and any other miscellaneous cost recovery receipts.

Water Services Regulation Authority will account for this Estimate.

| | | | £ |
|---------------------------------------|-------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 160,000 | 72,000 | 88,000 |
| Capital | 1,285,000 | 293,000 | 992,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 14,445,000 | 6,215,000 | 8,230,000 |

PART II: SUBHEAD DETAIL

| 2025-26 | | | | | | | | | | | | | 2024-25 | | £'000 | | |
|---------------------------------------|--------|-----|-------|--------|-----|-----------|--------|-----|-------|--------|-------|---|---------|--------|-------|-----|-----|
| Plans | | | | | | | | | | | | | Plans | | | | |
| Resources | | | | | | | | | | | | | Capital | | | | |
| Administration | | | | | | Programme | | | | Total | | | Gross | Income | | Net | |
| Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | | | | | | | | 8 | 9 | 10 | 11 | 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | |
| A Water Services Regulation Authority | | | | | | 160 | - | - | - | 160 | 1,285 | - | 1,285 | 161 | 650 | | |
| Total voted DEL | | | | | | 160 | - | - | - | 160 | 1,285 | - | 1,285 | 161 | 650 | | |
| Total DEL | | | | | | 160 | - | - | - | 160 | 1,285 | - | 1,285 | 161 | 650 | | |
| Voted expenditure | | | | | | 160 | - | - | - | 160 | 1,285 | - | 1,285 | 161 | 650 | | |
| Non-voted expenditure | | | | | | - | - | - | - | - | - | - | - | - | - | - | 650 |
| Total for Estimate | | | | | | 160 | - | - | - | 160 | 1,285 | - | 1,285 | 161 | 650 | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 160 | 161 | -2,077 |
| Net Capital Requirement | 1,285 | 650 | 843 |
| Accruals to cash adjustments | 13,000 | 13,000 | -3,047 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -1,125 | -1,125 | -973 |
| New provisions and adjustments to previous provisions | -160 | -150 | -1,705 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -110 | -118 | -104 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | 2,980 |
| Increase (-) / Decrease (+) in creditors | 14,215 | 14,013 | -3,424 |
| Use of provisions | 180 | 380 | 179 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 14,445 | 13,811 | -4,281 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 72,291 | 65,711 | 50,538 |
| Less: | | | |
| Administration DEL Income | -72,131 | -65,550 | -52,257 |
| Net Administration Costs | 160 | 161 | -1,719 |
| Gross Programme Costs | - | - | - |
| Less: | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | - | - | - |
| Total Net Operating Costs | 160 | 161 | -1,719 |
| <i>Of which:</i> | | | |
| Resource DEL | 160 | 161 | -1,719 |
| Capital DEL | - | - | - |
| Resource AME | - | - | - |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | -358 |
| Total Resource Budget | 160 | 161 | -2,077 |
| <i>Of which:</i> | | | |
| Resource DEL | 160 | 161 | -2,077 |
| Resource AME | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 160 | 161 | -2,077 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Water Services Regulation Authority | | | |
| Sales of Goods and Services | - | - | -86 |
| Taxation | -72,131 | -65,550 | -52,171 |
| Total Sales of Goods and Services | - | - | -86 |
| Total Taxation | -72,131 | -65,550 | -52,171 |
| Total Administration | -72,131 | -65,550 | -52,257 |
| Total Voted Resource DEL | -72,131 | -65,550 | -52,257 |
| Total Voted Resource Income | -72,131 | -65,550 | -52,257 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

David Black

Export Credits Guarantee Department

INTRODUCTION

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.
2. The total Resource DEL is to cover the running costs of the Department. In 2025-26 the Administration RDEL is a token amount (of £2k) with the gross costs covered from the premium income that the Department receives. Included in RDEL are Shipbuilding Credit Guarantee Scheme costs (net £1k), fully rechargeable to the Department for Business and Trade, to help the administration of the scheme.
3. Income received by ECGD in the course of supporting exporters scores against its Resource AME. In 2025-26 income will predominately be premium earned. Income arising from Direct Lending loans is interest earned.
4. Capital AME expenditure is for the drawdown of Direct Lending loans.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------------|-----------|---------------|
| Departmental Expenditure Limit | | | |
| Resource | 2,000 | - | 2,000 |
| Capital | 2,510,000 | - | 2,510,000 |
| Annually Managed Expenditure | | | |
| Resource | 3,759,287,000 | - | 3,759,287,000 |
| Capital | 965,082,000 | - | 965,082,000 |
| Total Net Budget | | | |
| Resource | 3,759,289,000 | - | 3,759,289,000 |
| Capital | 967,592,000 | - | 967,592,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 1,713,993,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Export Credits Guarantee Department on:

Departmental Expenditure Limit:Expenditure arising from:

The running of ECGD's operational activity (operating costs of the Department), including Governmental response to the coronavirus Covid-19 pandemic.

Services provided on behalf of other government departments including payment for services incurred on behalf of other government departments.

Income arising from:

Some underwriting activity, notional income in respect of the Apprenticeship Levy and sponsorship income raised to defray specific marketing costs.

Services provided on behalf of other government departments including recoveries of income from other government departments and third parties.

Annually Managed Expenditure:Expenditure arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, and expenditure arising from the creation and increase in provisions related to ECGD's operational activities.

Services provided on behalf of other government departments including payment for services incurred on behalf of other government departments.

Income arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas for transaction and portfolio management, and income arising from the release of and decrease in provisions related to ECGD's operational activities.

Services provided on behalf of other government departments including recoveries of income from other government departments and third parties.

Export Credits Guarantee Department will account for this Estimate.

| | | | £ |
|---------------------------------------|---------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 2,000 | 2,000 | - |
| Capital | 2,510,000 | 2,510,000 | - |
| Annually Managed Expenditure | | | |
| Resource | 3,759,287,000 | 4,311,500,000 | -552,213,000 |
| Capital | 965,082,000 | 452,431,000 | 512,651,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,713,993,000 | 810,853,000 | 903,140,000 |

PART II: SUBHEAD DETAIL

| 2025-26 | | | | | | | | | | | | | | | 2024-25 | | | £'000 | |
|--|---------|----------|-------|-----------|----------|-----------|-----------|-----------|----------|---------|-------|--------|-----|-----------|---------|----|--|-----------|---------|
| Plans | | | | | | | | | | | | | | | Plans | | | | |
| Resources | | | | | | | | | | | | | | | Capital | | | Resources | Capital |
| Administration | | | | | | | Programme | | | | | | | Total | | | | | |
| Gross | Income | Net | Gross | Income | Net | | Gross | Income | Net | | Gross | Income | Net | | Net | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | | | | | | 8 | 9 | 10 | | 11 | 12 | | | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | | | |
| A Export Credit Guarantees and Investments | 106,651 | -106,650 | 1 | - | - | - | 1 | 2,510 | - | 2,510 | | | | 1 | 2,510 | | | | |
| B Shipbuilding credit guarantee scheme | 50 | -49 | 1 | - | - | - | 1 | - | - | - | | | | 1 | - | | | | |
| Total voted DEL | 106,701 | -106,699 | 2 | - | - | - | 2 | 2,510 | - | 2,510 | | | | 2 | 2,510 | | | | |
| Total DEL | 106,701 | -106,699 | 2 | - | - | - | 2 | 2,510 | - | 2,510 | | | | 2 | 2,510 | | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | | | |
| C Export Credits | - | - | - | 3,764,954 | -532,107 | 3,232,847 | 3,232,847 | - | - | - | | | | 3,277,147 | - | | | | |
| D Direct Lending | - | - | - | 632,311 | -105,871 | 526,440 | 526,440 | 1,241,423 | -276,341 | 965,082 | | | | 526,440 | 805,402 | | | | |
| Total voted AME | - | - | - | 4,397,265 | -637,978 | 3,759,287 | 3,759,287 | 1,241,423 | -276,341 | 965,082 | | | | 3,803,587 | 805,402 | | | | |
| Total AME | - | - | - | 4,397,265 | -637,978 | 3,759,287 | 3,759,287 | 1,241,423 | -276,341 | 965,082 | | | | 3,803,587 | 805,402 | | | | |
| Voted expenditure | 106,701 | -106,699 | 2 | 4,397,265 | -637,978 | 3,759,287 | 3,759,289 | 1,243,933 | -276,341 | 967,592 | | | | 3,803,589 | 807,912 | | | | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | | | | - | - | | | | |
| Total for Estimate | 106,701 | -106,699 | 2 | 4,397,265 | -637,978 | 3,759,287 | 3,759,289 | 1,243,933 | -276,341 | 967,592 | | | | 3,803,589 | 807,912 | | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|-----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 3,759,289 | 3,803,589 | -48,774 |
| Net Capital Requirement | 967,592 | 807,912 | 432,210 |
| Accruals to cash adjustments | -3,012,888 | -3,159,606 | -289,716 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -2,397 | -2,397 | -1,678 |
| New provisions and adjustments to previous provisions | -3,721,110 | -3,755,309 | -221,568 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -677,391 | -676,515 | -78,423 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 1,269,960 | 1,119,960 | -129,515 |
| Increase (-) / Decrease (+) in creditors | 118,050 | 154,655 | 141,468 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 1,713,993 | 1,451,895 | 93,720 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | 106,701 | 101,773 | 80,695 |
| Less: | | | |
| Administration DEL Income | -106,699 | -101,771 | -80,695 |
| Net Administration Costs | 2 | 2 | - |
| Gross Programme Costs | 4,397,265 | 4,431,464 | 301,364 |
| Less: | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | -637,978 | -627,877 | -350,138 |
| Non-budget income | - | - | - |
| Net Programme Costs | 3,759,287 | 3,803,587 | -48,774 |
| Total Net Operating Costs | 3,759,289 | 3,803,589 | -48,774 |
| <i>Of which:</i> | | | |
| Resource DEL | 2 | 2 | - |
| Capital DEL | - | - | - |
| Resource AME | 3,759,287 | 3,803,587 | -48,774 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 3,759,289 | 3,803,589 | -48,774 |
| <i>Of which:</i> | | | |
| Resource DEL | 2 | 2 | - |
| Resource AME | 3,759,287 | 3,803,587 | -48,774 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 3,759,289 | 3,933,589 | -48,774 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource DEL | | | |
| Administration | | | |
| A Export Credit Guarantees and Investments | | | |
| Sales of Goods and Services | -106,578 | -101,543 | -80,596 |
| Other Income | -72 | -24 | -78 |
| B Shipbuilding credit guarantee scheme | | | |
| Sales of Goods and Services | -49 | -204 | -21 |
| Total Sales of Goods and Services | -106,627 | -101,747 | -80,617 |
| Total Other Income | -72 | -24 | -78 |
| Total Administration | -106,699 | -101,771 | -80,695 |
| Total Voted Resource DEL | -106,699 | -101,771 | -80,695 |
| Voted Resource AME | | | |
| Programme | | | |
| C Export Credits | | | |
| Sales of Goods and Services | -496,467 | -486,366 | -215,656 |
| Interest and Dividends | -35,640 | -35,640 | -14,743 |
| D Direct Lending | | | |
| Interest and Dividends | -105,871 | -105,871 | -119,739 |
| Total Sales of Goods and Services | -496,467 | -486,366 | -215,656 |
| Total Interest and Dividends | -141,511 | -141,511 | -134,482 |
| Total Programme | -637,978 | -627,877 | -350,138 |
| Total Voted Resource AME | -637,978 | -627,877 | -350,138 |
| Total Voted Resource Income | -744,677 | -729,648 | -430,833 |
| Voted Capital AME | | | |
| Programme | | | |
| D Direct Lending | | | |
| Repayments | -276,341 | -280,971 | -311,120 |
| Total Repayments | -276,341 | -280,971 | -311,120 |
| Total Programme | -276,341 | -280,971 | -311,120 |
| Total Voted Capital AME | -276,341 | -280,971 | -311,120 |
| Total Voted Capital Income | -276,341 | -280,971 | -311,120 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Tim Reid

PART III: NOTE F - ACCOUNTING POLICY CHANGES

In 2025-26, UKEF will implement IFRS 9: Financial Instruments and IFRS 17: Insurance Contracts. These accounting standards replace IAS 39: Financial Instruments and IFRS 4: Insurance Contracts. In line with the FReM, IFRS 9 will be implemented prospectively and IFRS 17 will be implemented retrospectively. As a result, as part of the 2025-26 Annual Report and Accounts preparation process, changes may be required to the Outturn figures for prior years in respect of contracts falling under IFRS 17. The value of these prior period adjustments is not yet confirmed. Further update will be provided at the Supplementary Estimate 2025-26.

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

INTRODUCTION

1. Our 2025-26 strategy is a one-year bridging strategy to continue the work delivered over the past 3 years. A longer-term strategy will be developed once the permanent Ombudsman is appointed.

Objective 1: People who use public services have a better awareness of the role of the Ombudsman and can easily access our service. The strategic focus here will be improving access to our service.

Objective 2: People we work with receive a high quality, empathetic and timely service, according to international Ombudsman principles. The strategic focus here will be providing an exceptional user experience.

Objective 3: We contribute to a culture of learning and continuous improvement, leading to high standards in public service. The strategic focus here will be delivering impact from our Casework.

PART I: EXPENDITURE AND AMBIT

| | Voted | Non-Voted | Total |
|---------------------------------------|------------|-----------|------------|
| Departmental Expenditure Limit | | | |
| Resource | 47,605,000 | 220,000 | 47,825,000 |
| Capital | 10,259,000 | - | 10,259,000 |
| Annually Managed Expenditure | | | |
| Resource | 599,000 | - | 599,000 |
| Capital | 333,000 | - | 333,000 |
| Total Net Budget | | | |
| Resource | 48,204,000 | 220,000 | 48,424,000 |
| Capital | 10,592,000 | - | 10,592,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 51,984,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

Departmental Expenditure Limit:Expenditure arising from:

Operational and administration costs, capital expenditure, and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

Monies received from the recovery of costs or miscellaneous income not classified elsewhere.

Annually Managed Expenditure:Expenditure arising from:

Use of provisions, including provisions for onerous leases, early departure, legal costs and dilapidations.

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

£

| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
|---------------------------------------|-------------------|---------------------------------|--|
| Departmental Expenditure Limit | | | |
| Resource | 47,605,000 | 21,486,000 | 26,119,000 |
| Capital | 10,259,000 | 4,617,000 | 5,642,000 |
| Annually Managed Expenditure | | | |
| Resource | 599,000 | 270,000 | 329,000 |
| Capital | 333,000 | 173,000 | 160,000 |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 51,984,000 | 23,347,000 | 28,637,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | |
|---|----------------|-------------|-----------|---------------|-------------|---------------|---------------|---------------|-------------|---------------|---------------|--------------|---------------|--------------|
| | Plans | | | | | | | | | | Plans | | | |
| | Resources | | | | | Capital | | | | | Resources | | Capital | |
| | Administration | | Programme | | | Total | | Capital | | | Net | | Net | |
| | Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Net 7 | Gross 8 | Income 9 | Net 10 | Net 11 | Net 12 | Net 11 | Net 12 |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| A Administration | - | - | - | 47,664 | -59 | 47,605 | 47,605 | 10,259 | - | 10,259 | 43,088 | 2,200 | 43,088 | 2,200 |
| Total voted DEL | - | - | - | 47,664 | -59 | 47,605 | 47,605 | 10,259 | - | 10,259 | 43,088 | 2,200 | 43,088 | 2,200 |
| Non-voted expenditure | | | | | | | | | | | | | | |
| B Ombudsman's salary and oncosts | - | - | - | 220 | - | 220 | 220 | - | - | - | 216 | - | 216 | - |
| Total non-voted DEL | - | - | - | 220 | - | 220 | 220 | - | - | - | 216 | - | 216 | - |
| Total DEL | - | - | - | 47,884 | -59 | 47,825 | 47,825 | 10,259 | - | 10,259 | 43,304 | 2,200 | 43,304 | 2,200 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| C Creation of provisions | - | - | - | 599 | - | 599 | 599 | 333 | - | 333 | 600 | 384 | 600 | 384 |
| Total voted AME | - | - | - | 599 | - | 599 | 599 | 333 | - | 333 | 600 | 384 | 600 | 384 |
| Total AME | - | - | - | 599 | - | 599 | 599 | 333 | - | 333 | 600 | 384 | 600 | 384 |
| Voted expenditure | - | - | - | 48,263 | -59 | 48,204 | 48,204 | 10,592 | - | 10,592 | 43,688 | 2,584 | 43,688 | 2,584 |
| Non-voted expenditure | - | - | - | 220 | - | 220 | 220 | - | - | - | 216 | - | 216 | - |
| Total for Estimate | - | - | - | 48,483 | -59 | 48,424 | 48,424 | 10,592 | - | 10,592 | 43,904 | 2,584 | 43,904 | 2,584 |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 48,424 | 43,904 | 42,031 |
| Net Capital Requirement | 10,592 | 2,584 | 2,063 |
| Accruals to cash adjustments | -6,812 | -2,707 | -3,264 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -3,350 | -3,350 | -2,565 |
| New provisions and adjustments to previous provisions | -932 | -984 | -633 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -66 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | -2,530 | 1,627 | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | -220 | -216 | -212 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | -220 | -216 | -212 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 51,984 | 43,565 | 40,618 |

**PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE &
RECONCILIATION TABLE**

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | - | - | - |
| Less: | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | - | - | - |
| Gross Programme Costs | 48,483 | 43,963 | 42,092 |
| Less: | | | |
| Programme DEL Income | -59 | -59 | -61 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 48,424 | 43,904 | 42,031 |
| Total Net Operating Costs | 48,424 | 43,904 | 42,031 |
| <i>Of which:</i> | | | |
| Resource DEL | 47,825 | 43,304 | 41,430 |
| Capital DEL | - | - | - |
| Resource AME | 599 | 600 | 601 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 48,424 | 43,904 | 42,031 |
| <i>Of which:</i> | | | |
| Resource DEL | 47,825 | 43,304 | 41,430 |
| Resource AME | 599 | 600 | 601 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 48,424 | 43,904 | 42,031 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|------------------------------------|------------|------------|------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Programme | | | |
| A Administration | | | |
| Other Income | -59 | -59 | -61 |
| Total Other Income | -59 | -59 | -61 |
| Total Programme | -59 | -59 | -61 |
| Total Voted Resource DEL | -59 | -59 | -61 |
| Total Voted Resource Income | -59 | -59 | -61 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Rebecca Hilsenrath

House of Lords

INTRODUCTION

1. This Estimate covers allowances and expenses paid to Members of the House of Lords for the purpose of their parliamentary duties, together with the administrative and accommodation costs of the House of Lords. It includes the payment of staff salaries and pensions, supplies, catering and retail services, the House of Lords' share of accommodation and security costs for the Parliamentary Estate shared with the House of Commons, other shared services, financial assistance to opposition parties, and grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives.
2. Control is vested in the House of Lords' Commission, appointed each session. The spending plans provide for a uniform level of service to the House and its Committees.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-------------|-----------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 181,708,000 | - | 181,708,000 |
| Capital | 37,958,000 | - | 37,958,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 181,709,000 | - | 181,709,000 |
| Capital | 37,958,000 | - | 37,958,000 |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 205,681,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by House of Lords on:

Departmental Expenditure Limit:Expenditure arising from:

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees; income from the sales of assets; other charges and receipts in connection with parliamentary activities.

Annually Managed Expenditure:Expenditure arising from:

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

House of Lords Administration will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

£

| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
|---------------------------------------|--------------------|---------------------------------|--|
| Departmental Expenditure Limit | | | |
| Resource | 181,708,000 | 73,651,000 | 108,057,000 |
| Capital | 37,958,000 | 16,028,000 | 21,930,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 205,681,000 | 84,193,000 | 121,488,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | | £'000 |
|--------------------------------------|----------------|-------------|----------|------------|-------------|----------|------------|-------------|-----------|-----------|-----------|-------|
| | Resources | | | | | | Plans | | | | | |
| | Administration | | | | | | Capital | | | | | |
| | Programme | | | | | | Total | | | | | |
| | Gross 1 | Income 2 | Net 3 | Gross 4 | Income 5 | Net 6 | Gross 8 | Income 9 | Net 10 | Net 11 | Net 12 | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| A Administration | - | - | - | 141,925 | -8,338 | 133,587 | 7,336 | - | 7,336 | 123,665 | 5,534 | |
| B Works Services | - | - | - | 48,127 | -6 | 48,121 | 30,622 | - | 30,622 | 42,929 | 30,083 | |
| Total voted DEL | - | - | - | 190,052 | -8,344 | 181,708 | 37,958 | - | 37,958 | 166,594 | 35,617 | |
| Total DEL | - | - | - | 190,052 | -8,344 | 181,708 | 37,958 | - | 37,958 | 166,594 | 35,617 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| C Administration | - | - | - | 1 | - | 1 | - | - | - | 2,500 | - | |
| Total voted AME | - | - | - | 1 | - | 1 | - | - | - | 2,500 | - | |
| Total AME | - | - | - | 1 | - | 1 | - | - | - | 2,500 | - | |
| Voted expenditure | - | - | - | 190,053 | -8,344 | 181,709 | 37,958 | - | 37,958 | 169,094 | 35,617 | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | |
| Total for Estimate | - | - | - | 190,053 | -8,344 | 181,709 | 37,958 | - | 37,958 | 169,094 | 35,617 | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 181,709 | 169,094 | 167,262 |
| Net Capital Requirement | 37,958 | 35,617 | 36,639 |
| Accruals to cash adjustments | -13,986 | -15,682 | -29,679 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | -12,339 | -15,008 | -22,459 |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -162 | -140 | -127 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | -1,615 | 35 | 56 |
| Increase (+) / Decrease (-) in debtors | 40 | -1,119 | -338 |
| Increase (-) / Decrease (+) in creditors | 90 | 550 | -6,811 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 205,681 | 189,029 | 174,222 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | - | - | - |
| <i>Less:</i> | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | - | - | - |
| Gross Programme Costs | 190,053 | 176,868 | 174,893 |
| <i>Less:</i> | | | |
| Programme DEL Income | -8,344 | -7,774 | -7,631 |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 181,709 | 169,094 | 167,262 |
| Total Net Operating Costs | 181,709 | 169,094 | 167,262 |
| <i>Of which:</i> | | | |
| Resource DEL | 181,708 | 166,594 | 157,074 |
| Capital DEL | - | - | - |
| Resource AME | 1 | 2,500 | 10,188 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 181,709 | 169,094 | 167,262 |
| <i>Of which:</i> | | | |
| Resource DEL | 181,708 | 166,594 | 157,074 |
| Resource AME | 1 | 2,500 | 10,188 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 181,709 | 169,094 | 167,262 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|---------------|---------------|---------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource DEL | | | |
| Programme | | | |
| A Administration | | | |
| Sales of Goods and Services | -8,338 | -7,771 | -6,510 |
| B Works Services | | | |
| Sales of Goods and Services | -6 | -3 | -1,121 |
| Total Sales of Goods and Services | -8,344 | -7,774 | -7,631 |
| Total Programme | -8,344 | -7,774 | -7,631 |
| Total Voted Resource DEL | -8,344 | -7,774 | -7,631 |
| Total Voted Resource Income | -8,344 | -7,774 | -7,631 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Simon Burton, Clerk of the Parliaments

House of Commons: Members

INTRODUCTION

1. This Estimate provides for certain elements of the expenditure by the House of Commons attributable to political parties or individual Members.
2. Separate Estimates are laid by the Independent Parliamentary Standards Authority, the House of Commons Administration, and the House of Lords to cover the additional operating costs of Parliament.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|-------------------|-----------|------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 17,105,000 | - | 17,105,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 17,105,000 | - | 17,105,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 17,074,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by House of Commons: Members on:

Departmental Expenditure Limit:

Expenditure arising from:

The House of Commons Members' Estimate is to cover expenditure arising from: financial assistance to opposition parties to support them in the discharge of their Parliamentary or representative functions; the Exchequer contribution to the Parliamentary Contributory Pension Fund; payroll costs of Members appointed to specific parliamentary duties, and other non-cash costs.

The Clerk of the House of Commons will account for this Estimate.

| | | | £ |
|---------------------------------------|-------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | 17,105,000 | 8,996,000 | 8,109,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 17,074,000 | 8,986,000 | 8,088,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|---|----------------|--------|-----------|--------|--------|---------|--------|---------|--------|-----|-----------|-----|--|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | Programme | | | Total | | Capital | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | | Gross | Income | Net | Net | Net | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Departmental Expenditure Limit (DEL) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Members' salaries, allowances and other costs | - | - | - | 17,105 | - | 17,105 | 17,105 | - | - | - | 17,206 | - | |
| Total voted DEL | - | - | - | 17,105 | - | 17,105 | 17,105 | - | - | - | 17,206 | - | |
| Total DEL | - | - | - | 17,105 | - | 17,105 | 17,105 | - | - | - | 17,206 | - | |
| Voted expenditure | - | - | - | 17,105 | - | 17,105 | 17,105 | - | - | - | 17,206 | - | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total for Estimate | - | - | - | 17,105 | - | 17,105 | 17,105 | - | - | - | 17,206 | - | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 17,105 | 17,206 | 18,661 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -31 | -30 | 28 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -31 | -30 | -28 |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | 48 |
| Increase (-) / Decrease (+) in creditors | - | - | 8 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 17,074 | 17,176 | 18,689 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | - | - | - |
| <i>Less:</i> | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | - | - | - |
| Gross Programme Costs | 17,105 | 17,206 | 18,661 |
| <i>Less:</i> | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 17,105 | 17,206 | 18,661 |
| Total Net Operating Costs | 17,105 | 17,206 | 18,661 |
| <i>Of which:</i> | | | |
| Resource DEL | 17,105 | 17,206 | 18,661 |
| Capital DEL | - | - | - |
| Resource AME | - | - | - |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 17,105 | 17,206 | 18,661 |
| <i>Of which:</i> | | | |
| Resource DEL | 17,105 | 17,206 | 18,661 |
| Resource AME | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 17,105 | 17,206 | 18,661 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2025-26 or 2024-25. No departmental income was received in 2023-24.

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Tom Goldsmith, Clerk of the House of Commons

Crown Estate Office

INTRODUCTION

1. This Estimate provides for a contribution to the salaries of The Crown Estate Commissioners and their staff, the expenses of their office and associated non-cash items. Up to the reign of King George III the reigning sovereign received the rents and profits of The Crown Estate. Since 1760 the surplus rents and profits (after deducting management expenses) have at the beginning of each reign been surrendered by the Sovereign to Parliament as part of the arrangements for the provision of the Civil List. The arrangement continues under the Sovereign Grant which has replaced the Civil List. The Estate itself remains part of the hereditary possessions of the Sovereign in the right of the Crown.
2. The Crown Estate is not a Government property, but neither is it part of the private estate of the reigning monarch. The Estate is managed by The Crown Estate Commissioners under the powers vested in them by The Crown Estate Act 1961, which provided for their salaries, and those of their staff and the expenses of their office to be paid out of monies voted by Parliament. The other administrative costs of managing the Estate are paid out of the Estate revenues as part of the management expenses. The surplus revenues are paid to the Consolidated Fund at the end of each year and score as a miscellaneous receipt. For 2023-24 £1,100.7 million was paid/payable to the Consolidated Fund. For reference, full accounts are produced in June each year under section 2(5) of The Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55). Additionally, the annual Commissioners' Report is available, on request.

PART I: EXPENDITURE AND AMBIT

| | £ | | |
|---------------------------------------|-----------|-----------|-----------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 2,368,000 | - | 2,368,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 2,368,000 | - | 2,368,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 2,357,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Crown Estate Office on:

Annually Managed Expenditure:

Expenditure arising from:

A contribution to the salary and administrative costs of the Crown Estate Commissioners and associated non-cash items.

Crown Estate Office will account for this Estimate.

| | £ | | |
|---------------------------------------|-------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 2,368,000 | 1,066,000 | 1,302,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 2,357,000 | 1,061,000 | 1,296,000 |

PART II: SUBHEAD DETAIL

| 2025-26 | | | | | | | | | | | | | | 2024-25 | | | | | | | | | | | | | | | | | |
|------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|-----------|--|--|-------|--|--|----|--|--|-------|--|--|---|--|--|---|--|--|
| Plans | | | | | | | | | | | | | | Plans | | | | | | | | | | | | | | | | | |
| Resources | | | | | | | | | | | | | | Capital | | | | | | | | | | | | | | | | | |
| Administration | | | | | | | | | | | | | | Programme | | | Total | | | | | | | | | | | | | | |
| Gross | | | | | | | | | | | | | | Income | | | Net | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | 2 | | | 3 | | | 4 | | | 5 | | | 6 | | | 7 | | |
| 8 | | | | | | | | | | | | | | 9 | | | 10 | | | 11 | | | 12 | | | | | | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A Administration | | | | | | | | | | | | | | | | | 2,368 | | | - | | | 2,368 | | | - | | | | | |
| Total voted AME | | | | | | | | | | | | | | | | | 2,368 | | | - | | | 2,368 | | | - | | | | | |
| Total AME | | | | | | | | | | | | | | | | | 2,368 | | | - | | | 2,368 | | | - | | | | | |
| Voted expenditure | | | | | | | | | | | | | | | | | 2,368 | | | - | | | 2,368 | | | - | | | | | |
| Non-voted expenditure | | | | | | | | | | | | | | | | | - | | | - | | | - | | | - | | | | | |
| Total for Estimate | | | | | | | | | | | | | | | | | 2,368 | | | - | | | 2,368 | | | - | | | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 2,368 | 2,368 | 2,357 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -11 | -11 | - |
| <i>Of which:</i> | | | |
| <i>Adjustment for ALBs:</i> | | | |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | - | - | - |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -11 | -11 | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 2,357 | 2,357 | 2,357 |

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

| | £'000 | | |
|---|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Administration Costs | - | - | - |
| <i>Less:</i> | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | - | - | - |
| Gross Programme Costs | 2,368 | 2,368 | 2,357 |
| <i>Less:</i> | | | |
| Programme DEL Income | - | - | - |
| Programme AME Income | - | - | - |
| Non-budget income | - | - | - |
| Net Programme Costs | 2,368 | 2,368 | 2,357 |
| Total Net Operating Costs | 2,368 | 2,368 | 2,357 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 2,368 | 2,368 | 2,357 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 2,368 | 2,368 | 2,357 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 2,368 | 2,368 | 2,357 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 2,368 | 2,368 | 2,357 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2025-26 or 2024-25. No departmental income was received in 2023-24.

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Dan Labbad, the Second Commissioner and Chief Executive

Armed Forces Pension and Compensation Schemes

INTRODUCTION

1. This Estimate provides for the payment of pensions and other benefits to persons covered by the Armed Forces Pension and Compensation Schemes (AFPCS), the rules for which are set out in the Armed Forces Pension Regulations Statutory Instrument Order 2014, the Armed Forces Early Departure Payments Scheme Regulations Statutory Instrument 2014, the Armed Forces (Transitional Provisions) Pensions Regulations Statutory Instrument 2015, the Armed Forces (Pensions and Compensation) Act 2004, the Royal Navy Orders in Council, the Army Pensions Warrant and the King's Regulations for the Royal Air Force.
2. The Armed Forces Pension Scheme is an unfunded, non-contributory, public service occupational pension scheme for members of the Armed Forces. Benefits include pension and lump sum on retirement, payments to widows, widowers and dependants of members who die in service or retirement. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of members moving out of and into employment covered by the scheme.
3. The Estimate also provides for the Armed Forces Bereavement Scholarship Scheme, with reimbursement of payments made by the Ministry of Defence's departmental budget and the Devolved Administrations of Scotland, Northern Ireland and Wales.
4. The Ministry of Defence is responsible for administering the AFPCS; the related staff and other costs are borne on the Ministry of Defence Estimate.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|----------------------|-----------|---------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 5,150,979,000 | - | 5,150,979,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 5,150,979,000 | - | 5,150,979,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 1,759,603,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Armed Forces Pension and Compensation Schemes on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions, lump sum benefits, transfers out and associated non-cash items to persons covered by the scheme. Provision is also made for payment of those benefits outside the scheme: Short Service Gratuities, Resettlement Grants and Criminal Injuries Compensation Overseas.

Income arising from:

MOD employer contributions (Superannuation Contributions Adjusted for Past Experience), Transfers In from other schemes and purchases of added years.

Ministry of Defence will account for this Estimate.

| | | | £ |
|---------------------------------------|----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 5,150,979,000 | 2,358,122,000 | 2,792,857,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,759,603,000 | 812,102,000 | 947,501,000 |

PART II: SUBHEAD DETAIL

| 2025-26 | | | | | | | | | | | | 2024-25 | | £'000 |
|----------------|--|--|--|--|--|--|--|--|--|--|--|----------------|--|-------|
| Plans | | | | | | | | | | | | Plans | | |
| Resources | | | | | | | | | | | | Resources | | |
| Capital | | | | | | | | | | | | Capital | | |
| Programme | | | | | | | | | | | | Programme | | |
| Administration | | | | | | | | | | | | Administration | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
| Income | | | | | | | | | | | | Income | | |
| Gross | | | | | | | | | | | | Gross | | |
| Net | | | | | | | | | | | | Net | | |
| Total | | | | | | | | | | | | Total | | |
| Net | | | | | | | | | | | | Net | | |
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PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 5,150,979 | 5,285,271 | 5,085,897 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -3,391,376 | -3,580,600 | -3,509,731 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -10,039,979 | -10,161,271 | -9,347,711 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | -8,790 | 20,850 | 18,027 |
| Increase (-) / Decrease (+) in creditors | -32,363 | -29,538 | -18,131 |
| Use of provisions | 6,689,756 | 6,589,359 | 5,838,084 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 1,759,603 | 1,704,671 | 1,576,166 |

**PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION
TABLE**

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Programme Costs | 10,039,979 | 10,161,271 | 9,347,711 |
| <i>Of which:</i> | | | |
| Increases in liability | 2,253,143 | 2,717,586 | 2,820,475 |
| Interest on scheme liability | 7,786,836 | 7,443,685 | 6,527,236 |
| Other expenditure | - | - | - |
| <i>Less:</i> | | | |
| Contributions received | -4,888,400 | -4,875,400 | -4,261,525 |
| Transfers in | -600 | -600 | -289 |
| Other income | - | - | - |
| Net Programme Costs | 5,150,979 | 5,285,271 | 5,085,897 |
| Total Net Operating Costs | 5,150,979 | 5,285,271 | 5,085,897 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 5,150,979 | 5,285,271 | 5,085,897 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the FCRA | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 5,150,979 | 5,285,271 | 5,085,897 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 5,150,979 | 5,285,271 | 5,085,897 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 5,150,979 | 5,285,271 | 5,085,897 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Voted Resource AME | | | |
| Programme | | | |
| A Retired pay, pensions and other payments to ex-service personnel | | | |
| Pensions | -4,889,000 | -4,876,000 | -4,261,814 |
| Total Pensions | -4,889,000 | -4,876,000 | -4,261,814 |
| Total Programme | -4,889,000 | -4,876,000 | -4,261,814 |
| Total Voted Resource AME | -4,889,000 | -4,876,000 | -4,261,814 |
| Total Voted Resource Income | -4,889,000 | -4,876,000 | -4,261,814 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

David Williams

Foreign, Commonwealth and Development Office: Overseas Superannuation

INTRODUCTION

1. This Estimate covers the payments of pensions and grants under various superannuation schemes relating to service overseas. The main components are pensions, including UK supplements and increases, of former officers of the India, Pakistan and Burma civil and military services and their dependants, and of former colonial public servants and their dependants; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refunds of contributions made by overseas governments; and war service credit.
2. The resource provision in the Estimate includes the interest cost arising during the year from the increases in the present value of the discounted provision for scheme liabilities because the benefits are one year closer to settlement. The schemes are closed with very few active members, and as allowance has already been made for such members' full service, there is no resource provision for current service costs.
3. The Net Cash Requirement reflects planned payments to pensioners during the year.
4. The administration costs associated with the Estimate are met from the Foreign, Commonwealth and Development Office Estimate.

PART I: EXPENDITURE AND AMBIT

| | £ | | |
|---------------------------------------|-------------------|-----------|------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 11,500,000 | - | 11,500,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 11,500,000 | - | 11,500,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 38,200,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Foreign, Commonwealth and Development Office: Overseas Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

Pension and superannuation payments, grants and compensation payments, etc. in respect of overseas services; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refund of contributions made by overseas governments; war service credit; and associated non-cash items such as adjustments to pension scheme liabilities like interest on outstanding scheme liabilities.

Foreign, Commonwealth and Development Office will account for this Estimate.

| | £ | | |
|---------------------------------------|-------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 11,500,000 | 10,350,000 | 1,150,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 38,200,000 | 17,246,000 | 20,954,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|--|----------------|--------|-----------|-------|--------|---------|-----|-------|---|--------|---------|-----|-----|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Capital | | |
| | Administration | | Programme | | | Total | | Gross | | Income | | Net | |
| | Gross | Income | Net | Gross | Income | Net | Net | Gross | 8 | Income | 9 | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | 10 | 11 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A Interest On Liabilities and Other Expenses | | | | | | | | | | | | | |
| Total voted AME | | | | | | | | | | | | | |
| Total AME | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| Non-voted expenditure | | | | | | | | | | | | | |
| Total for Estimate | | | | | | | | | | | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 11,500 | 13,000 | 19,449 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | 26,700 | 25,325 | 18,739 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -11,500 | -13,000 | -19,449 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 38,200 | 38,325 | 38,188 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 38,200 | 38,325 | 38,188 |

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Programme Costs | 11,500 | 13,000 | 19,449 |
| <i>Of which:</i> | | | |
| Increases in liability | - | - | - |
| Interest on scheme liability | 11,300 | 12,800 | 19,327 |
| Other expenditure | 200 | 200 | 122 |
| <i>Less:</i> | | | |
| Contributions received | - | - | - |
| Transfers in | - | - | - |
| Other income | - | - | - |
| Net Programme Costs | 11,500 | 13,000 | 19,449 |
| Total Net Operating Costs | 11,500 | 13,000 | 19,449 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 11,500 | 13,000 | 19,449 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the FCRA | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 11,500 | 13,000 | 19,449 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 11,500 | 13,000 | 19,449 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 11,500 | 13,000 | 19,449 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2025-26 or 2024-25. No departmental income was received in 2023-24.

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Sir Oliver Robbins

PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

| Section in Part II: Subhead Detail | Service | £'000 |
|---------------------------------------|--|-------|
| A - AME | Payments to pensioners for service with the Cotton Research Corporation. | 9 |
| A - AME | Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964. | 63 |

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|---------|
| Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions. | 17,320 |
| Hong Kong Supplementary Pension for Overseas Service | 240,860 |

National Health Service Pension Scheme

INTRODUCTION

1. This Estimate covers the payment of pension and other benefits to persons covered by the National Health Service (NHS) Pension Scheme. The rules of the scheme are set out in the National Health Service Pension Scheme Regulations 1995 (as amended) and 2008 and 2015.
2. Membership of the scheme is open to most employees in the NHS and for doctors and dentists in general practice and the benefits include pension and lump sum on retirement, payment to widows, widowers and dependants of participants who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipt of transfer payments in respect of persons moving out of and into employments covered by the scheme. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension Act 1975.
3. The scheme is notionally funded for the basic benefits and pensions increase. The scheme's income consists of receipts from contributions (both employer and employee), capitalised and ongoing payments for premature retirements and transfers from other pension schemes. These are used to offset the payment of benefits.
4. The costs of administering the scheme are now met by the scheme, these were previously included in the Department of Health and Social Care Estimate.

PART I: EXPENDITURE AND AMBIT

| | £ | | |
|---------------------------------------|-----------------------|-----------|----------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 15,536,000,000 | - | 15,536,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 15,536,000,000 | - | 15,536,000,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | -5,770,500,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by National Health Service Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Pensions, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions, compensation for early retirement, to or in respect of persons engaged in health services or in other approved employment and other cash and non-cash items.

Income arising from:

Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, cost of scheme administration levy, from or in respect of persons engaged in health services or in other approved employment.

NHS Business Services Authority will account for this Estimate.

| | £ | | |
|---------------------------------------|-----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 15,536,000,000 | 6,492,436,000 | 9,043,564,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -5,770,500,000 | - | -5,770,500,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | |
|------------------------------------|----------------|--------|-----|------------|-------------|------------|------------|-------|--------|-----|------------|--------|-----|---------|
| | Plans | | | | | | | | | | Plans | | | |
| | Resources | | | | | | | | | | Capital | | | |
| | Administration | | | Programme | | | | Total | | | Resources | | | Capital |
| | Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Gross | Income | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| A Pensions | - | - | - | 40,434,000 | -24,898,000 | 15,536,000 | 15,536,000 | - | - | - | 14,137,336 | - | | |
| Total voted AME | - | - | - | 40,434,000 | -24,898,000 | 15,536,000 | 15,536,000 | - | - | - | 14,137,336 | - | | |
| Total AME | - | - | - | 40,434,000 | -24,898,000 | 15,536,000 | 15,536,000 | - | - | - | 14,137,336 | - | | |
| Voted expenditure | | | | | | | | | | | | | | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | 14,137,336 | - | | |
| Total for Estimate | - | - | - | 40,434,000 | -24,898,000 | 15,536,000 | 15,536,000 | - | - | - | 14,137,336 | - | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|--------------------|--------------------|--------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 15,536,000 | 14,137,336 | 17,764,695 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -21,306,500 | -20,123,253 | -22,069,738 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -40,354,000 | -39,058,935 | -38,151,446 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 574,700 | 701,798 | 139,674 |
| Increase (-) / Decrease (+) in creditors | -35,200 | -92,170 | -173,165 |
| Use of provisions | 18,508,000 | 18,326,054 | 16,115,199 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | -5,770,500 | -5,985,917 | -4,305,043 |

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

| | £'000 | | |
|--|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Programme Costs | 40,434,000 | 39,118,918 | 38,204,912 |
| <i>Of which:</i> | | | |
| Increases in liability | 16,954,000 | 16,963,507 | 18,951,446 |
| Interest on scheme liability | 23,400,000 | 22,095,428 | 19,200,000 |
| Other expenditure | 80,000 | 59,983 | 53,466 |
| <i>Less:</i> | | | |
| Contributions received | -24,732,000 | -24,828,400 | -20,286,156 |
| Transfers in | -70,000 | -66,119 | -69,833 |
| Other income | -96,000 | -87,063 | -84,228 |
| Net Programme Costs | 15,536,000 | 14,137,336 | 17,764,695 |
| Total Net Operating Costs | 15,536,000 | 14,137,336 | 17,764,695 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 15,536,000 | 14,137,336 | 17,764,695 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the FCRA | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 15,536,000 | 14,137,336 | 17,764,695 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 15,536,000 | 14,137,336 | 17,764,695 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 15,536,000 | 14,137,336 | 17,764,695 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|------------------------------------|--------------------|--------------------|--------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource AME | | | |
| Programme | | | |
| A Pensions | | | |
| Pensions | -24,898,000 | -24,981,582 | -20,440,217 |
| Total Pensions | -24,898,000 | -24,981,582 | -20,440,217 |
| Total Programme | -24,898,000 | -24,981,582 | -20,440,217 |
| Total Voted Resource AME | -24,898,000 | -24,981,582 | -20,440,217 |
| Total Voted Resource Income | -24,898,000 | -24,981,582 | -20,440,217 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Michael Brodie

Teachers' Pension Scheme (England and Wales)

INTRODUCTION

1. This Estimate provides for the payments of pensions and lump sum benefits to persons covered by the Teachers' Pension Scheme (England and Wales) (TPS). The rules of the scheme are contained in the Teachers' Pension Scheme Regulations 2014. The scheme is an unfunded, contributory, public service occupational pension scheme and applies mainly to teachers employed in schools in England and Wales and their dependants. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of teachers moving out of and into employment covered by the scheme. The Estimate also includes the increase payable in accordance with the Annual Review orders made under Section 59 of the Social Security Pensions Act 1975 and Section 109 of the Pensions Schemes Act 1993.
2. The Estimate also provides for premature retirement compensation payments made on behalf of employers and for the recovery of costs of those payments from employers.
3. Part of the TPS income consists of actual receipts, e.g. contributions from employers and employees, transfer of payments from other superannuation schemes etc. These are used to meet expenditure on benefits, although in practice there is no correlation between receipts and expenditure.
4. Benefits and contributions are carried to a statutory account and valued every 4 years by the scheme actuary. Any deficiency or surplus revealed in valuations will be addressed by adjusting employer contributions rates for the subsequent period until the next scheduled valuation, subject to the application of the employer cost cap mechanism.
5. The Scheme charges Employers a levy of 0.08% of pensionable costs to cover the cost of administration.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|----------------------|-----------|---------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 9,729,685,000 | - | 9,729,685,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 9,729,685,000 | - | 9,729,685,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 1,088,000,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Teachers' Pension Scheme (England and Wales) on:

Annually Managed Expenditure:Expenditure arising from:

Superannuation allowances and gratuities, and other related expenditure, in respect of teachers and the widows, widowers, children and dependants of deceased teachers, and for premature retirement and compensation payments made to members of the Teachers' Pension Scheme and on behalf of their employers, the cost of paying the Department for Education to administer the scheme; and associated non-cash items.

Income arising from:

Receipts from employers' and employees' superannuation contributions; transfer values received; deductions from returns of contributions towards payment in lieu of graduated national insurance contributions equivalent premiums; recovery of contributions equivalent premiums from the state pension scheme; amounts received from employers of teachers' scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita; receipt of administration charge from employers for the specific purpose of meeting the costs of administering the scheme.

Teachers' Pension Scheme (England and Wales) will account for this Estimate.

| | | | £ |
|---------------------------------------|----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 9,729,685,000 | 4,165,898,000 | 5,563,787,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,088,000,000 | 981,281,000 | 106,719,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | |
|------------------------------------|----------------|--------|-----|-----------|--------|-----|---------|---|-------|--------|-----------|-----|---------|--|
| | Plans | | | | | | | | | | Plans | | | |
| | Resources | | | | | | Capital | | | | Resources | | Capital | |
| | Administration | | | Programme | | | Total | | Gross | Income | Net | Net | Net | |
| | Gross | Income | Net | Gross | Income | Net | Net | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| A Pensions and associated payments | | | | | | | | | | | | | | |
| Total voted AME | | | | | | | | | | | | | | |
| Total AME | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| Non-voted expenditure | | | | | | | | | | | | | | |
| Total for Estimate | | | | | | | | | | | | | | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|-------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Net Resource Requirement | 9,729,685 | 9,287,248 | 10,841,084 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -8,641,685 | -7,876,026 | -8,793,340 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -22,073,788 | -21,124,232 | -20,636,091 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 18,992 | 152,637 | 48,078 |
| Increase (-) / Decrease (+) in creditors | -13,883 | -53,945 | -95,171 |
| Use of provisions | 13,426,994 | 13,149,514 | 11,889,844 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 1,088,000 | 1,411,222 | 2,047,744 |

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Programme Costs | 22,120,882 | 21,172,665 | 20,674,027 |
| <i>Of which:</i> | | | |
| Increases in liability | 7,192,034 | 6,926,018 | 8,150,894 |
| Interest on scheme liability | 14,881,754 | 14,198,214 | 12,485,197 |
| Other expenditure | 47,094 | 48,433 | 37,936 |
| <i>Less:</i> | | | |
| Contributions received | -12,351,449 | -11,847,160 | -9,799,130 |
| Transfers in | -13,856 | -14,075 | -9,864 |
| Other income | -25,892 | -24,182 | -23,949 |
| Net Programme Costs | 9,729,685 | 9,287,248 | 10,841,084 |
| Total Net Operating Costs | 9,729,685 | 9,287,248 | 10,841,084 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 9,729,685 | 9,287,248 | 10,841,084 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the FCRA | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 9,729,685 | 9,287,248 | 10,841,084 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 9,729,685 | 9,287,248 | 10,841,084 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 9,729,685 | 9,287,248 | 10,841,084 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|------------------------------------|--------------------|--------------------|-------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource AME | | | |
| Programme | | | |
| A Pensions and associated payments | | | |
| Pensions | -12,391,197 | -11,885,417 | -9,832,943 |
| Total Pensions | -12,391,197 | -11,885,417 | -9,832,943 |
| Total Programme | -12,391,197 | -11,885,417 | -9,832,943 |
| Total Voted Resource AME | -12,391,197 | -11,885,417 | -9,832,943 |
| Total Voted Resource Income | -12,391,197 | -11,885,417 | -9,832,943 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Susan Acland-Hood

UK Atomic Energy Authority Pension Schemes

INTRODUCTION

1. This Estimate covers the provision of pensions and lump sums to retired members or their dependants, transfer values for members transferring to other schemes and repayments of contributions under the UK Atomic Energy Authority (UKAEA) Pension Schemes.
2. The Authority's Public Service Pension Schemes comprise the Combined Pension Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS) and the Protected Persons Superannuation Scheme (PPSS). They relate to the employees of the Authority and until 31 October 2009 UKAEA Ltd, Dounreay Site Restoration Limited (DSRL) and Research Sites Restoration Limited (RSRL). In addition, the Schemes relate to former employees of British Nuclear Fuels plc (BNFL), employees of the National Nuclear Laboratory (NNL) and International Nuclear Services Limited (INSL), the Civil Nuclear Police Authority (CNPA) and the Health Protection Agency (HPA), which later became part of Public Health England (PHE) (in respect of members who prior to 1 April 2005 were employed by the National Radiological Protection Board), and former INSL employees who are now employed by the Nuclear Decommissioning Authority (NDA), together with some employees of the Engineering and Physical Sciences Research Council (EPSRC), the Science and Technology Facilities Council (STFC), former employees of the Council for the Central Laboratory of the Research Councils (CCLRC), the Particle Physics and Astronomy Research Council (PPARC) and the Science and Engineering Research Council (SERC), the RCUK Shared Services Centre Limited (now UK Shared Business Services (UKSBS) Limited) and former Authority employees who transferred to the Ministry of Defence (Atomic Weapons Establishment).

The Research Councils referred to above were absorbed into the United Kingdom Research and Innovation (UKRI) from 1 April 2018 and employees who were members of the UKAEA Pension Schemes at that point were permitted to remain in the UKAEA Pension Schemes.

The PNISS and PPSS are closed to new entrants.

3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes.
4. Associated administrative costs are borne by the UKAEA who recover the appropriate proportion from the other participating employers and the Department for Energy Security and Net Zero for those members where the liability lies with the department.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|--------------------|-----------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 290,390,000 | - | 290,390,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 290,390,000 | - | 290,390,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 302,700,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by UK Atomic Energy Authority Pension Schemes on:

Annually Managed Expenditure:Expenditure arising from:

Payments of pensions etc. to members of the United Kingdom Atomic Energy Authority pension schemes, related expenditure and non-cash items.

Income arising from:

Receipts of employees' and employers' contributions and inward transfers.

Department for Energy Security and Net Zero will account for this Estimate.

| | | | £ |
|---------------------------------------|--------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 290,390,000 | 128,935,000 | 161,455,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 302,700,000 | 127,000,000 | 175,700,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|--|----------------|--------|-----|-----------|---------|---------|---------|---------|----|----|-----------|--------|---------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | | | Capital | | | Resources | | Capital |
| | Administration | | | Programme | | | | Total | | | Gross | Income | Net |
| | Gross | Income | Net | Gross | Income | Net | Net | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | 290,390 | | | | | | |
| A Pensions, transfer values, repayments of contributions | - | - | - | 355,520 | -65,130 | 290,390 | | - | - | - | 285,198 | - | |
| Total voted AME | - | - | - | 355,520 | -65,130 | 290,390 | 290,390 | - | - | - | 285,198 | - | |
| Total AME | - | - | - | 355,520 | -65,130 | 290,390 | 290,390 | - | - | - | 285,198 | - | |
| Voted expenditure | - | - | - | 355,520 | -65,130 | 290,390 | 290,390 | - | - | - | 285,198 | - | |
| Non-voted expenditure | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total for Estimate | - | - | - | 355,520 | -65,130 | 290,390 | 290,390 | - | - | - | 285,198 | - | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 290,390 | 285,198 | 246,692 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | 12,310 | 13,723 | -9,457 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -355,520 | -353,725 | -301,912 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | 10,000 | 10,000 | -1,664 |
| Use of provisions | 357,830 | 357,448 | 294,119 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 302,700 | 298,921 | 237,235 |

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Programme Costs | 355,520 | 353,725 | 302,117 |
| <i>Of which:</i> | | | |
| Increases in liability | 59,510 | 59,466 | 64,565 |
| Interest on scheme liability | 296,010 | 294,259 | 237,347 |
| Other expenditure | - | - | - |
| <i>Less:</i> | | | |
| Contributions received | -61,500 | -66,564 | -53,591 |
| Transfers in | -3,300 | -1,637 | -1,834 |
| Other income | -330 | -326 | - |
| Net Programme Costs | 290,390 | 285,198 | 246,692 |
| Total Net Operating Costs | 290,390 | 285,198 | 246,692 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 290,390 | 285,198 | 246,692 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the FCRA | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 290,390 | 285,198 | 246,692 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 290,390 | 285,198 | 246,692 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 290,390 | 285,198 | 246,692 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|--|----------------|----------------|----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource AME | | | |
| Programme | | | |
| A Pensions, transfer values, repayments of contributions | | | |
| Pensions | -65,130 | -68,527 | -55,425 |
| Total Pensions | -65,130 | -68,527 | -55,425 |
| Total Programme | -65,130 | -68,527 | -55,425 |
| Total Voted Resource AME | -65,130 | -68,527 | -55,425 |
| Total Voted Resource Income | -65,130 | -68,527 | -55,425 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Jeremy Pocklington CB

Ministry of Justice: Judicial Pensions Scheme

INTRODUCTION

1. This Estimate covers the payment of pensions and other benefits to persons covered by the Judicial Pensions Scheme (JPS). This is comprised of a number of distinct pension schemes providing for both salaried and fee paid judiciary.
2. Provision is made within this Estimate for:
 - a) Interest costs arising on the accruing cost of all judicial pensions during the year. This amount is equivalent to unwinding the discount originally included in the scheme liabilities and it accounts for the fact that future pension benefits are one year closer to settlement;
 - b) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are paid from the departmental resources;
 - c) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in future, with respect to currently serving members of the judiciary whose salaries are met directly from the Consolidated Fund; and
 - d) The increase in the value of the future pension liability (core pension entitlements and pension increases), expected to arise from ongoing litigation.
3. The Scheme's Appointing Bodies meet the costs of pension cover for their Judicial Office Holders by payments of set charges on an accruals basis. These charges are known as "Accruing Superannuation Liability Charges (ASLCs)". In addition scheme members pay personal pension contributions (PPC) towards their future pensions. ASLCs and PPCs constitute the income of the JPS.
4. This Estimate assumes an ASLC rate of 62.55%, and the personal pension contributions of members of 4.26% as recommended by the Government Actuary's Department.

PART I: EXPENDITURE AND AMBIT

| | £ | | |
|---------------------------------------|--------------|-------------|-------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 154,596,000 | 103,680,000 | 258,276,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 154,596,000 | 103,680,000 | 258,276,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | -144,891,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions, lump sum benefits, transfers out, refunds of contributions, refunds of added pension payments, and McCloud compensation payments in respect of members of the Judicial Pensions Schemes; payment to the Ministry of Justice towards the cost of administering the schemes; and other associated cash and non-cash items.

Income arising from:

Employers' pension contributions (Accruing Superannuation Liability Charges), scheme members' pension contributions, transfers in from other schemes, purchase of added years, and receipt of administrative charges from employers towards the cost of administering the schemes.

Ministry of Justice: Judicial Pensions Scheme will account for this Estimate.

| | £ | | |
|---------------------------------------|--------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 154,596,000 | 78,334,000 | 76,262,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | -144,891,000 | - | -144,891,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | | |
|------------------------------------|----------------|--------|-----|---------|----------|-----------|-------|--------|-----|-------|---------|---------|-----|-------|
| | Plans | | | | | | | | | | Plans | | | |
| | Resources | | | | | | | | | | Capital | | | |
| | Administration | | | | | Programme | | | | | Total | | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Total | Gross | Income | Net | Total |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | | |
| A Judicial Pension Scheme | - | - | - | 485,796 | -331,200 | 154,596 | - | - | - | - | - | 147,196 | - | |
| Total voted AME | - | - | - | 485,796 | -331,200 | 154,596 | - | - | - | - | - | 147,196 | - | |
| Non-voted expenditure | | | | | | | | | | | | | | |
| B Judicial Pension Scheme | - | - | - | 103,680 | - | 103,680 | - | - | - | - | - | 95,000 | - | |
| Total non-voted AME | - | - | - | 103,680 | - | 103,680 | - | - | - | - | - | 95,000 | - | |
| Total AME | - | - | - | 589,476 | -331,200 | 258,276 | - | - | - | - | - | 242,196 | - | |
| Voted expenditure | | | | | | | | | | | | | | |
| Non-voted expenditure | - | - | - | 485,796 | -331,200 | 154,596 | - | - | - | - | - | 147,196 | - | |
| Total for Estimate | - | - | - | 589,476 | -331,200 | 258,276 | - | - | - | - | - | 242,196 | - | |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 258,276 | 242,196 | 161,522 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -299,487 | -266,000 | -167,373 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -472,520 | -443,000 | -297,419 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 173,033 | 177,000 | 130,046 |
| Removal of non-voted budget items | -103,680 | -95,000 | -96,000 |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | -103,680 | -95,000 | -96,000 |
| Other adjustments | - | - | - |
| Net Cash Requirement | -144,891 | -118,804 | -101,851 |

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Programme Costs | 589,476 | 551,196 | 397,562 |
| <i>Of which:</i> | | | |
| Increases in liability | 330,400 | 308,000 | 203,419 |
| Interest on scheme liability | 245,800 | 230,000 | 190,000 |
| Other expenditure | 1,276 | 1,196 | 3,664 |
| <i>Less:</i> | | | |
| Contributions received | -331,200 | -309,000 | -248,687 |
| Transfers in | - | - | - |
| Other income | - | - | - |
| Net Programme Costs | 258,276 | 242,196 | 148,875 |
| Total Net Operating Costs | 258,276 | 242,196 | 148,875 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 258,276 | 242,196 | 148,875 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the FCRA | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - | - | - |
| Other adjustments | - | - | 12,647 |
| Total Resource Budget | 258,276 | 242,196 | 161,522 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 258,276 | 242,196 | 161,522 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 258,276 | 242,196 | 161,522 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|------------------------------------|-----------------|-----------------|-----------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource AME | | | |
| Programme | | | |
| A Judicial Pension Scheme | | | |
| Pensions | -331,200 | -309,000 | -248,687 |
| Total Pensions | -331,200 | -309,000 | -248,687 |
| Total Programme | -331,200 | -309,000 | -248,687 |
| Total Voted Resource AME | -331,200 | -309,000 | -248,687 |
| Total Voted Resource Income | -331,200 | -309,000 | -248,687 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer: Amy Rees

PART III: NOTE K - CONTINGENT LIABILITIES

| Nature of liability | £'000 |
|--|----------------|
| There are a number of ongoing legal claims in relation to discrimination between fee-paid and salaried judges, and in relation to salaried judges working in a court of higher jurisdiction which may give rise to further pay and pension claims. We are currently unable to estimate the extent of the potential liability for these claims. | Unquantifiable |

Cabinet Office: Civil Superannuation

INTRODUCTION

1. This Estimate covers the cost of the Civil Service Pension Arrangements, including those under the Public Service Pensions Act 2013, and the payment of pension benefits to members under those arrangements. It also covers certain other statutory schemes and small pension related payments by agreement, including schemes for civil servants and others made under the Superannuation Act 1972.
2. Provision is made for the payment of annual compensation arising from early retirement that was pre-funded by employers covered by the Civil Service Compensation Scheme (CSCS) in previous years and for payment of compensation under the CSCS which is then recovered from employers.
3. Employer members' contributions, employee members' contributions and receipts arising from transfers into the scheme partly offset the cost of the scheme and partly fund the payment of pension benefits.
4. This Estimate also includes funding for the other schemes superannuation.
5. Further details of spending covered under this Estimate can be found in the Annual Report and Accounts.

PART I: EXPENDITURE AND AMBIT

| | | | £ |
|---------------------------------------|--------------------|-----------|---------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 9,750,000,000 | - | 9,750,000,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 9,750,000,000 | - | 9,750,000,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 993,500,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Cabinet Office: Civil Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

The superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments, for other related services and related non-cash items.

Income arising from:

Charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

Cabinet Office will account for this Estimate.

| | | | £ |
|---------------------------------------|--------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 9,750,000,000 | 4,460,850,000 | 5,289,150,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 993,500,000 | 555,750,000 | 437,750,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 Plans | | | | | | | 2024-25 Plans | | | £'000 |
|------------------------------------|------------------|--------|-----|------------|------------|-----------|-----------|------------------|---|---|------------|
| | Resources | | | | | | | Capital | | | |
| | Administration | | | | Programme | | | Total | | | |
| | Gross | Income | Net | Gross | Income | Net | Total | | | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | |
| Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | - | - | - | 18,393,500 | -8,643,500 | 9,750,000 | 9,750,000 | | - | - | 10,013,000 |
| A Civil superannuation | - | - | - | 18,393,500 | -8,643,500 | 9,750,000 | 9,750,000 | | - | - | 10,013,000 |
| Total voted AME | - | - | - | 18,393,500 | -8,643,500 | 9,750,000 | 9,750,000 | | - | - | 10,013,000 |
| Total AME | - | - | - | 18,393,500 | -8,643,500 | 9,750,000 | 9,750,000 | | - | - | 10,013,000 |
| Voted expenditure | - | - | - | 18,393,500 | -8,643,500 | 9,750,000 | 9,750,000 | | - | - | 10,013,000 |
| Non-voted expenditure | - | - | - | - | - | - | - | | - | - | - |
| Total for Estimate | - | - | - | 18,393,500 | -8,643,500 | 9,750,000 | 9,750,000 | | - | - | 10,013,000 |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|-------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 9,750,000 | 10,013,000 | 9,938,754 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -8,756,500 | -8,929,000 | -8,843,971 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -18,384,500 | -17,956,000 | -17,117,785 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 9,628,000 | 9,027,000 | 8,273,814 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 993,500 | 1,084,000 | 1,094,783 |

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

| | £'000 | | |
|--|------------------|-------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Programme Costs | 18,393,500 | 17,965,000 | 17,126,360 |
| <i>Of which:</i> | | | |
| Increases in liability | 7,144,500 | 7,146,000 | 7,707,793 |
| Interest on scheme liability | 11,240,000 | 10,810,000 | 9,409,992 |
| Other expenditure | 9,000 | 9,000 | 8,575 |
| <i>Less:</i> | | | |
| Contributions received | -8,395,000 | -7,744,995 | -7,011,008 |
| Transfers in | -111,000 | -111,811 | -99,282 |
| Other income | -137,500 | -95,194 | -77,316 |
| Net Programme Costs | 9,750,000 | 10,013,000 | 9,938,754 |
| Total Net Operating Costs | 9,750,000 | 10,013,000 | 9,938,754 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 9,750,000 | 10,013,000 | 9,938,754 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the FCRA | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 9,750,000 | 10,013,000 | 9,938,754 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 9,750,000 | 10,013,000 | 9,938,754 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 9,750,000 | 10,013,000 | 9,938,754 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

| | £'000 | | |
|------------------------------------|-------------------|-------------------|-------------------|
| | 2025-26 | 2024-25 | 2023-24 |
| | Plans | Plans | Outturn |
| Voted Resource AME | | | |
| Programme | | | |
| A Civil superannuation | | | |
| Pensions | -8,643,500 | -7,952,000 | -7,187,606 |
| Total Pensions | -8,643,500 | -7,952,000 | -7,187,606 |
| Total Programme | -8,643,500 | -7,952,000 | -7,187,606 |
| Total Voted Resource AME | -8,643,500 | -7,952,000 | -7,187,606 |
| Total Voted Resource Income | -8,643,500 | -7,952,000 | -7,187,606 |

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Catherine Little

Royal Mail Statutory Pension Scheme

INTRODUCTION

1. The Estimate covers all costs and payments of pension benefits (including transfer payments for members transferring to other schemes) for the Royal Mail Statutory Pension Scheme (RMSPS).
2. Where income from commission is received from payroll providers it can be used to offset the administration and other costs of the Scheme.
3. Associated administrative costs are borne by the Cabinet Office.
4. The RMSPS is a closed scheme.

PART I: EXPENDITURE AND AMBIT

| | £ | | |
|---------------------------------------|----------------------|-----------|---------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 1,500,400,000 | - | 1,500,400,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 1,500,400,000 | - | 1,500,400,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | | |
| Net Cash Requirement | 1,964,000,000 | | |

Amounts required in the year ending 31 March 2026 for expenditure by Royal Mail Statutory Pension Scheme on:

Annually Managed Expenditure:

Expenditure arising from:

Payment of pensions etc. to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

Cabinet Office will account for this Estimate.

| | £ | | |
|---------------------------------------|----------------------|------------------------------|----------------------------------|
| | Voted Total | Allocated in Vote on Account | Balance to complete or surrender |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 1,500,400,000 | 682,200,000 | 818,200,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | - | - | - |
| Net Cash Requirement | 1,964,000,000 | 888,750,000 | 1,075,250,000 |

PART II: SUBHEAD DETAIL

| | 2025-26 | | | | | | | | | | 2024-25 | | |
|---|----------------|--------|-----|-----------|--------|-----------|-------|--------|-----|-------|-----------|-----|-----------|
| | Plans | | | | | | | | | | Plans | | |
| | Resources | | | | | Capital | | | | | Resources | | |
| | Administration | | | | | Programme | | | | | Capital | | |
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Net |
| | 1 | 2 | 3 | 4 | 5 | 6 | | | | 8 | 9 | 10 | 11 |
| | | | | | | | | | | | | | 12 |
| Annually Managed Expenditure (AME) | | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | | |
| A RMSPS Pension Scheme | - | - | - | 1,500,400 | - | 1,500,400 | | | | - | - | - | 1,516,000 |
| Total voted AME | - | - | - | 1,500,400 | - | 1,500,400 | | | | - | - | - | 1,516,000 |
| Total AME | - | - | - | 1,500,400 | - | 1,500,400 | | | | - | - | - | 1,516,000 |
| Voted expenditure | - | - | - | 1,500,400 | - | 1,500,400 | | | | - | - | - | 1,516,000 |
| Non-voted expenditure | - | - | - | - | - | - | | | | - | - | - | - |
| Total for Estimate | - | - | - | 1,500,400 | - | 1,500,400 | | | | - | - | - | 1,516,000 |

PART II: RESOURCE TO CASH RECONCILIATION

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Net Resource Requirement | 1,500,400 | 1,516,000 | 876,996 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | 463,600 | 359,000 | 770,493 |
| <i>Of which:</i> | - | - | - |
| <i>Adjustment for ALBs:</i> | - | - | - |
| Remove voted resource and capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | - | - | - |
| Depreciation | - | - | - |
| New provisions and adjustments to previous provisions | -1,500,400 | -1,516,000 | -876,996 |
| Departmental Unallocated Provision | - | - | - |
| Supported capital expenditure (revenue) | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | - | - | - |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | - |
| Increase (-) / Decrease (+) in creditors | - | - | - |
| Use of provisions | 1,964,000 | 1,875,000 | 1,647,489 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | - | - | - |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 1,964,000 | 1,875,000 | 1,647,489 |

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

| | £'000 | | |
|--|------------------|------------------|--------------------|
| | 2025-26 Plans | 2024-25 Plans | 2023-24 Outturn |
| Gross Programme Costs | 1,500,400 | 1,516,000 | 876,996 |
| <i>Of which:</i> | | | |
| Increases in liability | - | - | - |
| Interest on scheme liability | 1,500,400 | 1,516,000 | 876,996 |
| Other expenditure | - | - | - |
| <i>Less:</i> | | | |
| Contributions received | - | - | - |
| Transfers in | - | - | - |
| Other income | - | - | - |
| Net Programme Costs | 1,500,400 | 1,516,000 | 876,996 |
| Total Net Operating Costs | 1,500,400 | 1,516,000 | 876,996 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 1,500,400 | 1,516,000 | 876,996 |
| Capital AME | - | - | - |
| Non-budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Departmental Unallocated Provision (resource) | - | - | - |
| Consolidated Fund Extra Receipts in the budget but not in the FCRA | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the FCRA | - | - | - |
| Grants to devolved administrations | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the FCRA | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 1,500,400 | 1,516,000 | 876,996 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 1,500,400 | 1,516,000 | 876,996 |
| <i>Adjustments to include:</i> | | | |
| Grants to devolved administrations | - | - | - |
| Prior period adjustments | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Consolidated Fund Extra Receipts in the resource budget | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 1,500,400 | 1,516,000 | 876,996 |

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2025-26 or 2024-25. No departmental income was received in 2023-24.

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:

Catherine Little