

# Annual report and accounts

2024 to 2025



# Civil Service Commission Annual report and accounts 2024 to 2025

Accounts presented to Parliament, the Scottish Parliament and the Welsh Parliament/ Senedd Cymru pursuant to paragraph 16 of Schedule 1 to the Constitutional Reform and Governance Act 2010.

Report presented to Parliament, the Scottish Parliament and the Welsh Parliament/ Senedd Cymru pursuant to paragraph 17 of Schedule 1 to the Constitutional Reform and Governance Act 2010.

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Civil Service Commission, Room G/08, 1 Horse Guards Road, London SW1A 2HQ info@csc.gov.uk

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## **Preface**

This document provides details of the activities of the Civil Service Commission, including performance and financial data about our work between 1 April 2024 and 31 March 2025.

The report is divided into three main parts, as follows.

#### **Performance report**

The performance report provides an overview of the Commission's purpose, key objectives and main achievements throughout 2024 to 2025.

- **Performance overview:** this section includes the foreword from the First Civil Service Commissioner and the Chief Executive's introduction, which together provide a high-level narrative on the organisation and the year's work. It also includes a quantitative summary of performance in the year in numbers, along with highlights.
- **Performance analysis:** this section includes detailed narrative and data about the Commission, including its aims, performance against them, risks, and future plans.

#### **Accountability report**

The accountability report provides a comprehensive review of the Commission's corporate governance, remuneration policies, and compliance with statutory and financial requirements.

- Corporate governance report: this details the governance structures and controls, including the role of the Commissioners, the Board, and the Audit and Risk Committee. It includes the Director's report, the governance statement, and the statement of the Commissioners' and Accounting Officer's responsibilities regarding the preparation of the accounts and the safeguarding of public funds.
- **Remuneration and staff report:** this sets out the Commission's remuneration policy and provides audited details on the fees paid to Commissioners and the salary and pension benefits of the Chief Executive (the highest-paid Director). It also covers staff composition, turnover, and relevant policies.
- Parliamentary accountability and audit report: this section confirms compliance with Parliamentary and HM Treasury financial directions. It includes the finance summary, which outlines the Commission's budget and net expenditure for the year.

#### **Accounts**

The final part of this document comprises the audited financial statements of the Civil Service Commission for 2024 to 2025. These accounts present a true and fair view of the Commission's financial activities for the year.



Part 1
Annual report
2024 to 2025



# Performance report

### Year in numbers 2024 to 2025

#### Civil Service-wide



**60,544** people appointed to roles in the Civil Service, compared to 98,328 in 2023 to 2024 – down 38.4%.



**56,194** people were recruited through fair and open competition, **compared to 91,351 in 2023 to 2024 – down 38.5%.** 



**4,498** people appointed by exception, compared to 6,977 in 2023 to 2024 – down 35.5%.



**234** breaches of the Recruitment Principles, compared to 71 in 2023 to 2024. There were 99 serious breaches and 135 technical breaches across 56 departments and organisations.\*



**216** Recruitment Principles complaints were received, of which 183 were outside the Commission's legal remit.



**120** Civil Service Code appeals were received, all of which were outside the Commission's legal remit.

<sup>\*</sup> The increase in breaches follows the 2024 to 2025 audit programme, which identified more breaches than those just self-reported in previous years.

## **Commissioner-chaired competitions**



**166** competitions were chaired by Commissioners (235 in 2023 to 2024) with **11,744** applicants.



Where declared, women made up **30%** of applicants. There were more successful female candidates in later stages, **making up 46% of shortlists and 41% of appointable candidates.** 



Where declared, candidates from ethnic minority groups made up 23% of total applicants. This number dropped in later stages, making up 12% of shortlists and 7% of appointable candidates.



Where declared, candidates who reported having a disability made up **9% of applicants**, **7% of shortlists and 4% of appointable candidates**.



**74%** of appointed candidates were existing civil servants (65% in 2023 in 2024).



**100** competitions produced more than one appointable candidate (60%) and 12 competitions produced no appointable candidate (7%).

## Recruitment below Senior Civil Service (SCS) pay band 2



**60,353** people were appointed to positions below SCS2.



Of these, **56,083** people were recruited through fair and open competition **(4,461 by exception)**.



Where declared, **52.3%** of people recruited through fair and open competition were female and **43.8%** were male. **0.35%** preferred to self-describe.



Where declared, **30.9%** of people recruited through fair and open competition were from an ethnic minority group, **up from 17% in 2023 to 2024.** 



Where declared, candidates from an ethnic minority background were most successful at grades EO (38.3% of EO recruits) and AO (36.3% of AO recruits).



Where declared, **10.3%** of people recruited through fair and open competition declared a disability, **up from 7% in 2023 to 2024.** 

Part 1 Annual report 2024 to 2025



# First Civil Service Commissioner's foreword

This has been a significant year for the Civil Service Commission, not least because of our constitutional role in upholding the principles of fairness, openness and merit in Civil Service appointments during a General Election period which resulted in a change in government for the first time in 14 years. The integrity of our system depends on a permanent and impartial Civil Service – ready to serve the government of the day, whatever its political colour. The Commission exists to safeguard that principle and help the Civil Service bring in the skills needed to deliver for the country.

This year, we oversaw the appointment of the new Cabinet Secretary through an open and competitive process. For the first time, this post was openly advertised to both current and former Permanent Secretaries, building on the approach started by my predecessors, in particular Ian Watmore. This marks a significant evolution in how SCS appointments are made, and in transparency about the process used for making this important appointment. I also chaired the appointment process for a new Permanent Secretary in the Scottish Government, who will lead the delivery of the devolved powers and duties in Scotland.

To be effective as a regulator, we must be proportionate, predictable and deliver at pace. We evolved our regulatory approach significantly this year, particularly using our departmental audit programme not simply to identify breaches but to drive improvements in recruitment practice across government (see page 20). This is central to our philosophy as a regulator: one that supports departments to get it right and provides wider public assurance that appointments into the Civil Service are made on merit.

We also conducted a cross-departmental review of the use of exceptions using delegated powers in July and August, during the post-election period. We were largely satisfied that departments were generally using exceptions appropriately - an important finding that supports our broader assurance function and helps maintain public confidence (see page 27). At the same time, our Audit and Risk Committee reviewed our own processes for handling exceptions that require prior approval from the Commission and, as a result, we have increased transparency around use of exceptions and now publish a list of exceptions above pay band 2 on a monthly basis on our website.

This year, we finalised a new Framework Agreement with our sponsor department, the Cabinet Office, which clarifies the governance and roles for the three Independent Offices supported by the Commission's secretariat (see page 60). This brings greater accountability and coherence in how we work, while preserving the essential independence of the three offices. The Framework Agreement should be reviewed and updated at least every three years to ensure continued clarity and good governance.

Internationally, the Commission welcomed delegations from Nepal, Malaysia, Namibia, Australia and Japan – underlining the growing interest in our model of independent oversight and the value of impartial Civil Service systems.

Following an open competition, Kate Owen, who had been serving on an interim basis, was appointed as the Chief Executive of the Civil Service Commission. Kate's leadership this year has strengthened our capability and helped to position us well for the future.

Of course, none of this would have been possible without the dedication and commitment of my fellow Commissioners, and I would also like to thank our secretariat team for their hard work and professionalism. I am proud of what we have achieved together this year.

Minde Stunt

The Rt Hon the Baroness Stuart of Edgbaston First Civil Service Commissioner

Part 1 Annual report 2024 to 2025



#### **Chief Executive's introduction**

#### A year of progress and strengthening foundations

As we reflect on the past year, I am immensely proud of the Civil Service Commission's achievements and the collaborative spirit that has driven our success. The 2024 to 2025 period marks a significant stride forward in our commitment to upholding the statutory principles upon which we are based and the core values of the Civil Service.

A cornerstone of our progress has been the successful completion of the first year of our new audit programme. This has been crucial in enhancing our oversight and ensuring the highest standards of recruitment and regulation. I want to extend my sincere thanks to all departments for their exceptional engagement and co-operation throughout this programme. Their commitment to transparency has been exemplary and instrumental in its success.

One of the key risks to the Commission's operations relates to staff recruitment and retention. This year, we have also reached a full staffing complement, a milestone that significantly bolsters our capacity to deliver on our mandate effectively. This complete team continues to demonstrate our invaluable role as an independent regulator, ensuring that recruitment into the Civil Service takes place on merit in a way that is fair and open. This was particularly the case over the course of our review into departments' use of exceptions in the period following the election.

Our efforts around training and outreach have been a particular highlight of this year (see page 26). Our new training programme educates and upskills departments in compliant recruitment practices and drives higher standards of behaviour. We have continued to engage with departments and stakeholders, providing guidance and support to embed best practices and foster a deeper understanding of our regulatory framework.

The past year has also seen the impact of a new government, and we have worked diligently to support this transition, ensuring our independent role remains steadfast and effective in supporting the evolving priorities of the Civil Service. A significant development in our governance has been the signing of a new Framework Agreement with the Cabinet Office. This agreement provides a stable and robust footing for the Commission's future, reinforcing our independence and clarifying our operational parameters for years to come.

Finally, I am delighted to share the excellent results from our latest People Survey (see page 55). This feedback is a testament to the dedication and professionalism of our staff and underscores our commitment to fostering a positive and supportive working environment.

Looking ahead, we remain dedicated to our mission and confident in our ability to adapt and thrive in a dynamic environment (see page 58). I extend my thanks to our excellent staff team, Commissioners and our sponsor team for their hard work, professionalism and support over the last year.

S. K. Oren.

Kate Owen

Chief Executive
Civil Service Commission
19 November 2025

## Highlights of 2024 to 2025



#### May 2024

First Civil Service Commissioner writes to all Permanent Secretaries to outline the Commission's role in relation to the Civil Service Code and request their support in building a **better understanding of Code complaints within departments**.



#### August 2024

Cabinet Secretary and First Civil Service Commissioner write to new ministers on how ministers can play a part in appointments to the Civil Service.



#### August 2024

First Civil Service Commissioner writes to all departments outlining a **review of all appointments made by exception** which did not require prior approval by the Civil Service Commission in July and August 2024.



#### September 2024

Launch of a **new governance structure** for the Commission.



#### September 2024

First Civil Service Commissioner and the Chief Executive visit Civil Service Commissioners for Northern Ireland.



#### October 2024

Launch of new monthly (previously annual) transparency publication on exception appointments approved by the Commission.



#### November 2024

**Publication of a review of appointments by exception made by departments** which did not require prior approval by the Commission.



#### December 2024

Appointment of a new Cabinet Secretary, **Sir Chris Wormald KCB**, following a fair, open and merit-based process chaired by the First Civil Service Commissioner.



#### January 2025

Home Office and Government Digital and Data are announced as **joint winners of the Commissioners' Mark of Excellence** for innovation in external recruitment.



#### January 2025

First Civil Service Commissioner and Chief Executive provide **evidence to the Senior Salaries Review Body** on senior civil servants.



#### February 2025

**Publication of the new Framework Agreement for the Civil Service Commission** (as part of the Independent Offices, also comprising the Advisory Committee on Business Appointments and Commissioner for Public Appointments).



#### March 2025

First Civil Service Commissioner hosts a **public event on what to expect from the SCS job application process**.



#### March 2025

First Civil Service Commissioner **hosts the joint winners** of the Commissioners' Mark of Excellence at the House of Commons.

#### What we do

#### Recruitment

The Commission derives its regulatory powers from the Constitutional Reform and Governance Act 2010, which requires the Civil Service to appoint staff on merit, after fair and open competition. It also provides the Commission with a duty to publish Recruitment Principles, which are the Commission's interpretation of the legal requirement and which government departments must comply with to recruit into the Civil Service. The Commission is a regulator, independent of government and the Civil Service, and provides assurance that the requirements of the Constitutional Reform and Governance Act 2010 are being met, largely through our compliance and complaints functions.

The Commission's remit covers all civil servants, ranging from those in core government departments to agencies and non-departmental public bodies (NDPBs).

As an organisation, the Commission aims to be open, collaborative and enabling. Departments are encouraged to maintain regular and early contact with the team to seek advice and design recruitment campaigns that are compliant with the Recruitment Principles. We offer a responsive email service by which staff in departments and members of the public can seek advice.

The independent Commissioners are individually linked to key departments across the Civil Service, in order to cultivate a supportive and collaborative relationship with the organisation at Permanent Secretary and HR Director levels to facilitate proactive advice on emerging issues.

#### Chairing external senior competitions

The Commission works across all departments and agencies, and has a unique oversight of the variety of roles that the Civil Service undertakes.

As mandated by the Recruitment Principles, Civil Service Commissioners personally chair recruitment competitions for the majority of SCS pay band 2 roles (Director or equivalent) advertised externally. Commissioners also chair all roles at SCS pay band 3 (Director General or equivalent) and SCS pay band 4 (Permanent Secretary or equivalent), irrespective of whether the competition is advertised publicly or across the Civil Service only. SCS pay band 4 campaigns are typically chaired by the First Civil Service Commissioner. At the request of departments, or at the decision of the Commission, Commissioners may also chair some competitions at SCS pay band 1, for example in cases of particular ministerial interest.

Chairing senior competitions is an essential lever in the Commission's work as a regulator. Commissioners are involved from the planning phase of a competition through to the interview stage and write the final report outlining its outcome. They guide the panel through the consideration of a range of assessments undertaken by candidates.

Additional assessments typically include a leadership assessment and a staff engagement exercise, and reports are made available to the panel prior to interview. For appointments at Director General and Permanent Secretary level, Commissioners work closely with the senior talent and resourcing team in the Cabinet Office.

The Commissioners work closely with the SCS team in the Government Recruitment Service, which provides a valuable service to many departments, from advertising and logistics to the management of recruitment data.

The number of Commissioner-chaired competitions decreased this year, from 235 in 2023 to 2024 to 166 – a 29% decrease. The decrease in competitions could be attributed to the 2024 UK General Election. Departments likely paused recruitment in anticipation of potential changes in government and/or priorities. The majority of these Commissioner-chaired competitions were for roles at SCS pay band 2.

Table 1: Commissioner-chaired competitions by grade

Grade	Number of competitions
SCS pay band 1	1 (0.6%)
SCS pay band 2	132 (79.5%)
SCS pay band 3	25 (15.1%)
SCS pay band 4	8 (4.8%)
Total	166

Commissioners chaired eight competitions this year to appoint SCS pay band 4 roles across the following departments:

- Cabinet Office
- Department of Health and Social Care
- Foreign, Commonwealth and Development Office
- HM Treasury
- Scottish Government

#### Ministerial involvement

The role of ministers in Civil Service appointments is set out in the Commission's Recruitment Principles. The Constitutional Reform and Governance Act 2010 permits and empowers ministers to be involved in these selections where there is an interest.

Commissioners will check at the planning stage that ministers have been fully consulted on a role, have had the opportunity to review the candidate pack, and are subsequently updated by the vacancy holder on the progress of the competition.

The Recruitment Principles permit conversations between ministers and shortlisted candidates, with a member of the Commission present to gather feedback and ensure that the meetings are conducted in a manner that is both appropriate and compliant. These meetings can occur at any grade but predominantly take place at senior grades in competitions chaired by the Civil Service Commissioners. Following ministerial meetings with candidates, the Commissioner or a member of the Commission will discuss any areas that the minister feels should be further explored with candidates during the panel interview. This is an integral part of the process for some roles: obtaining constructive feedback from ministers provides the panel with additional insights on a candidate, and it also gives an opportunity for the candidates to gain greater insight into the nature of the vacancy.

If not satisfied with the panel's recommendation, in exceptional circumstances, the minister may request that the panel reconsider, providing the reasons. The panel may revise its order of merit, but it must obtain the approval of the Commission Board before any appointment is made.

For Permanent Secretary competitions, either the Prime Minister or the relevant First Minister of the devolved administrations will have further involvement in the process.

Following last year's General Election, in August 2024 the First Civil Service Commissioner and Cabinet Secretary wrote jointly to all new ministers outlining how they can play a part in the important process of making appointments to the Civil Service for roles in which they might have an interest. The letter reminded ministers that the Constitutional Reform and Governance Act 2010 legislation permits and empowers ministers to be involved in these selections. The statute is clear in prohibiting the involvement of special advisors at any stage of the process to appoint civil servants.

#### Outreach



No organisation has all the skills it needs at any one time. The Civil Service often needs to look to external applicants for skills it urgently needs."

Baroness Gisela Stuart, speaking at the 'Meet the Commissioners' event

We were delighted that over 400 people attended our 'Meet the Commissioners' online event in March 2025, which saw the First Civil Service Commissioner and two Commissioners explain how they oversee SCS recruitment to ensure it is carried out fairly, openly and on the basis of merit.

First Civil Service Commissioner Baroness Gisela Stuart joined Atul Devani, Link Commissioner for the Department for Science, Innovation and Technology and the Department for Energy Security and Net Zero, and Martin Spencer, Link Commissioner for the Cabinet Office and the Department for Business and Trade. Between them, Atul and Martin bring a wide range of experience in business, technology and entrepreneurship.

The panel explained each stage of the SCS recruitment process, including what to expect from different assessment types. The panel also offered views on how candidates can optimise their applications, especially when applying from outside the Civil Service.



Questions are specifically designed to give external candidates an equal chance to demonstrate their relevant experience."

Atul Devani, speaking at the 'Meet the Commissioners' event

We will continue to hold regular events across 2025 to 2026, with details to be shared on the Commission's website.

We also welcomed five international delegations – from Nepal, Malaysia, Namibia, Australia and Japan – to share information about our role and hear about their different approaches.

#### **Compliance**

#### 2024 to 2025 audit programme

The Commission audits organisations to drive greater innovation and improvement in departmental practice, while ensuring the important principle of recruitment on merit, after fair and open competition, remains the cornerstone of an effective and impartial Civil Service.

The 2024 to 2025 audit year was the first in a three-year audit cycle under a revised methodology. The Commission audited every department and organisation in its remit across the year. This new approach modernised our ways of working, examining

recruitment at all grades from AO to SCS pay band 1. This large-scale programme allows us to shape future audits for the remaining cycle and beyond.

#### **Audit process**

The Commission completed 39 full audits. Departments not audited between 2020 and 2023 or rated as 'poor' or 'fair' from the last audits held in 2021 to 2022 were given full audits. For this model, the Commission selected six recruitment campaigns and six exceptions (see page 27) and requested all relevant evidence from departments and organisations on how the campaign had been conducted.

This evidence was reviewed, with an audit meeting held to discuss areas of positive practice, areas for improvement, breaches of the Recruitment Principles, the use of exceptions, innovative recruitment approaches, methods for improving diversity in appointments, and SCS recruitment. Following the audit meeting, we produced a draft final audit and score based on these factors, adjusted according to the organisation's complexity and scale. The report, score and recommendations were then discussed and agreed at one of four audit moderation meetings with the First Civil Service Commissioner, a panel of Commissioners and the Chief Executive. The final audit report was issued to departments shortly afterwards with updates on issued recommendations requested six months after the report.

The Commission also completed 28 interim audits, examining practice in the remaining organisations. These examined the detail of two selected recruitment campaigns and two exceptions and resulted in key conclusions and recommendations issued to departments.



The audit process was constructive and collaborative. The Commission's team approached the review with professionalism, creating an open dialogue that allowed us to reflect on our practices and identify areas of strength and improvement. We appreciated the transparent communication and the opportunity to showcase our commitment to fair and open recruitment."

Martyn Flynn, Head of Resourcing, Companies House



The audit enabled us to receive critical feedback which supported our process and procedure review. It also identified our areas of good practice to enable us to build on this. Having the audit meeting and questionnaire enabled us to provide detailed information specifically about our organisation, and the processes we use to implement the Recruitment Principles."

Lorraine Beveridge, Head of Resourcing and Workforce Planning, Crown Office and Procurator Fiscal Service

All departments and organisations were issued audit recommendations to ensure appropriate follow-up action takes place on areas requiring attention. This will provide assurance to the Commission that departments are acting to improve their recruitment processes.

#### **Audit findings**

The audit broadly demonstrated good compliance with the Recruitment Principles and positive engagement with the Commission and its processes.

Of the 39 full audits, 13 departments rated as 'good', 20 rated as 'fair' and six rated as 'needs improvement'. None received the 'requires regulatory intervention' rating. Departments which received an interim audit are likely to receive full audits during the 2025 to 2026 and 2026 to 2027 audit years to determine their ratings.

Good
Companies House
Crown Commercial Service
Crown Office and Procurator Fiscal Service
Department for Business and Trade
Department for Culture, Media and Sport
Government Commercial Function
Health and Safety Executive
HM Revenue and Customs
Ministry of Housing, Communities and Local Government
National Savings and Investments
Ofsted
Water Services Regulation (Ofwat)
Welsh Revenue Authority
Fair
Charity Commission
Crown Prosecution Service
Department for Education
Department for Energy, Security and Net Zero
Department for Environment, Food and Rural Affairs

Fair continued
Department of Health and Social Care
Department for Science, Innovation and Technology
Department for Transport
Home Office
Met Office
Ministry of Defence
Ministry of Justice
National Crime Agency
Northern Ireland Office
Office for National Statistics
Office of Rail and Road
Ofqual
Registers of Scotland
Serious Fraud Office
UK Export Finance
Needs improvement
Animal and Plant Health Agency
Cabinet Office
Foreign, Commonwealth and Development Office Services
Forestry Commission
Medicines and Healthcare products Regulatory Agency
UK Health Security Agency

# The programme identified a range of good recruitment practices across the Civil Service. Examples included:

- clearly outlining to candidates the purpose of CVs and personal statements
- allowing candidates without relevant degrees to apply if they had relevant experience in the same field
- offering virtual events to help candidates understand the role and selection process

- clearly explaining the intended use of reserve lists and how tied candidates would be evaluated
- making training available for panel chairs and members on recruitment processes and best practices

# The Commission also identified some consistent areas which required improvement. Examples included:

- occasional lack of clarity on what
   a candidate should expect through
   the application process departments
   should ensure job adverts clearly
   state what criteria will be assessed
   at each stage of the selection process,
   including whether CVs will be
   assessed and whether specific skills
   or behaviours are required
- a need to clearly record the end-to-end journey of candidate outcomes, including withdrawals, attendance at interviews, appointments, and reserve lists to ensure a clear and transparent process
- a need to ensure consistency in both the job advert and candidate packs, including referencing the Civil Service Code, Recruitment Principles and complaints process

The audit identified a number of common breaches (see page 26).

#### Serious breaches of the Recruitment Principles included:

- departments failing to get prior approval for appointments by exception at salaries exceeding thresholds prescribed by the Recruitment Principles, or for extending appointments beyond the set limits without prior approval
- departments not assessing candidates according to the criteria advertised, which undermines the fairness and openness of the recruitment process
- departments using exclusionary criteria which disadvantage external candidates

#### Common technical breaches included:

- assessment based on criteria that are not stated in the job advert – this lack of transparency can lead to biased evaluations and may disadvantage candidates
- omitting the complaints process and details about the Civil Service Code and Recruitment Principles from job adverts
- poor documentation and record maintenance, including unclear candidate outcomes and scoring, making it difficult to determine if the campaign's process was conducted as advertised

# The Commission continues to identify and promote innovative approaches to recruitment to attract diverse talent into the Civil Service. We identified a range of positive practice including:

- implementing artificial intelligencepowered tools for drafting inclusive job adverts and using data analytic platforms to optimise recruiting efficiencies
- focusing on improving the candidate experience through digital channels, such as virtual guidance sessions, and online events showcasing a day in the life of employees
- actively participating in outreach efforts aimed at schools, universities, and community organisations, particularly in areas with under-represented groups

   initiatives include mock interviews,
   CV workshops, and recruitment fairs
- demonstrable commitment to continual assessment of recruitment practices, using feedback from candidates and staff to drive improvement

We will continue to promote the findings of the 2024 to 2025 audit internally and publicly to enable departments to proactively review their own processes.

#### 2025 to 2026 audit programme

Building on the system-wide insights from the first year of this three year audit cycle, the 2025 to 2026 audit programme will be risk-based, with audits focusing specifically on organisations of concern. Wider compliance activity will provide greater focus on targeted tailored support, system-wide breach prevention and data analysis.

#### **Recruitment Principles training**

The Commission reintroduced and enhanced its Recruitment Principles training in 2024 to 2025. We were pleased to note considerable cross-Civil Service engagement with this programme, with around 250 civil servants attending each of the six sessions delivered.

Drawing on the learning from the 2024 to 2025 audit, an enhanced programme of workshops targeting specific issues will be rolled out across 2025 to 2026 to promote good practice and spotlight ways to avoid frequent mistakes and breaches. Sessions will cover issues including:

- common breaches of the Recruitment Principles and how to mitigate them
- appropriate use and management of exceptions
- writing excellent job adverts
- advice on succeeding in a Commission audit.

#### **Breaches of the Recruitment Principles**

There are three categories of breaches identified either through audits or wider compliance activity. Breach totals are factored into the calculation of a department's audit rating.

- Technical: these are minor breaches of the Recruitment Principles, which have no or minimal impact on the legal requirement. The breach is considered during audit, and would prompt further intervention (such as bespoke training) if seen in significant numbers.
- Serious: these breaches have a material impact on the legal requirement that recruitment into the Civil Service is fair, open and based on merit. The breach is considered during the audit and may prompt further intervention, including potential correspondence from the Commission's Chief Executive to the department's HR Director setting out reasons.
- Fundamental: these breaches are when there has been egregious or wilful non-compliance with the Recruitment Principles or the direction of the Commission. These will trigger an immediate audit. A letter from the First Commissioner to the Permanent Secretary or Chief Executive will set out the reason for the breach. The Commission did not issue any fundamental breaches in 2024 to 2025.

In total, we identified 234 breaches of the Recruitment Principles in 2024 to 2025. There were 99 serious breaches and 135 technical breaches across 56 departments and organisations. A full list of breaches is published on our website.

#### **Quarterly survey**

The Commission collects quarterly data on recruitment from departments to inform its compliance activity and analysis. We are launching a new survey platform for the 2025 to 2026 compliance year. This new system will provide improved validation of data returns from departments and permit more in depth analysis of the data over time.

#### NDPB accreditation

The Commission manages an accreditation process for non-departmental public bodies (NDPBs) which are sponsored by departments. At the request of NDPBs seeking accreditation, the Commission will assess each organisation's recruitment policies for adherence to the Recruitment Principles. If accredited, NDPBs are able to access the Civil Service Jobs website, extending their ability to advertise. In turn, the staff of accredited NDPBs are able to apply for roles that have been advertised across the Civil Service only, recognising the broadly compliant recruitment policies in place at that organisation. This allows a greater interchange of valuable skills in the public sector.

An accreditation lasts for three years and can be renewed. During 2024 to 2025, the Commission re-accredited 45 NDPBs and accredited seven new NDPBs: Gov Facility Services Ltd, Law Commission, Infected Blood Compensation Authority, Agriculture and Horticulture Development Board, Zero Waste Scotland, Office for Place, and Atomic Weapons Establishment.

Three NDPBs could not provide broadly compliant documentation when their accreditation expired and were therefore removed from the list of accredited NDPBs.



Securing accreditation was a vital step for us at Gov Facility Services Limited. As a people leader, it was important to me that we gave our staff access to the same opportunities as their Civil Service colleagues – including the ability to apply for roles as internal candidates via Civil Service Jobs. Accreditation helps us provide clearer career pathways and greater security."

Fiona Potter, People Director, Gov Facility Services Limited

#### **Exceptions**

The Constitutional Reform and Governance Act 2010 requires that selection for appointment to the Civil Service must be made on merit on the basis of fair and open competition. The Commission recognises that, at times, fair and open recruitment may not be possible and the Commission may only except appointments from this requirement where it believes it is justified by the needs of the Civil Service or is necessary to enable the Civil Service to participate in a government employment initiative.

The Commission sets out a limited number of exceptions to the legal requirement within the Recruitment Principles. There are currently ten exceptions designed by the Commission to meet the needs of the Civil Service.

#### **Exception 1**

Temporary appointments

#### **Exception 2**

Support for government employment programmes<sup>1</sup>

#### **Exception 3**

Secondments

#### **Exception 4**

Highly specialist skills

#### **Exception 5**

Former civil servants

#### **Exception 6**

Interchange with the Northern Ireland Civil Service

#### **Exception 7**

Transfers of staff from other public bodies

#### **Exception 8**

Transfers of organisations into the Civil Service – non-TUPE

#### **Exception 9**

Transfers of organisations into the Civil Service – TUPE

#### **Exception 10**

Conversion to permanency of suitable candidates appointed under Exceptions 1 and 2

The Going Forward into Employment team has delegated authority from the Commission to accredit new schemes for an agreed list of cohorts under Exception 2 (Support for government employment programmes). The Commission continues to support Going Forward into Employment with this work.

The Civil Service Commission's prior approval is required, in every case:

- for any appointment by exception at SCS pay band 2 or above or at any grade on a salary at or above the SCS pay band 2 minimum, pro rata
- for any extension or variation of any fixed-term appointment by exception previously agreed by the Commission at SCS pay band 2 or above, or on a salary at or above the SCS pay band 2 minimum
- for the use of an exception within 12 months of an earlier exception for the same individual (but not for former civil servants appointed under the terms of Exception 5)
- for any fixed-term appointment by exception, or exceptions, in excess of two years

A total of 461 additional business cases relating to exceptions were considered by the Commission this year, representing a 14% increase compared to the 403 cases in the previous year. This growth highlights the positive impact of the Commission's expanded departmental outreach and collaboration, which has resulted in clarification of the requirements for prior approval. Concurrently, the realignment of departmental priorities and drive to bring in data and technology skills, including artificial intelligence, has likely increased a need for external expertise.

The breakdown below shows each type of exception request considered by the Commission during 2024 to 2025 and their outcome.

Table 2: Exception requests received 2024 to 2025

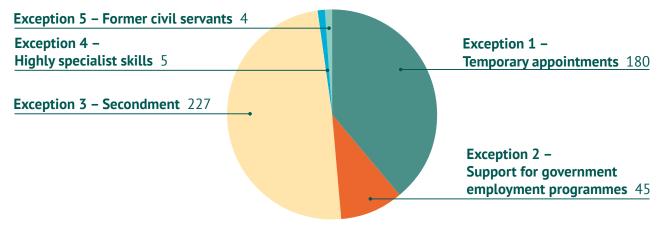
Reason for request	Total requests received	Requests approved as submitted	Requests partially approved	No approval given
Appointment by exception at or above SCS pay band 2 (or equivalent salary at any grade, pro rata)	126	114	12	0
Extension of a previously approved appointment at SCS pay band 2 (or equivalent salary at any grade, pro rata)	49	41	6	2
The use of an exception within 12 months of an earlier exception for the same individual  *where the salary/grade is below SCS pay band 2 only	53	50	1	2
Exceptional appointment in excess of two years or beyond the previously approved term agreed by the Commission (includes reappointment)  *up to SCS1 only	233	216	13	4
Totals	461	421	32	8

The grade and type of exception requests received by the Commission during the 2024 to 2025 reporting year is illustrated in the table and chart below.

Table 3: Exception request breakdown by exception type and salary band

	SCS pay band 2 and above	Below SCS pay band 2 (grade/ salary)	Total
Exception 1 – Temporary appointments	49	131	180
Exception 2 – Support for government employment programmes	0	45	45
Exception 3 – Secondments	119	108	227
Exception 4 – Highly specialist skills	3	2	5
Exception 5 – Former civil servants	4	0	4
Total	175	286	461

Figure 1: Exception requests considered by type



#### **Secondments**

Of the total exception requests received by the Commission, 49% (227) related to Exception 3 (Secondments) appointments.

Of the total exception requests received by the Commission at and above the **SCS pay band 2** threshold, 68% related to Exception 3 (Secondments) appointments. Secondees frequently bring specialised skills, and their industry salaries often exceed the SCS pay band 2 threshold. The Commission's prior approval is needed for all exception requests at and above the SCS pay band 2 threshold, including cases where the salary is being paid by the home organisation.

Extensions of appointments at or above SCS pay band 2 are most frequently processed under Exception 3 (Secondments), which account for 82% of all SCS pay band 2 extension requests received by the Commission. Secondments are less common at **delegated grades**. Of the total extension requests processed at delegated grades, 39% fall under Exception 3 (Secondments).

#### Other exceptions

Exceptions 6, 7, 8, 9 and 10 are not included in the above numbers. This is because the Commission does not have a direct role in approving these appointments. Instead it approves the process by which these take place.

This year the Commission did not consider any business cases to appoint via Exception 6 (Interchange with the Northern Ireland Civil Service), Exception 7 (Transfers of staff from other public bodies) or Exception 8 (Transfers of organisations into the Civil Service – non-TUPE).

# Exception 9 (Transfers of organisations into the Civil Service –TUPE)

Exception 9 refers to where the Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE) apply to the transfer of an organisation or team, or a function, and its staff into the Civil Service. Departments should record these appointments under this exception. The Commission considered and approved one Exception 9 process in 2024 to 2025.

# Exception 10 (Conversion to permanency of suitable candidates appointed under Exceptions 1 and 2)

For conversions to permanency under Exception 10 (Conversion to permanency of suitable candidates appointed under Exceptions 1 and 2), the Commission must approve the fair and merit-based process used by the department to assess individuals. This applies to suitable candidates initially appointed under Exception 1 (Temporary appointments) of the Recruitment Principles. The Commission considered 39 Exception 10 business cases in the 2024 to 2025 reporting year.

#### Class approvals

A class approval is where a department is given a specific number of prior approvals for exceptions into a specific area (or areas) when the Recruitment Principles necessitate the Commission's prior approval. For example, the Commission may give a department prior approval to extend a certain number of appointments at certain grades over the two-year delegated authority period when the business case is sufficient.

The Commission issued 10 class approvals in 2024 to 2025, high-level details of which are published on our website twice a year. These included the following.

#### Case study

#### **Defence Nuclear Enterprise**

The Ministry of Defence requested a class approval to facilitate the secondment of Australian foreign participating personnel into the Defence Nuclear Enterprise for the AUKUS Endeavour. The secondments are necessary to embed Australian nationals within the UK Defence Nuclear Enterprise to develop the skills, knowledge, qualifications and expertise required for full Australian

domestic capability to produce, maintain, operate and steward a sovereign fleet of conventionally-armed, nuclear-powered submarines. The Commission promptly provided a class approval for multiple secondments up to five years to avoid the need for individual approvals for each foreign participating personnel, streamlining the process to meet the demands of the AUKUS programme.

#### Case study

#### **Central Digital and Data Office**

The Central Digital and Data Office, within the Cabinet Office, requested a class approval to appoint a number of digital and data secondees under Exception 3 (Secondments) at Grade 7 to SCS1 grade (with salaries at SCS

pay band 2). This was to facilitate the placement of individuals with specialist digital and data skills from external organisations to support government roles for up to two years each.

#### **Delegated exceptions review**

The Commission delegates power to departments to make appointments by exception at certain grades in particular circumstances. Given interest in a number of Civil Service appointments by exception during summer of 2024, the Civil Service Commission undertook a review of appointments made by exception in these months using delegated powers and the departmental processes in place to make such appointments.

The review found that fewer delegated exceptions were made in this period than is typical in a similar length of time. Their usage varied by number and appointment length across Civil Service departments and organisations.

The review identified a range of good practice and some areas that required improvement. The Commission was largely satisfied with processes in place within departments to apply, consider and approve exception requests. Occasionally, appointments were not fully justified according to the terms of the Commission's Recruitment Principles or appeared to lack justification for their length. Some departments appeared to lack central tracking systems. The review identified two technical breaches of the Recruitment Principles relating to record keeping issues.

The review made a set of recommendations to support greater consistency and improvements in practice. The Commission has been working with departments to ensure compliance with these recommendations and will monitor implementation on an ongoing basis through its audit function.

- 1. All departments should develop comprehensive exception approval forms mirroring the Commission's published forms for cases requiring its approval. These should include: why the appointment fits the specific exception used, why it is not appropriate to run a fair, open and merit-based competition, succession plan for the role, and sufficiently thorough conflict of interest consideration.
- 2. Departments should ensure robust challenge processes are in place to ensure the terms of temporary appointments by exception are strictly applied, including to ensure they are used only for time periods where it is not possible or impracticable to run full fair, open and merit-based competitions.
- 3. Departments should be able to demonstrate in their submissions for an exception clear reasoning why a fair, open and merit-based competition could not be run, how the person was identified, reasoning behind the length of the appointment and full succession planning.
- **4.** Internal documentation detailing the process to appoint by exception should clearly reference the expectations and rules of the Recruitment Principles.
- 5. Departments should implement clear, multi-stage authorisation processes for appointments by exception, including through ensuring SCS or senior review and the use of committees that engage in shared decision-making where appropriate.
- 6. All departments should ensure they have appropriate tracking mechanisms in place to manage exception use and support succession planning. These may work most effectively when overseen by a central team.

The full report was published in November 2024 on the Commission's website.

#### Internal review

Given the importance of public trust in appointments to the Civil Service, the Commission's Audit and Risk Committee (ARC) also conducted a full review of internal processes to consider departmental requests to make appointments by exception.

In addition, the Commission also issued updated exception request forms for departments to improve the clarity of business cases.

To demonstrate a commitment to transparency, details about appointments by exception at SCS pay band 2 are now published at monthly intervals on the Commission's website.

Finally, all service level agreements across all Commission casework were reviewed and improved.

### **Recruitment complaints**

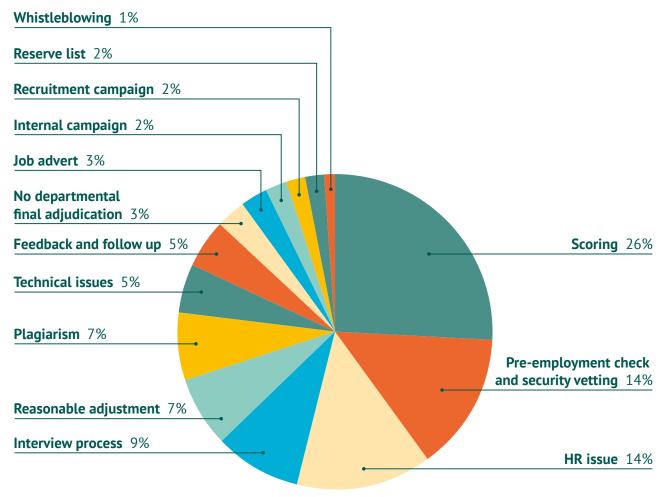
The scope of any investigation by the Commission is limited to determining whether there has been a breach of the Recruitment Principles. The Commission does not consider any issues that fall outside our remit, even if they come to light during the course of an investigation.

In 2024 to 2025 the Civil Service Commission received 216 recruitment complaints. This is a 5% increase compared to the 206 recruitment complaints received in 2023 to 2024. Of these, 183 did not fall within the legal remit of the Recruitment Principles and were closed with no further investigation undertaken. The most common reasons for these complaints were scoring, pre-employment checks and the security vetting process, the interview process, reasonable adjustments and HR issues. Where this was the case, the team assisted by listening and explaining our remit to complainants and, where possible, signposting them to relevant organisations to help with their complaint.

A non-exhaustive list of areas that may be investigated include:

- appointing out of merit order
- deviations from the advertised process
- undeclared or failure to record conflict of interest
- changes to terms and conditions advertised in the job advert
- inconsistency in published materials (job advert and candidate packs etc)
- adverts omitting complaints process
- offering unadvertised terms and conditions to appointable candidates

Figure 2: Subject matter of complaints received



Of the remaining cases, 33 complaints fell within the legal remit of the Recruitment Principles. Of these, three complaints were still ongoing at year end.

Of the remaining 30 complaints, 12 could not be processed further due to lack of response from the complainant, eight were referred back to the department for the department's investigation and final adjudication, and one was not investigated at the time due to an ongoing employment tribunal relating to the complaint. The Commission's remit means it will not hear a complaint while it is subject to legal challenge at an employment tribunal or other court proceedings.

The Civil Service Commission completed an investigation of nine complaints. Five cases were concluded without finding any breach and four concluded with breaches found.

Table 4: Complaints where breaches of the Recruitment Principles were found

Department	Summary of breach
Department for Work and Pensions	Failure to record a conflict of interest
Home Office	Failure to assess against the published selection criteria
Advisory, Conciliation and Arbitration Service	Failure to assess advertised criteria and failure to provide reasonable access to information about the selection process
Ministry of Justice	Failure to follow the advertised process

A full list of complaints received by the Commission for 2024 to 2025 financial year can be found on the Commission's website.

#### **Civil Service Code**

The Civil Service Commission plays two important roles concerning the Civil Service Code. The Commission hears complaints under the Code from civil servants when they have not been resolved at the departmental level. The Commission also collaborates with departments to support their promotion of the Code.

#### **Promotion of the Civil Service Code**

In May 2024 the First Civil Service Commissioner wrote to all Permanent Secretaries to outline the Commission's role in relation to the Civil Service Code and request their support in building a better understanding of Code complaints within departments.

The data collected reflected the scale and type of Code complaints seen by the Commission. Returns largely demonstrated that departments had complaint processes in place and clear approaches to investigating these when raised.

The Commission's role in relation to the Code was also explained through regular departmental training sessions (see page 26).

The 2024 Civil Service People Survey included three questions relating to the Civil Service Code. Responses have remained consistent over the last three years.

Table 5: Awareness of the Civil Service Code, 2024

Question text (from the People Survey)	2022	2023	2024
I understand the Civil Service Code and what it means for my conduct (percentage answering agree or strongly agree)	89%	88%	92%
Are you aware of how to raise a concern under the Civil Service Code? (percentage answering yes)	69%	70%	70%
Are you confident that if you raise a concern under the Civil Service Code (in the organisation) it would be investigated properly? (percentage answering yes)	75%	76%	72%

# Code appeals and investigations 2024 to 2025

The Code is owned by the Cabinet Office. Code complaints must first be considered within departments. If a civil servant remains dissatisfied with the investigation results, they can appeal to the Commission.

A Code complaint has to satisfy two elements to fall within the Commission's remit:

- the complainant must be an existing civil servant and they must be raising a complaint against an existing civil servant
- the complaint must relate to the outward-facing roles of civil servants, rather than their internal relations – it is therefore likely to involve a public interest dimension

In 2024 to 2025, the Commission received 150 complaints under the Civil Service Code – a 25% increase compared to the 120 Code complaints received in 2023 to 2024. All of them were judged out of scope for two main reasons:

- the complainant was not a civil servant
- the complaint concerned bullying or harassment and other human resources matters

This year, the Commission enhanced its internal processes, which has led to more efficient management of out-of-scope complaints and helped to ensure timely updates for all complainants.



## COMMISSIONERS' MARK OF EXCELLENCE

# The Commissioners' Mark of Excellence

The Commissioners' Mark of Excellence, now in its third year, celebrates innovation in recruitment. In 2024, the focus was on 'openness' in recruitment, looking for hiring teams who have made efforts to bring new skills and talent into the Civil Service by:

- innovative or new approaches to advertise vacancies externally
- providing support for candidates to enable them to make strong applications or prepare for Civil Service-style interviews
- encouraging secondments from outside the Civil Service
- encouraging candidates from local government and the wider public sector to apply for roles in the Civil Service

66

We know from our work as a regulator there is some truly outstanding practice in departments and agencies. The aim of the Commissioners' Mark of Excellence is to share examples of what can be achieved and to celebrate those hiring teams that go the extra mile to attract talented people who might not have previously considered a career in the Civil Service."

Baroness Gisela Stuart, First Civil Service Commissioner and Commissioners' Mark of Excellence panel chair In 2024, 27 departments and agencies submitted entries for the Commissioners' Mark of Excellence award and the joint winners were the Home Office (Border Force) and Government Digital and Data.

The panel were impressed by Border Force's range of initiatives including the use of chatbots and Spotify to support candidates new to the Civil Service. They worked with SSCL to provide tailored support for external candidates in bulk campaigns, using information events, chatbots, call centres and in house videos to give advice and insight which demonstrated real impact, delivering 22,000 applications in 2024, 37% of which were female and 41% of which were ethnic minority.

Government Digital and Data demonstrated commitment to enhancing cognitive diversity in the Civil Service as well as engaging with regional organisations. The team impressed the panel with their professional collaborations across the sector to bring in senior technical specialists on secondment, helping to develop the Civil Service's capability as the digital landscape evolves.

Both organisations demonstrated exceptional commitment to attracting a more diverse pool of candidates into the Civil Service, with different approaches within the Commission's Recruitment Principles.

In 2025 to 2026, the Mark of Excellence will be incorporated into the audit programme to identify organisations that have demonstrated innovative approaches to recruitment.

# **Management information**

The following tables and graphs provide the numbers and make-up of applicants for Civil Service appointments during 2024 to 2025.

### **Commissioner-chaired competitions**

Table 6: Number of Commissioner-chaired competitions and appointments made

Level of post	Posts advertised	Appointments made
SCS 4 (Permanent Secretary)	8	8
SCS 3 (Director General)	25	23
SCS 2 (Director)	132	122
SCS 1 (Deputy Director)	1	1
Total	166	154

Figure 3: Percentage of female candidates at key stages of senior competitions

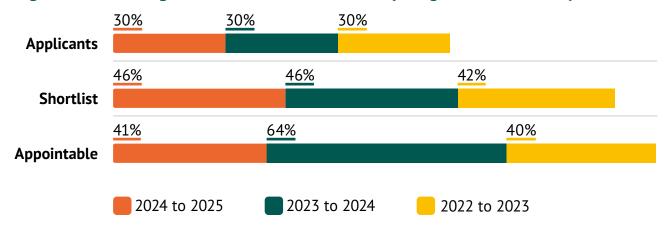


Figure 4: Percentage of candidates from an ethnic minority background at key stages of senior competitions

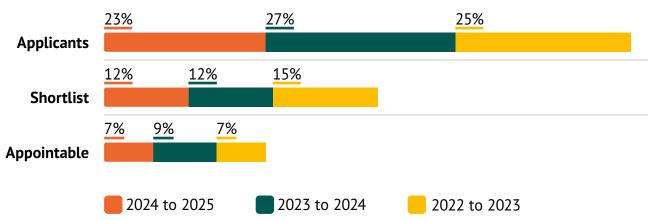


Figure 5: Percentage of candidates with a disability at key stages of senior competitions

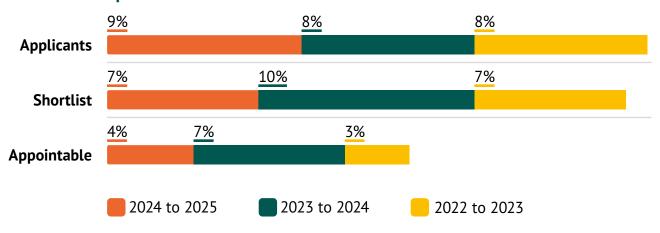
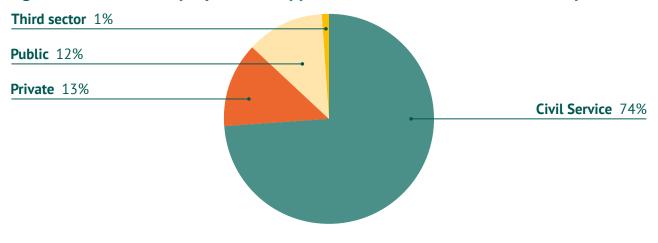


Figure 6: Previous employment of appointable candidates in senior competitions<sup>1</sup>



<sup>&</sup>lt;sup>1</sup> Based on last role held.

## Recruitment below SCS pay band 2

Figure 7: Ethnicity of successful candidates by grade

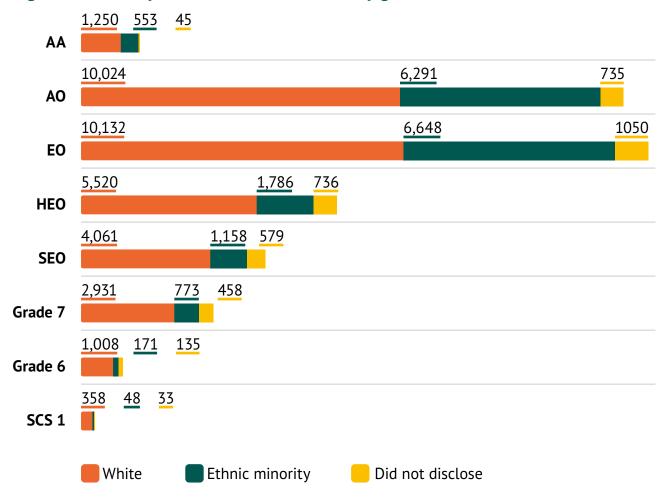
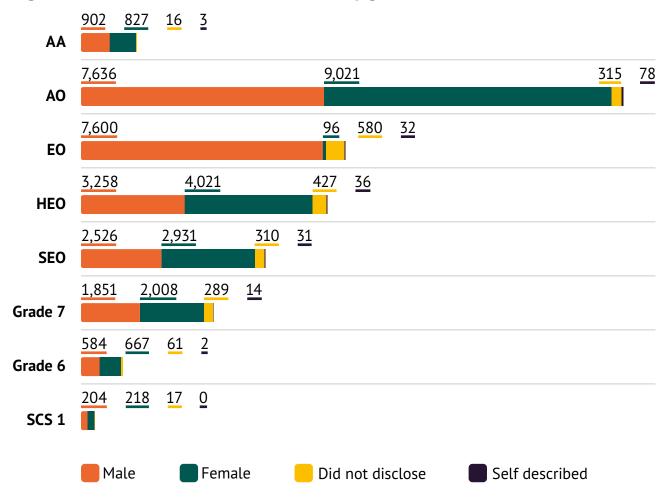


Figure 8: Gender of successful candidates by grade



8% 9% 18% AA 9% 9% 8% AO 10% 10% 9% EO 13% 13% 13% **HEO** 11% 11% 10% **SEO** 8% 10% 9% Grade 7 8% 9% 8% Grade 6 6% 7% 7% SCS 1 2022 to 2023 2023 to 2024 2024 to 2025

Figure 9: Percentage of successful candidates with a declared disability by grade

Data is based on quarterly self-returns by the 71 organisations currently within the remit of the Commission.

## Who we are

#### The Commission

The First Civil Service Commissioner and the Commissioners collectively form the Civil Service Commission and its Board. Seven of the Commissioners were appointed by Her Late Majesty Queen Elizabeth II, and seven Commissioners were appointed by His Majesty King Charles III between 2022 and 2024.

They are appointed for a non-renewable term of five years and they bring a range of expertise from the private, public and voluntary sectors, as well as an independent perspective.

The Commission meets regularly with the Chief Executive and members of the secretariat, to consider business and strategic matters and take informed decisions in pursuit of its regulatory functions.

#### The Commissioners<sup>2</sup>



#### Gisela Stuart

#### Experience:

Gisela served as a Member of Parliament from 1997 until 2017. During her 20 years in Parliament she worked as a government minister from 1999 to 2001, sat on the Security and Intelligence Committee and chaired Vote Leave in 2016.

#### **External appointments:**

From 2017, Gisela has contributed to public life with non-partisan roles and is currently Chair of Wilton Park, an executive agency of the Foreign, Commonwealth and Development Office. She also chairs the Royal Mint Advisory Committee, and is a member of the Parliamentary Advisory Board for the House Magazine. She is an Honorary Captain in the Royal Navy Reserves, President of the Birmingham Bach Choir, a member of the Advisory Board for the Global Strategy Forum, and a member of the Advisory Committee for the Royal Navy Strategic Studies Centre Board. Gisela now sits as a Crossbench Peer where she operates independently outside of a party-political framework.

She was appointed as First Civil Service Commissioner on 3 March 2022.

<sup>&</sup>lt;sup>2</sup> Full versions of Commissioners' biographies can be viewed on the Commission's website: https://civilservicecommission.independent.gov.uk/about-the-commission/commissioner-biographies/



#### Dr. Joanna Abeyie MBE CC

#### **Experience:**

Joanna is an entrepreneur, with expertise in people and culture, equality, diversity, inclusion and accessibility, strategy, and organisational design and governance, and a proven track record in delivering across private, public and charity sectors.

She authored two books and is a columnist on equality, diversity, inclusion and accessibility. She has delivered training to over 500 organisations, is part of the legal firm Weil Gotshal and Manges LLP working group to make social class a protected characteristic, and is a UN Woman Everyday Ally.

#### External appointments:

Joanna is the Managing Director of multi-award-winning people, data and culture consultancy Blue Moon and Partners, a non-executive board member, trustee, author, secretary of the APPG for Creative Diversity, Commissioner for the Westminster Commission for Miscarriages of Justice, magistrate, elected member in the City of London, and currently a Grays Inn GDL David Karmel Scholar, where she is also on their City Links Board. She is also chair of New Scotland Yard's counter-terrorism advisory team.

She was appointed as a Civil Service Commissioner on 13 June 2022 and resigned from her role on 20 November 2024.



#### **Stephen Cohen**

#### **Experience:**

Stephen has over 40 years' experience in asset management in Asia, Europe and the USA. He has worked as a portfolio manager in business development, operations and in IT. Stephen brings a global business perspective and deep experience of finance, corporate strategy and corporate governance.

#### External appointments:

Stephen is the Chairman of the JPMorgan Japanese Investment Trust plc, Chair of Audit of the Schroders Capital Global Innovation Trust plc, and also Chair of Audit of the Advanced Research Invention Agency. He is a trustee of Doctors in Distress, and an advisor to the Chair of Trustees of Denville Hall. Until November 2024 he was a Commissioner for the Gambling Commission, which included being the Chair of the fourth National Lottery Competition Committee.

He was appointed as a Civil Service Commissioner on 4 October 2022.



#### **Atul Devani**

#### **Experience:**

Atul is a serial entrepreneur who has founded, listed and exited several successful software technology ventures operating in various sectors including finance, mobile, telecoms, telemedicine and pharmacy. He was also the founder of United Clearing plc and an investor in a number of private companies.

#### External appointments:

Atul is currently Non-Executive Chairman of Foresight Ventures VCT plc, iHybrid Limited and VSN International. Additionally, Atul is a Director at Equity Plus Partners Ltd and a member of the Entrepreneur Panel for the Worshipful Company of Information Technologists. Atul also serves on the Board of M-Sparc, a science park created by Bangor University to help to inspire people and provide support for innovations.

He was appointed as a Civil Service Commissioner on 4 October 2022.



#### **Paul Gray**

#### **Experience:**

Paul previously had an extensive career in the Scottish Civil Service and rose to Chief Executive of NHS Scotland and Director General of Health and Social Care (2013 to 2019).

#### External appointments:

Paul holds a portfolio of advisory and academic positions, including as lay member of the Judicial Appointments Board for Scotland, a member of the Open University Council, Honorary Senior Research Fellow at University of Glasgow School of Medicine, Veterinary and Life Sciences, and a senior faculty member at Royal College of Physicians in Edinburgh. Additionally, he is a Strategic Advisor for Charlotte Street Partners, and is a Director at Newlands Murray Ltd. Paul is the Patron of Medics Against Violence and a Fellow at Scotland's Rural College. Paul is also a Non-Executive Director at Care Inspectorate (Scotland) and an advisor of Care Opinion Scotland.

He was appointed as a Civil Service Commissioner on 1 October 2021.



#### Elizabeth Hambley CB

#### **Experience:**

Elizabeth has enjoyed a public sector career working as an employed barrister and senior civil servant in the Government Legal Profession. Until 2023, she served as Director General for Commercial, Trade and International in the Government Legal Department. Previously she held legal leadership roles in five different government departments and a secondment to the private sector.

#### **External appointments:**

In a voluntary capacity, Elizabeth has chaired a Citizens Advice Service and coaches charity leaders on strategic challenges.

She was appointed as a Civil Service Commissioner on 28 February 2024.



#### Paul Kernaghan CBE, QPM

#### Experience:

Paul retired from an extensive career in the police, which culminated in a nine-year tenure as Chief Constable of Hampshire Constabulary (1999 to 2008). Following his retirement in 2008 he served throughout 2009 as the Head of Mission for the European Union Co-ordinating Office for Palestinian Police Support.

#### **External appointments:**

Paul conducted a review of the Parliamentary ICG Scheme in 2024.

He was appointed as a Civil Service Commissioner on 1 October 2021



#### Lea Paterson CBE

#### Experience:

Lea's career has spanned public policy, regulation, HR and financial journalism. She chairs the Senior Salaries Review Body, which advises the Prime Minister on the pay of senior public sector officials, and has held a number of senior roles at the Bank of England. Lea was formerly Economics Editor at The Times. She was awarded a CBE for services to the economy in the 2023 New Years Honours List.

#### **External appointments:**

Lea is currently Chair of the Senior Salaries Review Body, a member of the Permanent Secretary Remuneration Committee, a board member at the Independent Parliamentary Standards Authority and an independent member of Warwick University's Remuneration Committee. Lea is also a trustee of the charity IPSEA (Independent Provision of Special Education Advice) and a Director of Amherst School (Academy) Trust, where she additionally serves as School Governor.

She was appointed as a Civil Service Commissioner on 13 June 2022.



#### **Christopher Pilgrim**

#### **Experience:**

Formerly Chief People Officer and board member of the energy supplier Npower, Chris began his career with British Steel before joining ExxonMobil and an Exxon Joint Venture with Shell, filling a number of senior positions in the UK and internationally. This was followed by HR Director roles at Royal Numico and Uniq plc, before joining Npower in 2009.

#### **External appointments:**

Chris is Chair of the Doctors and Dentist Pay Review Body, board member of the Civil Nuclear Police Authority, a consultant for Project Better Energy Limited, and Governor of Cardiff Metropolitan University.

He was appointed as a Civil Service Commissioner on 4 October 2022.



#### Sarah Pittam

#### Experience:

Sarah is an independent Non-Executive Director specialising in the education sector. She advises on governance, operations, finance, stakeholder management and capital projects. She has worked with and for the Department for Education, academy trusts, local authorities and independent schools groups.

#### **External appointments:**

Sarah is currently a Director and Shareholder of SLG Consulting Ltd, an adviser at E-Qualitas and a consultant at Guidepoint. She has also recently been appointed to the Interviewing Committee for the INSEAD Louis Franck Scholarship Award.

Sarah has previously been a trustee of The Knowledge Schools Trust and Bourne Education Trust. She has also chaired the Children's Trust Board in a local authority and held other governance roles.

She was appointed as a Civil Service Commissioner on 1 October 2021.



#### **Tony Poulter OBE**

#### **Experience:**

Tony started his career in the Civil Service and then spent 26 years as a partner in PwC, where he advised on infrastructure finance in the UK and internationally. He also led the firm's advisory business in Asia-Pacific and its global consulting business of 40,000 people.

#### **External appointments:**

Tony holds Non-Executive Director roles at the Department for Transport, London and Continental Railways Ltd, and Cubico Sustainable Investments Ltd. He is also an external member of the Finance Committee at Oxford University, is a panel member of the Major Projects Review Group, and is an independent member of the State Honours Committee. During this period he was also on the Finance and Operations Committees of the National Portrait Gallery and was a Director of GBR Transition Team Ltd.

He was appointed as a Civil Service Commissioner on 28 February 2024.



#### Martin Spencer

#### **Experience:**

Martin has a background in economics, technology consulting, business transformation and business leadership. Most recently Martin was Senior Vice President at NTT DATA, a global IT services business that delivers some of the world's largest digital infrastructures and transformation projects. Previously, Martin has held UK and European leadership roles with Capgemini and KPMG Consulting. Martin was also a Director at Detica, the international business and technology consulting firm specialising in data analytics and information intelligence.

#### **External appointments:**

Martin holds Non-Executive Director roles at Ofsted, the Criminal Cases Review Commission and the Submarine Delivery Agency. He was previously Chair of the Education and Skills Funding Agency and a Non-Executive Director at Companies House, the Serious Fraud Office and the NHS Counter Fraud Authority.

He was appointed as a Civil Service Commissioner on 1 October 2021.



#### **Elizabeth Walmsley**

#### Experience:

Liz brings a breadth of commercial and operational experience from the science, engineering and financial sectors. She has held senior executive roles in 3i and ICI and was a founder partner of Praesta LLP where she coached extensively in the UK and internationally. She is an experienced Non-Executive Director, including roles in higher education and technology.

#### **External appointments:**

Liz is a trustee of the Woodsmith Foundation which supports community development and aspiration across the North York Moors and its coastal towns. She divides her time between coaching and advisory work and is an active volunteer in various charities.

Liz was appointed as a Civil Service Commissioner on 4 October 2022.



#### **Neil Wooding CBE**

#### **Experience:**

Neil has spent his career working as a public servant in senior leadership roles across central, regional and local government as well as the NHS and the third sector. His last role was as the Executive Director of Workforce Reform within the Cabinet Office. Prior to this, he was the Chief People Officer at the Ministry of Justice, responsible for prison, probation and court services across England and Wales.

#### External appointments:

Neil is currently the Chair of Hywel Dda University Health Board and the Wales Council for Voluntary Action.

Neil was appointed as a Civil Service Commissioner on 11 March 2024.

### Our people

The secretariat supports the First Civil Service Commissioner and individual Commissioners. The Chief Executive and five team leaders make up the senior leadership team. On 31 March 2025 there were 32 members of staff (30.4 full time equivalent) employed in the Commission secretariat, which also serves the Advisory Committee on Business Appointments (ACOBA) and the Commissioner for Public Appointments (CPA).

The secretariat recruits externally and across the Civil Service. All staff are civil servants employed through the Cabinet Office and seconded to the Commission. In 2024 to 2025 a total of five members of staff left the Commission, with some taking up new roles in other government departments and others moving into different sectors. 14 new members of staff were appointed, drawing on varied backgrounds, predominantly external to the Civil Service. The diversity of backgrounds and experiences in our teams

brings the ability to understand issues from a variety of perspectives, which is a strength across all three offices.

The Civil Service People Survey was sent out in September with high-level results shared with departments in December.

The Commission's People Survey results demonstrate sustained strong performance, and were among the highest across the Civil Service, building on the results of the local Pulse Surveys. We continue to focus on building on this progress through our employee-led working groups.

**Table 7: People Survey results** 

Catego	ry	Commission 2024	Commission 2023	Cabinet Office 2024	Civil Service 2024
<b>M</b>	Engagement index	71%	+8	+11	+7
	My work	81%	-5	+5	+4
<b></b>	Organisation's objectives and purpose	78%	+3	+10	-5
	My manager	85%	-3	+9	+7
•••	My team	93%	-3	+9	+9
->	Learning and development	40%	-16	-12	-16
	Inclusion and fair treatment	84%	-13	+7	+3
	Resources and workload	83%	-1	+9	+7
<b>(3</b> )	Pay and benefits	30%	+3	-4	-4
	Leadership and managing change	68%	+1	+21	+16

# **Corporate management**

#### Transparency and outreach

#### Open event

The Commission is required by its Framework Agreement with the Cabinet Office to hold an annual open meeting.

This year the Commission held a 'Meet the Commissioners' online event in March 2025. Two of our Commissioners, Atul Devani and Martin Spencer, joined the First Civil Service Commissioner Baroness Gisela Stuart in an online event explaining how they oversee SCS recruitment, ensuring that it is carried out fairly, openly and on merit. For further information see page 20 of the performance report.

### **Information requests**

The Commission publishes a large amount of information about its work. In addition to reflecting our commitment to openness and transparency, this is one way in which we meet our statutory responsibilities under the Freedom of Information Act 2000.

The Freedom of Information Act requires public authorities to adopt publication schemes setting out the types of information they will make available routinely. We have adopted the model publication scheme approved by the Information Commissioner's Office, and the information on our website reflects this.

In 2024 to 2025 we received 80 requests under the Freedom of Information Act (46 in 2023 to 2024), and 91% of these were responded to within the statutory deadline (2023 to 2024: 65%). There were four requests for an internal review of initial responses, 100% of which were responded to within the statutory deadline. We also received 20 data subject requests under

the Data Protection Act 2018 (two in 2023 to 2024), 80% of which were responded to within the statutory deadline (2023 to 2024: 50%). Four requests for an internal review were received, 75% of which were responded to within the statutory deadline.

#### **Statutory disclosures**

#### Risk

The main risks to the Commission's operations during 2024 to 2025 related to the delay in recruitment and the retention of staff, with the subsequent loss of corporate knowledge. This has the potential to restrict the secretariat's ability to carry out the core work of the Commission (see pages 68 to 69).

# Accounts preparation and going concern basis

The accounts attached to this report have been prepared in accordance with the Constitutional Reform and Governance Act 2010.

The Commission's accounts have been prepared on the assumption that the Civil Service Commission is a going concern on the grounds that where the Commission has outstanding current liabilities at the end of the year, these will be funded in the next year by annual grant-in-aid. Budget and expenditure plans for 2025 to 2026 have been agreed by the Cabinet Office. In common with government departments, the future financing of the Commission's liabilities is accordingly to be met by future grants of supply to the Cabinet Office and the application of future income, both to be approved by Parliament. The 2025 to 2026 main supply has been approved and there is no reason to believe that future approvals will not be forthcoming.

#### **Future developments**

In the coming year the Commission will focus on developing and implementing its strategy, supporting the government by helping the Civil Service recruit and promote the best skills and capabilities to deliver to UK citizens. As an outcome-focused independent regulator with clear statutory duties and priorities, the Commission should promote best practice and innovation to deliver better results.

The Commission's overarching strategy will be based around the three pillars of 'influence', 'empower' and 'innovate' and we will prioritise work under these three headings during the course of 2025 to 2026.

# Sustainability, environmental, social and community initiatives

The Commission has adopted the Cabinet Office's policy on volunteering, which aims to encourage staff to participate in volunteering activity in the community and to enable them to build their skills through practical experience. Staff are eligible for up to five days' paid leave per year for volunteering activity as part of their personal development. Several staff are active volunteers, including as a magistrate and as a volunteer for the Lawn Tennis Association.

We value and actively promote diversity and inclusion. Our staff have a range of different working patterns and we encourage them to join the Cabinet Office's diversity networks.

We have codes of practice for both Commissioners and staff which require them to observe the highest standards of integrity, honesty, objectivity and impartiality, and to offer the highest standards of service to the public.

The Commission supports the Sustainability and Climate Change Adaptation Strategy of its sponsoring department, the Cabinet Office. Details of the initiatives to reduce energy consumption in the Cabinet Office can be found in its annual report and on the government's website.

S. K. Oven.

Kate Owen

Accounting Officer
Civil Service Commission
19 November 2025

# **Accountability report**

# Corporate governance report

### Director's report

#### **Commissioners**

Commissioners serve for a five-year non-renewable term of appointment (please see pages 47 to 55 for full list of Commissioners).

#### **Register of Commissioners' interests**

Commissioners record any interests such as company directorships and other significant interests in the register of interests, published on our website.<sup>3</sup>

# Data protection and incidents involving personal data

The General Data Protection Regulations came into force on 25 May 2018, supplemented by the Data Protection Act 2018, which requires the Commission, as an organisation that handles personal data, to process that information in accordance with the data protection principles and to register with the Information Commissioner's Office.

For a small organisation, the Commission manages a large amount of personal data. Most of this relates to Civil Service recruitment and complaint handling and is held so that the Commission can discharge its role of providing assurance that civil servants are selected on merit on the basis of fair and open competition. The Commission also holds data for the purpose of investigating complaints

under the Civil Service Code and, for administrative purposes, holds data relating to its staff, contractors and Commissioners. The Commission also provided secretariat services throughout 2024 to 2025 to the CPA and the ACOBA, and manages further large amounts of personal data for them.

There were five personal data incidents in 2024 to 2025 (none in 2023 to 2024): two incidents where special category data was erroneously included in a report shared with internal stakeholders, one where a completed application form was sent to the wrong individual, one where an email was sent to the incorrect address, and one loss of IT equipment. All were recorded and appropriate measures taken to mitigate any potential consequences. None were deemed to be reportable to the Information Commissioner's Office (see page 57).

# Statement of the Commissioners' and Accounting Officer's responsibilities

Under the Constitutional Reform and Governance Act 2010, the Minister for the Civil Service, with the consent of HM Treasury, has directed the Commission to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Civil Service Commission, its income and expenditure, statement of financial position, and cash flows for the

Civil Service Commission, Register of interests. Available at: https://civilservicecommission.independent.gov.uk/wp-content/uploads/2025/05/ Register-of-interests-6-May-2025.docx-1.pdf

financial year. In preparing the accounts, the Commissioners and the Accounting Officer are required to comply with the requirements of the Government Financial Reporting Manual and, in particular, to:

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

The Accounting Officer of the Cabinet Office has designated the Chief Executive as Accounting Officer of the Civil Service Commission. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Commission's assets, are set out in Managing Public Money published by the HM Treasury.

As the Accounting Officer of the Civil Service Commission, I have taken all the steps that I ought to have taken to make myself aware

of any relevant audit information and to establish that the Civil Service Commission's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware. I also confirm that the annual report and accounts as a whole is fair, balanced and understandable.

#### **Governance statement**

The Civil Service Commission is independent of government and the Civil Service. It is an executive NDPB, sponsored by the Cabinet Office, which was created in its current form on 11 November 2010 by the commencement of part 1 of the Constitutional Reform and Governance Act 2010.

As Accounting Officer of the Civil Service Commission, I have responsibility for maintaining effective systems of corporate governance controls – both structural and procedural – to support the achievement of the Civil Service Commission's policies, aims and objectives while safeguarding the public funds and assets for which I am responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

#### **Governance framework**

Following on from the Cabinet Office Governance Review of the Commission in 2023 and the Board Effectiveness Review carried out by the former government Lead Non-Executive Director, Michael Jary, who reported to the Board in March 2024, a new Framework Agreement was published in February 2025.<sup>4</sup> In addition, a new corporate body, the Joint Operations Committee (JOC), was established to oversee the shared secretariat of the Independent Offices (see page 66).

<sup>&</sup>lt;sup>4</sup> Cabinet Office, Framework Document. Available at: https://civilservicecommission.independent.gov.uk/wp-content/uploads/2025/02/2025-02-17-IO-Framework-Document.docx.pdf

The Framework Agreement replaced the Memorandum of Understanding and was agreed between the Cabinet Office, the Commission, the ACOBA and the CPA in accordance with HM Treasury's handbook Managing Public Money. It was approved by HM Treasury and Cabinet Office Ministers.

The Framework Agreement sets out the broad governance framework within which the Commission, the ACOBA and the CPA (the Independent Offices) and the Cabinet Office operate.

The Framework Agreement sets out the governance structures for the Independent Offices, the Commission Board, the ARC and the JOC, including their functions and composition. Terms of reference for the new governance structures are published on the Commission's website.<sup>5</sup>

Civil Service Commissioners, along with the Commission's Chief Executive, meet as a board chaired by the First Civil Service Commissioner, four times a year. These meetings are supported by the secretariat, headed by the Chief Executive.

The Commission's budget is set by the Cabinet Office and expenditure against it is reviewed quarterly by the ARC. Expenditure is reviewed on a monthly basis by the Chief Executive and on a day-to-day basis by the Commission's finance team.

Except as set out below, the Commission complies with the Corporate Governance in Central Government Departments: Code of Good Practice 2017 compliance checklist, which is regarded as best practice. The exceptions are listed below.

- The Accounting Officer is responsible for writing the governance statement, rather than the Board. The statement is reviewed by the ARC and cleared by the Commission Board before publication.
- The Framework Agreement is reviewed and updated at least every three years by the Independent Offices in consultation with the Cabinet Office unless there are exceptional reasons that render this inappropriate that have been agreed with HM Treasury and the Principal Accounting Office of the Cabinet Office. The latest date for review and updating of the document is October 2027.
- In the majority of areas, the Commission follows Cabinet Office guidelines and procedures for internal control. Where the Commission's policy differs from the Cabinet Office's policy, this is set out in standing orders which are published on our website. Day-to-day working practices of the Commission are decided by the Commissioners and these are known as standing orders. The key standing orders are the Code of Practice for staff, the Commission Board, ARC and JOC terms of reference, regulatory delegations, scheme of financial delegation and delegations to, and responsibilities of, the Chief Executive. The Commission is registered on the Information Commissioner's register of data controllers. We have reviewed our procedures for information security against those used by the Cabinet Office and our policy on data retention in light of the General Data Protection Regulations which came into force in May 2018.

<sup>&</sup>lt;sup>5</sup> Civil Service Commission, How we work. Available at: https://civilservicecommission.independent.gov.uk/about-the-commission/how-we-work/

<sup>6</sup> Civil Service Commission, How we work. Available at: https://civilservicecommission.independent.gov.uk/about-the-commission/how-we-work/

<sup>&</sup>lt;sup>7</sup> Information Commissioner's Office, Civil Service Commission. Available at: https://ico.org.uk/ESDWebPages/Entry/Z2480635

### **Commission Board and committee reports**

#### **Commission Board**

Terms of reference	Approved in October 2024 <sup>8</sup>
	The Commission Board sets the strategic direction and monitors the delivery and impact of the Commission. It ensures that the Commission is fulfilling its statutory role effectively.
Roles and responsibility	The Board's scope includes the role of Commissioners in chairing senior recruitment competitions, the Recruitment Principles and their application, the Commission's compliance and audit function, the Commission's role in relation to promoting the Civil Service Code, and data and themes from the Commission's response to recruitment and Code complaints.
Chair	Baroness Gisela Stuart, First Civil Service Commissioner
Number of meetings	5* (the first meeting of new Commission Board took place on 7 October 2024)

<sup>\*</sup>An extraordinary meeting of the Board took place on 5 April 2024 to discuss the terms of reference for the meetings under the new governance structure (Board, ARC and JOC).

<sup>8</sup> Civil Service Commission, Terms of Reference. Available at: https://civilservicecommission.independent.gov.uk/wp-content/uploads/2025/04/Terms-of-Reference-CSC-Board-last-updated-Oct-2024.pdf

### Membership and attendance

Members	Attendance
Commissioners	
Baroness Gisela Stuart (First Civil Service Commissioner and Chair)	5/5
Joanna Abeyie* (Commissioner)	3/4
Stephen Cohen (Commissioner)	5/5
Atul Devani (Commissioner)	4/5
Paul Gray (Commissioner)	5/5
Elizabeth Hambley (Commissioner)	5/5
Paul Kernaghan (Commissioner)	4/5
Lea Patterson (Commissioner)	5/5
Christopher Pilgrim (Commissioner)	1/5
Sarah Pittam (Commissioner)	5/5
Tony Poulter (Commissioner)	5/5
Martin Spencer (Commissioner)	4/5
Elizabeth Walmsley (Commissioner)	5/5
Neil Wooding (Commissioner)	5/5
Secretariat	
Kate Owen (Chief Executive and Accounting Officer)	5/5

<sup>\*</sup>Joanna Abeyie resigned as a Commissioner on 20 November 2024 so was only eligible to attend four meetings in 2024 to 2025.

#### **Matters covered**

Key areas considered by the Board during the year were:

- audit compliance training for Commissioners
- Commission strategy
- data security for Commissioners
- updates from the ARC and the JOC
- role of Link Commissioners
- the new Framework Agreement between the Commission and the sponsor team
- exceptions review
- audit compliance planning

#### **Audit and Risk Committee**

Terms of reference	Approved in October 2024 <sup>9</sup>
Roles and responsibility	The ARC supports the Commission in the effectiveness of its risk management system and procedures and its internal controls. It does this by reviewing the comprehensiveness and reliability of assurances on governance, risk management, the control environment, and the integrity of financial statements and the annual report. It leads the assessment of the annual governance statement of the Board.  The ARC engages particularly with the work of internal audit, risk management, the external audit, and financial management and reporting issues.
Chair	Martin Spencer (Commissioner)
Number of meetings	5*

<sup>\*</sup>An extraordinary meeting of the ARC took place on 12 September 2024 to discuss a review of exceptions requested by the Board.

Civil Service Commission, Audit and Risk Committee Terms of Reference. Available at: https://civilservicecommission.independent.gov.uk/wp-content/uploads/2025/04/Audit-and-Risk-Committee-Terms-of-Reference-2024.docx.pdf

#### Membership and attendance

Members	Attendance	
Commissioners		
Martin Spencer (Commissioner and Chair)	5/5	
Atul Devani (Commissioner)*	1/1	
Paul Kernaghan (Commissioner)**	4/4	
Neil Wooding (Commissioner)***	4/4	
Secretariat		
Kate Owen (Chief Executive and Accounting Officer)	5/5	
ARC attendees		
Representative from Government Internal Audit Agency	5/5	
Representative from National Audit Office	5/5	

<sup>\*</sup> Atul Devani stood down from the ARC in May 2024 so was only eligible to attend one ARC meeting in 2024 to 2025.

#### **Matters covered**

Key areas considered by the ARC during the year were:

- financial update including business planning and forecasting
- business continuity
- risk and assurance mapping
- staffing and recruitment
- internal audit planning
- National Audit Office audit planning for annual accounts
- scheme of delegation and terms of reference

<sup>\*\*</sup>Paul Kernaghan joined the ARC in May 2024 so was eligible to attend four meetings in 2024 to 2025.

<sup>\*\*\*</sup>Neil Wooding joined the ARC in May 2024 so was eligible to attend four meetings in 2024 to 2025.

### **Joint Operations Committee**

Terms of reference	Approved in October 2024 <sup>10</sup>
	The Commission, the ACOBA and the CPA are three distinct independent organisations sponsored by the Cabinet Office and collectively known as the Independent Offices.
	The purpose of the JOC is to oversee the shared corporate functions of the Independent Offices and their shared secretariat.
	The JOC takes responsibility for:
	<ul> <li>agreeing cross-organisational strategy for the Independent Offices</li> </ul>
Roles and responsibility	<ul> <li>overseeing and mitigating operational and cross-cutting risks and audit, assuring that a transparent system of governance is in place and is consistent with best practice</li> </ul>
	<ul> <li>advising on the allocation of staffing and human resourcing including responses to the People Survey, exit surveys, staff development and performance management, and recruitment and retention</li> </ul>
	<ul> <li>reviewing regular financial and management information concerning the management of the Independent Offices and approving budgeting and business planning positions</li> </ul>
	<ul> <li>monitoring of sponsorship arrangements</li> </ul>
Chair	Gisela Stuart, First Civil Service Commissioner
Number of meetings	2

Civil Service Commission, Independent Offices Joint Operations Committee Terms of Reference. Available at: https://civilservicecommission.independent.gov.uk/wp-content/uploads/2025/04/Joint-Operations-Committee-JOC-Terms-of-Reference.pdf

### Membership and attendance

Members	Attendance	
Office holders		
Baroness Gisela Stuart (First Civil Service Commissioner and Chair)	2/2	
Martin Spencer (Commissioner and Chair of the ARC)	2/2	
Elizabeth Hambley (Commissioner)	2/2	
Christopher Pilgrim (Commissioner)	2/2	
Lord Eric Pickles (Chair of ACOBA)	1/2	
Sir William Shawcross (Commissioner for Public Appointments)	2/2	
Secretariat		
Kate Owen (Chief Executive and Accounting Officer)	2/2	

#### **Matters covered**

Key areas considered by the JOC during the year were:

- ARC updates including business planning and risk
- People Survey results
- Pulse Survey results
- staffing, including development and training

#### **Commissioner board development**

In the 2024 to 2025 reporting period, board development meetings were established, with six taking place in the year. These sessions provide a strong foundation for the core aspects of Commissioners' roles, incorporate external perspectives and experiences, and facilitate the sharing of approaches and best practices among Commissioners.

Matters covered included:

- use of psychometrics
- panel report writing and review of grading definitions
- Civil Service reform
- artificial intelligence in recruitment
- recruitment skills
- making effective decisions
- government recruitment initiatives

#### **Data quality**

The Commissioners have a number of data sources available to them to enable them to carry out their work.

In providing assurance that selection for appointment to the Civil Service is on merit, following a fair and open competition, the Commission obtains a significant amount of data through compliance monitoring audits of departmental recruitment and regular data gathering exercises.

These processes enable oversight of recruitment across the Civil Service and the ability to further scrutinise areas of concern with specific organisations, potentially in addition to scheduled compliance audits, in accordance with the risk-based approach to compliance monitoring set out in pages 20 to 26 of this report.

For the most senior appointments, the Commission obtains its data to provide assurance about compliance with the Recruitment Principles by directly chairing competitions. Data is collated on the Commission's casework database drawn from the Commissioner's panel report and the diversity monitoring return. This information is then analysed by the secretariat and presented at the Commissioner meeting and to the ARC. The database also records data about appointments by exception (page 27) dealt with by the Commission.

The data used by the Commissioners to oversee the Commission's expenditure comes from a combination of the secretariat's finance data and data supplied by the Cabinet Office's finance team, which provides transactional finance services to the Commission. To date, the level of control has remained acceptable.

# **Civil Service Commission Code of Practice for staff**

The Commission publishes its own Code of Practice for staff, which mirrors the Civil Service Code. It sets out standards of behaviour expected of Commission employees, and the process for employees to raise complaints under the Code.

#### Whistleblowing

As set out in the Commission's published Framework Agreement, whistleblowing procedures consistent with the Public Interest Disclosure Act are in place.

#### Management of risk

An integrated system of risk management is in place across the organisation. See page 57 for a summary of the key risks facing the Commission.

The Commission's corporate governance controls are designed to manage risk to a reasonable level rather than to eliminate

all risk of failure to achieve compliance with policies, aims and objectives. They can therefore only provide reasonable, not absolute, assurance of effectiveness.

An assurance map was developed in line with the new Government Internal Audit Agency's audit approach of a minimum viable internal audit programme being devised with assurance mapping an appropriate vehicle for doing this.

The assurance mapping exercise allows the Commission to communicate what assurance the organisation is gathering and what assurance it is in receipt of. The aim of the exercise is to allow the organisation to assure itself that the controls that are in place are adequate and effective in mitigating risk. It is also a good starting point for producing an effective audit programme and the assurance map forms the basis of the 2024 to 2025 audit plan (see 'Audit' below for more information).

Risks are managed on an ongoing basis, in a process that is designed to identify and prioritise the risks to the fulfilment of the Commission's statutory role and to the achievement of its policies, aims and objectives. The process also evaluates the likelihood of those risks being realised and the impact should they be realised and identifies what actions are in place, or need to be taken, to mitigate their impact effectively, efficiently and economically.

Cabinet Office guidelines and procedures have been observed during 2024 to 2025 and this annual report and accounts accords with HM Treasury guidance.

The ARC meets quarterly and reports to the JOC and the Board. The Committee supports the Commission by reviewing whether proportionate assurances for meeting the Commission's and Accounting Officer's responsibilities are available and by testing the reliability and integrity of those assurances. During 2024 to 2025 the ARC

reviewed the strategic risk register in detail and made changes to bring the presentation of the register in line with the standard terms in the government's Orange Book.

The strategic risk register is scrutinised, discussed, updated and ratified at every ARC meeting, with risks escalated where necessary to the Board. It is maintained by the secretariat and is available to all staff and Commissioners.

The operational risk register is in the process of being reviewed in line with the changes made to the strategic risk register and is reviewed at quarterly meetings of the senior management team.

The Commission's main strategic and operational risk in 2024 to 2025 related to the delay in recruitment and retention issues in the secretariat. We have sought to mitigate this risk by ensuring promotion and training opportunities across the organisation to encourage staff to stay in post for longer and maintaining strong reserve lists for roles, particularly at lower grades.

#### **Audit**

The Commission's internal audit service is provided by the Government Internal Audit Agency (formerly HM Treasury Internal Audit). The internal audit team advises the Chief Executive, who is also the Accounting Officer, and the ARC.

The Head of Internal Audit annually provides an independent opinion on the adequacy and effectiveness of the Commission's governance, risk and control arrangements. The internal audit reviews contribute to that opinion. The internal audit review opinion for 2024 to 2025 is 'moderate'. Results of internal audit work, including action taken by management to address issues, as well as in audit reports (where appropriate), have been regularly reported to management and the Commission's ARC.

The external audit of the Commission's accounts is undertaken by the Comptroller and Auditor General, as required by the 2010 Act.

#### **Review of effectiveness**

As Accounting Officer of the Civil Service Commission, I have responsibility for reviewing the effectiveness of the Commission's governance procedures and controls. During my review, I have consulted the Commissioners and the ARC and have systems in place to ensure improvements are implemented as required.

I have engaged an internal audit team (the Government Internal Audit Agency) and have consulted them and the National Audit Office regularly on matters of internal control. Both sets of auditors attend all ARC meetings.

I consider that the processes, checks and controls provided by the Commission meetings, the ARC, the JOC and the secretariat team have been effective.

No significant governance control issues have been identified this year.

## Remuneration and staff report

The information below labelled subject to audit is covered by the Comptroller and Auditor General's audit opinion.

#### **Remuneration report**

#### **Remuneration policy**

All staff at the Commission are currently employed on secondment from the Cabinet Office and their salaries are set by the Cabinet Office.

### Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the Commissioners and senior management of the Commission.

#### **Commissioners [SUBJECT TO AUDIT]**

The First Civil Service Commissioner is a part-time office holder. Commissioners are all part-time, fee-paid office holders.

Their remuneration is shown in Table 8 below.

**Table 8: Fees paid to Commissioners** 

Commissioners	Period 1 April 2024 to 31 March 2025 Pay band (£000)	Period 1 April 2023 to 31 March 2024 Pay band (£000)		
Gisela Stuart	85-90	85-90		
Lagrage Abouts*	Board fees 0-5	Board fees 0-5		
Joanna Abeyie*	Competition fees 0-5	Competition fees 0-5		
Stanban Caban	Board fees 0-5	Board fees 0-5		
Stephen Cohen	Competition fees 20-25	Competition fees 30-35		
Atul Devani	Board fees 0-5	Board fees 0-5		
Atut Devaiii	Competition fees 5-10	Competition fees 10-15		
Daul Cray	Board fees 0-5	Board fees 0-5		
Paul Gray	Competition fees 35-40	Competition fees 55-60		
Elizahath Hamblov**	Board fees 5-10	Board fees 0		
Elizabeth Hambley**	Competition fees 5-10	Competition fees 0		
Daul Vornaghan	Board fees 0-5	Board fees 0-5		
Paul Kernaghan	Competition fees 10-15	Competition fees 35-40		
Lea Paterson	Board fees 0-5	Board fees 0-5		
Lea Paterson	Competition fees 25-30	Competition fees 55-60		
Christophar Dilarim	Board fees 0-5	Board fees 0-5		
Christopher Pilgrim	Competition fees 35-40	Competition fees 35-40		

Commissioners	Period 1 April 2024 to 31 March 2025 Pay band (£000)	Period 1 April 2023 to 31 March 2024 Pay band (£000)
Cavala Dittam	Board fees 0-5	Board fees 0-5
Sarah Pittam	Competition fees 35-40	Competition fees 35-40
T D **	Board fees 5-10	Board fees 0
Tony Poulter**	Competition fees 0-5	Competition fees 0
Mart's Carress	Board fees 0-5	Board fees 0-5
Martin Spencer	Competition fees 40-45	Competition fees 65-70
FP shorts Walson In	Board fees 0-5	Board fees 0-5
Elizabeth Walmsley	Competition fees 25-30	Competition fees 15-20
NI_:  \A/ : ***	Board fees 0-5	Board fees 0
Neil Wooding***	Competition fees 0-5	Competition fees 0

#### Notes to Table 8

Board fees include attendance at Commissioner meetings, working groups, time spent considering complaints and all other non-competition work.

All figures given reflect actual fees paid, on a cash basis. Fees are calculated based on work completed.

<sup>\*</sup>Commissioner until 20 November 2024.

<sup>\*\*</sup>Appointed as a Commissioner in February 2024.

<sup>\*\*\*</sup>Appointed as a Commissioner in March 2024.

#### Senior management [SUBJECT TO AUDIT]

The Commission has determined that the Chief Executive meets the definition of senior management. The current interim Chief Executive is a senior civil servant on secondment to the Commission.

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Senior Salaries Review Body.

Table 9: Senior staff remuneration (salary, benefits in kind and pensions)

	Sa	lary (£000)		Bonus ments (£000)		efits in (to the £100)	bene the r	ension fits (to nearest 1,000)	<b>Total</b>	(£000)
	2024 to 2025	2023 to 2024	2024 to 2025	2023 to 2024	2024 to 2025	2023 to 2024	2024 to 2025	2023 to 2024	2024 to 2025	2023 to 2024
Kate Owen	85-90	70-75 75-80 full-year equivalent	5-10	0	0	0	31	43	125- 130	115- 120

#### Note to Table 9

The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decreases due to a transfer of pension rights.

Taking account of inflation, the cash equivalent transfer value funded by the employer has decreased in real terms.

#### **Salary**

'Salary' includes gross salary, overtime, reserved rights to London weighting or London allowances, recruitment and retention allowances, and any other allowance to the extent that it is subject to UK taxation. There were no benefits in kind.

#### **Bonuses**

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to performance in the year prior to which they become payable to the individual. Any bonuses reported in 2024 to 2025 relate to performance in 2023 to 2024, and comparative bonuses reported for 2023 to 2024 relate to performance in 2022 to 2023.

#### Pay multiples [SUBJECT TO AUDIT]

Reporting bodies are required to disclose the relationship between the full-year equivalent remuneration (to the nearest £5,000 band) of the highest-paid director in their organisation and the median remuneration of the organisation's workforce at the year end.

As shown in Table 10, the banded full-year equivalent of the highest-paid director in the Commission in 2024 to 2025 was £90,000 to £95,000 (2023 to 2024: £85,000 to £90,000). This equates to a 5.71% change from 2023 to 2024. The midpoint (£92,500) was 2.22 times the median remuneration of the workforce (2023 to 2024: 2.04 times), which was £41,648 (2023 to 2024: £42,979). The salary and allowances element of this amount totalled £40,163 (2023 to 2024: £42,285). The 25th percentile remuneration figure was £39,684 (2023 to 2024: £38,250) and the 75th percentile remuneration figure was £61,740 (2023 to 2024: £66,800).

In 2024 to 2025, 0 employees (2023 to 2024: 0) received remuneration in excess of the highest-paid director. For the purposes of this report, the highest-paid director is considered to be the Chief Executive, as the person responsible for the organisation's strategy. The full-year equivalent remuneration of Commission staff ranged from £32,500 to £92,500 (2023 to 2024: £27,500 to £87,500).

Total remuneration includes salary, non-consolidated performance related pay and benefits in kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

Table 10: Hutton fair pay disclosure ratio

	Period 1 April 2024 to 31 March 2025	Pay ratio	Period 1 April 2023 to 31 March 2024	Pay ratio
Band of highest- paid director's full-year equivalent remuneration (to nearest £5,000 band)	£90,000-£95,000	-	£85,000-£90,000	-
25th percentile pay ratio	£39,684	2.33	£38,250	2.29
Of which: salary component	£39,684	2.33	£38,250	2.29
Median pay ratio	£41,648	2.22	£42,979	2.04
Of which: salary component	£40,163	2.30	£42,285	2.07
75th percentile pay ratio	£61,740	1.50	£66,800	1.31
Of which: salary component	£61,740	1.50	£66,762	1.31

#### Note to Table 10

The increase in the pay ratio for the 2024 to 2025 fiscal year is a response to the salary increase for the Chief Executive who, following fair and open competition for the role, transitioned from interim to permanent. Her formal appointment resulted in the pay uplift. The pay ratios do not include Commissioner and Office Holder pay.

Reporting bodies are required to disclose the percentage change from the previous financial year in respect of the highest-paid director and the average percentage change from the previous financial year for employees of the entity taken as a whole.

Table 11: Fair pay disclosure percentage changes

		2024/25	2023/24	Percentage change
Band of highest-	Salary and allowances	£85,000- 90,000	£85,000- £90,000	0
paid director (full-time equivalent)	Performance pay and bonuses payable	£7,000	£0	100
	Salary and allowances	£50,235	£53,458	-6
All employees*	Performance pay and bonuses payable**	£897	£654	37.2

<sup>\*</sup>These figures include all employees except the highest-paid director, reported separately above. Commissioners and Office Holders are not included.

The change in fair pay ratios for the year can be attributed to an increase in the Chief Executive's total remuneration and an increase in the total number of Commission staff. Commission staff are employed by the Cabinet Office and, as such, follow Cabinet Office pay, reward and recognition policies. The median pay ratio for the relevant financial year is consistent with these policies.

<sup>\*\*</sup>This figure is the average bonus paid to employees that received a bonus during the year.

Table 12: Gender pay gap [not subject to audit]

		Percentage (%)
Mean gender pay gap – ordinary pay		3.17
Median gender pay gap – ord	0	
Mean gender pay gap – bonu (in the 12 months ending 31	-47.19	
Median gender pay gap – bonus pay (in the 12 months ending 31 March)		-19.68
Proportion of male and female employees paid	Male	27
a bonus (in the 12 months ending 31 March)	Female	38

Proportion of male and female employees in each quartile:

Quartile	Female (%)	Male (%)
First (upper)	60	40
Second	70	30
Third	60	40
Fourth (lower)	71	29

#### Note to Table 12

The change in gender pay gap reporting figures can be attributed to a greater number of female staff working at all levels of the organisation, resulting in a small difference between mean male and female staff pay.

#### Pensions [SUBJECT TO AUDIT]

Commissioner appointments, including that of the First Civil Service Commissioner, are not pensionable. The Commission does not operate its own pension scheme. All staff are on secondment from the Civil Service and are therefore members of Civil Service pension schemes (for further details, see the staff report on page 82).

Further details about the Civil Service pension arrangements can be found at the website: www.civilservicepensionscheme.org.uk

The Chief Executive's pension, as shown in Table 13, has accrued in their role as a civil servant.

Table 13: Chief Executive's pension

		d pension at լ related lump		Cash	equivalent tra	ansfer value (£000)
	At start of reporting period	At end of reporting period	Real increase in value during reporting period	At start of reporting period	At end of reporting period	Real increase during reporting period
Kate Owen	10-15	10-15	0-2.5	142	176	16

#### Notes to Table 13

The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

The pension benefits of any members affected by the public service pensions remedy which were reported in 2022 to 2023 based on **alpha** membership for the period between 1 April 2015 and 31 March 2022 have been reported since 2022 to 2023 based on Principal Civil Service Pension Scheme (PCSPS) membership for the same period.

## Compensation for loss of office [SUBJECT TO AUDIT]

No members of staff left under voluntary exit terms during 2024 to 2025 (2023 to 2024: 0).

No staff left under compulsory early retirement terms during 2024 to 2025 (2023 to 2024: 0).

#### **Staff report**

#### Numbers and costs [SUBJECT TO AUDIT]

Staff and Commissioner costs and numbers are set out in Tables 14 and 15. These figures include the Commissioners and senior managers whose remuneration is detailed in the remuneration report (page 71) and the office holders in the other Independent Offices (the ACOBA and the CPA), which are supported by the joint secretariat.

**Table 14: Staff and Commissioner costs** 

				2024/25	2023/24
	Total (£000)	Staff (£000)	Commissioners <sup>11</sup> (£000)	Office holders <sup>12</sup> (£000)	Total (£000)
Wages and salaries	1,792	1,261	409	121	1,452
Social security costs	194	144	44	6	147
Other pension costs	349	349	0	0	231
Total	2,335	1,754	453	127	1,830

#### Note to Table 14

The PCSPS is an unfunded multi-employer defined benefit scheme. For 2024 to 2025, employer pension contributions of £349,000 (2023 to 2024: £231,000) were payable to the PSCPS at the rate of 28.97% of pensionable pay (2023 to 2024: payable at one of four rates in the range 26.6% to 30.3% of pensionable pay based on salary bands).

<sup>&</sup>lt;sup>11</sup> Commissioners includes the First Civil Service Commissioner and current Civil Service Commissioners.

<sup>&</sup>lt;sup>12</sup> Office holders refers to the CPA and the chair and members of the ACOBA.

Table 15: Average staff (full-time equivalent) and Commissioner numbers

				2024/25	2023/24
	Total	Staff (full-time equivalent)	Commissioners	Office holders*	Total
Inward secondments	25.9	25.9	0	0	17.8
Office holders	22.37	0	13.67	8.7	20.5
Total	48.27	25.9	13.67	8.7	38.3

#### Note to Table 15

The numbers of staff, Commissioners, ex-Commissioners and office holders reflect the monthly average throughout 2024 to 2025. The numbers in post on 31 March 2025 were 30.4 full-time equivalent staff, 13 Commissioners, and 9 office holders.

#### **Staff composition**

The table below provides a breakdown, by gender, of all the staff who have worked for the Commission during the period 1 April 2024 to 31 March 2025.

Table 16: Analysis of staff by gender

	Men	Women	Total
Senior civil servants	0%	100%	100%
All staff	34%	66%	100%

#### **Staff turnover**

Staff turnover in 2024 to 2025 was 19% (45% in 2023 to 2024).

<sup>\*</sup>Office holders include the CPA and members of the ACOBA.

#### **Attendance information**

The level of sickness absence within the secretariat in 2024 to 2025 was 1.5 average working days lost per staff year (it was not possible to obtain this information in 2023 to 2024 for comparison). This is below the last reported Civil Service average of 7.8 days.<sup>13</sup> The average number of days per person was one (data for 2023 to 2024 was not available).

## Staff policies applied during the financial year

The Civil Service Commission is committed to equality and diversity. In all our activities we aim to treat colleagues and customers fairly and with respect.

The Civil Service Commission applies its own Recruitment Principles, appointing candidates based on merit through fair and open competition. The Commission takes part in the Disability Confident Scheme (replacing the Guaranteed Interview Scheme), which encourages candidates with a disability to apply for the jobs it advertises. If a candidate declares a disability and meets the minimum standards required for a job, they are invited to interview.

#### **Expenditure on consultancy**

The Commission employed no consultants during 2024 to 2025 (2023 to 2024: none).

#### Off-payroll engagements

The Commission employed no staff off-payroll during 2024 to 2025 (2023 to 2024: none).

#### **Contractual relationships**

The Commission has a contract with Pay Check Ltd. to calculate Commissioners' payments, a contract with DF Press Ltd. to provide press officer support, and a contract with the Government Legal Department to provide legal advice.

In addition, the Commission's Framework Agreement with the Cabinet Office enables us to use many of the Cabinet Office's suppliers. We are charged by the Cabinet Office for use of these services.

#### **Pensions**

The Commission does not operate its own pension scheme. All staff are on secondment from the Civil Service. All pension arrangements for staff are dealt with by the department in the Civil Service from which they are seconded to the Commission (the Cabinet Office). All pension contributions are charged in the income and expenditure account as they become payable in accordance with the rules of the arrangements.

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

<sup>&</sup>lt;sup>13</sup> Cabinet Office, Civil Service sickness absence, 2024: report. Available at: www.gov.uk/government/publications/civil-service-sickness-absence-2024/civil-service-sickness-absence-2024-report

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

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to **alpha** from the PCSPS had their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of classic, premium, and classic plus, 65 for members of nuvos. and the higher of 65 or state pension age for members of **alpha**. The pension figures in this report show pension earned in PCSPS or **alpha** – as appropriate. Where a member has benefits in both the PCSPS and alpha, the figures show the combined value of their benefits in the two schemes, but the constituent parts of that pension may be payable from different ages.

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

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

The accrued pension benefits, cash equivalent transfer value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals who were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the PCSPS for the remedy period and that this will apply unless the member

<sup>14</sup> HM Revenue and Customs, How the Public Service Pensions Remedy affects your pension. Available at: www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension

actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the **alpha** scheme for the period from 1 April 2015 to 31 March 2022.

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

Further details about the Civil Service pension arrangements can be found at the website: www.civilservicepensionscheme.org.uk

#### Cash equivalent transfer values

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

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. Cash equivalent transfer values are worked out in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from lifetime allowance tax which may be due when pension benefits are taken.

#### Real increase in cash equivalent transfer values

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

#### Parliamentary accountability and audit report

#### **Finance summary**

The Commission's accounts for 2024 to 2025 are presented at part 2.

The Commission provides secretariat support for two other Independent Offices.<sup>15</sup> The budgets and expenditure of those organisations are incorporated within the Commission's overall budget and expenditure for the purposes of our accounts and this summary. The breakdown of expenditure between the different institutions supported by the Civil Service Commission secretariat is shown in Figure 10.

Figure 10: Expenditure by institution 2024 to 2025



Including the Commission's work for the other Independent Offices, the Commission had a budget of £3.05 million (£2.24 million in 2023 to 2024). The Commission's net expenditure was £2.98 million (£2.25 million in 2023 to 2024), an underspend of approximately £70,000 against the budget (£9,000 overspend in 2023 to 2024).

The primary reason for this underspend was due to delays in recruiting new staff and a lower than expected number of Commissioner-chaired competitions as a result of the General Election in July 2024.

Our main items of expenditure during 2024 to 2025 were:

- secretariat staff costs: £1.76 million, compared with £1.22 million in 2023 to 2024
- competition fees: £276,000, compared with £307,000 in 2023 to 2024 this is one of the largest and most unpredictable areas of spending for the Commission, and although the budget is based on an estimate of the number of recruitment competitions that might be held, the expenditure will depend on the level of demand from recruiting departments

<sup>&</sup>lt;sup>15</sup> The Advisory Committee on Business Appointments (ACOBA) and the Commissioner for Public Appointments (CPA).

Of the total spend £236,000 related to trade and other payables (£213,000 in 2023 to 2024), almost half of this comprised accruals related to competition fees.

## Compliance with HM Treasury and other guidance

The Commission has complied with the cost allocation and charging requirements set out in HM Treasury and Office of Public Sector Information guidance.

## Losses and special payments [SUBJECT TO AUDIT]

There have been no losses or special payments this year.

## Remote Contingent Liabilities [SUBJECT TO AUDIT]

The Commission currently has an ongoing legal case that gives rise to a remote contingent liability. This remote contingent liability does not meet the threshold for disclosure in the financial statements per IAS 37.

#### **Government Functional Standards**

The Commission follows the government functional standards. Further information on the content of the government functional standards can be found at: www.gov.uk/government/collections/functional-standards

S. K. Oren.

#### Kate Owen

Accounting Officer
Civil Service Commission
19 November 2025

## The certificate and report of the Comptroller and Auditor General to the Houses of Parliament

#### **Opinion on financial statements**

I certify that I have audited the financial statements of the Civil Service Commission for the year ended 31 March 2025 under the Constitutional Reform and Governance Act 2010.

The financial statements comprise the Civil Service Commission's:

- Statement of Financial Position as at 31 March 2025;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

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

In my opinion, the financial statements:

- give a true and fair view of the state of the Civil Service Commission's affairs as at 31 March 2025 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Constitutional Reform and Governance Act 2010 and Cabinet Office directions issued thereunder.

#### **Opinion on regularity**

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

#### **Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2024. I am independent of the Civil Service Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

#### Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Civil Service Commission's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Civil Service Commission's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

#### Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor's certificate and report thereon. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

#### **Opinion on other matters**

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with the Cabinet Office directions issued under the Constitutional Reform and Governance Act 2010.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with the Constitutional Reform and Governance Act 2010 and Cabinet Office directions made under the Constitutional Reform and Governance Act 2010; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

#### Matters on which I report by exception

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

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

## Responsibilities of the Commissioners' and Accounting Officer for the financial statements

As explained more fully in the Statement of the Commissioners' and Accounting Officer's responsibilities, the Commissioners and Accounting Officer are responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;

- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Civil Service Commission from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Cabinet Office directions issued under the Constitutional Reform and Governance Act 2010;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Cabinet Office directions issued under the Constitutional Reform and Governance Act 2010; and
- assessing the Civil Service Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Commissioners and Accounting Officer anticipates that the services provided by the Civil Service Commission will not continue to be provided in the future.

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

My responsibility is to audit, certify and report on the financial statements in accordance with the Constitutional Reform and Governance Act 2010.

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

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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Civil Service Commission's accounting policies;
- inquired of management, Civil Service Commission's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Civil Service Commission's policies and procedures on:

- identifying, evaluating and complying with laws and regulations;
- detecting and responding to the risks of fraud; and
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Civil Service Commission's controls relating to the Civil Service Commission's compliance with the Constitutional Reform and Governance Act 2010 and Managing Public Money;
- inquired of management, the Civil Service Commission's head of internal audit and those charged with governance whether:
  - they were aware of any instances of non-compliance with laws and regulations;
  - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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

I obtained an understanding of the Civil Service Commission's framework of authority and other legal and regulatory frameworks in which the Civil Service Commission operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Civil Service Commission. The key laws and regulations I considered in this context included Constitutional Reform and Governance Act 2010, Managing Public Money, and employment law.

#### Audit response to identified risk

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

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members including and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

#### Other auditor's responsibilities

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

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

#### Report

I have no observations to make on these financial statements.

#### **Gareth Davies**

Comptroller and Auditor General 20 November 2025

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



Part 2

# Annual accounts 2024 to 2025



#### Statement of comprehensive net expenditure for the year ended 31 March 2025

	Note	2024/25 £000	2023/24 £000
Expenditure			
Staff and Commissioner costs	4	2,335	1,830
Other expenditure	5	641	418
Net expenditure		2,976	2,248
Total comprehensive net expenditure for the period ended 31 March		2,976	2,248

The notes on pages 98 to 103 form part of these accounts.

#### Statement of financial position as at 31 March 2025

	Note	As at 31 March 2025 £000	As at 31 March 2024 £000	
Current assets				
Trade and other receivables		1	1	
Total current assets		1	1	
Current liabilities				
Trade and other payables	6	(236)	(213)	
Total current liabilities		(236)	(213)	
Total assets less current liabilities		(235)	(212)	
Assets less liabilities		(235)	(212)	
Taxpayers' equity				
General Fund		(235)	(212)	
Total taxpayers' equity		(235)	(212)	

The notes on pages 98 to 103 form part of these accounts.

#### Kate Owen

Accounting Officer
Civil Service Commission
19 November 2025

S. K. Oren.

#### Statement of cash flows for the year ended 31 March 2025

	Note	2024/25 £000	2023/24 £000
Cash flows from operating activities			
Net expenditure		(2,976)	(2,248)
Adjustment for non-cash items		-	-
Notional grant-in-aid		2,953	2,340
(Increase)/decrease in trade and other receivables		1	1
Increase/(decrease) in trade payables		22	(93)
Net cash flows from operating activities		-	-
Cash flows from financing activities		-	-
Net financing		-	-
Cash and cash equivalents at the beginning of the period		-	-
Cash and cash equivalents at the end of the period <sup>16</sup>		-	-

The notes on pages 98 to 103 form part of these accounts.

<sup>&</sup>lt;sup>16</sup> The Civil Service Commission reports no cash transactions as these were processed through the Cabinet Office which funded the Civil Service Commission's grant-in-aid on a notional basis in this period.

#### Statement of changes in taxpayers' equity

	Note	General reserve £000	Total reserves £000
Balance at 1 April 2023		(304)	(304)
Grants from parent department		2,340	2,340
Comprehensive net expenditure for the year		(2,248)	(2,248)
Balance at 31 March 2024		(212)	(212)
Balance at 1 April 2024		(212)	(212)
Grants from parent department		2,953	2,953
Comprehensive net expenditure for the year		(2,976)	(2,976)
Balance at 31 March 2025		(235)	(235)

The notes on pages 98 to 103 form part of these accounts.

## Notes to the accounts for the year ended 31 March 2025

#### 1. Statement of accounting policies

#### 1.1 Basis of preparation

As an independent executive NDPB, the Civil Service Commission's financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) issued by HM Treasury and the Accounts Direction issued by the Secretary of State under the Constitutional Reform and Governance Act 2010 Schedule 1. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

#### 1.2 Going concern

The financial statements have been prepared on the basis that the Commission is a going concern. The Commission is a statutory body created by the Constitutional Reform and Governance Act 2010. The Commission's budget and business plan for 2025 to 2026 and corporate framework have been agreed by the Cabinet Office as part of their planning process.

#### 1.3 Accounting convention

These accounts have been prepared under the historical cost convention.

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the date of the statement of financial position and amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The Commission, with the exception of accruals, has not made any significant estimates in producing these accounts.

#### 1.4 Cash and cash equivalents

The Commission does not hold a bank account or cash. Under the Memorandum of Understanding with the Cabinet Office, payments are made and receipts collected, on behalf of the Commission by the Cabinet Office, through its central bank account.

#### 1.5 Grant-in-aid

As the Commission is an independent executive NDPB, grant-in-aid is treated as financing from the sponsoring department. This is recognised as a credit into general reserves in accordance with guidance given in the FReM. Grant-in-aid is received indirectly in the form of payments made by the sponsoring department, the Cabinet Office, to settle the Commission's liabilities and is therefore notional.

#### 1.6 Expenditure

The Civil Service Commission provides a regulatory service to the public and to government departments and agencies, supported by its secretariat. The expenditure (set out in Notes 4 to 6) reflects the total cost of service delivery.

The Cabinet Office provides a number of corporate functions to the entity which include finance, estates, and information communication and technology service delivery. The amount of the recharge is an apportionment of costs, calculated as a cost per full-time equivalent employee or as a cost per square metre of floor, as appropriate.

The activities of the Commission are outside the scope of VAT and the Commission is therefore not VAT registered. Irrecoverable VAT is charged to the relevant expenditure category in the statement of comprehensive net expenditure. Where input tax is paid, it is done so through the Cabinet Office as part of the corporate functions provided to the Commission.

#### 1.7 Operating Segments

The Commission provided secretariat support to three separate institutions during 2024 to 2025.17 Further details are provided in Note 2. Our operating segments reflect these three functional areas. The Accounting Officer is accountable for the propriety and expenditure of all three institutions and the Commission Board has a general oversight role for the totality of expenditure. However, the Board's primary role is to focus on the 'core' Civil Service Commission's functions, in particular those derived directly from the 2010 Act. The Accounting Officer is also a member of the JOC which oversees the shared corporate functions of the Independent Offices and

its shared secretariat, including reviewing and approving budgets and business plans and advising on the allocation of staffing and human resourcing issues. The JOC is supported by the ARC and is updated by the Chair of the ARC at each meeting.

#### 1.8 Future changes in accounting policy

We provide a disclosure if we have not yet applied a new accounting standard which we know or reasonably estimate to be relevant to these financial statements. We have not adopted any standards early.

IFRS 17 Insurance Contracts sets out the principles for the recognition, measurement, presentation and disclosure of insurance contracts and replaces the previous standard IFRS 4 Insurance Contracts. IFRS 17 is being applied by HM Treasury in the FReM from 1 April 2025. The Commission does not hold any insurance policies. Therefore, it is not expected to have a material impact on the Civil Service Commission's financial statements.

The 2025 to 2026 FReM will update the valuation approach for non-investment assets (for example, property, plant and equipment, or intangible assets), replacing references to 'service potential' and 'specialised/non-specialised' assets with 'operational capacity'. This change does not alter the valuation basis, which remains existing use value. The Commission does not hold any non-investment assets. Therefore, it is not expected to have a material impact on the Civil Service Commission's financial statements.

The 2025 to 2026 FReM introduces guidance on social benefits, defined as current transfers to households to meet needs arising from events such as sickness, unemployment or retirement. Management has assessed the likely effect of the new

<sup>&</sup>lt;sup>17</sup> The Civil Service Commission itself, ACOBA and CPA.

standard and has concluded that the Commission does not incur any expenditure classified as social benefit payments, and therefore this standard will have no impact on the Commission's financial statements.

#### 1.9 Financial instruments

As the cash requirements of the Civil Service Commission are met by the sponsoring department, the Cabinet Office, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items and services in line with the Commission's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

#### 2. Operating segments

The Civil Service Commission provided secretariat support to the ACOBA and the CPA. The spend for each area is reflected in the table below.

	2024/25 £000					2	023/24 £000	
	CSC	CPA	ACOBA	Total	CSC	CPA	ACOBA	Total
Commissioner, ex-Commissioner or committee member fees	453	62	65	580	482	62	64	608
Other gross expenditure	1,538	258	600	2,396	985	232	423	1,640
Income	0	0	0	0	0	0	0	0
Net expenditure	1,991	320	665	2,976	1,467	295	486	2,248
Of which accruals total	211	8	17	236	192	6	15	213

#### 3. Notional grant-in-aid

The Civil Service Commission receives notional grant-in-aid from the Cabinet Office as financing. This is due to the Commission not holding cash of its own, with the cash of the Cabinet Office used to settle the liabilities of the Commission as they fall due.

In 2024 to 2025, the grant-in-aid received by the Civil Service Commission and credited to the General Fund was £2,953,000.

#### 4. Staff, Commissioner, ex-Commissioner and office holder costs

	2024/25 £000	2023/24 £000
Wages and salaries	1,792	1,452
Social security costs	194	147
Other pension costs	349	231
Total	2,335	1,830

#### **Notes**

Please see page 80 for fuller analysis of staff costs (wages and salaries includes holiday pay accruals).

#### 5. Other expenditure

	2024/25 £000	2023/24 £000
Accommodation, utilities and IT costs	424	180
Professional services	46	57
Supplies and services	102	103
Other staff-related costs	18	13
Travel, subsistence and hospitality	26	46
External audit fee <sup>18</sup>	25	19
Total	641	418

#### **Notes:**

Professional services were previously referred to as 'consultancy'. Of the £46,000 total, £19,000 relates to the work carried out by the Government Internal Audit Agency (£28,000 in 2023 to 2024), £24,000 relates to work carried out in relation to the production of the annual report (£26,000 in 2023 to 2024), and £3,000 relates to the Commissioners' payroll contract (£2,000 in 2023 to 2024).

Supplies and services incorporates £32,000 of legal advice from Government Legal Department, £59,000 of press officer costs, and £11,000 related to ad hoc costs for the running of the secretariat.

Travel and subsistence incorporates expenses incurred by staff, Commissioners and office holders. The decrease from 2023 to 2024 reflects the overall reduction in the number of competitions chaired by the Commissioners during the financial year.

Staff-related costs include the Chief Executive's membership of the Association of Chief Executives.

No fees were paid for non-audit services to the National Audit Office, the Commission's external auditors.

#### 6. Trade and other payables

	2024/25 £000	2023/24 £000
Trade payables	35	65
Accruals	201	148
Total	236	213

Accruals total includes £114,000 of Commissioner fees (2023 to 2024 £97,000) and expenses, £29,000 of holiday pay accrual (2023 to 2024 £20,000), and £25,000 of external audit fees (2023 to 2024 £19,000).

#### 7. Related party transactions

The Civil Service Commission is an independent executive NDPB funded by the Cabinet Office. As an arm's length body of the Cabinet Office, the Commission has transactions with the sponsor department. These transactions primarily relate to information technology services, accommodation and utilities, payroll/ledger/other financial transactions processing, and HR. In accordance with the FReM's IAS 24 Related Party Disclosures interpretation, details of these transactions are not disclosed.

The Commission has also entered into transactions with other government departments and central government bodies, none of which were material.

No manager or other related party has undertaken any material transaction with the Commission during the year. No compensation has been paid to management and Commissioners, except remuneration which has been reported in the remuneration report (see page 71).

#### 8. Events after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the certificate and report of the Comptroller and Auditor General.

Following a government review of Arms Length Bodies reported on 7 April 2025, the government announced the abolition of ACOBA on 21 July 2025. The Civil Service Commission will take on a new role providing advice on, and scrutiny of, the application of the Business Appointment Rules for civil servants and special advisers with effect from 13 October 2025.

There are no other events to report.

The Accounting Officer authorised these financial statements for issue on 19 November 2025.